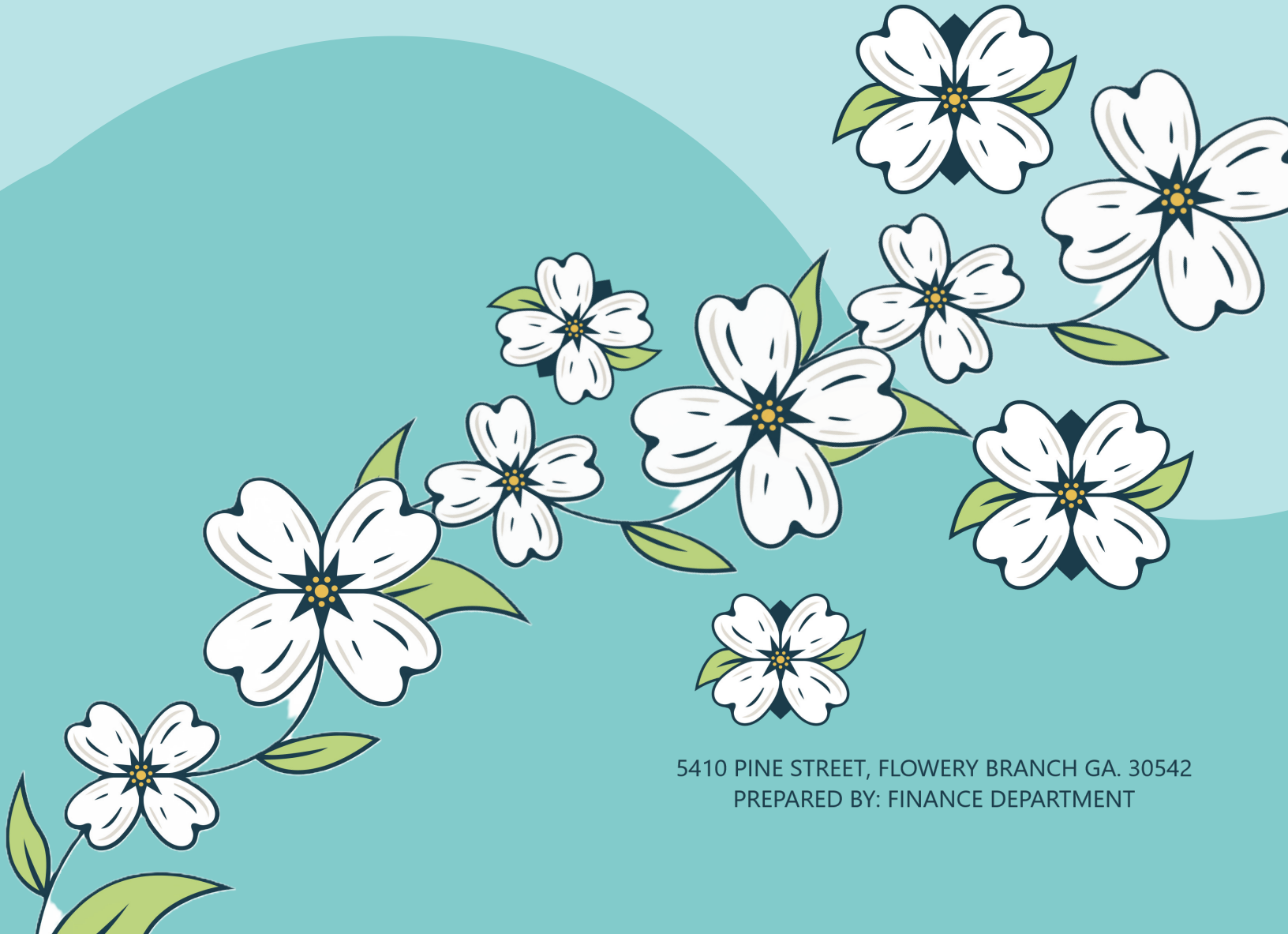
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FLOWERY BRANCH

FY2025 APPROVED ANNUAL OPERATING AND CAPITAL BUDGET

APPROVED JUNE 20, 2024



5410 PINE STREET, FLOWERY BRANCH GA. 30542
PREPARED BY: FINANCE DEPARTMENT

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INTRODUCTION



FY2025 Budget Transmittal Letter

Tonya Duncan Parrish, City Manager

August 2024

The Adopted Budget Document for FY2025 provides annual funding levels and explains the relationship of the requested funding to the values, goals, and vision of the City. Our mission statement was developed during the Council Retreat in February 2023. Flowery Branch will be a desirable, charming destination that is a caring, safe community filled with opportunity and a vibrant quality of life.

As the budget was developed, consideration was given to accomplishing the Strategic Goals for FY2025 discussed by the Mayor and Council during the annual Council Retreat. The Comprehensive Plan was reviewed to ensure progress has continued towards our City's vision for the future. Council and City management provided information on their recommended needs and priorities for City funding. Finally, Department Directors considered service needs and regulatory implications associated with their operations.

Although this budget establishes short-term funding (1 year), each annual budget has long-term implications for maintaining the City's fiscal and physical condition. Therefore, forecasting of revenue is based upon a look back at historical trends for each specific source, and a forward projection which is informed by current economic activity and adjusted by potential future impacts. Similarly, planned expenditures are based upon both historical trends, and analyses of current and emerging cost implications. During budget preparation, City staff evaluates and recommends revenues and expenditures to maintain and enhance the City's future condition.

The Budget is comprised of an Operating Budget that includes costs that are expected to recur every year - such as regular maintenance, office supplies, fuel, and personnel costs - and a Capital Improvement Plan that covers larger one-time expenditures such as new facilities, infrastructure, or major equipment.

The Capital Improvement Plan was presented to the Council in May, with public comments in June. This plan includes a five-year horizon (to coincide with SPLOST VIII term) so large expenditures may be planned and funded appropriately. Funding for capital projects proposed in the first year of the Five-Year Capital Improvement Plan is included in the adopted Budget.

The City Operations Budget is comprised of two major funds: the General Fund, and the Water & Wastewater Fund. In addition, the SPLOST (Special Purpose Local Option Sales Tax), Local Resources Fund, and Water/Wastewater Capital Projects Fund provide funding for Capital Projects.

The City Budget process allows the Mayor and Council to delve into the details of the proposed budget and identify amendments that will align the recommended budget to the priorities and goals of the governing body while allowing Administration and Department Directors' input during work sessions. An overview of the Operating Budget for FY2025 was presented during the Council Meetings held on May 16th, June 6th, and June 20th. Both Public Hearings were held

during the June meeting dates. The Operating Budget has been available online and in hard copy since May 16, 2024, and was the focus of evaluation, two work sessions, and two public hearings as the Mayor and Council considered the City-wide budget.

The Adopted Operating Budget for FY2025 reflects a detailed and transparent consideration process. In accordance with the direction of the Mayor and City Council, the following amendments were made to the recommended Budget through the process:

1. The recommended millage rate advertised and adopted at the scheduled public hearings was 3.264 mills. That is the same millage rate in effect from FY2016-FY2024.
2. Two new positions were approved in the FY2025 General Fund Operating Budget.
3. Cost of Living Adjustment approved at four percent (4%) increase and a merit increase of 2% based on the employee's annual performance evaluation rating.
4. Established funding for Mental Health resources.
5. The proposed allocation of SPLOST VIII funds, for the proposed FY2024-FY2026 SPLOST continuation, has been finalized as follows:
    - Roads, streets, bridges, sidewalks, and related improvements $1,927,923
    - Public works facilities, land, vehicles, and equipment $550,000
    - Parks and leisure facilities, land, and equipment $415,000
    - Public safety vehicles and equipment $120,000

Changes and initiatives in the Adopted Operating Budget for FY2024 are highlighted below. No significant changes are noted other than the items noted above.

General Fund

Police Services and Municipal Court account for 31.7% of all the general fund expenditure. These services are highly valued by the community and serve to create a safe and secure environment. Community engagement and interaction are priorities for the Police Department and define its operational culture. The City's public safety staff are professional, well-trained, and actively engaged with the community. Programs like Shop with a Cop, the K9 program, traffic safety events, and the establishment and maintenance of Neighborhood Watch reinforce these connections, contributing to a safer community. This level of service is highly valued by both the community and its residents. The Explorers Program was reinstated during FY2024; the program serves middle and high school students that are interested in law enforcement.

Public Works (including Highways & Street Administration and Public Land & Buildings) account for approximately 13.3% of the general fund expenditure. This work includes street maintenance, lawn care, and the upkeep of the cemetery and other City properties. The weekly collection of brush, leaves, and grass clippings is handled by this staff. The budget funds these services at their current levels while the team continues to enhance operational efficiency through better scheduling and route management. The budget also aims to maintain and improve the existing park, as well as plan for a new park as part of the Downtown Development – Phase II Project.

Administration and Financial Services account for approximately 20.7% of the general fund expenditure. This account includes the Human Resources Department, which manages the Employee Benefits fund. The Employee Benefits fund will account for health insurance, life insurance, retirement, long-term disability, and the employee assistance program.

Planning and Community Development services account for approximately 11.2% of the general fund expenditures. This area is responsible for plans, building permits, and building inspections.

Department of Fun services account for approximately 6.9% of the general fund expenditure. This area is responsible for planning and hosting events and activities in our downtown area. These events include the Farmer's Market, Block Parties, Music in the Branch, and other celebrations designed to attract more people to our downtown. This department is also responsible for renting out City Facilities and building community relationships. One new position was approved in this department as an Assistant of Fun. This position will assist the department with all administrative functions related to City Facility rentals and Sales.

Other services account for the remainder 16.3% of the general fund expenditures. This area includes Agency Allocations and Contingencies. Agency Allocations is a fund that accounts for all interfund allocations to show the actual cost of operations for each department.

Tax Allocation District Fund

Significant efforts have been made to plan for and respond to the new development and growth within the City. In March 2020, the City of Flowery Branch entered into a contract with the Gainesville and Hall County Development Authority to issue tax-exempt revenue bonds, Series 2020, in the amount of $4,995,000. This bond will be used for Old Town redevelopment projects within our Tax Allocation District. The projects include the following:

1. Downtown Streetscaping – Completed FY2023
2. Farmer's Market Pavilion with additional parking – Completed FY2023
3. Amphitheater on a one-half acre park – Completed FY2023
4. Development of an Old Town bike-pedestrian path, connecting surrounding communities to the downtown area
5. Tenant Improvements on Main Street

The interest and principal payments on the revenue bonds will be paid with tax allocation district funds. The projects above began in June 2021 and three of them were completed in FY2023. The Old Town bike-pedestrian path will be part of the Downtown Development – Phase II project. The City has reviewed available grant options and is currently conducting required assessments per applications. The Tenant Improvements on Main Street are still ongoing, with one unoccupied unit available.

Hotel Motel Fund

The City's Hotel Motel Fund decreased; the fund was at $210,000 for FY2024 and for FY2025 it was budgeted at $185,000. This fund contributes resources to the Lake Lanier Convention Visitors Bureau to help promote events within our City and provide planning services for our downtown events.

Capital Projects Funds

The City of Flowery Branch currently has three Capital Project Funds. The Local Resources Capital Projects Fund is for general capital needs within our City and is funded through our General Operating Fund. For FY2025, the Local Resources Fund will provide funding for projects such as Road Paving and Maintenance, IT Equipment upgrades annually, and updates to the City Gateway Signs. The SPLOST VIII Capital Projects Fund began a six-year term on July 1, 2020, and the project categories are noted above. The Water/Wastewater Capital Project Fund accumulates system development charges for Water and Wastewater, which in turn is used on

Water/Wastewater infrastructure within our City. This fund will contribute to the Wastewater Plant Expansion and Water System Improvement projects which began in the Fall of 2021 and will continue through 2026. The Water/Wastewater System Improvements coincide with the new residential developments currently in progress over the next few years. These improvements are necessary to provide quality utility services for our residents.

Water and Sewer Fund

Planning for and addressing the City's infrastructure challenges remains a top priority. System evaluations and analyses of the City's Water and Wastewater systems have been completed. A detailed plan for Water and Wastewater projects has been developed and prioritized to tackle current service issues, anticipate future needs, and support growth outlined in the Comprehensive Plan. A financial strategy was established to identify how to make these infrastructure investments with minimal impact on utility rates. An investment of $6 million per year in infrastructure projects over four years is planned to achieve the necessary condition, sustainability, and service levels to support the community and long-term economic growth. The budget anticipates annual GEFA loans at less than 2%, with a 25-year repayment period to distribute the costs of these improvements to current and future customers. Many of these projects are expected to generate operational cost savings in the coming years.

Rates and Fees

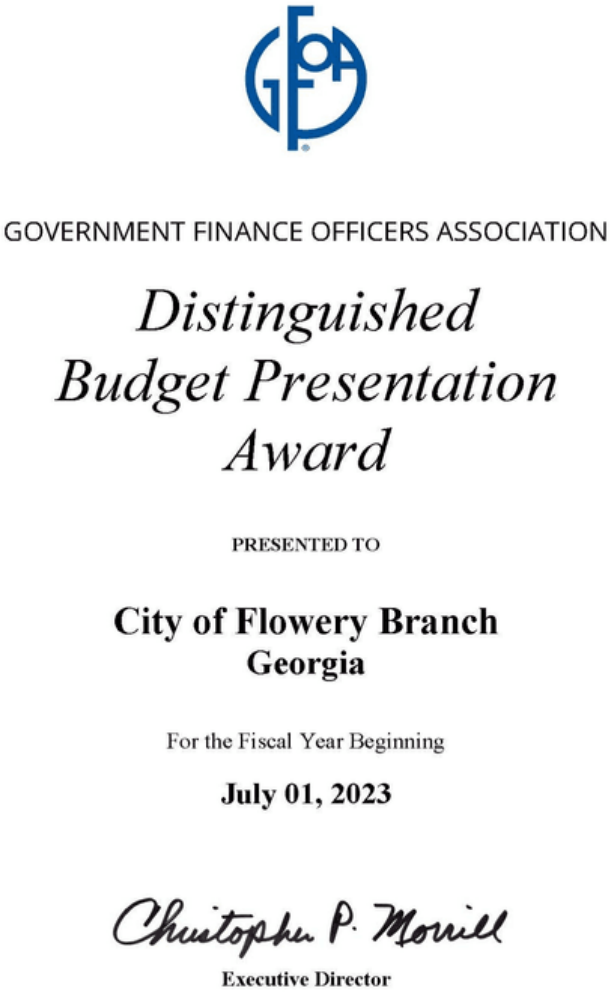
The **General Fund** revenues are projected to increase 14%. Current projections for Property Tax revenue from the County Assessor's office indicate a 6.91% increase in the Tax Digest due to growth and reassessments. The City tax rate will remain at the current rate, 3.264 mils. The Water and Sewer Fund revenues are projected to increase 28.6%. A water rate increase of 8.7% and a wastewater rate increase of 8.7% for FY 2025 is projected and is necessary to fund the debt service for the recommended $6 million per year investment in water and sewer system improvements in FY2025. Water and Sewer rates last increased in FY2024.

Conclusion

The adopted operating budget sustains existing programs, preserves the current level of responsiveness and effectiveness of City services, and enhances the cost efficiency of service delivery. This budget was created with the collaborative efforts of the Department Directors, the Finance Department, and with significant assistance from our Human Resources Director. With the guidance of the Mayor and Council, we are pleased to present the FY2025 Budget.

Tonya Parrish
City Manager

Government Finance Officers Association Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Flowery Branch, Georgia** for its annual budget for the fiscal year beginning **July 1, 2023**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Form of Government

The City of Flowery Branch's government structure consists of a Mayor and five (5) Council members. The City Council shall exercise the legislative functions of the City, and may pass any ordinance or resolution they deem best for the government of the City in the manner set forth in this Chapter, provided that same is not in conflict with the Charter of the City, the Constitution or laws of the State of Georgia, or the Constitution or laws of the United States. They are charged with adopting an annual budget, setting rates for taxes and fees, appointing City officials (City Manager, City Attorney, and City Clerk), establishing committees when needed, entering into debt service agreements, setting general policies for the City government and enacting regulations, resolutions and ordinances, consistent with the authority granted by the Constitution and general laws of the state.

The Mayor shall be the Chief Elected Officer of the city and, as such, shall have the following powers and duties:

- To preside at all meetings of the City council and be recognized as the official head and spokesperson of the City for service of process and ceremonial purposes;
- To vote on matters before the City council only in case of a tie, or if his or her vote is necessary to constitute a sufficient number to transact business;
- To sign, for and on behalf of the City, all contracts, ordinances, instruments, and other documents authorized by the City council and which are required to be in writing, unless otherwise directed or authorized by the City council; and
- To fulfill such other duties as authorized by the City council.

The City Manager is responsible for directing the day-to-day activities of the City. These activities help provide the best possible service to the residents within the City of Flowery Branch at the least possible cost to the taxpayers. The City Manager oversees all departments, staff, and operations. This position's responsibilities include:

- Submitting Flowery Branch's Annual Operating & Capital Budget;
- Keeping the Council apprised of the City's Financial and Operational Status;
- Providing Reports and Recommendations to the City Council;
- Ensuring all City Ordinances, Policies and Resolutions are Implemented and Enforced; and
- Hiring Department Directors.

City Officials

Our governing authority is made up of a Mayor and five (5) Council Members.



Mayor - Ed Asbridge

First Elected: June 2019
Mayor: 2021 - Present
Term Expires: 2025

"Joining a talented team on the City Council, I will work to help manage a "common sense" approach to the growth coming to our City and make all residents of Flowery Branch proud to call it home."



Post 1 - Chris Mundy

First Elected: June 2015
Term Expires: 2027

"My goal is to ensure that our government remains fiscally responsible to the people it serves and transparent in its actions. I want to make sure our community has the services and resources it needs to continue to grow and prosper and our citizens have the quality of life they deserve."



Post 2 - Joseph Mezzanotte

First Elected: March 2022
Term Expires: 2027

"I am very excited about the downtown expansion and beautification and am looking forward to being a part of that. I am also committed to working hard to analyze new growth projects with a focus on impacts to our services, traffic, residents, and schools. My goal is to help balance our growth so that Flowery Branch continues to be a place we love to live."



Post 3 - William McDaniel

First Elected: November 2021
Term Expires: 2025

"I plan to see where I can make the biggest impact while continuing to enjoy this great community we live in. I carry the values of hard work, integrity, and a great attitude to everything I do."



Post 4 - Joe Anglin

First Elected: November 2010
Mayor Pro-Tem: 2021
Term Expires: 2025

Councilman Anglin's mission is to keep our government accountable and transparent while it provides efficient and quality services. He believes copious taxation and the Devil share the same address.



Post 5 - Oliver McClellan

First Elected: November 2021
Term Expires: 2025

"One of my goals is to focus on the explosive growth coming to South Hall County and Flowery Branch. I am particularly concerned with the City infrastructure and its ability to accommodate rapid growth. We can't stop growth, but we can work to make sure the decisions we make will take into consideration all aspects of residential and commercial development, and how that development impacts current residents."



History of City



Flowery Branch was established in 1874, one year after the Richmond and Danville Air-Line Railroad Railway System built a rail line through the city connecting Charlotte to Atlanta. Farmers raising stock have been living in the area since at least the early 19th century, when the town was known as Anaguluskee, meaning “flowers on the branch.” Located on Lake Lanier and just over forty miles from Atlanta, Flowery Branch has maintained a picturesque historic downtown. Recent investments, including streetscape improvements and a revitalized train depot, have begun to revitalize the downtown area known as “Old Town.” Many of the original buildings in the historic central business district still exist and have been rehabilitated and repurposed. While Old Town needs more economic activity and a denser downtown population to fully thrive, it is already a charming quintessential Main Street.

Old Town’s unique location on the lake sets it apart, as Flowery Branch is one of the few, if not the only, historical downtowns in Georgia situated on a lake. It is also conveniently close to several marinas, including Aqualand, the largest inland marina in the United States. This waterfront access, along with its position in the Northeast Georgia Mountain region, makes it a significant draw for outdoor recreational enthusiasts. Regionally, Old Town's proximity—just 12 miles—to downtown Gainesville's top medical facilities enhances its appeal for residents. Additionally, being only 45 minutes from Atlanta makes it an attractive option for those employed in the City. The combination of a walkable downtown with small blocks makes Old Town ideal for both young families and individuals interested in aging in place. With the City’s recent purchase of key parcels, Flowery Branch is well positioned to become a regional destination, featuring a pedestrian-friendly town center that integrates exciting new development within a historic framework.

This plan outlines a strategy for the City to lead and stimulate development in Old Town, ensuring it thrives as an economically stable district. It aims for a healthy mix of uses, increased density at a comfortable scale, high-quality buildings that enhance the urban public realm, and a vibrant community of residents and visitors who can enjoy both downtown and Lake Lanier.

150 Years of Blossoming Together!



In September 2024, Flowery Branch proudly commemorated its 150th anniversary—a moment to reflect on our collective growth and achievements. This celebration honored our rich history while looking forward to a bright future, embracing the vibrant community that has blossomed over the years.

The images included showcase our City's journey, highlighting both its storied past and dynamic present.






FLOWERY
BRANCH




DO NOT
ENTER

Top 10 Employers

Employer	Number of Employees
Atlanta Falcons Football Club	301
SKF USA, Inc.	250
GXO Logistics Supply Chain	177
Home Depot	123
Publix Super Market	122
Makita U.S.A.	106
Pandion, Inc.	98
Target Store	91
Chick-Fil-A	61
Contract Lumber, Inc.	42

Distance from Major Locations

Location	Distance
Aqualand	3.5 miles
Chateau Elan Winery & Resort	11 miles
Dahlonega Wineries	33 miles
Stone Mountain Park	37 Miles
The University of Georgia	43 miles
Georgia World Congress Center	44 miles
Hartsfield-Jackson Atlanta International Airport	54 miles



The City of Flowery Branch has been the home of the Atlanta Falcons since 2000. The Atlanta Falcons train at their state-of-the-art facility in Flowery Branch, which boasts multiple practice fields, a cutting-edge weight room, and a full recovery center to help our team perform at its best. Plus, we are thrilled to showcase their logo on our new water tower! It's a proud reminder of our support for the Falcons and the vibrant spirit of our community.

Population Overview

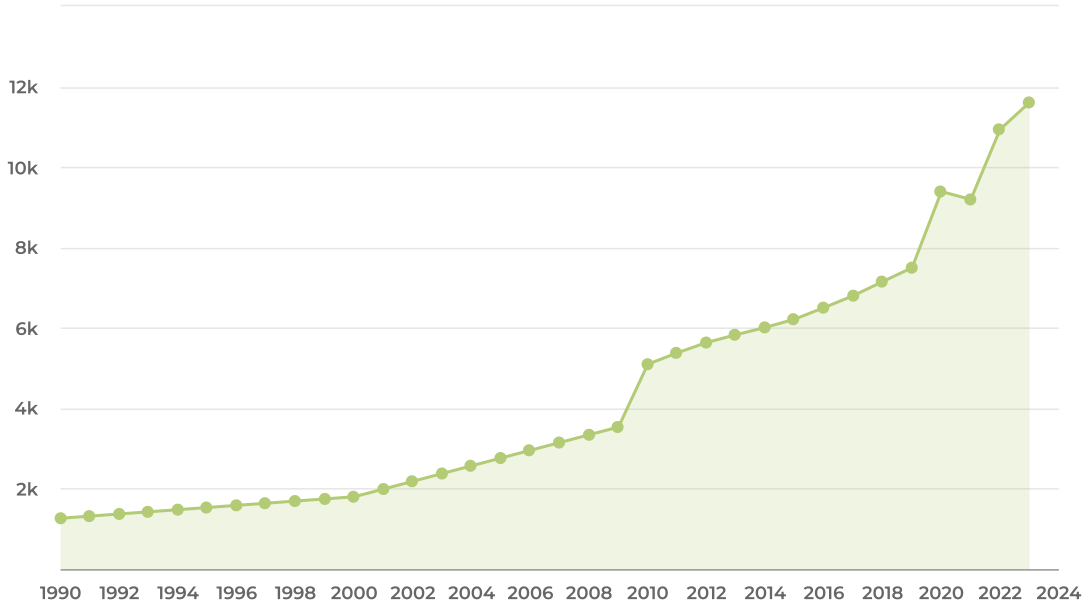
TOTAL POPULATION

11,607

▲ 6.1%
vs. 2022

GROWTH RANK

2 out of **538**
Municipalities in Georgia



** Data Source: Client entered data for year 2023*

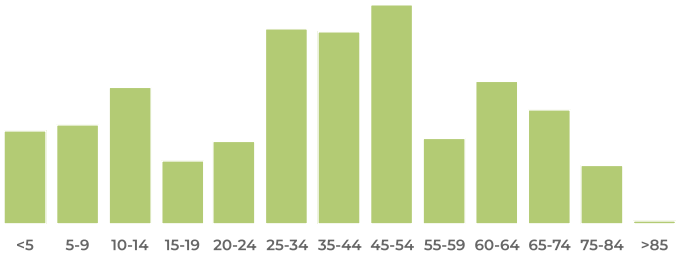
DAYTIME POPULATION

8,146

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

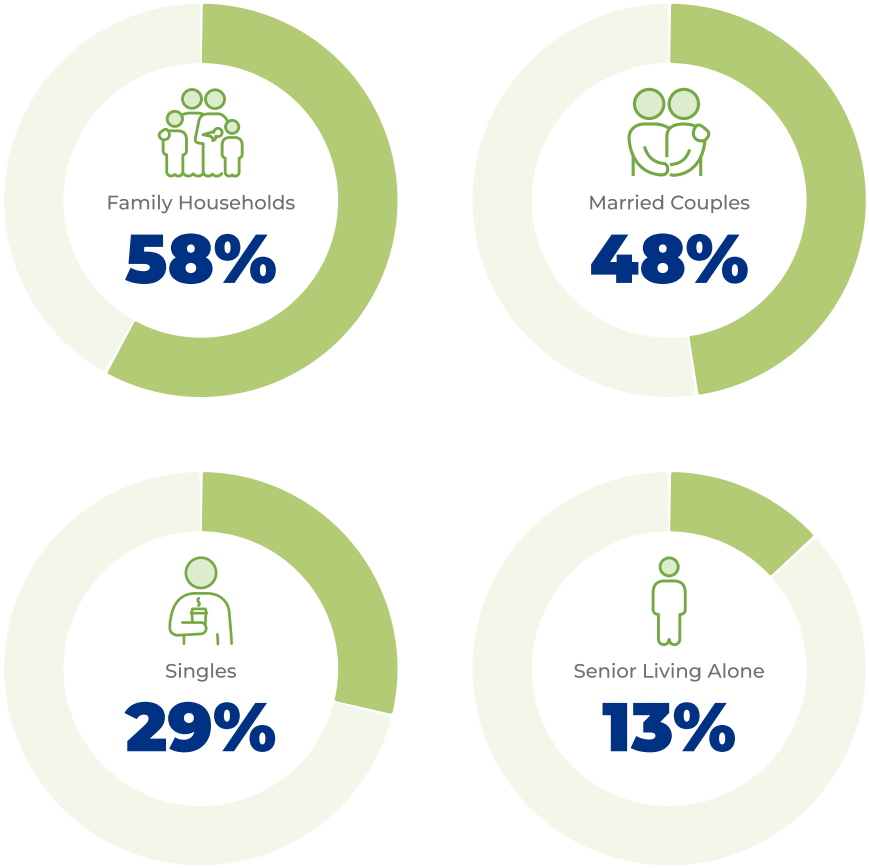
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

3,516

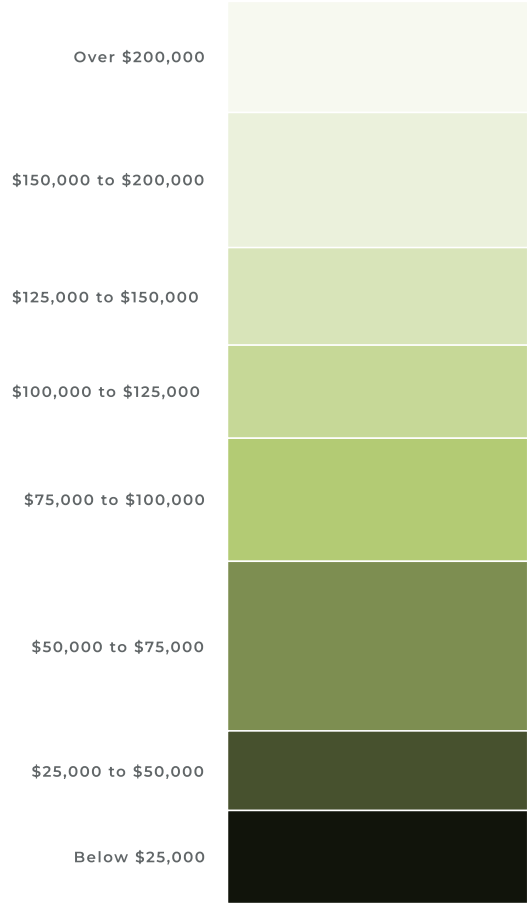
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

12%

▲ 22%
higher than state average

Median Income

$93,684

▲ 31%
higher than state average

Below $25,000

10%

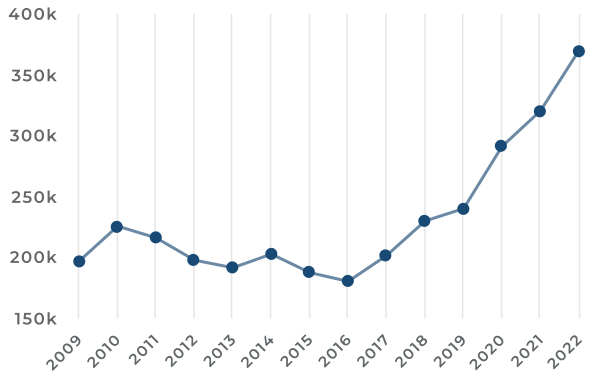
▼ 38%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

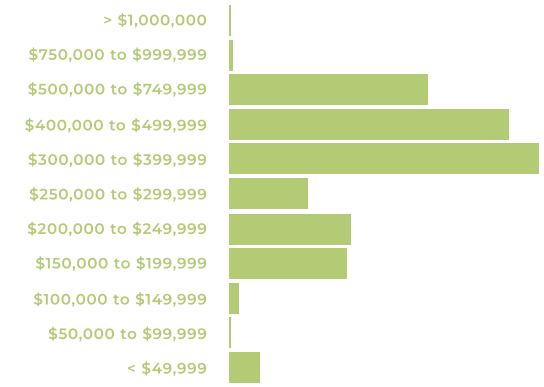
2022 MEDIAN HOME VALUE

$369,700



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

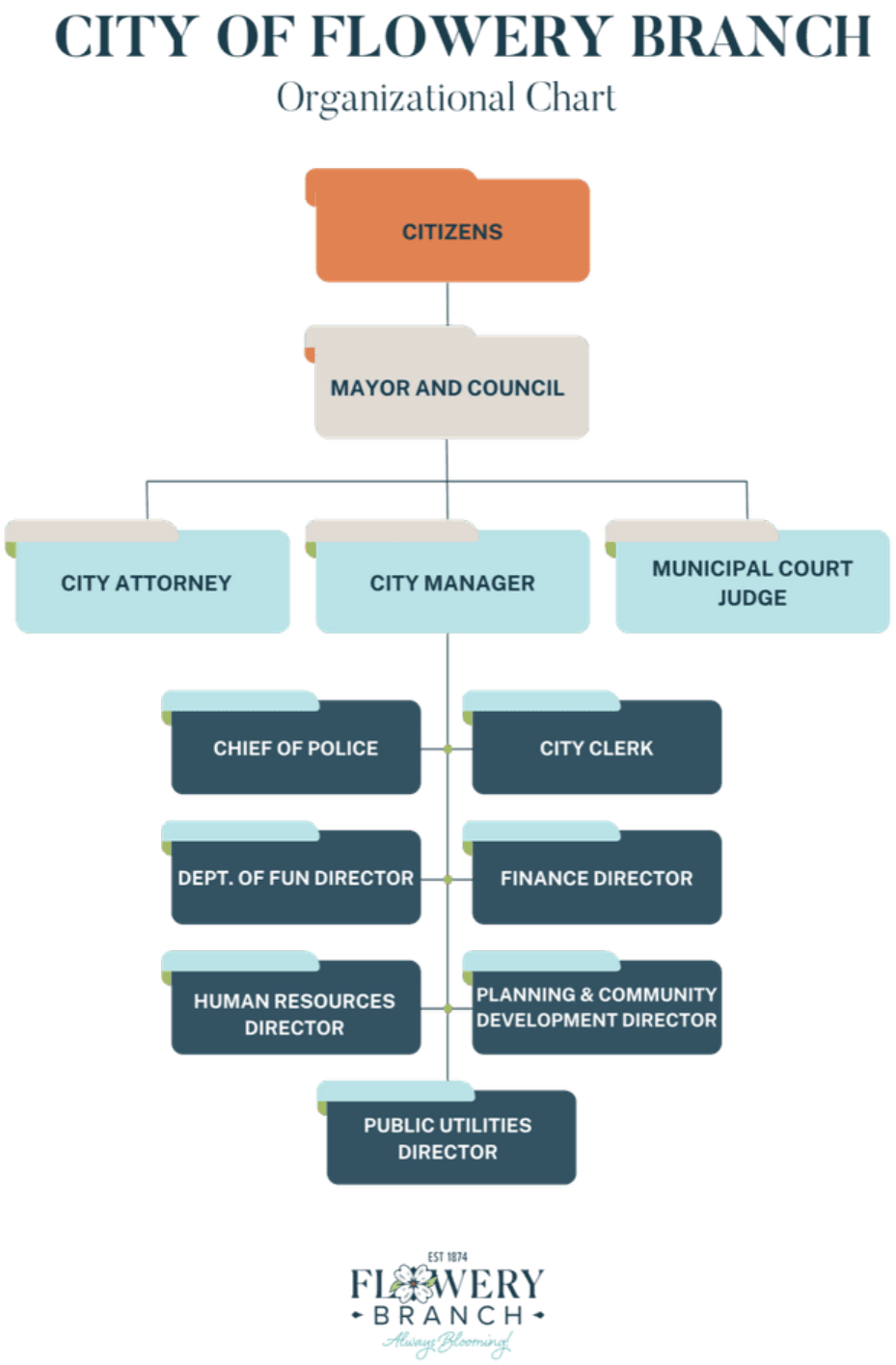
HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

City of Flowery Branch Organizational Chart

The City of Flowery Branch's organizational chart starts with the citizens of our community. Following the citizens are the Mayor and Council, who represent their voices and ensure the City operates efficiently. The City Manager, City Attorney, and Municipal Court Judge report directly to the Mayor and Council, while all other Department Directors report to the City Manager. Each department consists of individuals dedicated to meeting the needs of the community. Please refer to each department's section for their individual organizational charts.



Fund Structure

Financial Accounting Structure:

The accounting policies of the City shall conform to the generally accepted accounting principles ("GAAP") as applicable to local governments.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other.

Each accounting entity is accounted for in a separate "fund". A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City's account records for governmental funds are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the City's proprietary funds are maintained on an accrual basis.

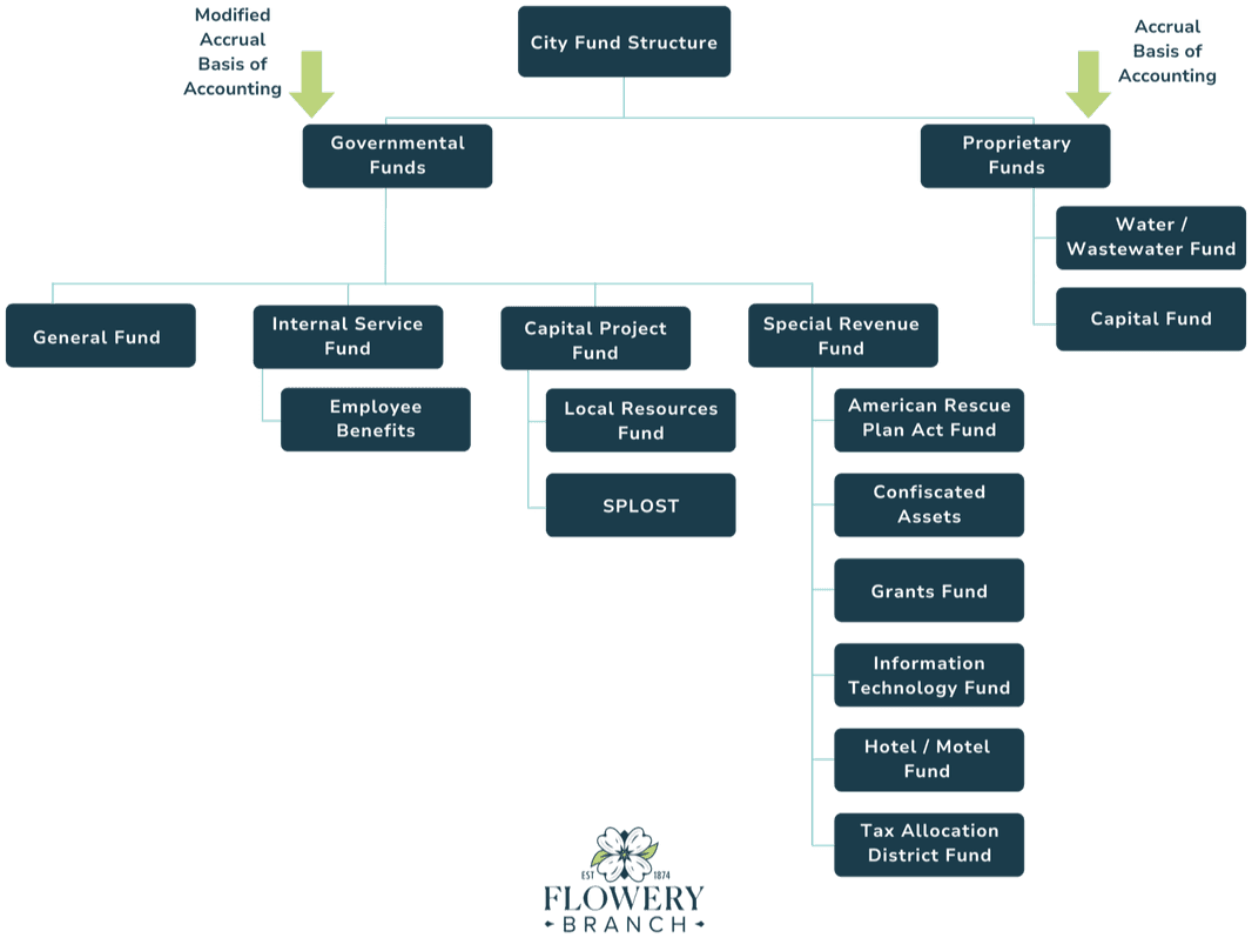
Fund Classification:
The City's accounting system is organized and operated on a "fund" basis and each fund is classified in one of two categories:

CLASSIFICATION:	FUND TYPE:
Governmental Funds	General Fund
	Internal Service Fund
	Special Revenue Fund
	Capital Projects Fund
Proprietary Funds	Enterprise Fund
	Enterprise Capital Projects Fund

Governmental Funds:
These funds are accounting segregation of financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental fund assets and liabilities is referred to as "Fund Balance". The primary measurement focus is "flow of current financial resources". In other words, are there more or less resources than can be spent soon as a result of transactions of the period? Increases in resources are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses.

Proprietary Funds:
These funds are sometimes referred to as “income determination,” or “non-expendable”, or “commercial type” funds and are used to account for a government’s ongoing organizations and activities which are like those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government’s business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds. The generally accepted accounting principles are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses.

Fund Structure:
The City uses 10 governmental funds and 2 proprietary funds as detailed below:



Fund Descriptions

General Fund:
The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include, among other items: General Government, consisting of Legislative; Executive; Administration; Human Resources; Risk Management; Government Buildings; Judicial; Public Safety; Public Works; Tourism (Department of Fun); and Planning and Development.

Internal Service Fund:
Internal Service Funds are not required funds, but they are beneficial to the government when used. It is established to account for services that the government is providing to other funds or departments within the agency. The costs are then allocated to the appropriate function, activity, and department, which shows the indirect cost allocation to perform those specific services.

- **Employee Benefits -** This fund is used to account for all employee benefits, which include but are not limited to: salaries and wages, health, dental, and vision insurance, retirement benefits, long-term disability, Social Security, and Medicare expenses.

Capital Projects Fund:
Capital Projects Funds are governmental funds established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the City infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

- **SPLOST VIII Fund -** This fund is used to account for the special local option sales tax revenue.
- **Local Resources Fund -** This fund accounts for capital projects financed by other unrestricted local funds.

Special Revenue Fund:
Special Revenue Funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special Revenue Funds use the modified accrual basis of accounting and budgeting.

- **American Rescue Plan Act Fund (ARPA)** - This fund accounts for the Coronovirus State and Local Fiscal Recovery Funds activity.
- **Confiscated Assets Fund** - This fund accounts for property and/or cash that is confiscated by the police during an arrest. It is received by the City after being ordered by Superior Court.
- **Grant Fund** - This fund accounts for any grant activity and match requirements awarded to the City.
- **Information Technology Fund** - This fund accounts for the fees received from each citation that is issued by the City of Flowery Branch Police officers.
- **Hotel/Motel Tax Fund -** This fund accounts for the levy and collection of taxes on hotels and motels.
- **Tax Allocation District (TAD) Fund -** This fund accounts for taxes collected by a special taxing district.

Proprietary Fund:
Proprietary funds are used to account for operations that are financed in a manner similar to private business.

Water/Sewer Fund - This fund is used to account for the operation of the City's water and sewer utility service. This fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest due throughout the year. All costs are financed through charges made to utility customers.

Water/Sewer Capital Projects Fund - This fund accounts for capital projects for infrastructure improvements/expansion of the system as our community continues to grow. Capital projects are funded by development capacity charges to connect to our system plus Georgia Environmental Finance Authority (GEFA) debt as needed.



Basis of Budgeting

Basis of Budgeting

- Government-wide and Proprietary Fund financial statements are adopted on the accrual basis of accounting.
- Governmental Fund financial statements are adopted on the modified accrual basis of accounting.

Budgetary Control

- The Flowery Branch Budget shall be adopted in accordance with all state statutes and mandates.
- Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
- The City Manager along with the Finance Director shall provide updates on the City's financial position by regularly reporting to City Council the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the City Manager and the Finance Director will ensure that department management has access to timely and accurate financial data.

Balanced Budget

- The City shall endeavor to adopt a structurally balanced budget. Generally, this means that recurring revenues should fund recurring expenditures and non-recurring revenues should fund non-recurring expenditures. On occasion, the recurring revenues may cover the non-recurring expenditures when these revenues experience an unusual increase. [See Structurally Balanced Budget Policy]
- Minimum levels of reserves must be maintained unless reserves are being used in accordance with the purposes permitted by the City's policy. [See General Fund Reserves policy and Enterprise Fund Reserves policy]

Budget Structure

- The budget shall be constructed around City Council and City Administration's long-term goals for the distribution of City services and the associated desired culture and environment. When appropriate, a needs assessment of constituents' priorities, challenges, and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.
- The City's departments create plans that describe their operational needs. These plans shall address the appropriate level of funding required to meet constituents' needs based on the established long-term and short-term goals for the City. These funding requests are to be distinguished from CIP Requests [see Capital Improvements Policy] in that they shall provide an overview of the entire department rather than just one project. These plans should contain the identification of opportunities and challenges associated with implementing the department's priorities and vision.
- The budget shall be based on programs in order to provide insight into the costs of the types of services that the City provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals outlined in both City and department plans.
- The budget shall be prepared in a manner that reflects the full cost of providing services.
- The budget shall display estimated beginning fund balances and net position, estimated revenue and receipts, appropriations, and the estimated year-end fund balances and net position.

**See the Budget Policies (in the Financial Policies Section) for more details.

Financial Policies

OPERATING BUDGET POLICY

The purpose of this Operating Budget Policy is to guide a comprehensive plan to deliver efficient and effective services to residents and stakeholders of the City. The formulation of the operating and capital budget is one of the most important financial activities that Flowery Branch undertakes each year. This budget policy is intended to provide guidelines to assist in the formulation and consideration of broader implications of financial discussions and decisions.

Basis of Budgeting

- Government-wide and Proprietary Fund financial statements are adopted on the accrual basis of accounting.
- Governmental Fund financial statements are adopted on the modified accrual basis of accounting.

Budgetary Control

- The Flowery Branch Budget shall be adopted in accordance with all state statutes and mandates.
- Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
- The City Manager along with the Finance Director shall provide updates on the City's financial position by regularly reporting to City Council the status of actual expenditures, expenses, and revenues compared to the adopted budget. Further, the City Manager and the Finance Director will ensure that department management has access to timely and accurate financial data.

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- The budget shall be based on programs in order to provide insight into the costs of the types of services that the City provides. Deliverables and specific actions shall be detailed at the programmatic level, which support the goals outlined in both City and department plans.
- The budget shall be prepared in a manner that reflects the full cost of providing services.
- The budget shall display estimated beginning fund balances and net position, estimated revenue and receipts, appropriations, and the estimated year-end fund balances and net position.

Estimates of Revenue, Expenditures, and Expenses

- The City shall take an objective and analytical approach to forecasting revenues, expenditures, and expenses as accurately as possible. Though the City will use the best information available to estimate revenues, including millage rates and tax revenues accurately, absolute certainty is impossible. Should revenues be overestimated, the spending plans and priorities established during the budget process shall be used to propose appropriations and spending as required to bring the budget into balance.
- The Finance Department shall monitor revenue incomes and expenditure/expense outflows to assess the implications of the annual budget in order to provide timely updates on actual financial performance.
- The Finance Department shall develop and maintain long-term financial forecasts, at least five years into the future, in order to help the City assess its long-term financial sustainability.

Stakeholder Participation

- The City shall provide meaningful opportunities for the stakeholders (constituents) to provide input into the financial planning and budget process before a budget is adopted.

Address Long-Term Liabilities

- The City shall fund current portions of long-term liabilities in order to maintain the trust of creditors and avoid accumulating excessive liabilities over the long-term.

Responsibilities and Calendar

- The City's fiscal year runs from July 1 to June 30. Each department must submit its budget plans by February. After submission, the Finance Department Director and the City Manager will review these plans. By May, the proposed budget will be discussed with the Mayor and City Council. In June, a public hearing and budget discussion will be held to facilitate stakeholder participation, and the City Council will adopt the budget by the end of June.
- All budget procedures shall be conducted in accordance with City ordinance and state law.

Budget Amendments

- Amendments shall be considered and adopted by City Council during formal Council meetings.

Priorities for Funding

- It is the City's policy to first spend restricted expenditures, which are defined as "when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments."

- It is the City's policy to subsequently spend unrestricted expenditures in the following order:
  - Committed expenditures, which are defined as "when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. The City Council may also modify or rescind the commitment."
  - Assigned expenditures, which are defined as "when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the City Council has authorized the City manager to assign fund balances."
  - Unassigned expenditures, which are defined as "the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balances only in the General Fund. Negative unassigned fund balances may be reported in all funds."
- See the City of Flowery Branch Expenditures Policy for more information on spending.

BALANCED BUDGET POLICY

The City shall endeavor to adopt a structurally balanced budget. Generally, this means that recurring revenues should fund recurring expenditures and that non-recurring revenues should fund non-recurring expenditures. On occasion, the recurring revenues may cover the non-recurring expenditures when these revenues increase due to property values or state funding.

The City's Finance Department, as a component of their annual budget presentation, shall report the City's progress in achieving a structurally balanced budget.

While it is the City's intent to provide City Council with flexibility on how to pursue and achieve a structurally balanced budget, there are some points which the City should observe very closely when developing a budget.

Employee compensation, pension liability, and other recurring expenditures

- Except in extreme circumstances, non-recurring revenues—especially reserves—should not be used to fund employee compensation. If such a circumstance arises, it should only occur within the context of a plan to achieve structural balance and replenish any reserves that have been utilized.

Operation and maintenance costs of capital assets purchased with non-recurring revenues

- While capital assets are often appropriate to fund with non-recurring revenues, the City shall be observant of the long-term operating and maintenance costs of such purposes, lest it create new recurring expenditures that the City cannot maintain.

Replacement of short-lived assets and non-recurring revenues

- The City shall give preference to using non-recurring revenues to replace assets that have outlived their useful lives over purchasing entirely new assets, where the replacement of the obsolete or expired assets is critical to the maintenance of the City's core priorities and programs. A replacement schedule for such assets is a good indicator of when to budget for these items.

ONE-TIME REVENUES POLICY

This One-Time Revenues policy is intended to guide the City of Flowery Branch to spend within its means and stay financially healthy by specifying uses for one-time revenues.

One-Time Revenues

- When the City of Flowery Branch receives one-time revenue, it should generally be allocated to one-time expenses. These expenses should not create ongoing obligations in future years. Examples include paying off debts, refurbishing capital assets, and building reserves.

Undependable Revenues

- When the City of Flowery Branch receives revenues, which vary from one year to the next, it shall be treated as a one-time revenue. This is because these revenues are unstable and unreliable, so we cannot assume that the same revenue will be available in future years.

EXPENDITURES POLICY

The purpose of this Expenditures Policy is to guide an efficient and effective expenditure system that guarantees the spending of public resources to match generated revenues to the greatest extent possible.

The Budget Process

- The City begins its budget process in December and, after thorough analysis, adopts the budget in June.
- One-time expenditures are generally to be funded by one-time revenues, and recurring expenditures are generally to be funded by recurring revenues [See Structurally Balanced Budget Policy]
- It is the City's policy to first spend restricted expenditures, which are defined as "when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments."
- It is the City's policy to subsequently spend unrestricted expenditures in the following order:
  - Committed expenditures, which are defined as "when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. The City Council may also modify or rescind the commitment."
  - Assigned expenditures, which are defined as "when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the City Council has authorized the City Manager to assign fund balances."
  - Unassigned expenditures, which are defined as "the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balances only in the General Fund. Negative unassigned fund balances may be reported in all funds."

Personnel Spending

- Salaries and benefits for City administrators and City Council are accounted for under "General Government" in the audited financial statements and in the budget. Funding for these personnel, therefore, largely comes from the General Fund. Personnel in other

departments, such as Water/Sewer, is recorded as "personal services and employee benefits" in the audited financial statements and may come out of other funds, such as the Water/Sewer fund.

Privatization of Government Services

- The City shall contract out government services to private companies, known as privatization, through an open and competitive bidding process. The company selected to provide the service shall be required to submit a comprehensive plan for their service, including, but not limited to, costs, timeline, community effects, an other evaluation standards determined by City administration, depending on the service.

Long-term Liabilities

- The City shall, to the best of its ability, fund long-term liabilities using long-term, recurring revenues, as stated in the Structurally Balanced Budget policy. The City shall not take on any long-term liabilities without careful consideration and impact evaluation.

CAPITAL POLICY

Capital assets have a major impact on the ability of the City to deliver services along with the economic vitality and overall quality of life for Flowery Branch stakeholders. The purpose of this policy is to provide guidelines to complete a comprehensive process that allocates limited resources into capital investment and management decisions.

Capital Project Selection

- An objective set of criteria will be used to assess and evaluate project proposals. Capital projects will be established at a cost of $20,000 or more. Although specific criteria may be updated from time to time, the following concepts are the core principles to be considered in the development of a capital project:
  - Long-Term Forecasts: Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
  - Impact on Other Projects: Projects should not be considered in isolation. One project's impact on others should be recognized and costs shared between projects where appropriate.
  - Allow for Funding of Preliminary Activities: For some projects, it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable. They should, therefore, be evaluated, analyzed, and prioritized appropriately.
  - Full Lifecycle Costing: Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
  - Predictable Project Timing and Scope: Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

Capital Asset Classification

- The City's Capital Asset classifications are defined in two principles.
  - All depreciable assets will be at the cost of $10,000 or higher.
  - Any assets less than $10,000 (Controlled Assets) may be maintained on the asset schedule for inventory purposes only (at the discretion of the Finance Director). For example, police car equipment, computers, IT equipment, etc.

Balanced Capital Improvement Plan

- The adopted Capital Improvement Plan is a balanced five-year plan. This means that for the entire five-year period, revenues will be equal to project expenditures in the Capital Improvement Plan. It is possible that the plan will have more expenditures than revenues in a single year, but this imbalance will be corrected through the use of interim financing as needed. However, over the life of the five-year plan, all expenditures will be provided for with identified revenues.

Capital Improvement Funding Policy

- The City provides financial resources for the Capital Improvement Plan through the following sources:
  - (Fund 100) Unrestricted general operating funds as deemed necessary.
    - Council will vote annually during the budget process on an amount of funding to contribute to the capital projects fund, based on the current economic conditions.
  - (Fund 230) American Rescue Plan funds, which is a grant from the federal government, generally used to fund water/wastewater projects.
  - (Fund 270) Tax Allocation District, which is property tax funds generated through the improvement of property located in the tax district.
  - (Fund 271) Information Technology Fund, which is funds generated through traffic/criminal violations and used for specific purposes associated with police functions.
  - (Fund 320) SPLOST VIII, which is a sales tax of one percent that must be used to fund capital projects.
  - (Fund 350) Local Maintenance Improvements Grant, which is based on the City's total centerline road miles and the total population as compared to the state's total centerline road miles and population.
  - (Fund 308) Water/Wastewater Development Charges, which is used to fund capital projects that improve the quality of the water and wastewater system and services to citizens.
  - (Fund 505) Unrestricted water/wastewater operating reserves as deemed necessary.
  - Debt may be utilized if deemed necessary, only if no other funding sources are available.

Capital Budget

- Each year, the City's Finance Department will develop a Capital Budget which will contain the spending plan for Capital Projects. The first year of the adopted Capital Improvement Plan will be the Capital Budget for the fiscal year.

Capital Budget Management

- Management of Capital Projects is essential to create the best value for City taxpayers through capital spending. The following policies shall be observed in order to help ensure the best project management possible.
  - Each department is responsible for their Capital Improvement Projects as follows: preparing the project proposal, developing a project budget and cash flow forecast prior to project commencement, ensuring that required phases are completed on schedule, authorizing all project expenditures, monitoring project cash flows, ensuring that all regulations and laws are observed, and periodically reporting project status. Each department must actively manage their projects and major departments may provide quarterly reports on the status of each project.

- Capital Project amendments during a year shall not exceed the annually adopted budget and funding levels. Each department must manage its capital program within certain time and cost constraints.

Asset Condition Assessment

- The City's Finance Department may conduct a comprehensive asset inventory that projects replacement and maintenance needs for the next six years and will update this projection each year. The asset inventory will describe the current condition of the City's assets, establish standards for asset condition, account for the complete cost to maintain assets up to standard over their lifecycle, and account for the risks associated with assets that are below condition standards. City departments shall have the responsibility for inventorying and assessing the assets within their purview and ensuring that it reconciles with the Finance Department's capital asset records.
- The life of the assets is noted in the audited financial statements and in the following table:

Assets	Governmental Activities	Business-type Activities
Buildings and Improvements	20-50 years	20-50 years
Public Domain Infrastructure	14-40 years	14-40 years
Machinery and Equipment	5-20 years	5-20 years
Vehicles	5 years	5 years

Prioritization of Asset Maintenance and Replacement

- It is the City's intent to maintain its existing assets at a level that protects the initial capital investment and minimizes future maintenance and replacement costs. Based on an asset inventory and risk assessment, recommendations for asset maintenance shall be included in the Capital Improvement Plan.

Funding of Asset Maintenance

- The City will ensure that adequate resources are allocated to preserve the City's existing infrastructure to the best of its ability before allocating resources to other Capital Projects.

INVESTMENT POLICY

The primary goals of the City of Flowery Branch's Investment Policy shall be:

1. Ensure the safety of all funds entrusted to the City;
2. Maintenance of sufficient liquidity to meet all necessary obligations to the City;
3. Public trust from prudent investment activities; and
4. Provide optimization of interest earnings on the portfolio

The investment policy of the City of Flowery Branch shall govern the investments of all financial assets of the City. These funds are accounted for in the City's Annual Audit Report and include:

- General Fund
- Enterprise Funds
- Special Revenue Funds
- Capital Project Funds

- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Other funds established from time to time

Except for cash in certain restricted and special funds, the City may consolidate cash and investment balances to ease cash management operations and maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the forgoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under deferred compensation programs or other post-employment benefits (OPEB) trust funds.

The primary objectives of investment activities shall be safety, liquidity, public trust and optimization of interest earnings. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and Local Law.

GENERAL FUND RESERVES POLICY

General Fund Reserves exist to support the City during unexpected revenue shortage or unplanned, necessary expenditures. This policy is intended to specify targets for the inflows and outflows of the General Fund Reserves, including the quantity of resources to be held in reserves and conditions under which reserves may be used.

Reserve Levels

- The City shall maintain a General Fund Reserves balance of 4.5 months of the General Fund Expenditures.

Cash Balance

- Although the exact amount of 4.5 months' worth of General Fund Expenditures is bound to fluctuate as expenditures themselves do, the cash balance of General Fund Reserves shall remain approximately $1,965,913, or whatever 4.5 months' worth happens to amount to from the subsequent years' budget.

Funding the Reserve

- The City’s annual budget surplus funds, and unencumbered sources of funds contribute to the General Fund Reserve.

Conditions for the Use of Reserves

- Any expenditure requested by the City out of the fiscal annual budget cycle is subject to the approval of City Council. General Fund Reserves are to be used to sustain the City in situations of revenue shortages or unplanned expenditures. It is under the discretion of City Council to determine whether the state of the City warrants the use of General Fund Reserves.

Authority over Reserves

- The Finance Department for the City of Flowery Branch upholds the responsibility to maintain the General Fund Reserves at the level determined by City Council.

Assigning Fund Balance

- City Council retains the authority to assign and amend the General Fund Reserves balance, while the City Finance Department is responsible for administering the fund balance to the General Fund Reserves.

Replenishment of Reserves

- General Fund Reserves are to be replenished annually with unencumbered funds available during the annual budget process.

Excess of Reserves

- If General Fund Reserves should exceed 4.5 months of General Fund Expenditures, they are to be reviewed by both the City Finance Department along with City Council as part of their annual review. The excess reserves will be transferred to the Local Resources Capital Projects Fund.

ENTERPRISE FUND RESERVES POLICY

Reserves exist to support the City during unexpected revenue shortage or unplanned, necessary expenditures. This policy is intended to specify targets for the inflows and outflows of reserves in funds other than the General Fund, including the amount of resources to be held in reserves and conditions under which reserves may be used.

Reserve Levels

- The City shall maintain an Enterprise Fund Reserves balance of 6 months of expenditures with the exception of the General Fund.

Funding the Reserve

- Enterprise Fund Reserves, in addition to General Fund Reserves, are funded by the City's annual budget surplus and other unencumbered operating income.

Conditions for Use of Reserves

- Any expenditure made by the City is subject to the approval of City Council. Enterprise Fund Reserves are to be used to sustain the City's Enterprise Fund in the situations of revenue shortages or unplanned expenditures. It is under the discretion of City Council to determine whether the state of the City warrants the use of any reserves.

Authority over Reserves

- The Finance Department for the City of Flowery Branch upholds the responsibility to maintain the Enterprise Fund Reserves at the level determined by City Council.

Assigning Fund Balance

- City Council retains the authority to assign and amend the Enterprise Fund Reserves balance, while the City Finance Department is responsible for administering the fund balance to Enterprise Fund Reserves.

Replenishment of Reserves

- Enterprise Fund Reserves are to be replenished annually though the annual budget surplus. In the event that Enterprise Fund Reserves are used resulting in a balance below the six-month minimum, a plan will be developed to replenish them through the annual budget process.

Excess of Reserves

- If Enterprise Fund Reserves should exceed six months of expenditures for all funds except for the General Fund, they are to be reviewed by both the City Finance Department along with City Council as part of their annual review. If there is a capital project in place to which the excess reserves may go to, then the reserves shall be transferred to the Capital Projects Fund. If no such capital project exists, the excess reserves shall remain in the Enterprise Funds Reserves until one such project arises.

LONG-TERM PLANNING & FORECASTING POLICY

A thriving community requires a long-term perspective because financial challenges are often created over many years and can take more than a year to solve. A long-term financial plan and budget allows the City of Flowery Branch to remain mindful of its long-term financial health. Therefore, the purpose of this policy is to give the City the best chance of a thriving community now and for future generations.

Length of the Forecast

- The City of Flowery Branch will forecast revenues, expenses and financial position at least five years into the future. The length of the forecast should be longer if five years is not enough to address issues that are a threat to the financial health of the City.

Frequency of Forecasting

- The long-term financial forecast shall be updated at least twice a year. It will be updated before the budget process to inform decision-makers of the City's financial position going into budget discussions. It will also be updated after the budget has been created to show decision-makers how the City's financial path has changed as a result of decisions made.

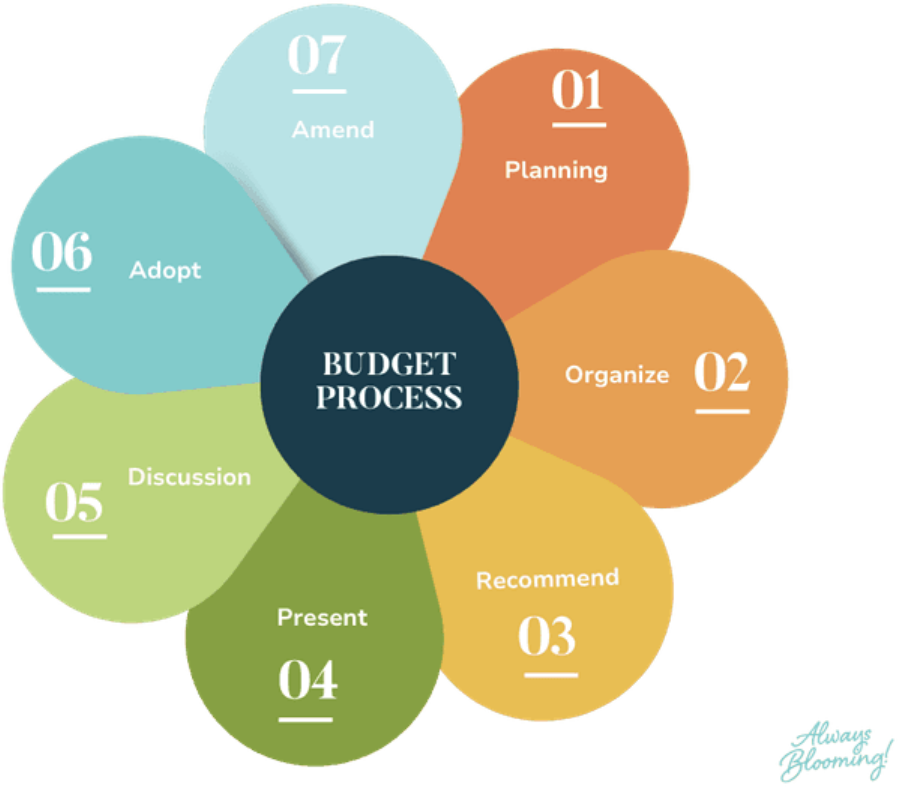
Assumptions and Analysis

- City staff will prepare a forecast that is based on assumptions that best reflect the status quo condition of the City. The forecast will not assume any major changes in policy where such change is speculative. Other assumptions behind the forecast will be made clear. This includes assumed growth rates in revenues and expenses. It also includes assumptions about forces that impact revenues and expenses. Examples might include changes in population, property values, etc.

Long-Term Financial Plan

- The goal of the City of Flowery Branch is for the forecast to be balanced over the time period of the forecast. Therefore, the City shall maintain a long-term financial plan that includes a statement of how it will achieve and/or maintain balance over a multiyear period.

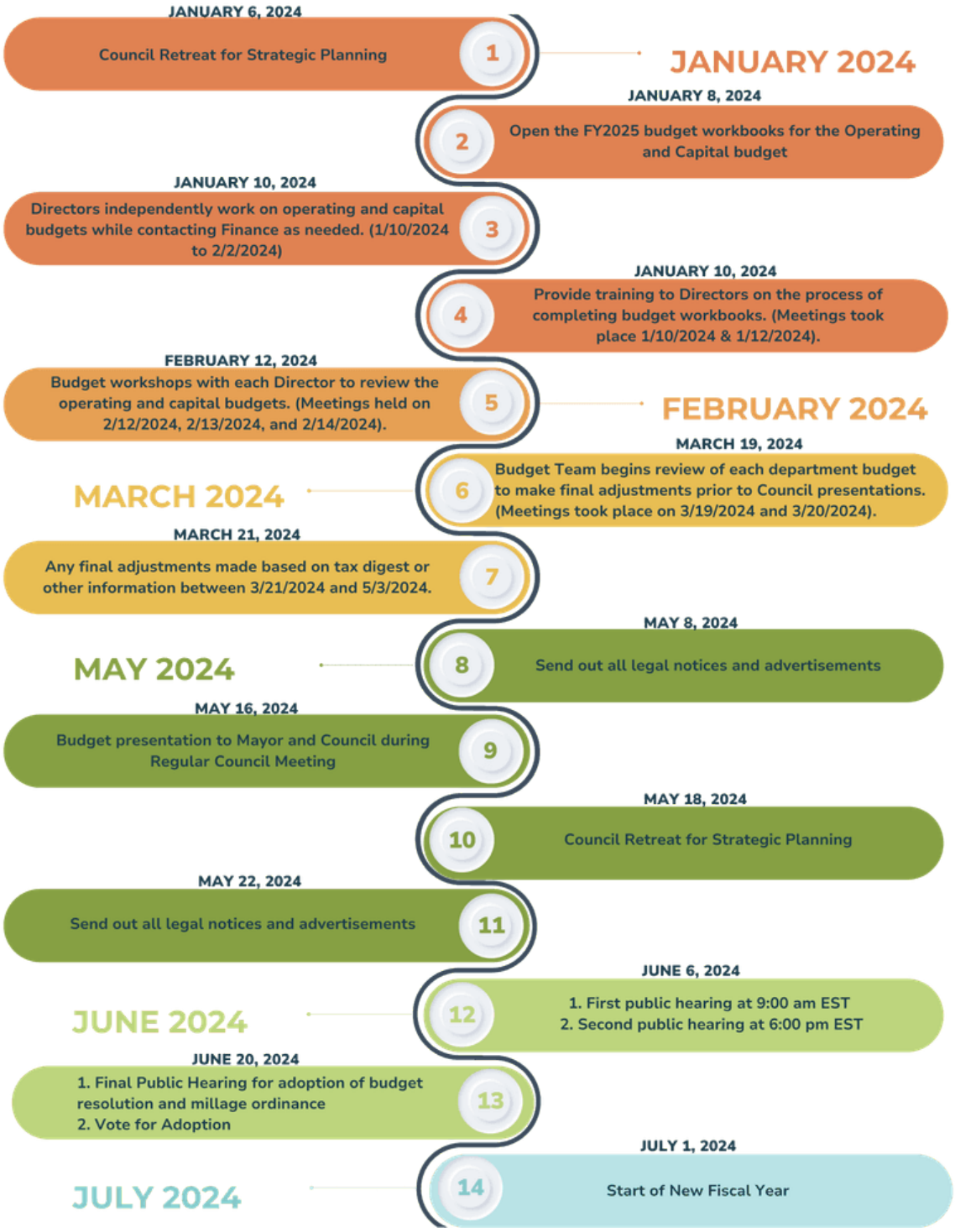
Budget Process



The City of Flowery Branch budget serves as a policy document, financial plan, operation guide and communication device. Each of these elements of the document helps to describe what we have done, what we plan to do, and how we will accomplish our objectives.

1. **Planning**: Departments assess needs and set priorities.
2. **Organize**: City Manager, Finance Director, Budget and Purchasing Manager, and designated director compile and structure budget proposals.
3. **Recommend**: City Manager, Finance Director, and Budget and Purchasing Manager submit a budget draft for the Mayor and Council's review.
4. **Present**: City Manager and Finance Director present the proposed budget to the governing body.
5. **Discussion**: City Council holds public hearings to engage in debate and gather public input on the proposed budget.
6. **Adopt**: Mayor and City Council approve the final budget through a vote.
7. **Amend**: Adjust the budget as necessary throughout the year, presenting changes to the Council.

Budget Process and Timeline





The budget process takes several months to complete. However, monitoring of the budget continues throughout the year to ensure revenue and expenditures are as expected.

Georgia Law on Local Government Budget

36-81-2. Definitions (2022)

(1) “Budget” means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

(2) “Budget officer” means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

(3) “Budget ordinance,” “ordinance,” or “resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

(4) “Budget period,” means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

(5) “Capital projects fund” means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.

(6) “Debt service fund” means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

(7) “Enterprise fund” means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term “costs” means expenses, including depreciation.

(8) “Fiduciary fund” means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

(9) “Fiscal Year” means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general fund, each special revenue fund, if any, and each debt service fund, if any.

(10) “Fund” means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

(11) “General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.

(12) “Governing authority” means that an official or group of officials responsible for governance of the unit of local government.

(13) “Internal service fund” means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost reimbursement basis.

(14) “Legal level of control” means the lowest level of budgetary detail at which a local government’s management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government form establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(15) “Special Revenue Fund” means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

(16) “Unit of local government,” “unit,” or “local government” means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, “county” includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

36-81-3 (2022). Establishment of Fiscal Year; Requirement of Annual Balanced Budget; Adoption of Budget Ordinances or Resolutions Generally; Budget Amendments; Uniform Chart of Accounts.

(a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

(1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

(b) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.

(c) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change Commissioners of Georgia and the Georgia in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

(2) Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer.

(3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

(d) The Department of Community Affairs, in cooperation with the Association County Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(e) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4 (2022). Appointment of Budget Officer; Performance of Duties by Governing Authority in Absence of Appointment; Utilization of Executive Budget.

(a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5 (2022). Preparation of Proposed Budget; Submission to Governing Authority; Public Review of Proposed Budget; Notice and Conduct of Budget Hearing.

(a) By the date established by each governing authority, in such manner and form as may be necessary to affect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

36-81-6 (2022). Adoption of Budget Ordinance or Resolution; Form of Budget.

(a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in budget, but such budget shall be subject to the provisions of this article.



BUDGET OVERVIEW

Executive Summary

Throughout fiscal year 2025, the City of Flowery Branch will continue to focus on improvements through capital projects, strategic planning, and sound financial decisions. In May 2024, the Mayor, Members of Council, City Manager, and Department Directors convened for an annual strategic planning session. During this meeting, we reviewed the short- and long-term goals, as well as the mission statement established in February 2023, to assess if any adjustments were necessary. This information serves as a living document, providing both citizens and staff with clear direction for the City and outlining the path to achieve our established goals. Each year, we revisit this information to set new goals based on the mission statement and the evolving needs of the City.

Strategic Planning

A strategic plan is a significant document that defines our mission, values, and goals. It allows for monitoring and tracking to ensure the goals and objectives are met within the defined timeframe. Each department currently has goals established for fiscal year 2025 as noted in their department summary pages. The overall strategic plan encompasses the entire City, with individual departmental goals directly aligning with our mission and values.

Several processes can contribute to the development of a strategic plan. Below are questions discussed during our strategic planning session, which sparked group discussions on ideas and visions for the City of Flowery Branch. This process is a continuous cycle, allowing us to monitor internal and external factors that may affect our goals. Change is inevitable, and at times, we may need to adjust our goals or the methods to achieve them.



Short-Term Factors

There are several short-term factors that influence decisions made during the development of the annual budget. Those factors include the following:

1. Salary increases for all employees in the amount of 4% to adjust the pay scales in response to increases in the cost of living and market competitiveness. Merit increases up to 2% based on employee performance rating during their annual evaluation.
2. New positions were added to the Department of Fun and the Water / Wastewater Department to meet the needs of our growing City.
3. Tax Digest indicates a 6.4% increase in property tax revenue due to growth and reassessments.
4. Debt payments influence decisions to ensure there is sufficient funding to cover these payments and all other needed expenditures.





Priorities & Issues

The priorities of the City play an important role in the budget process as it helps focus the attention on the greatest needs of our community. There continues to be a lot of growth in Flowery Branch requiring the infrastructure to remain one of our top priorities. Our roadways, water, and wastewater systems must be able to accommodate the growth that is projected. These are some areas that the Mayor, Council, City Manager, and Department Directors focus on during the annual retreat to discuss the new fiscal year's budget.

SPLOST VIII funds will continue through FY2026, focusing on projects related to the roads, streets, bridges, and sidewalks. Local Resources Funds will assist in paying for annual road maintenance and paving. These projects will span over several years to adjust for the expected growth.

To address the water and wastewater challenges, system analysis has been completed and a financial plan developed. This plan will allow the City to make necessary improvements with a minimum impact on the customer's utility rates. The challenges cannot be addressed in one year. Therefore, this is a long-term priority that will take several years to fully complete.

In summary, our strategic priorities fall into the following categories:

1. Public Safety
2. Infrastructure Improvements
3. Internal Operations
4. Financial Stability
5. Economic Development

On the following pages, you will find the Vision, Mission, and Values for the City of Flowery Branch. Also included are our key priorities and the department's goals and objectives related to the priorities. The full list of goals, objectives, and measures for each department can be found within the Departments section and within the FY2025 Strategic Plan document.

Vision

The City of Flowery Branch seeks to deliver exemplary service and have sustainable growth while maintaining the charming feel of our city.

Mission

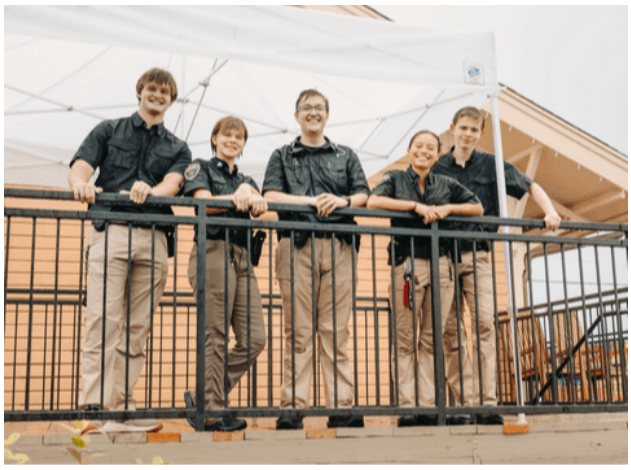
Flowery Branch will be a desirable, charming destination that is a caring and safe community filled with opportunity and a vibrant quality of life.

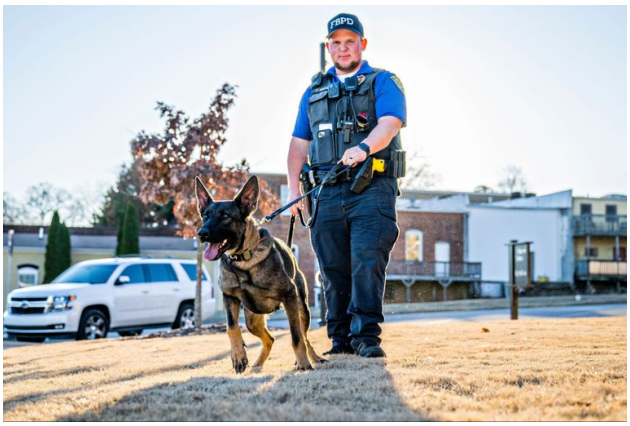
Value

We aim to build confidence through responsible resource management and high-quality services, guided by our core values of trust, accountability, integrity, professional excellence, respect, sustainability, and stewardship.

Public Safety

According to SafeWise, the City of Flowery Branch has ranked among the Top 20 safest cities in Georgia for over a decade. To maintain this commitment to safety, Public Safety remains a key focus area in our Strategic Plan. The safety of our citizens is the top priority for the Flowery Branch Police Department. The department actively seeks opportunities to enhance its presence in the community, respond promptly to calls, and address crime effectively. Initiatives to support these goals include the continuation of the K-9 Program, maintaining the Safe Exchange Zone in front of the Police Station, creating new specialized units, expanding the Cadet Program, and providing officers with updated equipment and technology. Additional goals and objectives related to this Focus Area can be found by clicking Here.







Infrastructure Improvements



As the City of Flowery Branch continues to attract new businesses and residents, our infrastructure will face increasing strain. To address the rise in traffic, we have developed an annual road paving and maintenance program, funded through SPLOST and Local Resources Fund. Additionally, our aging Water and Wastewater plant is not equipped to meet the growing demand for services. A project is currently underway to construct a new plant that will accommodate these increased needs, continuing through FY2026. In FY2024, we completed and brought online a new water tower to enhance the City's water capabilities. Other key elements of this focus area include improvements to our pedestrian pathways.

Additional goals and objectives related to this Focus Area can be found by clicking Here.



Internal Operations



Internal Operations remains a key focus area in our Strategic Plan. As the City continues to grow, the demand for additional employees has increased to ensure we can effectively provide services to our community. This growth necessitates a thorough examination of various aspects of the City, including technology, reporting, compliance and regulations, and records management. Every internal operation influences the City's mission and must be consistently monitored for success.

Additional goals and objectives related to this Focus Area can be found by clicking Here.



Financial Stability



Financial Stability is another Focus Area of the Strategic Plan as it is important to further diversify the City's revenue streams. Taxes remain the largest source of revenue for the City of Flowery Branch, but there are many other revenue streams that the City could benefit from. It is important to have many revenue sources to avoid becoming too dependent on one specific source and limiting the revenue potential. Financial stability also involves improving the financial resources of the City and being fiscally responsible when spending.

Additional goals and objectives related to this Focus Area can be found by clicking Here.



Economic Development

The City of Flowery Branch continues to seek improvements in areas that will enrich the lives of the citizens and those that visit. Those areas include increasing tourism to the downtown area, keeping the City clean and beautiful, and ensuring our community is of high-quality and vibrant. Through Economic Development, businesses will become more attracted to the City of Flowery Branch and making it their business home. A major part of this Focus Area will be beginning and completing the Downtown Development Phase II.

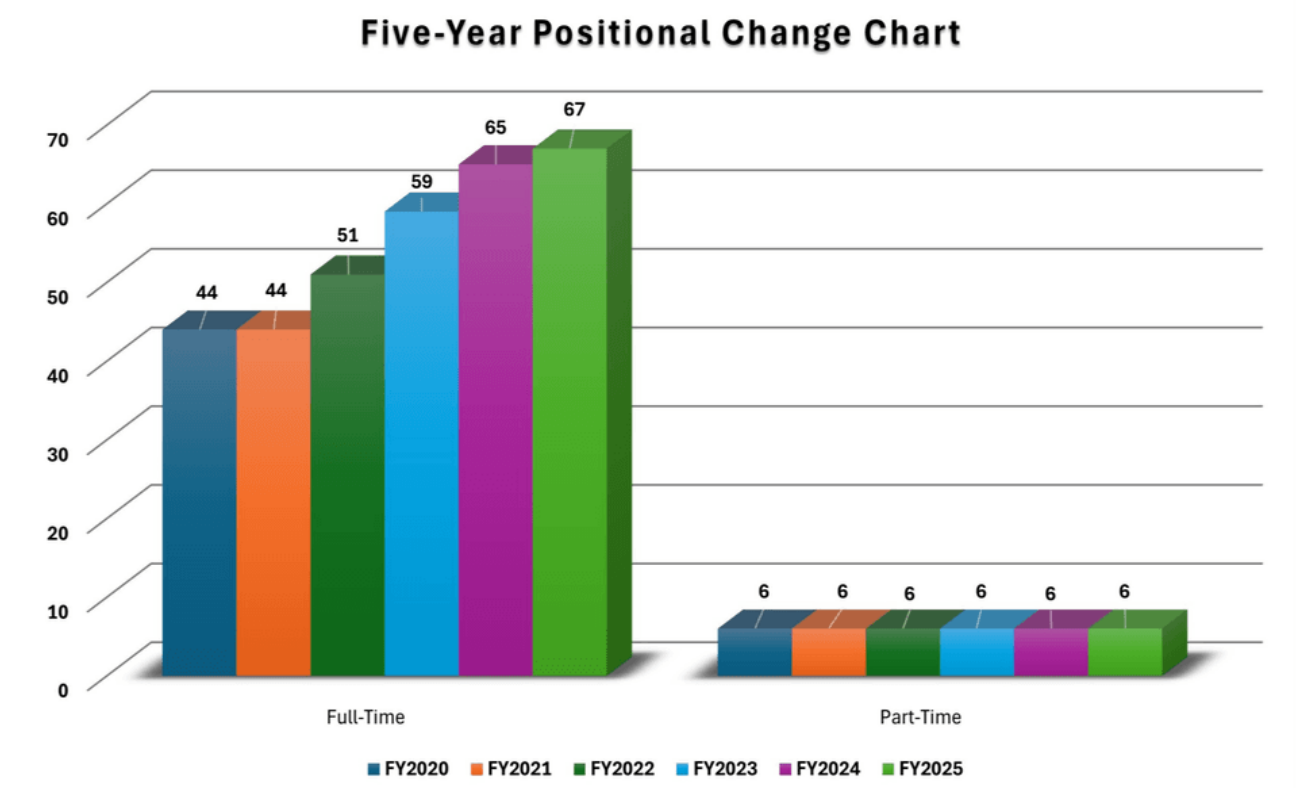


Additional goals and objectives related to this Focus Area can be found by clicking Here.



Personnel Changes

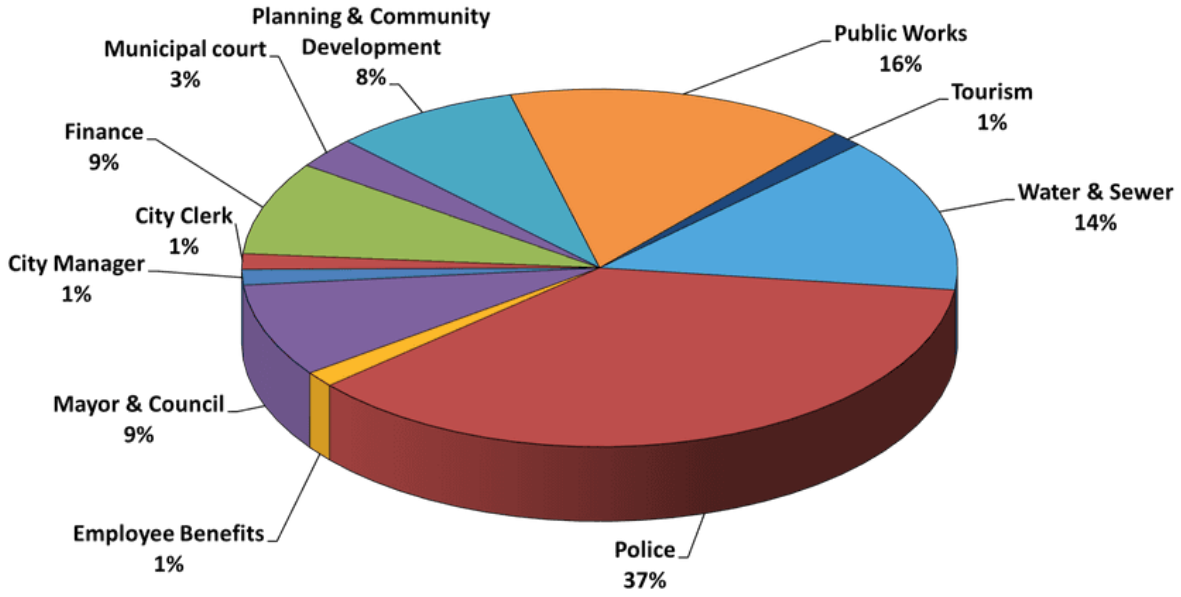
The FY2025 budget includes 67 approved positions. Included in that total, one new position was added to the FY2025 General Fund Operating Budget and one new position was added to the Water/Wastewater Operating Budget for FY2025. The new positions include 1 for the Department of Fun (previously known as the Tourism Department) and 1 for the Water/Wastewater Department. Also approved in the FY2025 budget are 1 part-time position for our Mayor and 5 part-time positions for our Council members.







Authorized Positions by Fund FY2025



Fiscal Year 2025 Authorized Positions

(5-year Summary)

	Budget									
	FY2021		FY2022		FY2023		FY2024		FY2025	
DEPARTMENTS	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Mayor & City Council		6		6		6		6		6
City Manager	1		1		1		1		1	
City Clerk	1		1		1		1		1	
Financial Services	4		5		6		6		6	
Municipal Court	2		2		2		2		2	
Planning & Community Development Dept.	3		4		5		6		6	
Police Department	16		18		22		26		26	
Public Works	8		10		11		11		11	
Tourism	-		1		2		2		3	
Employee Benefits	-		-		-		1		1	
Total General Fund	35	6	42	6	50	6	56	6	57	6
Water & Sewer	9	-	9		9		9		10	
TOTAL AUTHORIZED POSITIONS	44	6	51	6	59	6	65	6	67	6

New Positions for FY2025

Department of Fun: Department of Fun Assistant (1 position)

Water and Wastewater Department: Operator in Training (1 position)



Five Year Financial Forecast

The five-year financial forecast for FY2025 to FY2029 projects our General Fund revenue and expenditures to go from $9,981,493 to $11,234,258. Special Revenue Funds are projected to increase from $3,142,779 to $3,478,699. The Water Wastewater Operating Fund is projected to increase as well from $4,895,520 to $5,509,951. Each of these funds shows an anticipated 3% growth per year, which is calculated based on historical projections and current inflation trends. The American Rescue Plan Act Fund will no longer be operational after FY2025 as all received funding will have been utilized.

Five Year Financial Forecast FY2025-FY2029

Fund	FY2025 Adopted	FY2026 Forecasted	FY2027 Forecasted	FY2028 Forecasted	FY2029 Forecasted
General Fund	$9,981,493	$10,280,938	$10,589,366	$10,907,047	$11,234,258
Special Revenue Funds					
American Rescue Plan Act Fund	$52,000	$0	$0	$0	$0
Confiscated Assets	$25,000	$25,750	$26,523	$27,318	$28,138
Employee Benefits	$1,452,000	$1,495,560	$1,540,427	$1,586,640	$1,634,239
Hotel Motel Fund	$185,000	$190,550	$196,267	$202,154	$208,219
Information Technology	$35,000	$36,050	$37,132	$38,245	$39,393
Tax Allocation District Fund	$1,393,779	$1,435,592	$1,478,660	$1,523,020	$1,568,711
Capital Projects Fund	$4,433,762	$2,452,969	$2,598,841	$3,050,904	$3,063,012
Water Wastewater Operating Fund	$4,895,520	$5,042,386	$5,193,657	$5,349,467	$5,509,951
Water Wastewater Capital Projects Fund	$25,695,000	$430,000	$155,000	$100,000	$20,000,000
Total All Funds	$48,148,554	$21,389,795	$21,815,872	$22,784,795	$43,285,920
Combined Operating Revenues	$48,148,554	$21,389,795	$21,815,872	$22,784,795	$43,285,920
Capital Improvement Plan Total	$30,128,762	$2,882,969	$2,753,841	$3,150,904	$23,063,012



The Capital Projects Fund is not based on a calculation or historical projections. It is based on the Five Year Capital Improvement Plan that has been developed for the City of Flowery Branch. As additional projects are added or removed during each budget season, this number will be updated. The current data provided includes all current and planned projects approved as of the FY2025 approval process.





FUND SUMMARIES

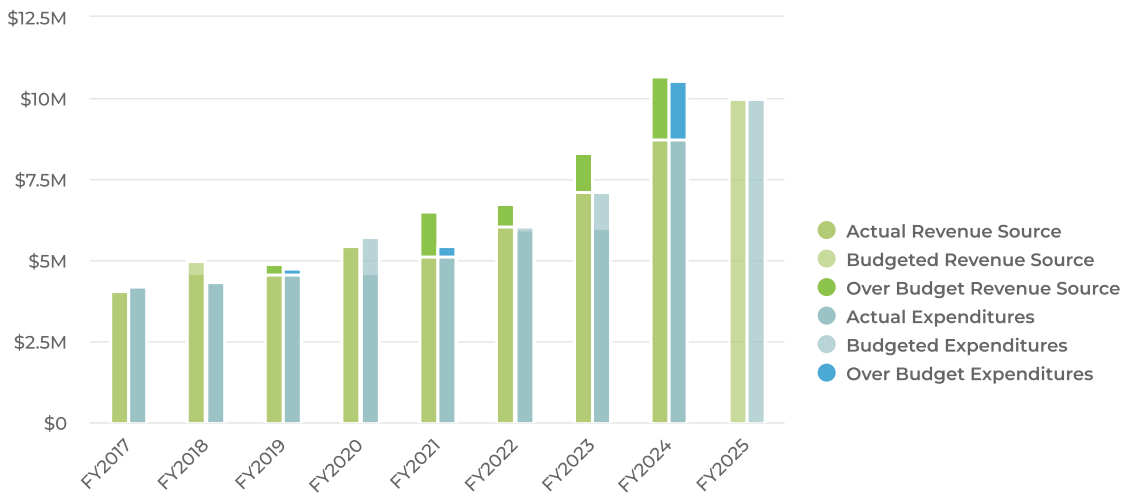
General Fund

The General Fund is under the classification of Governmental Funds. It is the primary fund utilized by the City of Flowery Branch.

Summary

City of Flowery Branch, Georgia is projecting $9.98M of revenue in FY2025, which represents a 14.0% increase over the prior year. Budgeted expenditures are projected to increase by 14.0% or $1.23M to $9.98M in FY2025.

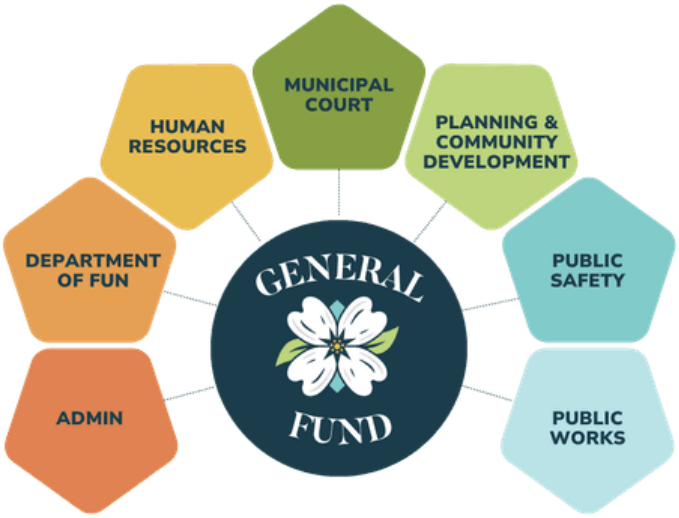
The increase in expenditures is a reflection of the growth of our City and the quality of services we strive to provide. A new Human Resources Department was established, new positions added, increases in technology and cybersecurity, and plans for a Welcome Center are each part of the new and exciting things happening in FY2025.





General Fund Departments

The General Fund includes seven (7) core departments.



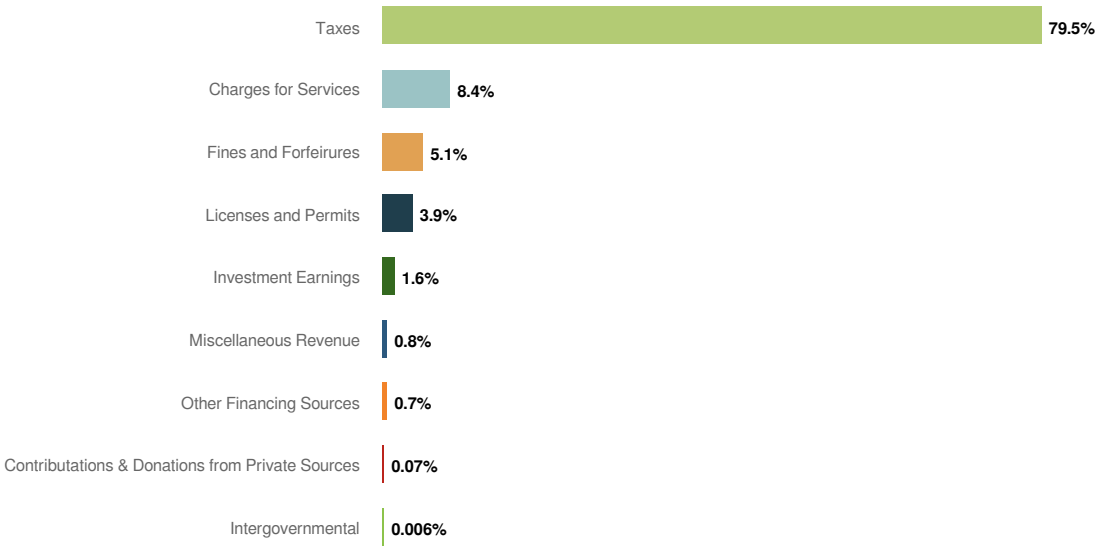
General Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$5,926,651**	**$5,926,651**	**$8,192,117**	**$8,192,117**	**$9,514,458**
Revenues					
Taxes	$5,942,371	$7,195,053	$6,824,452	$8,079,370	$7,935,561
Licenses and Permits	$483,500	$341,499	$306,400	$442,870	$387,700
Intergovernmental	$0	$2,005	$20,000	$146,375	$603
Charges for Services	$37,270	$33,239	$810,549	$824,045	$837,129
Fines and Forfeirures	$432,803	$395,781	$405,000	$724,753	$505,000
Investment Earnings	$4,000	$32,803	$142,000	$257,673	$160,000
Contributations & Donations from Private Sources	$37,240	$37,969	$7,000	$8,614	$7,000
Miscellaneous Revenue	$81,850	$118,967	$113,500	$118,778	$78,500
Other Financing Sources	$120,000	$187,372	$125,000	$81,653	$70,000
Total Revenues:	**$7,139,034**	**$8,344,689**	**$8,753,901**	**$10,684,131**	**$9,981,493**
Expenditures					
Personal Services and Employee Benefits	$3,817,160	$3,230,787	$5,300,751	$4,957,605	$5,634,880
Purchased/Contracted Services	$1,675,359	$1,335,761	$1,663,666	$1,621,182	$2,028,280
Supplies	$506,640	$579,322	$640,330	$558,650	$720,357
Capital Outlay	$85,000	$0	$7,500	$13,849	$0
Other Costs	$159,248	$24,998	$282,849	$27,495	$364,461
Other Financing Uses	$895,627	$850,000	$858,805	$3,391,608	$1,233,515
Total Expenditures:	**$7,139,034**	**$6,020,868**	**$8,753,901**	**$10,570,389**	**$9,981,493**
Total Revenues Less Expenditures:	**$0**	**$2,323,821**	**$0**	**$113,743**	**$0**
Ending Fund Balance:	**$5,926,651**	**$8,250,472**	**$8,192,117**	**$8,305,860**	**$9,514,458**

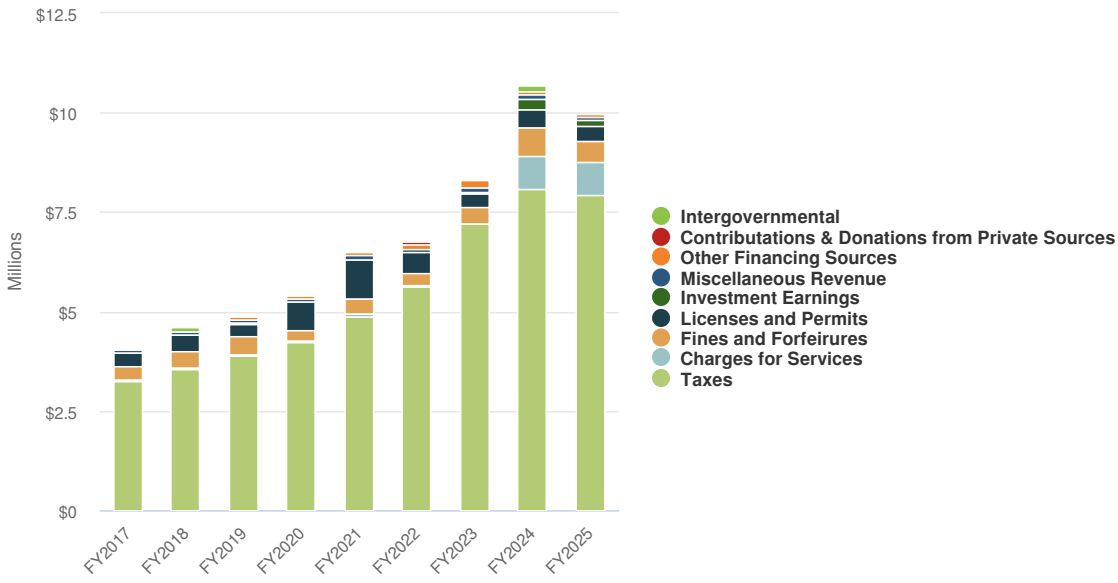
General Fund - Revenues by Source

The City of Flowery Branch has a number of revenue sources. As seen in the graph below, taxes provide the greatest source of revenue representing 79.5% of total revenue.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

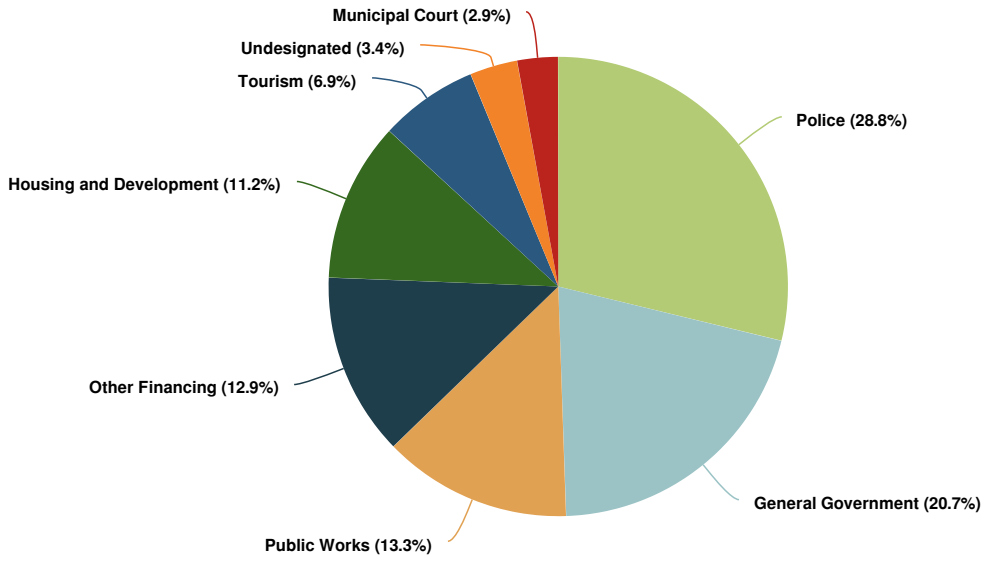


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$5,942,371	$7,195,053	$6,824,452	$8,079,370	$7,935,561	16.3%
Licenses and Permits	$483,500	$341,499	$306,400	$442,870	$387,700	26.5%
Intergovernmental	$0	$2,005	$20,000	$146,375	$603	-97%
Charges for Services	$37,270	$33,239	$810,549	$824,045	$837,129	3.3%
Fines and Forfeirures	$432,803	$395,781	$405,000	$724,753	$505,000	24.7%
Investment Earnings	$4,000	$32,803	$142,000	$257,673	$160,000	12.7%
Contributations & Donations from Private Sources	$37,240	$37,969	$7,000	$8,614	$7,000	0%
Miscellaneous Revenue	$81,850	$118,967	$113,500	$118,778	$78,500	-30.8%
Other Financing Sources	$120,000	$187,372	$125,000	$81,653	$70,000	-44%
Total Revenue Source:	**$7,139,034**	**$8,344,689**	**$8,753,901**	**$10,684,131**	**$9,981,493**	**14%**

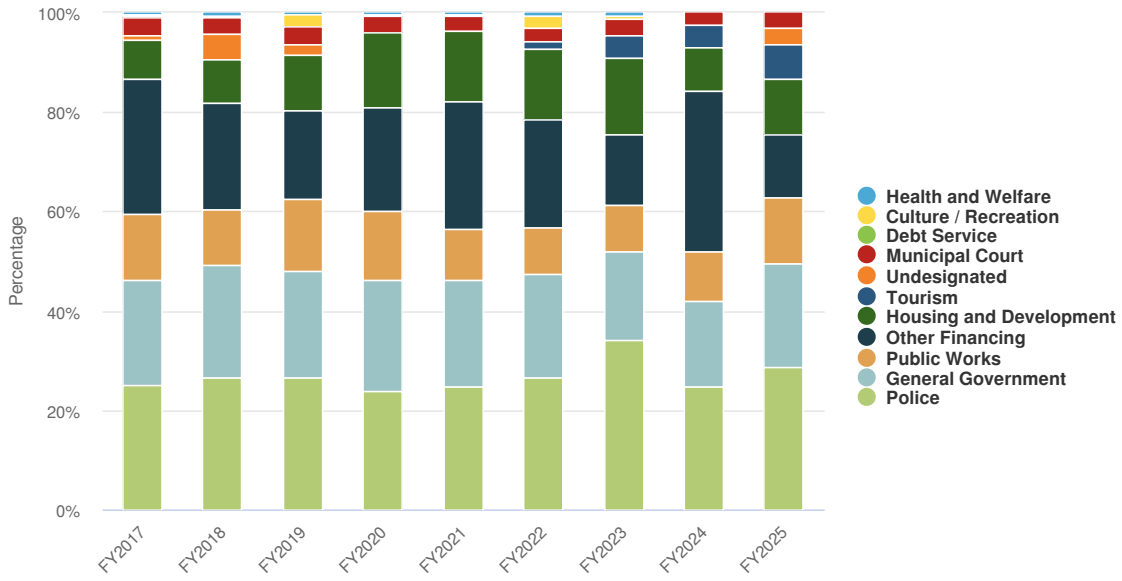
General Fund - Expenditures by Function

Expenditures by function provides the percentage of each department's expenditures within the General Fund. The Police Department has the highest percentage of expenditures, representing 28.8% of the total. Considering the Police Department is the largest department within the City of Flowery Branch, it is not surprising they have the largest percentage of expenditures.

Budgeted Expenditures by Function General Fund - Expenditures by Function



Budgeted and Historical Expenditures by Function General Fund - Expenditures by Function

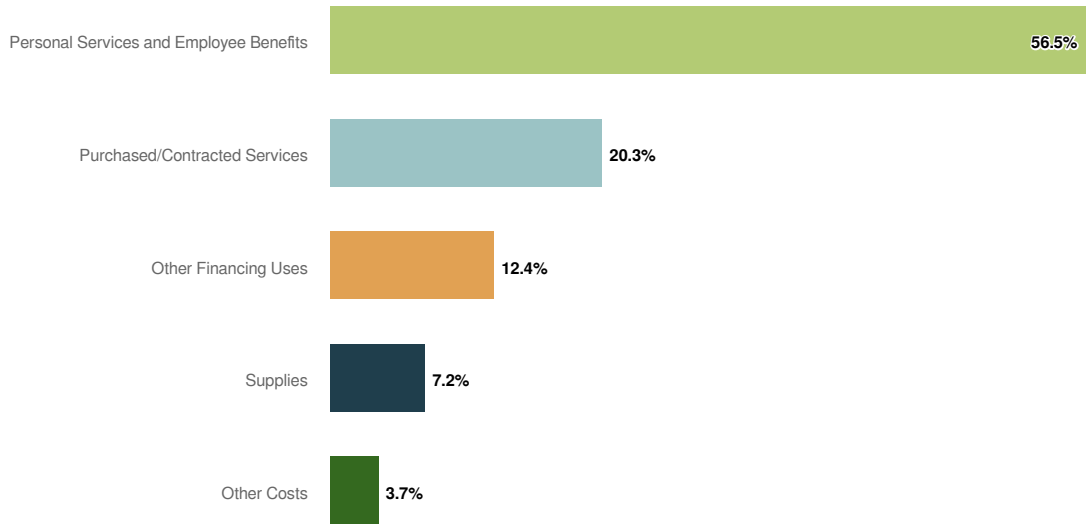


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Municipal Court	$217,970	$201,248	$241,258	$248,272	$285,922	18.5%
Police	$2,205,324	$2,046,297	$2,703,489	$2,615,312	$2,875,785	6.4%
Undesignated	$134,248	-$2	$254,849	-$5	$336,461	32%
General Government	$1,290,960	$1,076,872	$1,790,866	$1,836,720	$2,061,288	15.1%
Public Works	$960,472	$566,150	$1,311,196	$1,033,668	$1,326,315	1.2%
Tourism	$249,928	$283,824	$502,273	$496,570	$690,425	37.5%
Health and Welfare	$74,400	$34,181			$0	N/A
Culture / Recreation	$19,150	$37,481	$0	$0	$0	0%
Housing and Development	$1,090,955	$924,816	$1,048,665	$908,064	$1,119,175	6.7%
Other Financing	$895,627	$850,000	$901,305	$3,431,788	$1,286,122	42.7%
Total Expenditures:	**$7,139,034**	**$6,020,868**	**$8,753,901**	**$10,570,389**	**$9,981,493**	**14%**

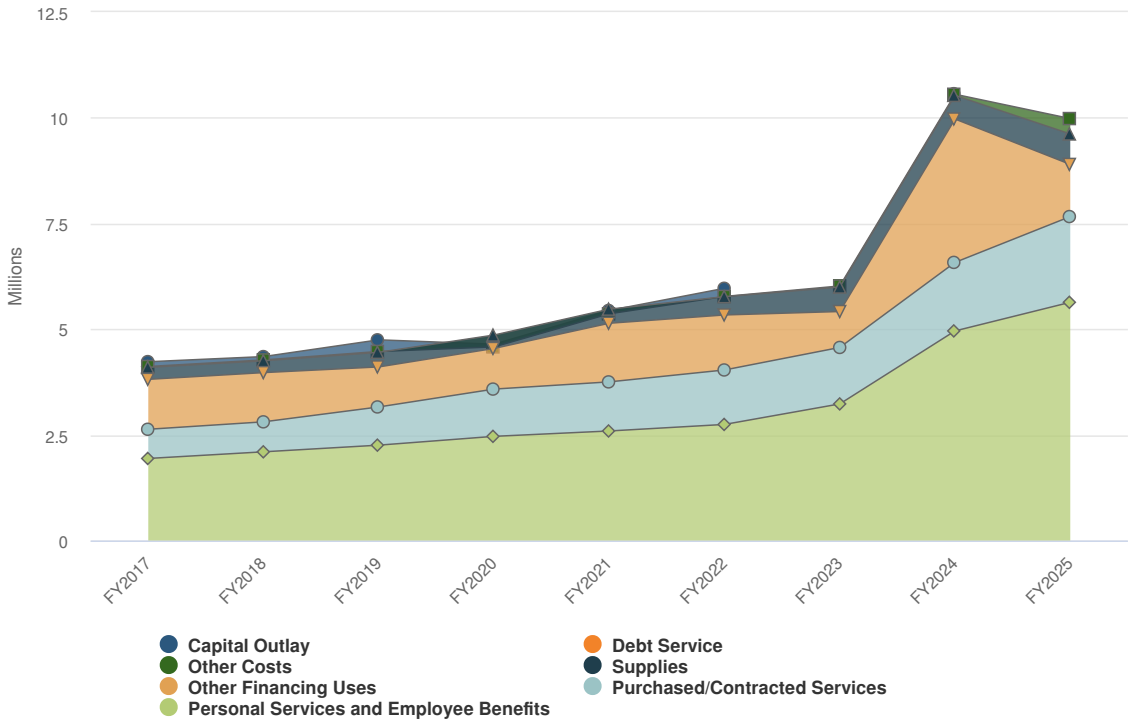
Expenditures by Expense Type

Expenses are grouped into several categories, as can be seen below. Personal Services and Employee Benefits is by far the largest expense type for the City of Flowery Branch. This category includes items such as salaries, health insurance, income taxes, Social Security, and retirement. The second-largest category is Purchased/Contracted Services. This includes payments for services such as the court judge, the court translator, IT services, dues and fees for professional organizational memberships, and many other items.

Budgeted Expenditures by Expense Type

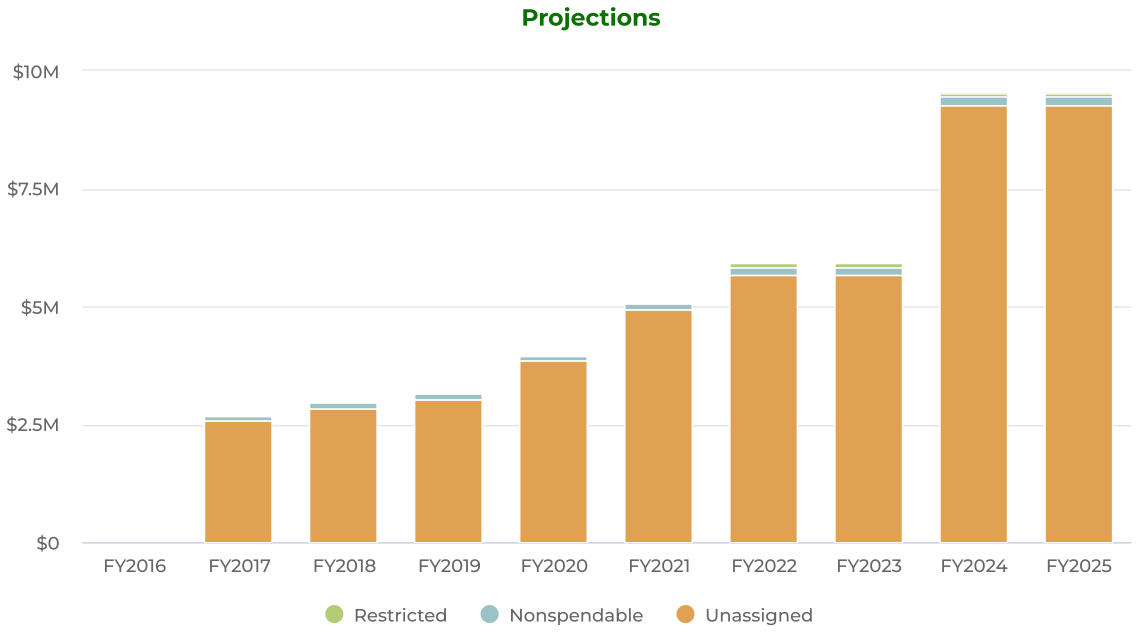


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$3,817,160	$3,230,787	$5,300,751	$4,957,605	$5,634,880	6.3%
Purchased/Contracted Services	$1,675,359	$1,335,761	$1,663,666	$1,621,182	$2,028,280	21.9%
Supplies	$506,640	$579,322	$640,330	$558,650	$720,357	12.5%
Capital Outlay	$85,000	$0	$7,500	$13,849	$0	-100%
Other Costs	$159,248	$24,998	$282,849	$27,495	$364,461	28.9%
Other Financing Uses	$895,627	$850,000	$858,805	$3,391,608	$1,233,515	43.6%
Total Expense Objects:	**$7,139,034**	**$6,020,868**	**$8,753,901**	**$10,570,389**	**$9,981,493**	**14%**

Fund Balance



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	
Unassigned	$5,674,539	$5,674,539	$9,254,483	$9,254,483	0%
Restricted	$103,790	$103,790	$47,166	$47,166	0%
Nonspendable	$148,322	$148,322	$212,809	$212,809	0%
Total Fund Balance:	**$5,926,651**	**$5,926,651**	**$9,514,458**	**$9,514,458**	**0%**

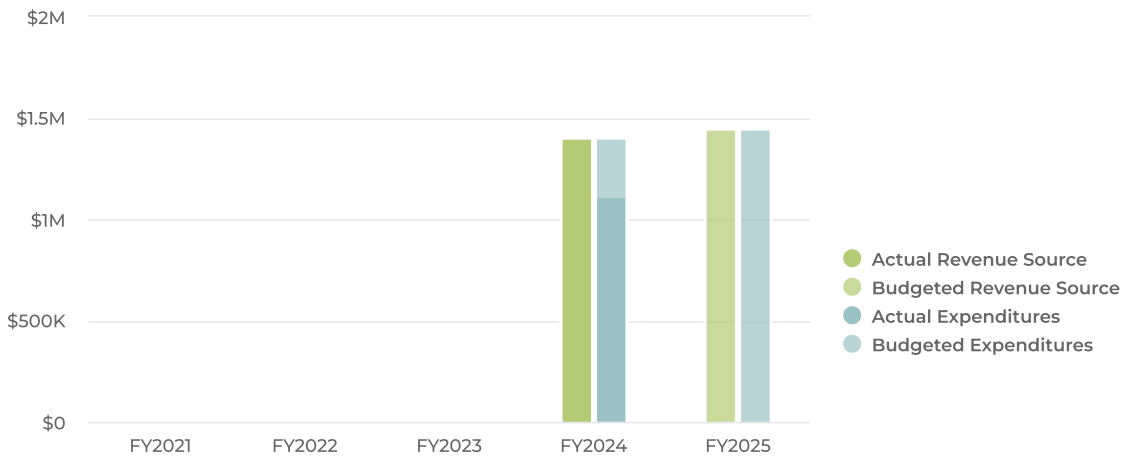
Internal Service Fund: Employee Benefits

The Employee Benefits Fund is an Internal Servivce Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $1.45M of revenue in FY2025, which represents a 3.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.1% or $44K to $1.45M in FY2025.

The Employee Benefits fund was created in FY2024 and accounts for the cost of providing life, health, and other insurance benefits to City employees and retirees and their dependents, plus administrative costs and claims associated with these insurance components. As this is an internal service fund, which is used to provide goods and services to the departments and agencies within the City, costs of these goods and services are charged to the various departments.



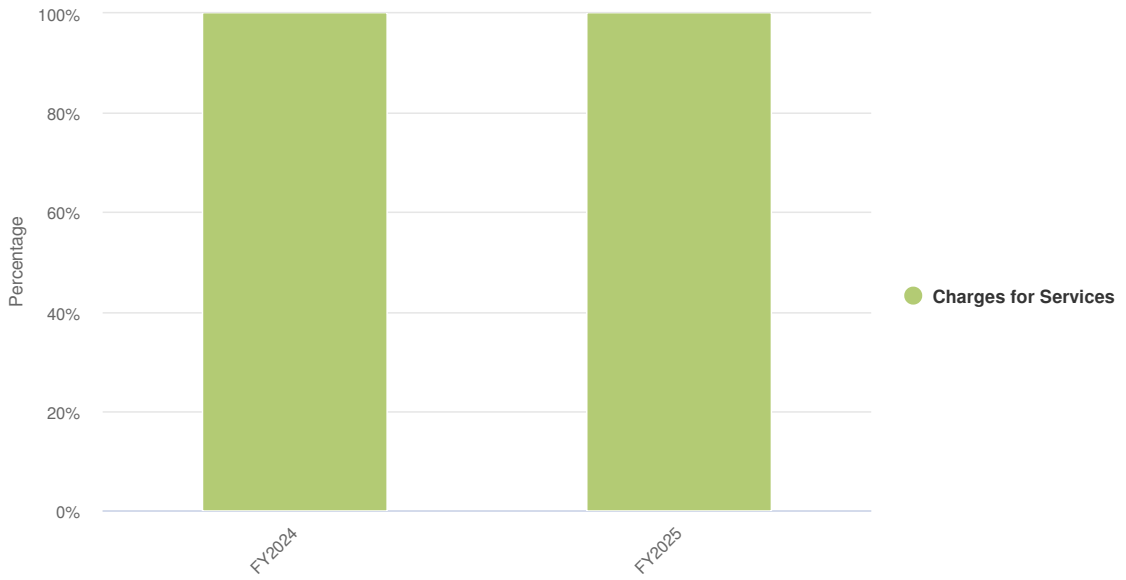
Internal Service Fund: Employee Benefits Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$272,907**
Revenues					
Charges for Services	$0	$0	$1,408,000	$1,408,000	$1,452,000
Total Revenues:	**$0**	**$0**	**$1,408,000**	**$1,408,000**	**$1,452,000**
Expenditures					

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Personal Services and Employee Benefits	$0	$0	$121,832	$85,380	$130,798
Purchased/Contracted Services	$0	$0	$1,286,168	$1,030,390	$1,321,202
Total Expenditures:	**$0**	**$0**	**$1,408,000**	**$1,115,771**	**$1,452,000**
Total Revenues Less Expenditures:	**$0**	**$0**	**$0**	**$292,229**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$272,907**

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

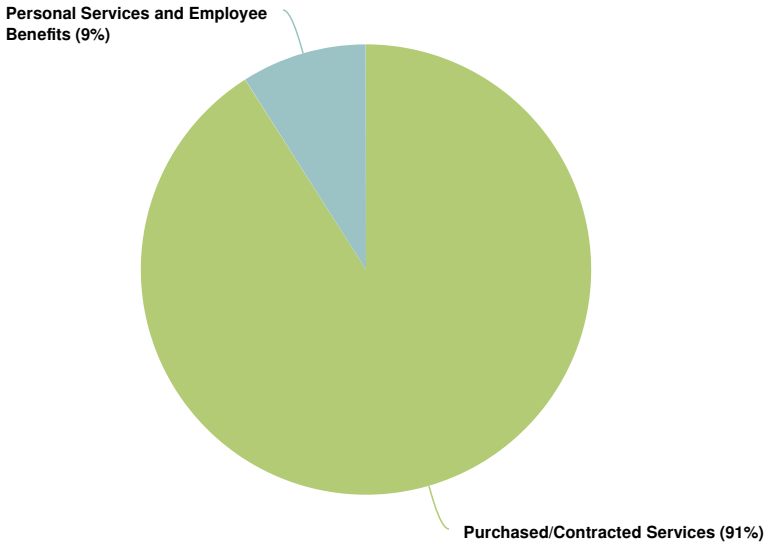


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	$0	$0	$1,408,000	$1,408,000	$1,452,000	3.1%
Total Revenue Source:	**$0**	**$0**	**$1,408,000**	**$1,408,000**	**$1,452,000**	**3.1%**

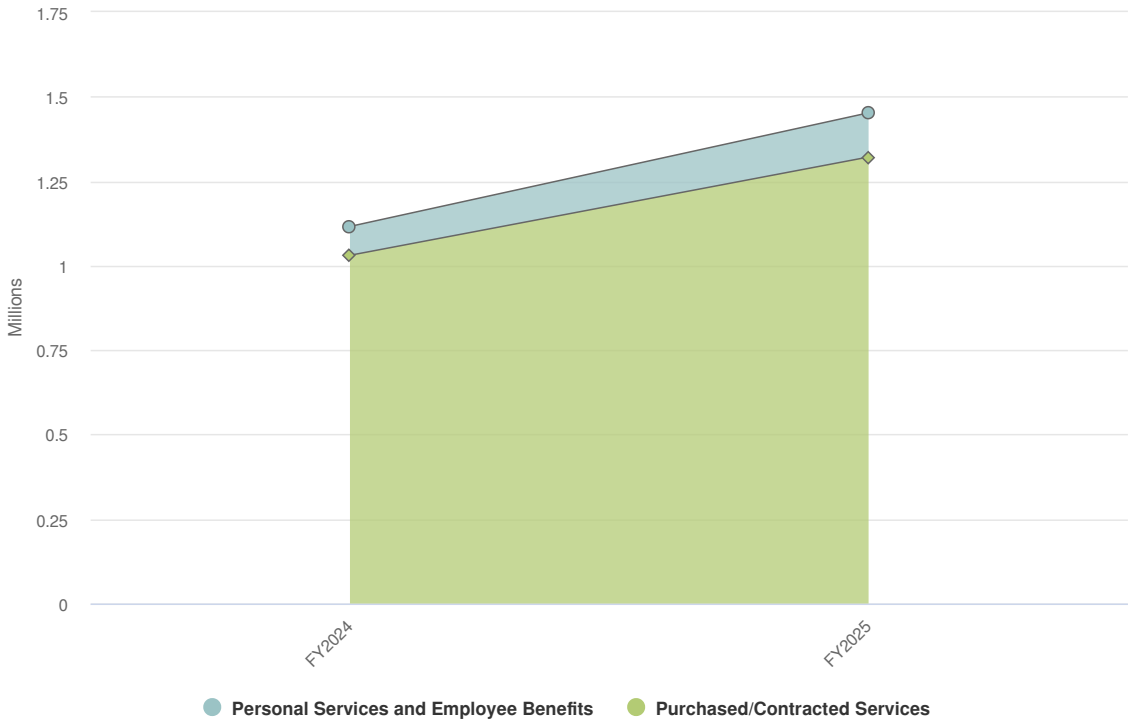
Expenditures by Expense Type

A majority of the expenditures will be from the Purchased and Contracted Services category. The Personal Services and Employee Benefits includes employee salaries and payroll taxes. The Purchased and Contracted Services is comprised of all other items, such as short-term disability, retirement, dental, vision, employee wellness, and more.

Budgeted Expenditures by Expense Type

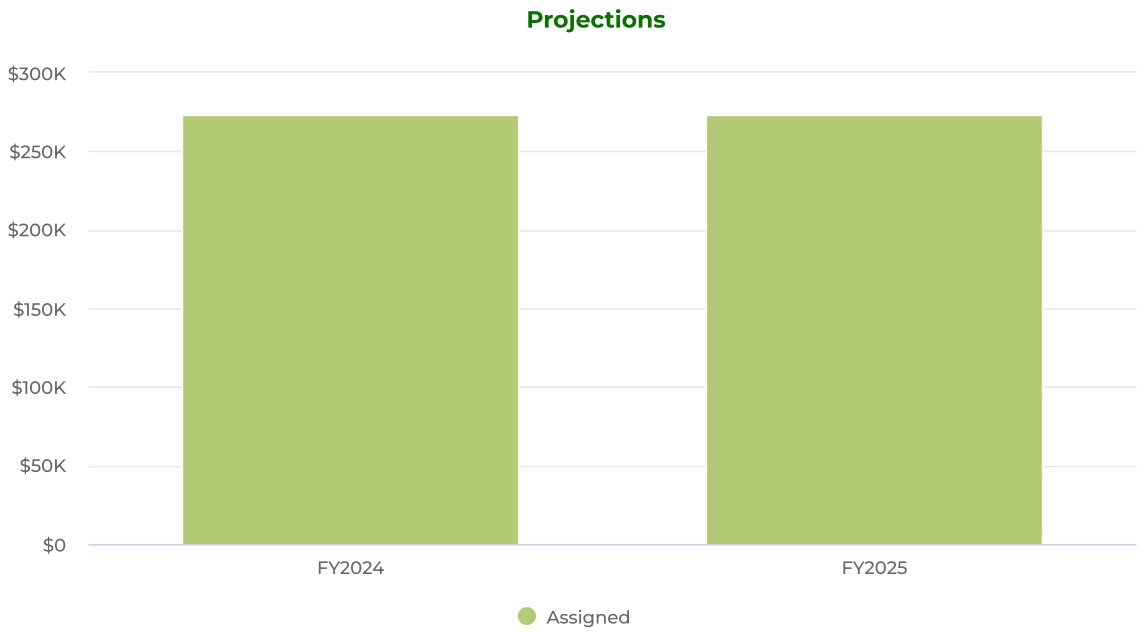


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$0	$0	$121,832	$85,380	$130,798	7.4%
Purchased/Contracted Services	$0	$0	$1,286,168	$1,030,390	$1,321,202	2.7%
Total Expense Objects:	**$0**	**$0**	**$1,408,000**	**$1,115,771**	**$1,452,000**	**3.1%**

Fund Balance



Financial Summary	FY2024	FY2025	% Change
Fund Balance	—	—	
Assigned	$272,907	$272,907	0%
Total Fund Balance:	**$272,907**	**$272,907**	**0%**

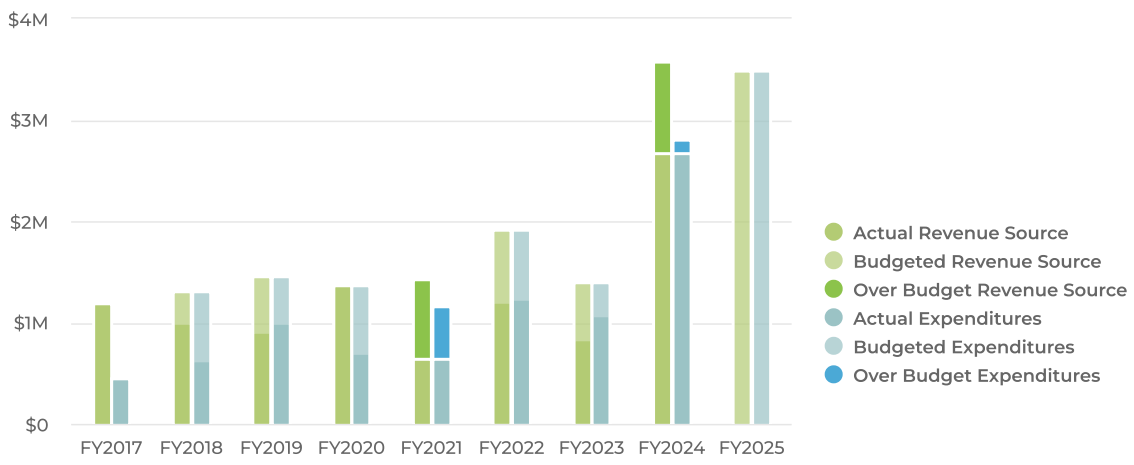
Capital Projects Fund: Local Resources

The Local Resources Fund is a Capital Project Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $3.5M of revenue in FY2025, which represents a 30.5% increase over the prior year. Budgeted expenditures are projected to increase by 30.5% or $818.37K to $3.5M in FY2025.

One of the resources for funding is the Local Maintenance Improvements Grant (LMIG) program, which has been developed in cooperation with ACCG, GMA, and others. The annual LMIG allocation is based on the total centerline road miles for each local road system, and the total population of each city as compared with the total statewide centerline road miles and total statewide population. This program allows the City of Flowery Branch to have additional flexibility and quicker project completion. The City has proudly participated in the LMIG program since 2013, collecting up to $85,000 annually with a required 30% match of grant proceeds received.



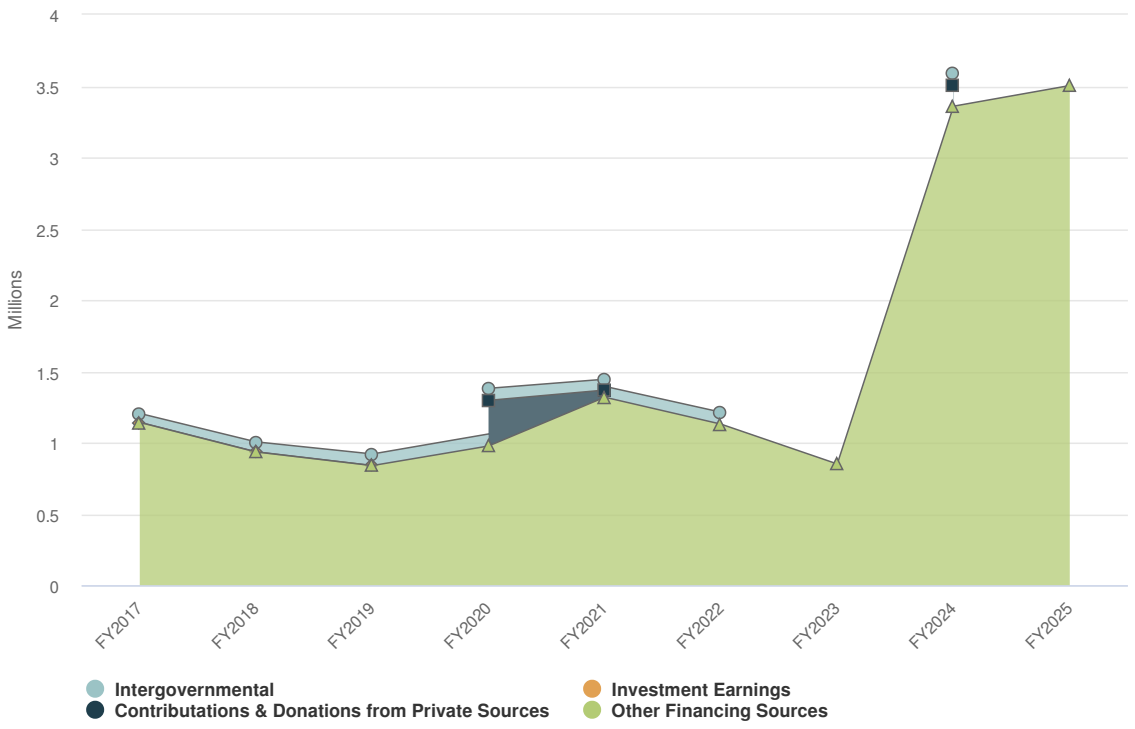


Capital Projects Fund: Local Resources Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$2,697,029**	**$2,697,029**	**$2,471,775**	**$2,471,775**	**$3,252,042**
Revenues					
Intergovernmental	$85,000	$0	$0	$80,916	$0
Contributations & Donations from Private Sources			$0	$150,000	$0
Miscellaneous Revenue	$421,028	$0			$0
Other Financing Sources	$903,250	$850,000	$2,685,150	$3,358,805	$3,503,515
Total Revenues:	**$1,409,278**	**$850,000**	**$2,685,150**	**$3,589,721**	**$3,503,515**
Expenditures					
Purchased/Contracted Services	$878,252	$0			$0
Capital Outlay	$190,000	$112,838	$1,212,110	$1,339,266	$1,708,667
Debt Service	$341,026	$338,167	$342,917	$340,066	$344,848
Other Financing Uses	$0	$624,248	$1,130,123	$1,130,123	$1,450,000
Total Expenditures:	**$1,409,278**	**$1,075,253**	**$2,685,150**	**$2,809,454**	**$3,503,515**
Total Revenues Less Expenditures:	**$0**	**-$225,253**	**$0**	**$780,267**	**$0**
Ending Fund Balance:	**$2,697,029**	**$2,471,776**	**$2,471,775**	**$3,252,042**	**$3,252,042**

Revenues by Source

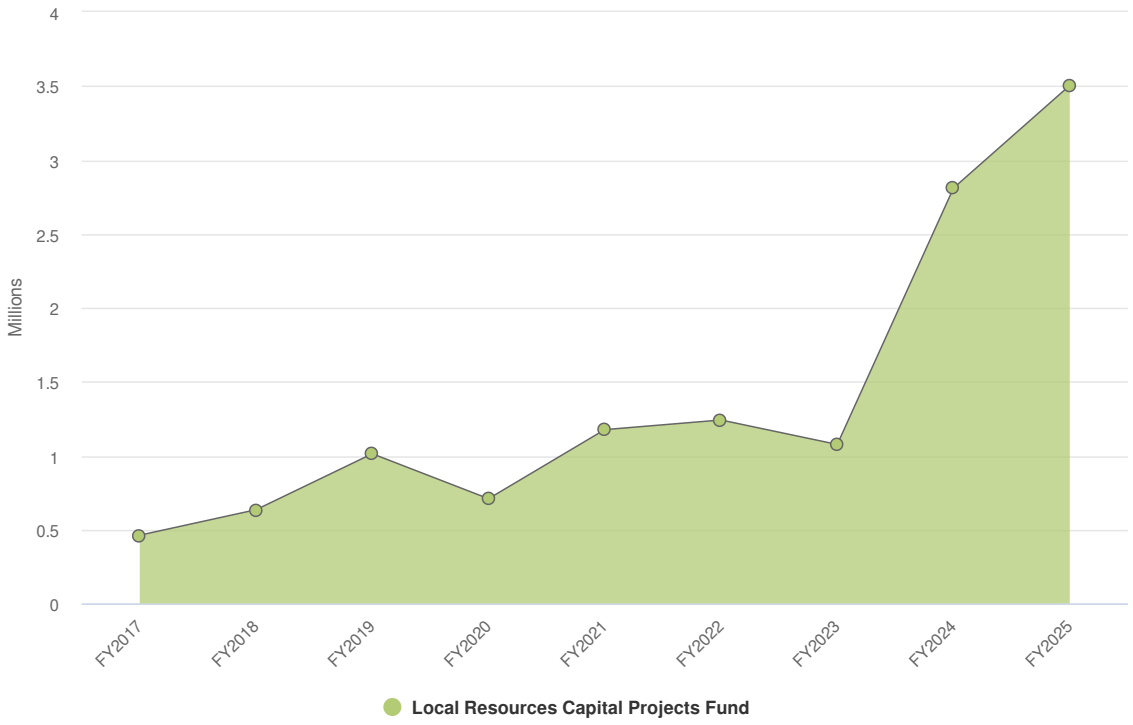
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental	$85,000	$0	$0	$80,916	$0	0%
Contributations & Donations from Private Sources			$0	$150,000	$0	0%
Miscellaneous Revenue	$421,028	$0			$0	N/A
Other Financing Sources	$903,250	$850,000	$2,685,150	$3,358,805	$3,503,515	30.5%
Total Revenue Source:	**$1,409,278**	**$850,000**	**$2,685,150**	**$3,589,721**	**$3,503,515**	**30.5%**

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

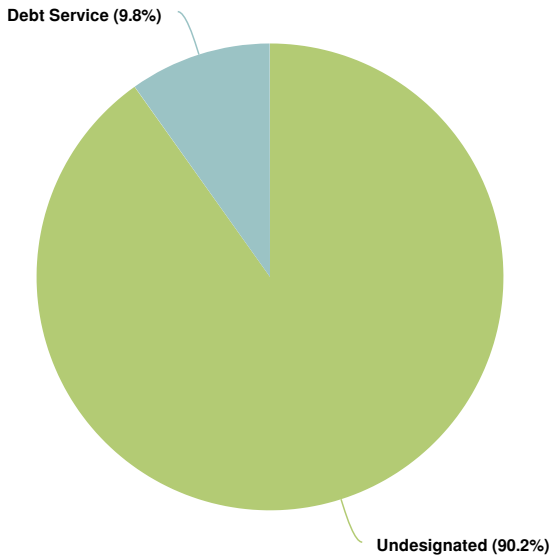


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Local Resources Capital Projects Fund	$1,409,278	$1,075,253	$2,685,150	$2,809,454	$3,503,515	30.5%
Total Local Resources Capital Projects Fund:	**$1,409,278**	**$1,075,253**	**$2,685,150**	**$2,809,454**	**$3,503,515**	**30.5%**

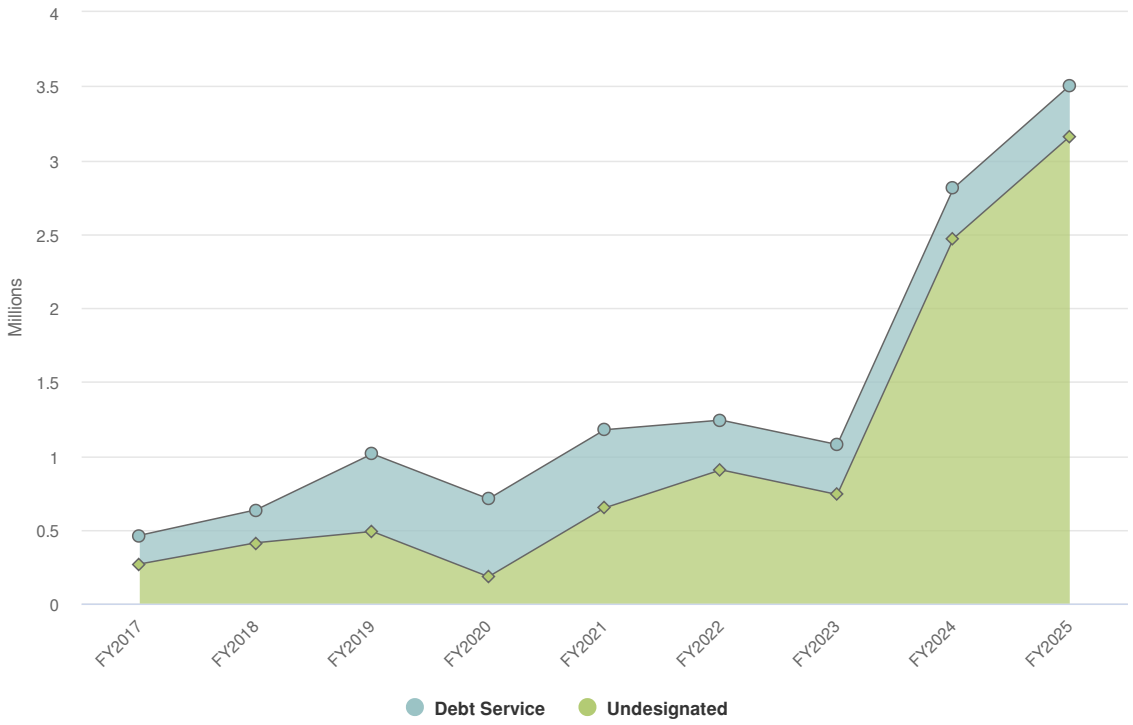
Expenditures by Function

The Expenditures by Function have changed slightly based on new projects being established within the Local Resources Fund. The Debt Service portion of expenditures continues to be a small percentage as expected to maintain good fiscal responsibility. The 30.5% increase in expenditures for FY2025 is related to a number of new capital projects that have been approved in our Capital Improvement Plan or ones that need additional funding. Some new projects include the Amphitheater Stage Cover, Tourism Building Renovation, and Restrooms. The IT Equipment Upgrades Program has received additional funding to allow the City to continue replacing and upgrading computers, software, and other equipment to ensure compliance with best practices related to cybersecurity. Another project that has received additional funding is the City's Gateway Signs. With the updated branding efforts, there are some exciting plans in FY2025 to install Gateway signage.

Budgeted Expenditures by Function



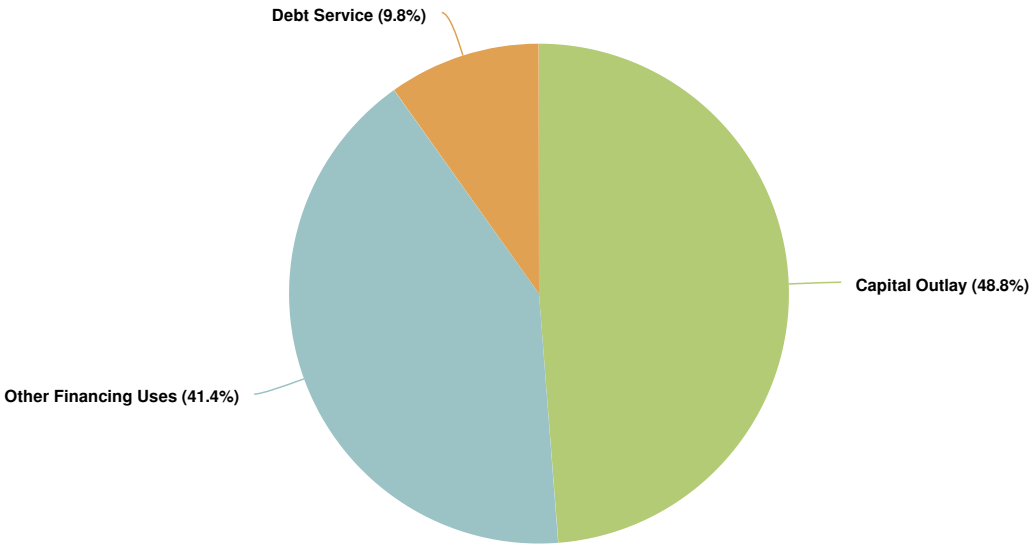
Budgeted and Historical Expenditures by Function



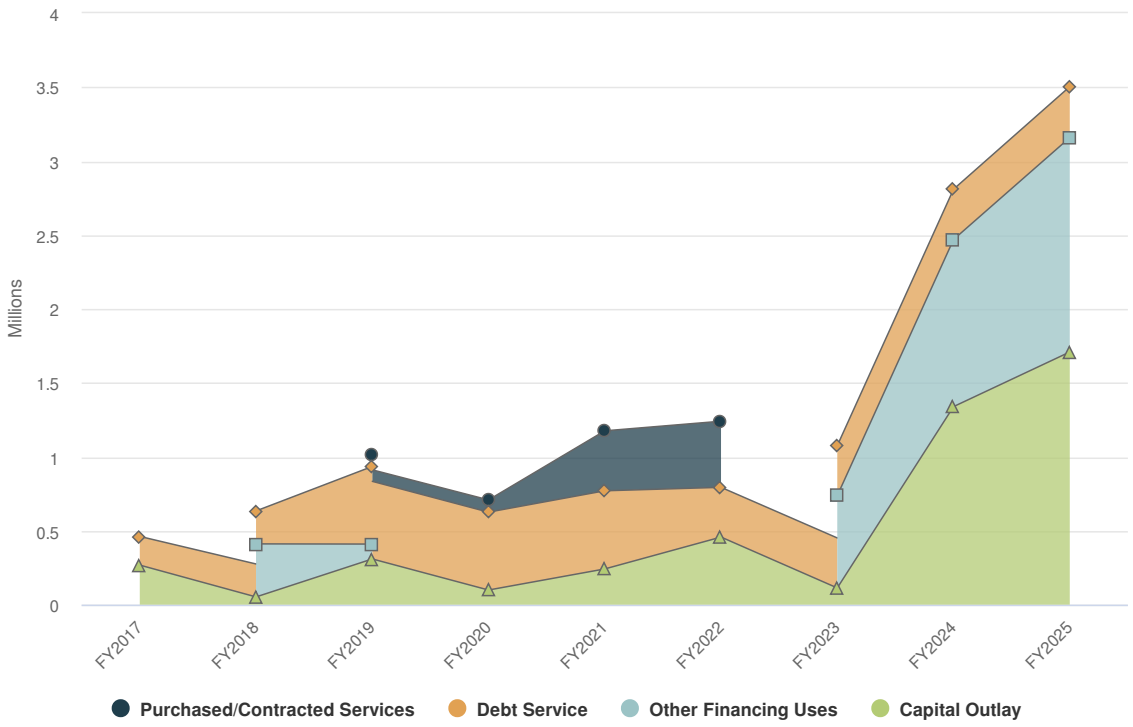
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Undesignated						
Purchased/Contracted Services	$878,252	$0			$0	N/A
Capital Outlay	$190,000	$112,838	$1,212,110	$1,339,266	$1,708,667	41%
Other Financing Uses	$0	$624,248	$1,130,123	$1,130,123	$1,450,000	28.3%
Total Undesignated:	**$1,068,252**	**$737,086**	**$2,342,233**	**$2,469,388**	**$3,158,667**	**34.9%**
Debt Service						
Debt Service	$341,026	$338,167	$342,917	$340,066	$344,848	0.6%
Total Debt Service:	**$341,026**	**$338,167**	**$342,917**	**$340,066**	**$344,848**	**0.6%**
Total Expenditures:	**$1,409,278**	**$1,075,253**	**$2,685,150**	**$2,809,454**	**$3,503,515**	**30.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

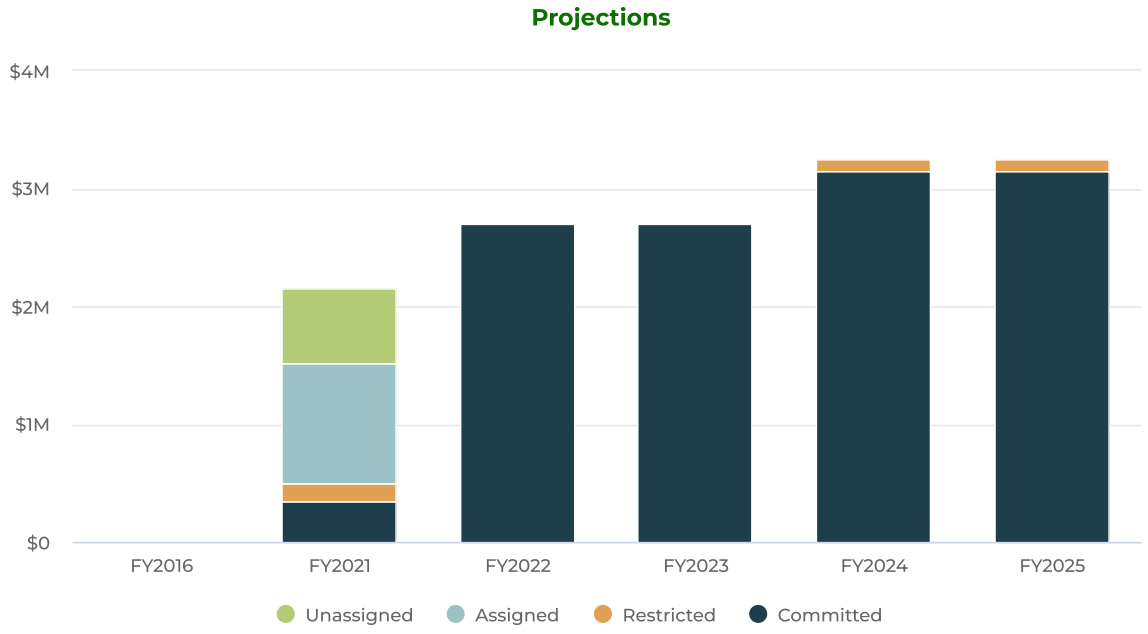


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Purchased/Contracted Services	$878,252	$0			$0	N/A
Capital Outlay	$190,000	$112,838	$1,212,110	$1,339,266	$1,708,667	41%
Debt Service	$341,026	$338,167	$342,917	$340,066	$344,848	0.6%
Other Financing Uses	$0	$624,248	$1,130,123	$1,130,123	$1,450,000	28.3%
Total Expense Objects:	**$1,409,278**	**$1,075,253**	**$2,685,150**	**$2,809,454**	**$3,503,515**	**30.5%**

Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	
Unassigned	$632,415	$0	$0	$0	$0	0%
Assigned	$1,021,127	$0	$0	$0	$0	0%
Committed	$339,176	$2,697,029	$2,697,029	$3,152,042	$3,152,042	0%
Restricted	$160,518	$0	$0	$100,000	$100,000	0%
Total Fund Balance:	**$2,153,236**	**$2,697,029**	**$2,697,029**	**$3,252,042**	**$3,252,042**	**0%**

Capital Projects Fund: SPLOST

The SPLOST Fund is a Capital Project Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $2.38M of revenue in FY2025, which represents a 17.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 17.8% or $516.98K to $2.38M in FY2025.

Special Purpose Local Option Sales Tax (SPLOST)

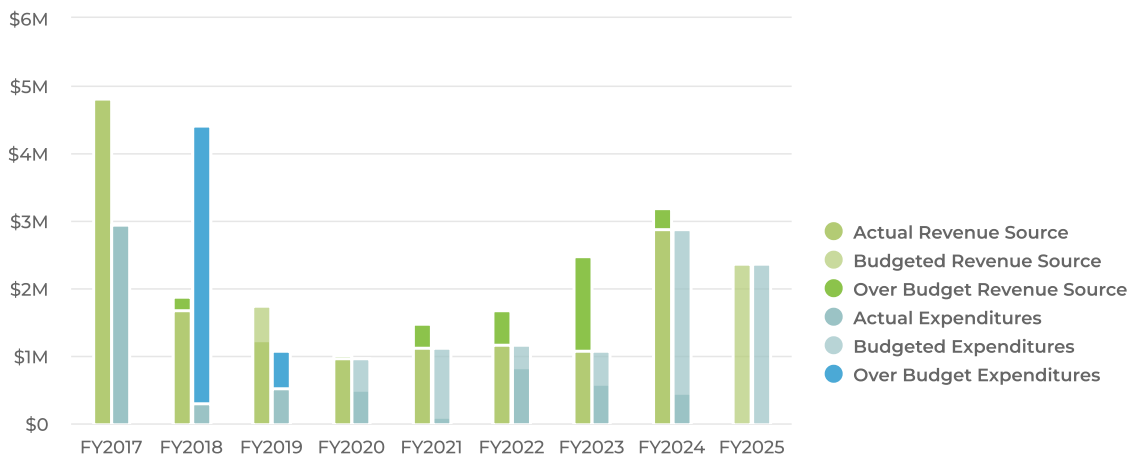
The Georgia legislature gave counties the option to implement a one-cent Special Purpose Local Option Sales Tax, commonly known as SPLOST, starting in 1985. The sales tax program requires voter approval to approve or renew the one-cent SPLOST program collected for specified capital improvement projects during a general election. The voters approved a series of SPLOST programs, and there are currently two active SPLOST programs (2015 and 2020) in effect. Collections for the two SPLOST programs vary in terms of length and program focus. See highlights below. Timing of the cost estimates, conditions on the ground, and fluctuations in the economy, among other factors, may alter the final budgets. As additional information is obtained, cost projections and funding resources are updated. Project budgets are established as part of the City's annual approved budget.

2020 SPLOST VIII Highlights (Fund 320)

- Approved by the voters on November 5, 2019.
- Six-year program, 72 months of revenue collections.
- Collections began on July 1, 2020, and will continue through June 30, 2026. Revenue collections are expected to be 6.8 million dollars.
- This program focuses on roads, streets, and bridges (84%), public works facilities and equipment (6%), parks and leisure facilities, land and equipment (6%), and public safety facilities and equipment (4%).

2015 SPLOST VII Highlights (Fund 320)

- Approved by the voters on March 17, 2015.
- Five-year program, 60 months of revenue collections.
- Collections began on July 1, 2015, and continued through June 30, 2020. Revenue collections exceeded 4.2 million dollars.
- This program focused on municipal buildings (38%), roads, streets, and bridges (26%), water and wastewater infrastructure (31%), and public safety facilities and equipment (5%).

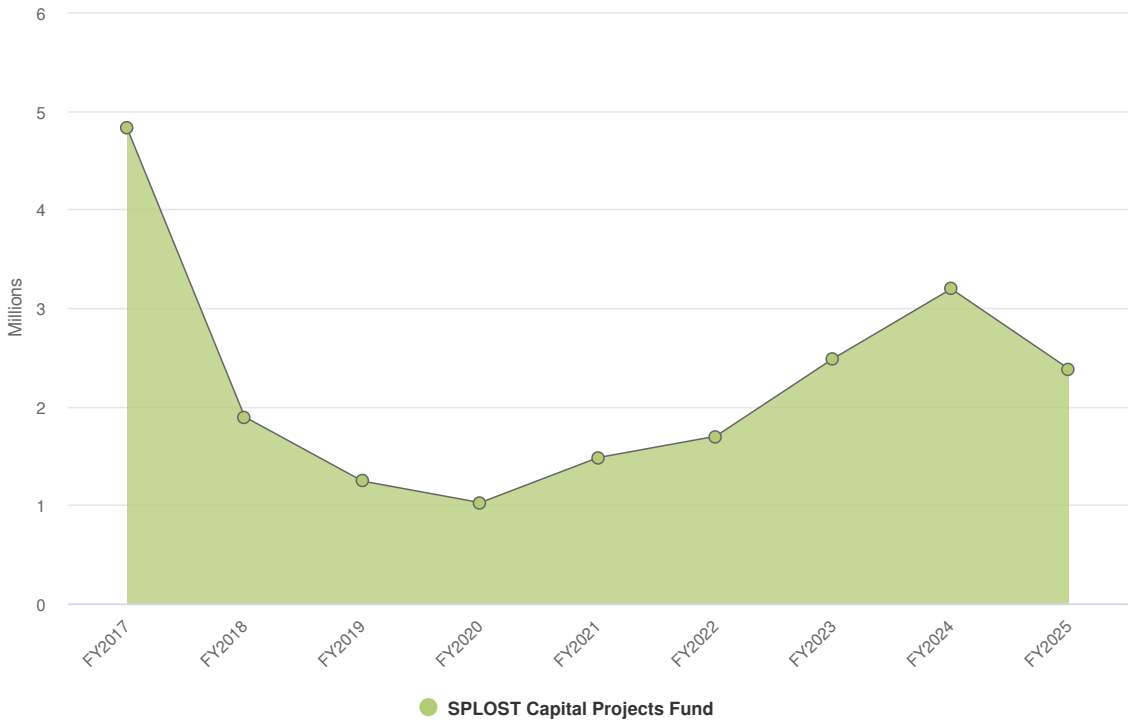


Capital Projects Fund: SPLOST Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$2,889,546**	**$2,889,546**	**$4,781,826**	**$4,781,826**	**$7,843,731**
Revenues					
Taxes	$1,097,102	$1,846,110	$550,000	$1,602,191	$715,247
Intergovernmental	$0	$95,922	$85,000	$240,616	$85,000
Investment Earnings	$0	$15,743	$0	$119,763	$0
Contributations & Donations from Private Sources	$0	$50,000		$100,000	$0
Other Financing Sources	$0	$479,994	$2,262,225	$1,130,123	$1,580,000
Total Revenues:	**$1,097,102**	**$2,487,770**	**$2,897,225**	**$3,192,693**	**$2,380,247**
Expenditures					
Purchased/Contracted Services	$1,097,102	$113,280	$1,773,797	$81,737	$1,479,675
Capital Outlay	$0	$482,210	$1,123,428	$384,957	$900,572
Total Expenditures:	**$1,097,102**	**$595,490**	**$2,897,225**	**$466,694**	**$2,380,247**
Total Revenues Less Expenditures:	**$0**	**$1,892,280**	**$0**	**$2,725,999**	**$0**
Ending Fund Balance:	**$2,889,546**	**$4,781,826**	**$4,781,826**	**$7,507,825**	**$7,843,731**

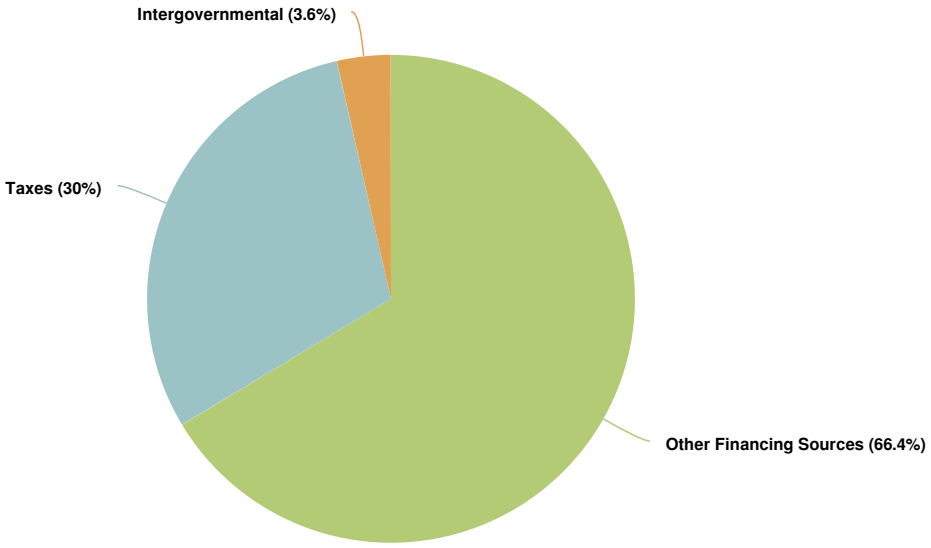
Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

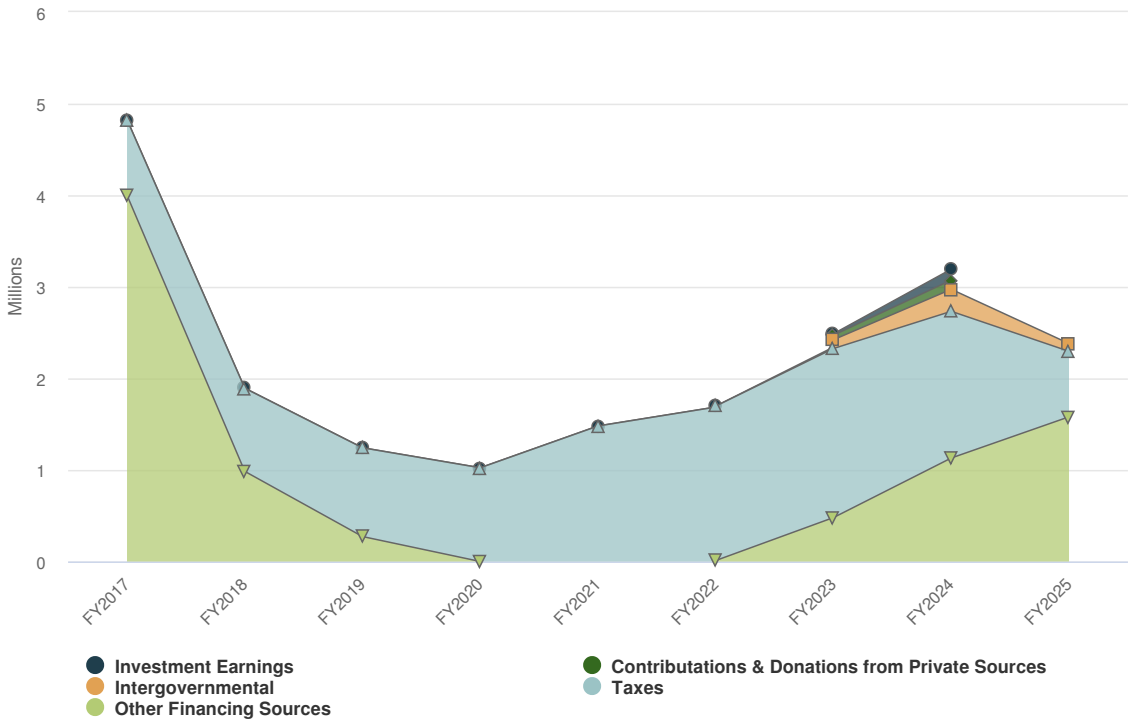


Revenues by Source

Projected 2025 Revenues by Source



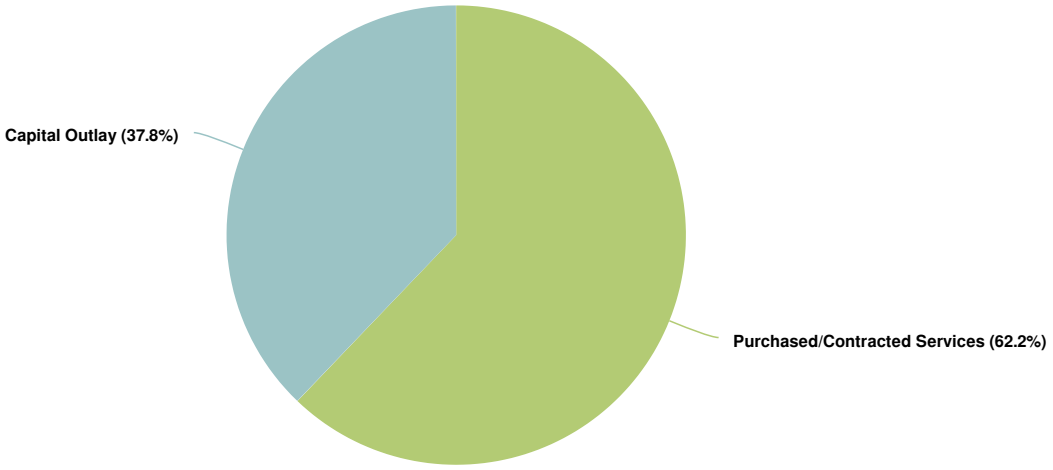
Budgeted and Historical 2025 Revenues by Source



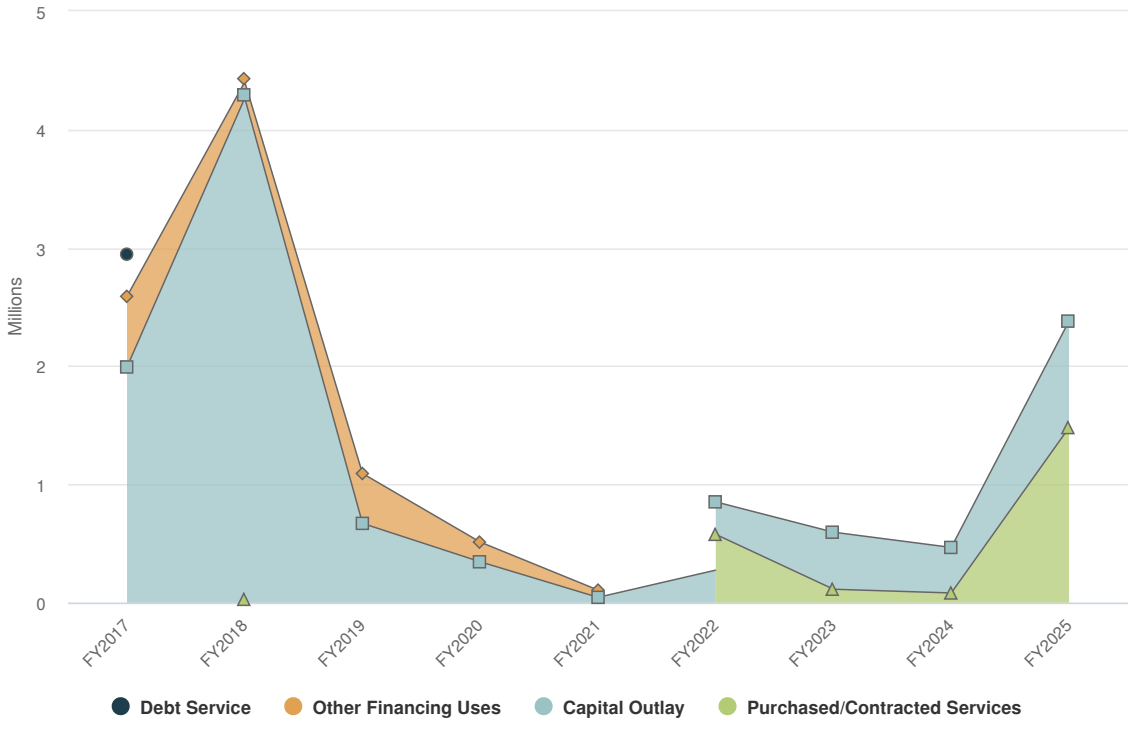
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$1,097,102	$1,846,110	$550,000	$1,602,191	$715,247	30%
Intergovernmental	$0	$95,922	$85,000	$240,616	$85,000	0%
Investment Earnings	$0	$15,743	$0	$119,763	$0	0%
Contributations & Donations from Private Sources	$0	$50,000		$100,000	$0	N/A
Other Financing Sources	$0	$479,994	$2,262,225	$1,130,123	$1,580,000	-30.2%
Total Revenue Source:	**$1,097,102**	**$2,487,770**	**$2,897,225**	**$3,192,693**	**$2,380,247**	**-17.8%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

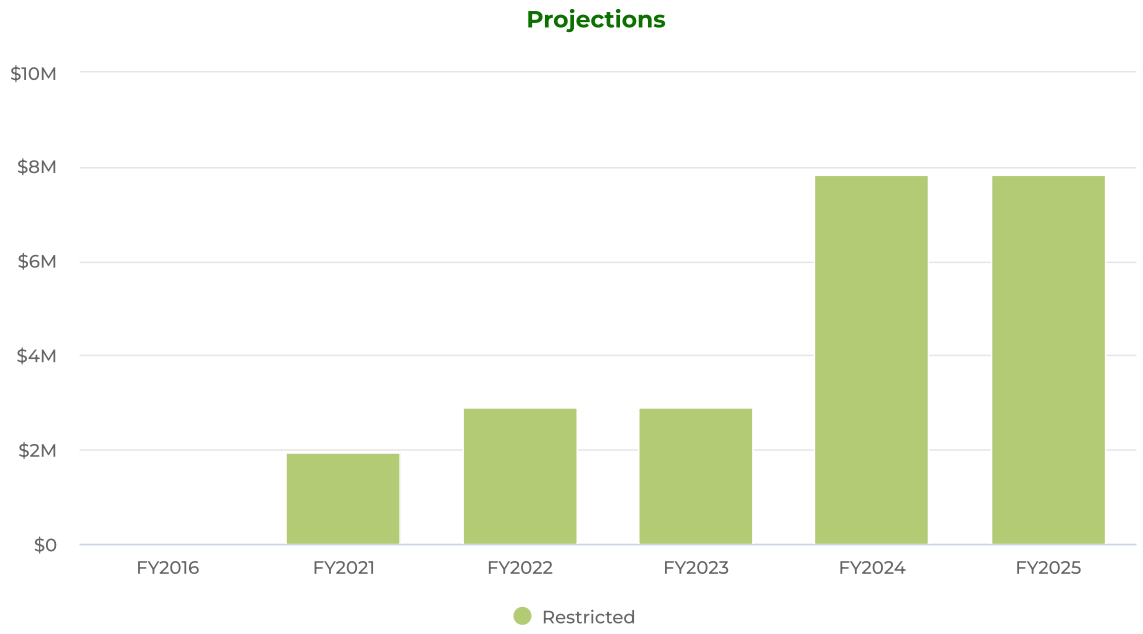


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Purchased/Contracted Services	$1,097,102	$113,280	$1,773,797	$81,737	$1,479,675	-16.6%
Capital Outlay	$0	$482,210	$1,123,428	$384,957	$900,572	-19.8%
Total Expense Objects:	**$1,097,102**	**$595,490**	**$2,897,225**	**$466,694**	**$2,380,247**	**-17.8%**

Fund Balance



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	
Restricted	$1,939,717	$2,889,546	$2,889,546	$7,843,731	$7,843,731	0%
Total Fund Balance:	**$1,939,717**	**$2,889,546**	**$2,889,546**	**$7,843,731**	**$7,843,731**	**0%**

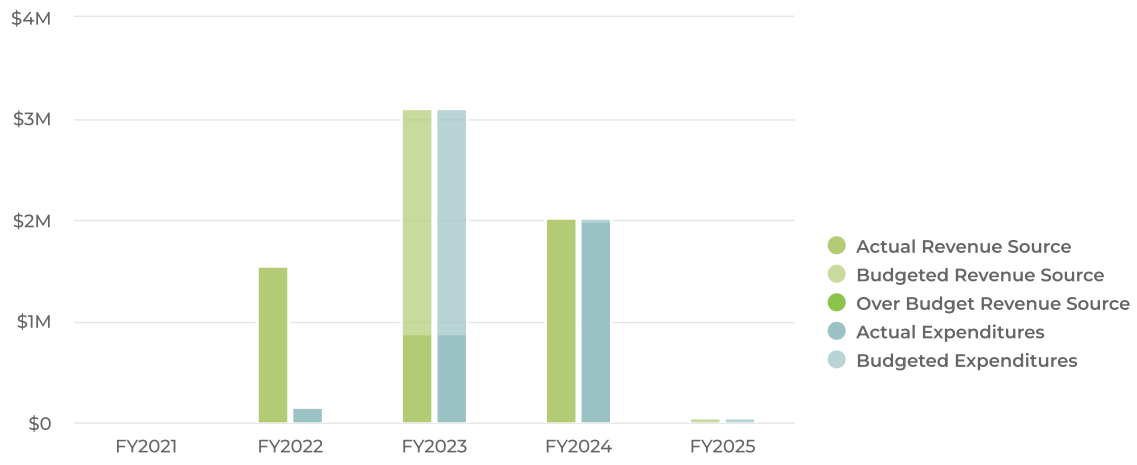
Special Revenue Fund: American Rescue Plan Act

The American Rescue Plan Act is a Special Revenue Fund which falls under the classification of Gonvermental Funds.

Summary

City of Flowery Branch, Georgia is projecting $52K of revenue in FY2025, which represents a 97.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 97.4% or $1.98M to $52K in FY2025.

The American Rescue Plan Act (ARPA) of 2021 was passed and signed by President Biden on March 11, 2021. It included $1.9 trillion in funding to help in the recovery from the COVID-19 pandemic. Recipients of the funds were required to use them on specific types of capital improvement items. For example, they can be used for improvements to the water and sewer infrastructures, drinking water projects, to fund lost revenue, cybersecurity enhancements, or Public Safety projects. It is also a requirement to submit reports regularly to continue receiving funding. ARPA funds must be assigned to a specific project by December 31, 2024, and they must be spent by December 31, 2026. This is why the projected revenue and expenditures have continued to decline since FY2023.

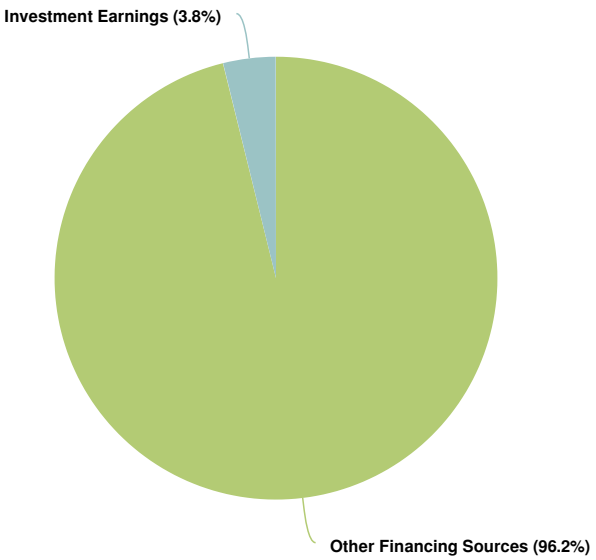


Special Revenue Fund: American Rescue Plan Act Comprehensive Summary

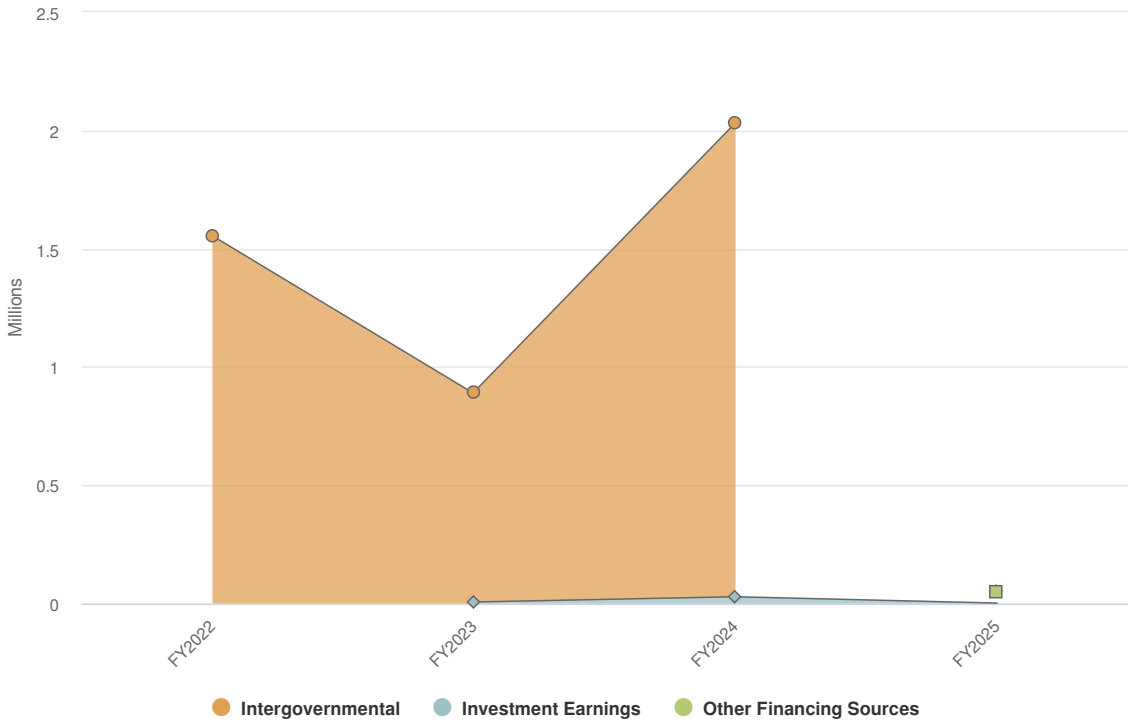
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**$6,510**	**$6,510**	**N/A**
Revenues					
Intergovernmental	$1,554,429	$887,585		$2,003,710	$0
Investment Earnings	$0	$6,510	$30,000	$28,695	$2,000
Other Financing Sources	$1,554,429	$0	$1,999,758	$0	$50,000
Total Revenues:	**$3,108,858**	**$894,095**	**$2,029,758**	**$2,032,405**	**$52,000**
Expenditures					
Capital Outlay	$3,108,858	$75,685	$1,029,758	$77,220	$52,000
Other Financing Uses	$0	$811,900	$1,000,000	$1,929,350	$0
Total Expenditures:	**$3,108,858**	**$887,585**	**$2,029,758**	**$2,006,570**	**$52,000**
Total Revenues Less Expenditures:	**$0**	**$6,510**	**$0**	**$25,835**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**$6,510**	**$32,345**	**N/A**

Revenues by Source

Projected 2025 Revenues by Source



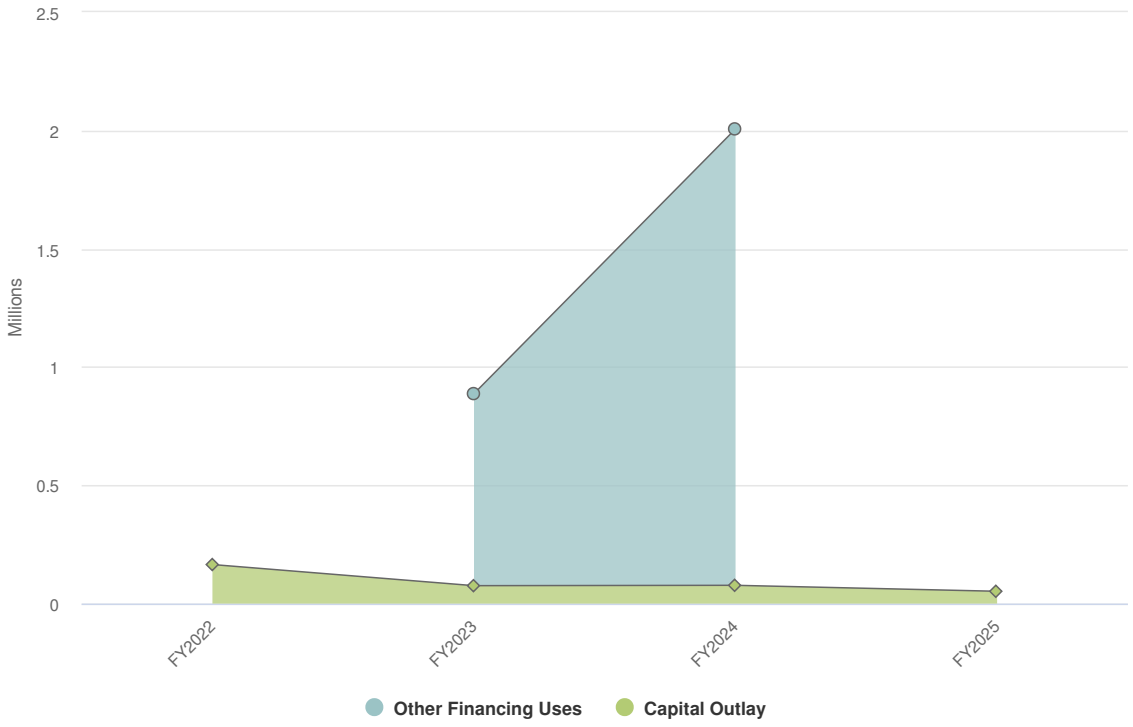
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental	$1,554,429	$887,585		$2,003,710	$0	N/A
Investment Earnings	$0	$6,510	$30,000	$28,695	$2,000	-93.3%
Other Financing Sources	$1,554,429	$0	$1,999,758	$0	$50,000	-97.5%
Total Revenue Source:	**$3,108,858**	**$894,095**	**$2,029,758**	**$2,032,405**	**$52,000**	**-97.4%**

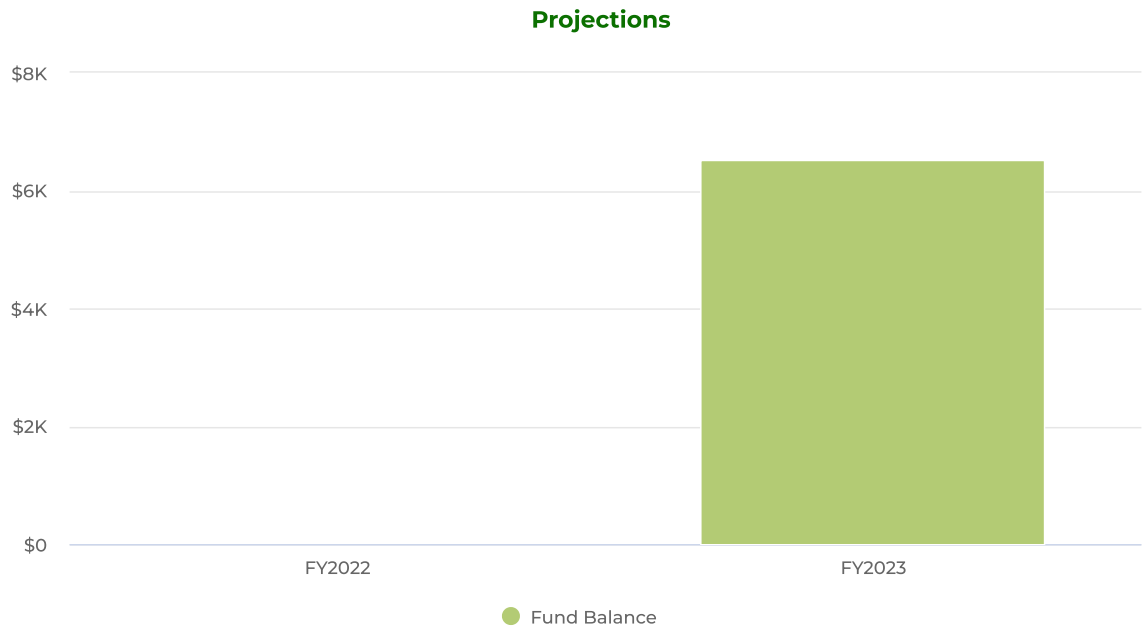
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay	$3,108,858	$75,685	$1,029,758	$77,220	$52,000	-95%
Other Financing Uses	$0	$811,900	$1,000,000	$1,929,350	$0	-100%
Total Expense Objects:	**$3,108,858**	**$887,585**	**$2,029,758**	**$2,006,570**	**$52,000**	**-97.4%**

Fund Balance



Financial Summary	FY2022	FY2023	% Change
Fund Balance	—	—	
Assigned	$0	$0	0%
Total Fund Balance:	**$0**	**$0**	**0%**

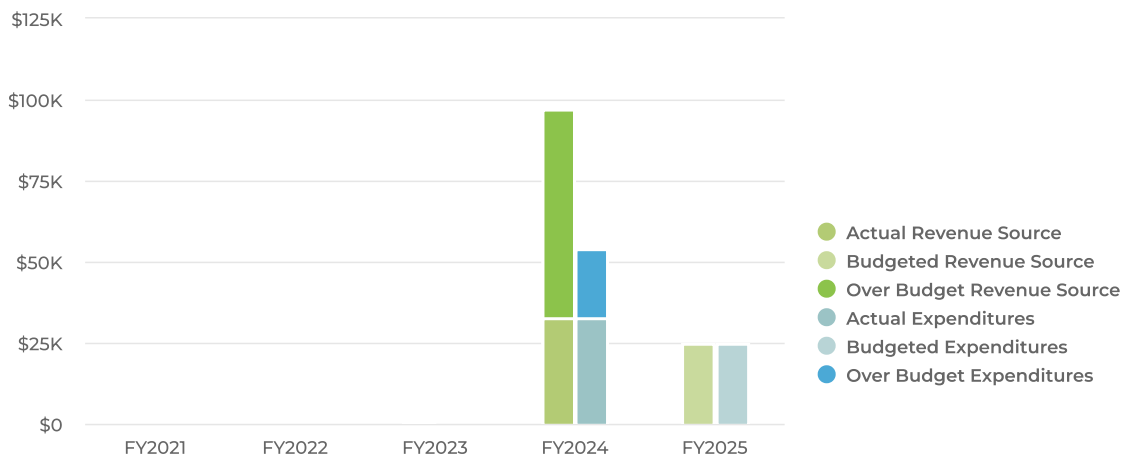
Special Revenue Fund: Confiscated Assets

The Confiscated Assets Fund is a Special Revenue Fund which falls under the classificaiton of Gonvernmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $25K of revenue in FY2025, which represents a 23.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.8% or $7.8K to $25K in FY2025.

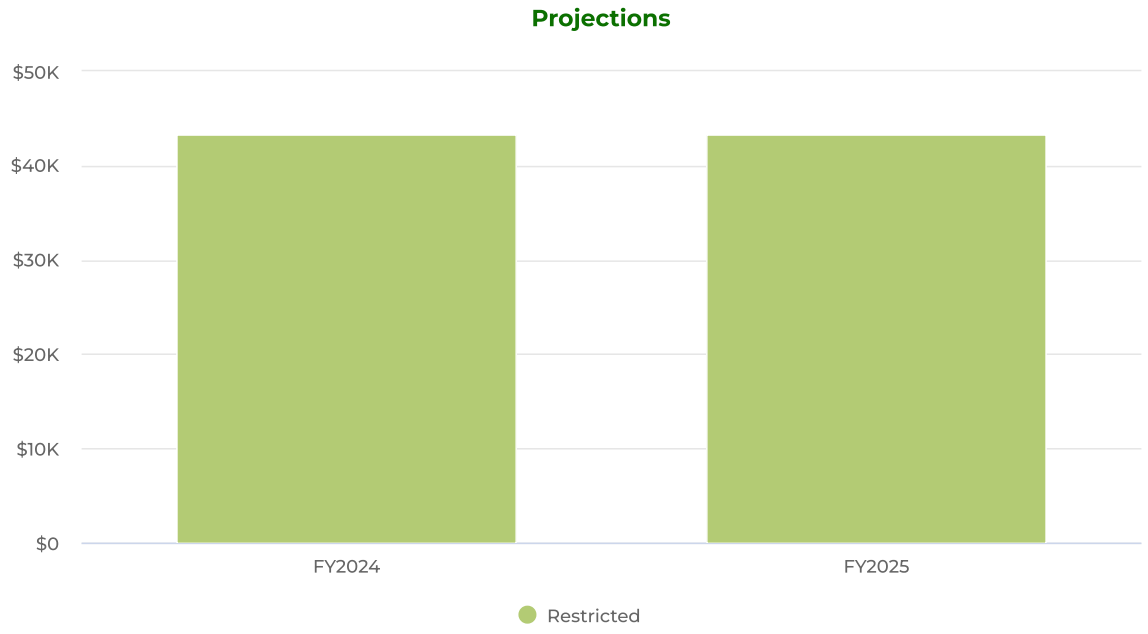
The Confiscated Assets Fund is for the proceeds received from the sale of confiscated assets. These funds are restricted and can only be used by the City's Police Department in support of law enforcement operations. This can include costs associated with investigations, equipment, training, and supplies for the police officers and department.



Special Revenue Fund: Confiscated Assets Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$43,297**
Revenues					
Fines and Forfeirures	$0	$500	$0	$64,043	$25,000
Investment Earnings	$0	$7		$300	$0
Other Financing Sources	$0	$0	$32,800	$32,803	$0
Total Revenues:	**$0**	**$507**	**$32,800**	**$97,146**	**$25,000**
Expenditures					
Purchased/Contracted Services	$0	$65	$0	-$3	$0
Supplies	$0	$0	$32,800	$44,070	$25,000
Other Costs	$0	$0	$0	$10,230	$0
Total Expenditures:	**$0**	**$65**	**$32,800**	**$54,297**	**$25,000**
Total Revenues Less Expenditures:	**$0**	**$442**	**$0**	**$42,849**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$43,297**

Fund Balance



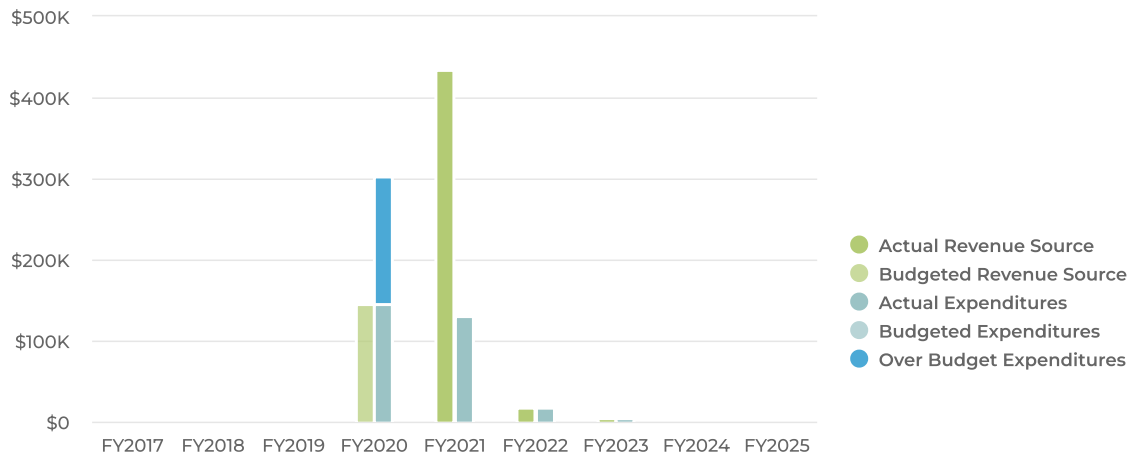
Special Revenue Fund: Grant Fund

The Grant Fund is a Special Revenue Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $0 in FY2025.

The City of Flowery Branch is not projecting any revenue or expenditures as no grants have been awarded for FY2025 at this time.



Special Revenue Fund: Grant Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**
Revenues			
Intergovernmental	$0	$5,000	$0
Total Revenues:	**$0**	**$5,000**	**$0**
Expenditures			
Other Financing Uses	$0	$5,000	$0
Total Expenditures:	**$0**	**$5,000**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**

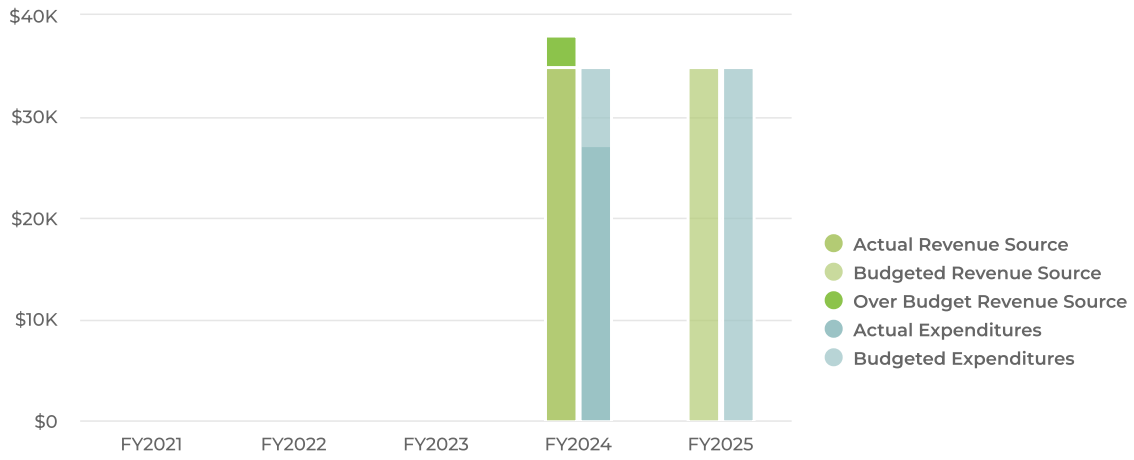
Special Revenue Fund: Information Technology

The Information Technology Fund is a Special Revenue Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $35K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $35K in FY2025.

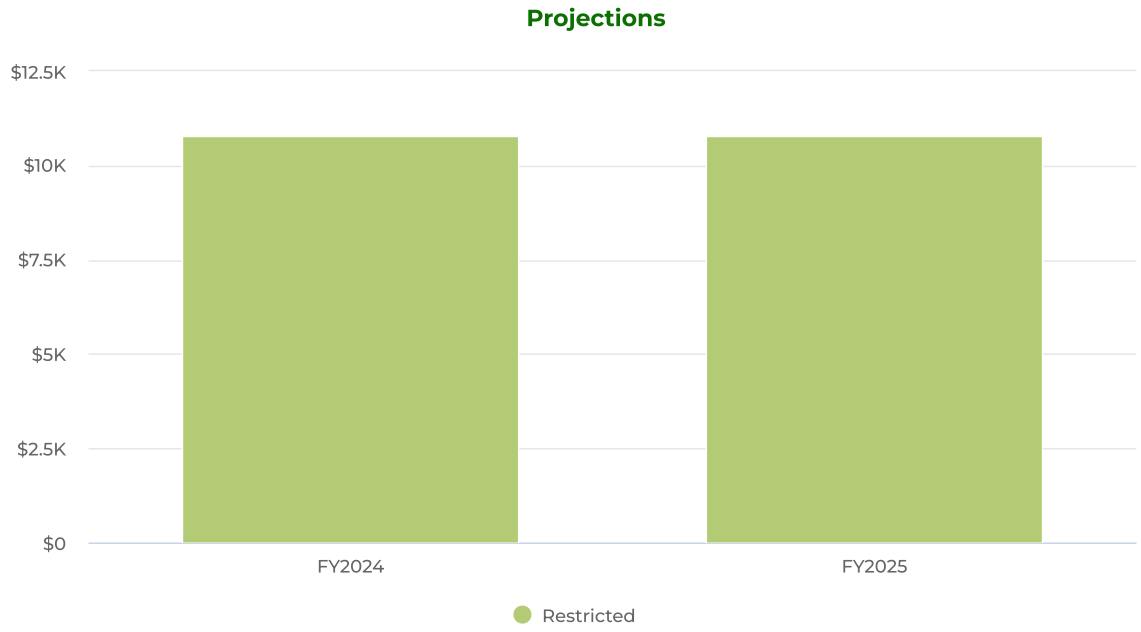
The Information Technology Fund is used to account for an Information Technology fee that is derived from each citation the City of Flowery Branch Police Officers issue. The funds are used for improving functionality and efficiency through the use of enhanced technology. Some of the items that have been purchased utilizing these funds include police tasers, cameras, software, and Automated External Defibrillator (AED) pads for the AED device.



Special Revenue Fund: Information Technology Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$10,799**
Revenues					
Contributations & Donations from Private Sources	$0	$0	$20,000	$38,028	$35,000
Other Financing Sources	$0	$0	$15,000	$0	$0
Total Revenues:	**$0**	**$0**	**$35,000**	**$38,028**	**$35,000**
Expenditures					
Purchased/Contracted Services			$0	$12,159	$0
Supplies	$0	$0	$35,000	$15,071	$35,000
Total Expenditures:	**$0**	**$0**	**$35,000**	**$27,229**	**$35,000**
Total Revenues Less Expenditures:	**$0**	**$0**	**$0**	**$10,799**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**$10,799**

Fund Balance



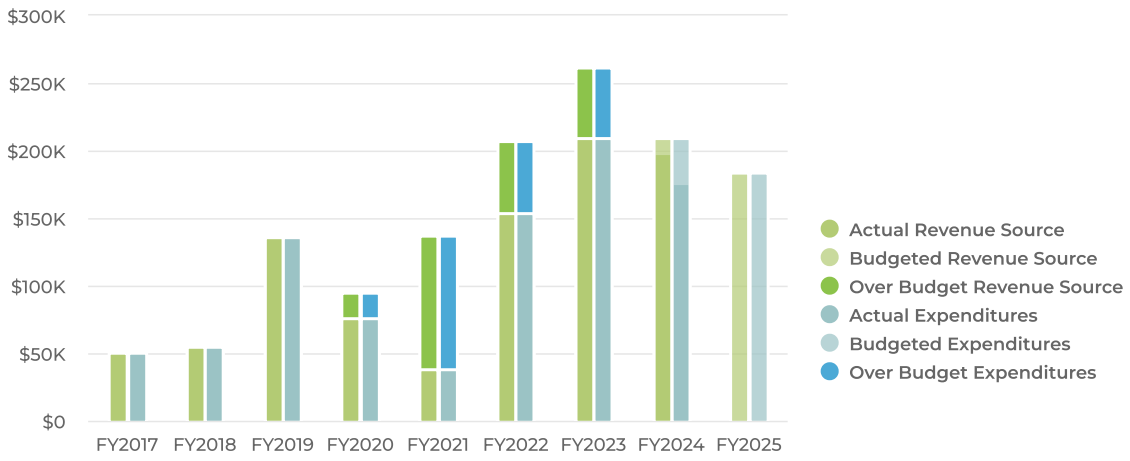
Special Revenue Fund: Hotel Motel Fund

The Hotel Motel Tax Fund is a Special Revenue Fund which falls under the classification of Governmental Funds.

Summary

City of Flowery Branch, Georgia is projecting $185K of revenue in FY2025, which represents a 11.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.9% or $25K to $185K in FY2025.

The City of Flowery Branch collects a tax of eight percent (8%) on all hotel and motel lodging within the city limits. The revenues collected are restricted and can only be spent on promoting tourism within the City. This may include projects such as Wayfinding signage, parks, trails, or recreational facilities.

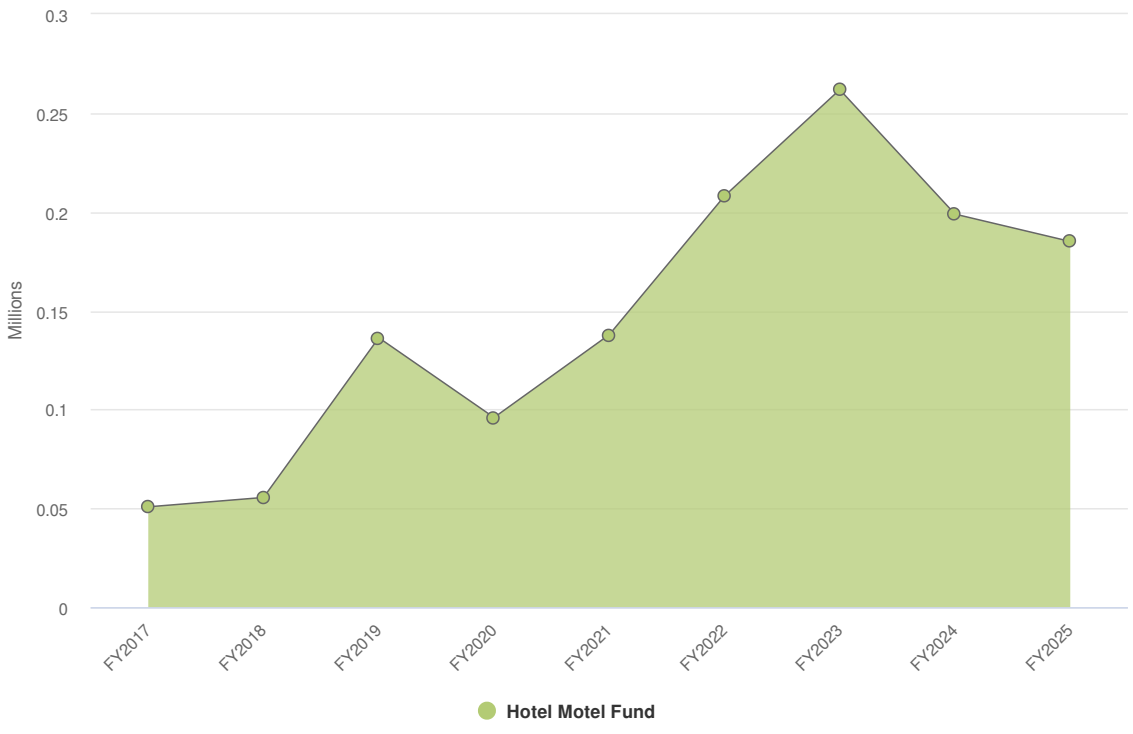


Special Revenue Fund: Hotel Motel Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$42,088**	**$42,088**	**$49**	**$49**	**$40,877**
Revenues					
Taxes	$125,000	$147,272	$125,000	$111,842	$105,000
Other Financing Sources	$85,000	$114,545	$85,000	$86,989	$80,000
Total Revenues:	**$210,000**	**$261,817**	**$210,000**	**$198,831**	**$185,000**
Expenditures					
Capital Outlay	$0	$0	$0	$0	$35,000
Other Costs	$85,000	$114,545	$85,000	$95,254	$80,000
Other Financing Uses	$125,000	$147,272	$125,000	$81,653	$70,000
Total Expenditures:	**$210,000**	**$261,817**	**$210,000**	**$176,907**	**$185,000**
Total Revenues Less Expenditures:	**$0**	**$0**	**$0**	**$21,924**	**$0**
Ending Fund Balance:	**$42,088**	**$42,088**	**$49**	**$21,973**	**$40,877**

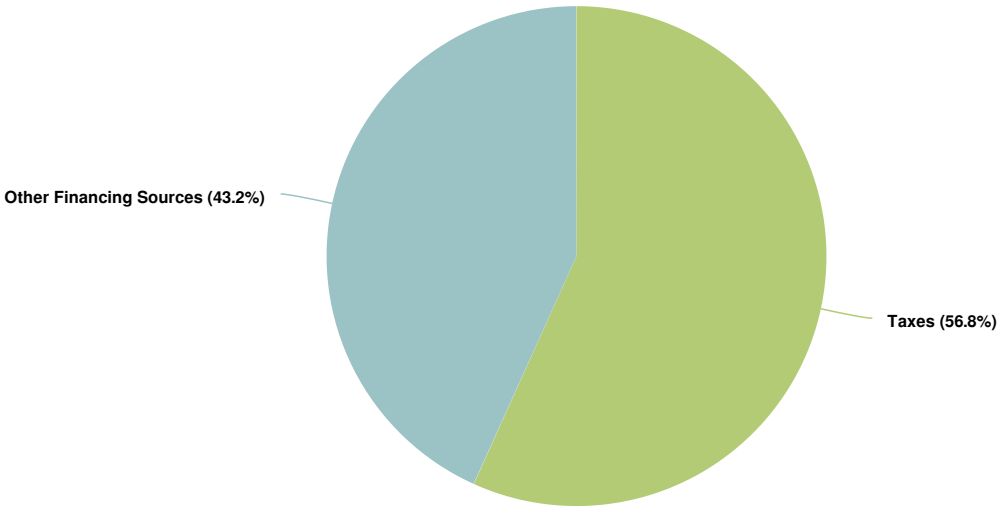
Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

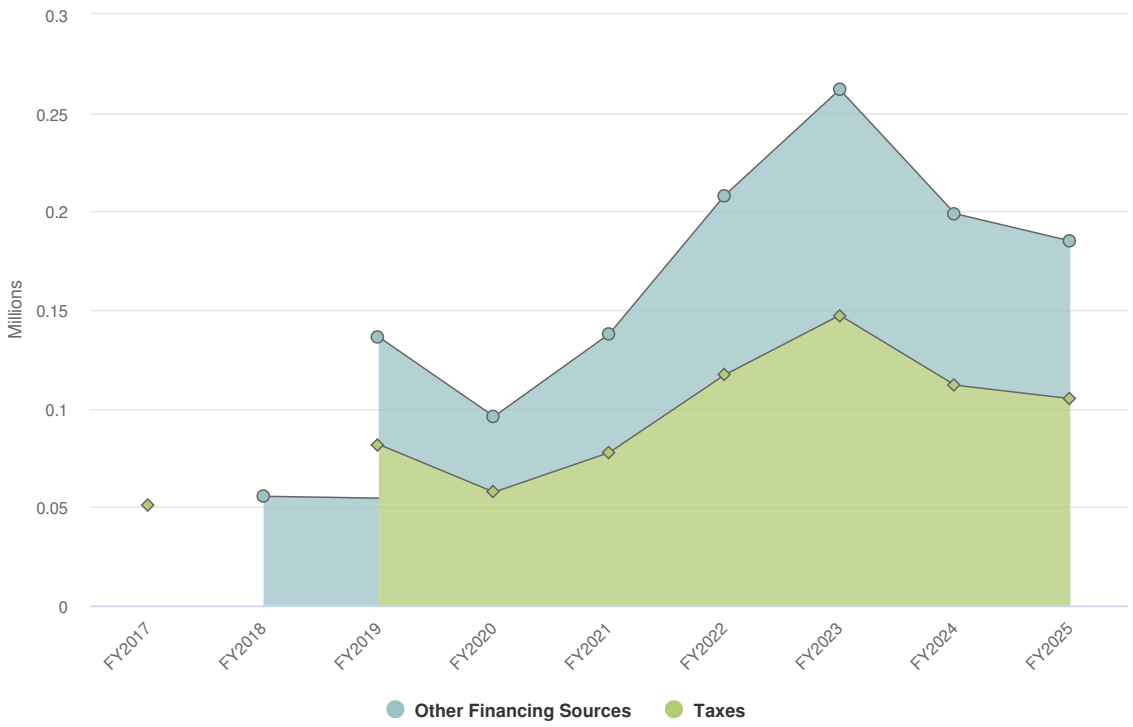


Revenues by Source

Projected 2025 Revenues by Source

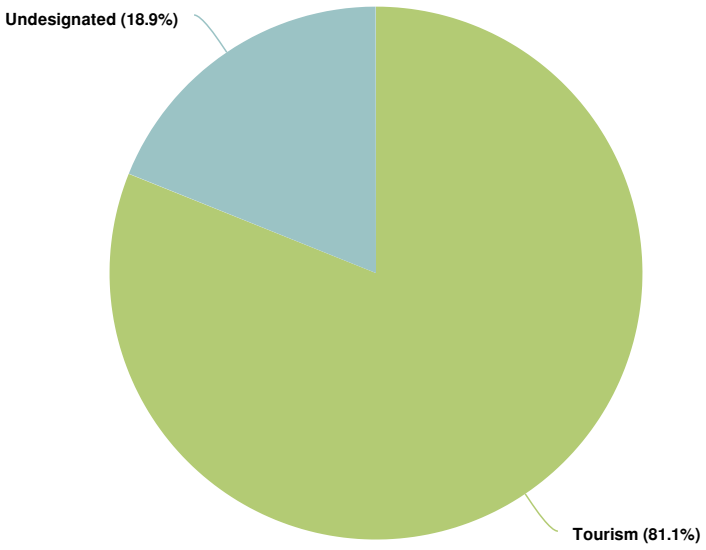


Budgeted and Historical 2025 Revenues by Source

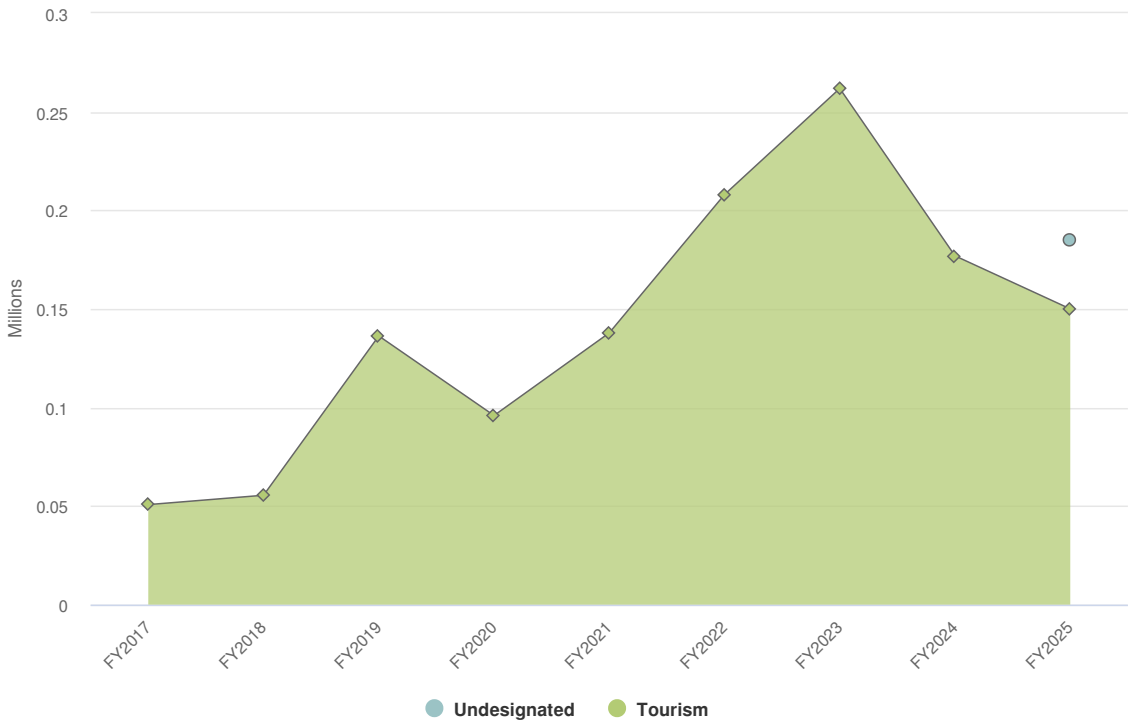


Expenditures by Function

Budgeted Expenditures by Function

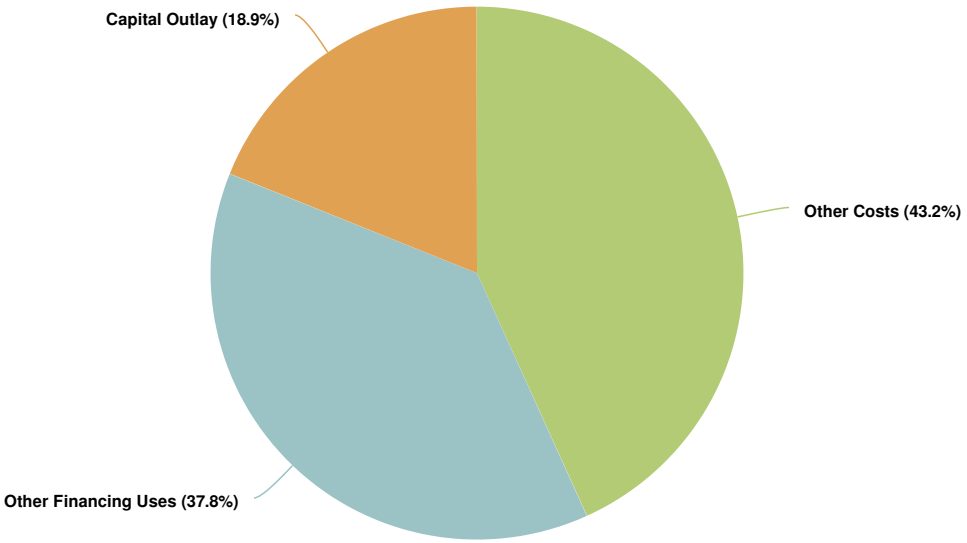


Budgeted and Historical Expenditures by Function

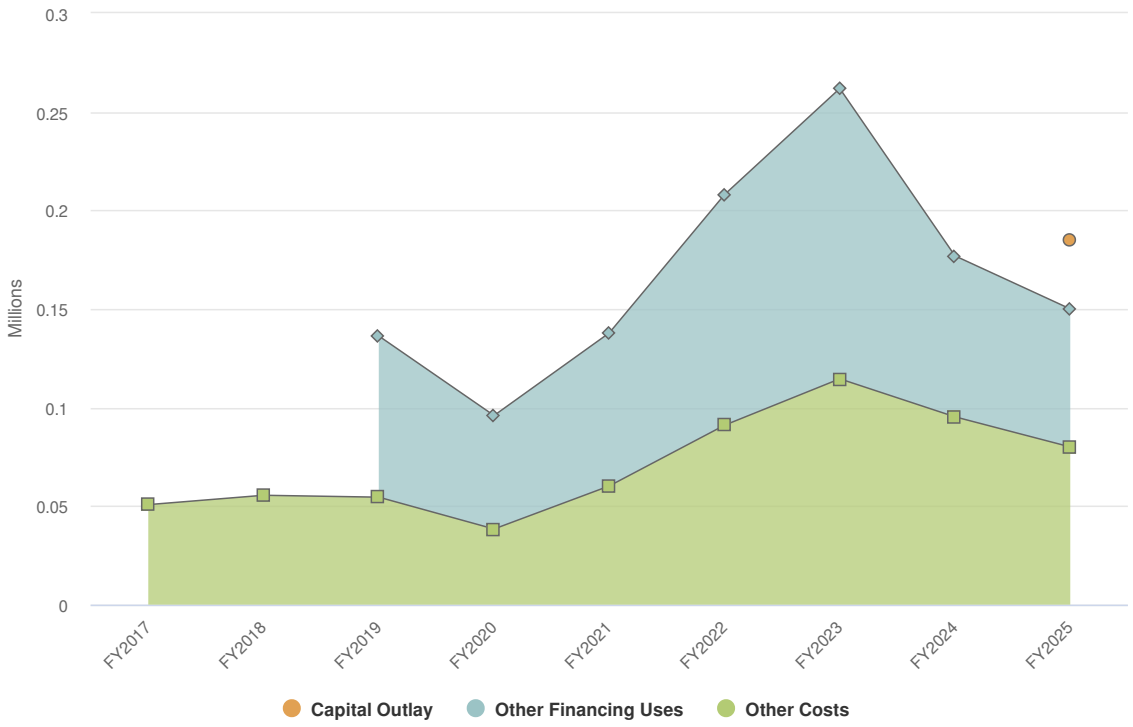


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

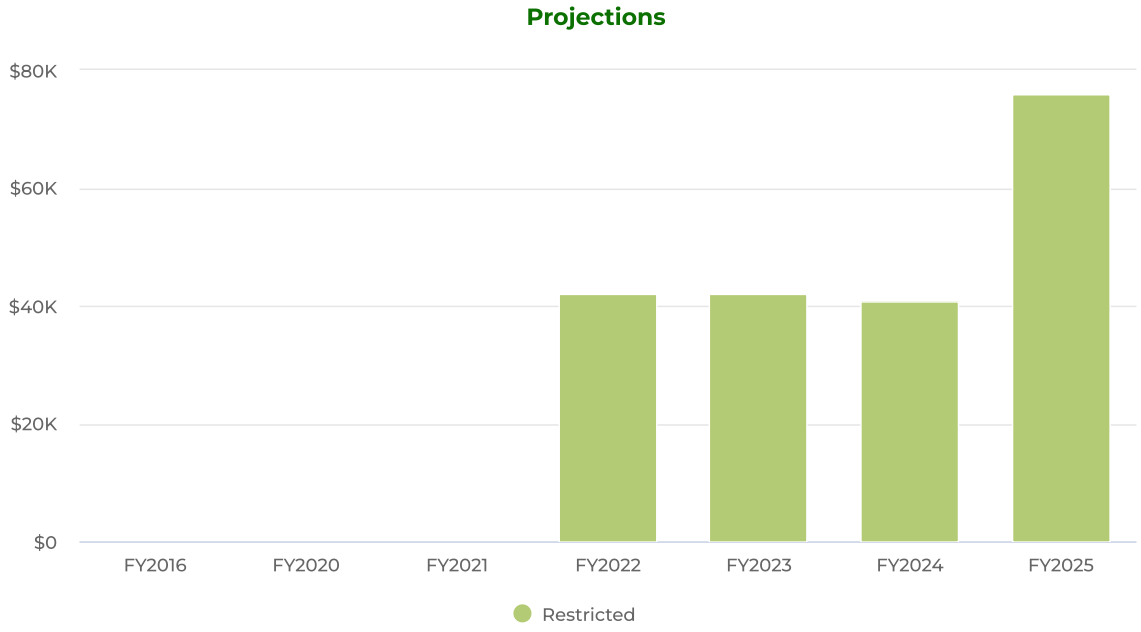


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay	$0	$0	$0	$0	$35,000	N/A
Other Costs	$85,000	$114,545	$85,000	$95,254	$80,000	-5.9%
Other Financing Uses	$125,000	$147,272	$125,000	$81,653	$70,000	-44%
Total Expense Objects:	**$210,000**	**$261,817**	**$210,000**	**$176,907**	**$185,000**	**-11.9%**

Fund Balance



The fund balance for the Hotel Motel fund shows an 85% increase as the City is leaving the Tourism Product Development fees in the fund for future capital needs.

Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	
Restricted	$42,088	$42,088	$40,877	$75,877	85.6%
Total Fund Balance:	**$42,088**	**$42,088**	**$40,877**	**$75,877**	**85.6%**

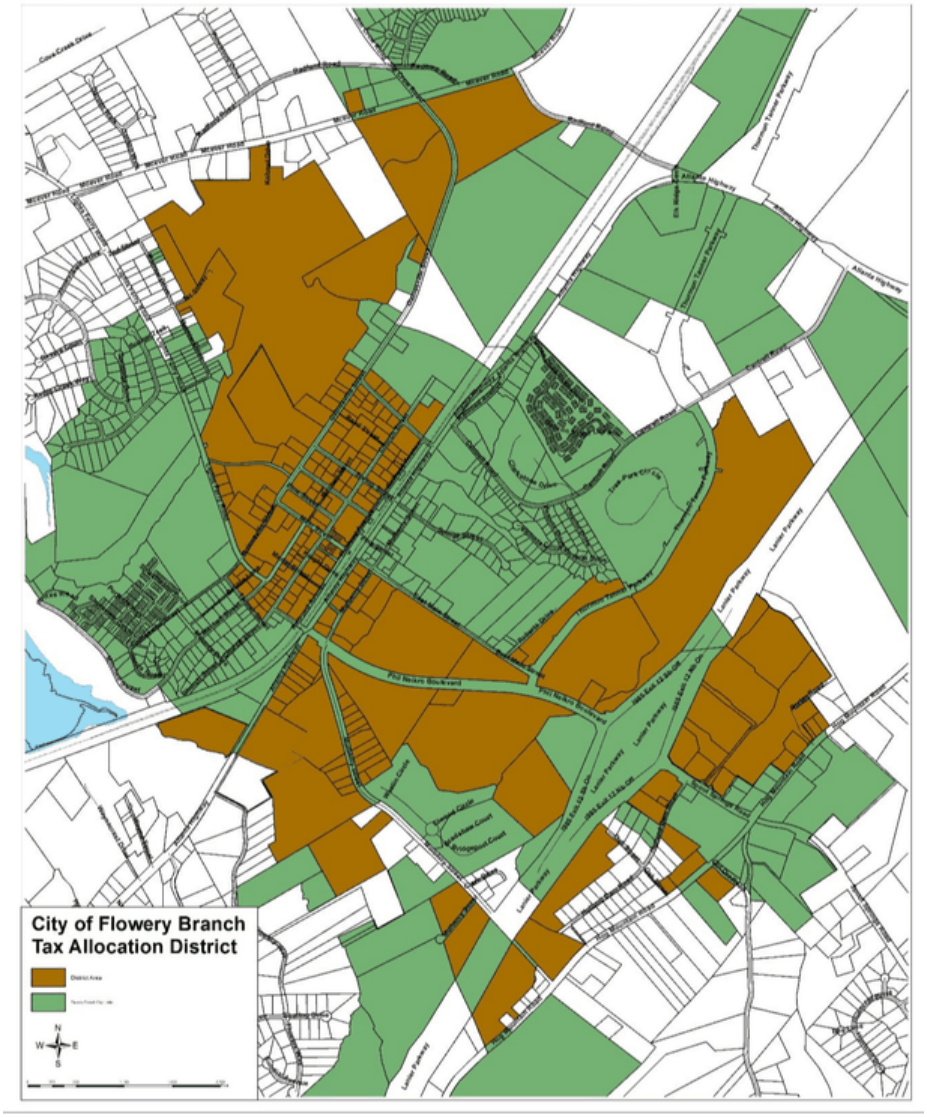
Special Revenue Fund: Tax Allocation District

The Tax Allocation District Fund is a Special Revenue Fund which falls under the classification of Government.

The Tax Allocation District enables designated communities the opportunity to reinvest property tax revenues back into their community. The revenue must be used on projects to improve these areas. The City of Flowery Branch has established the Old Town and Commercial Gateways as the Tax Allocation District.

Some of the projects that will be completed using the TAD Funds include improvements on Main Street, Pine Street, and Mitchell Street, and Pine Street Park.

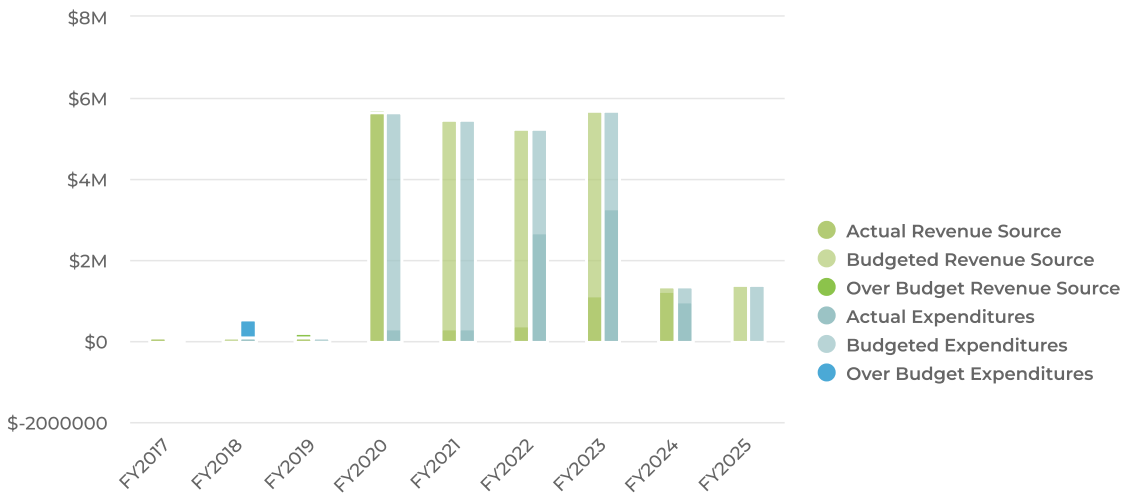
City of Flowery Branch Tax Allocation District



The brown areas of the map above are the designated Tax Allocation District within the City of Flowery Branch.

Summary

City of Flowery Branch, Georgia is projecting $1.39M of revenue in FY2025, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to increase by 1.6% or $21.86K to $1.39M in FY2025.

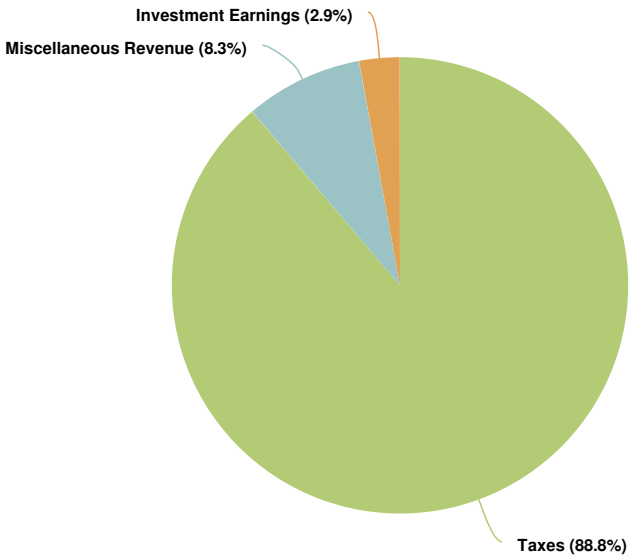


Special Revenue Fund: Tax Allocation District Comprehensive Summary

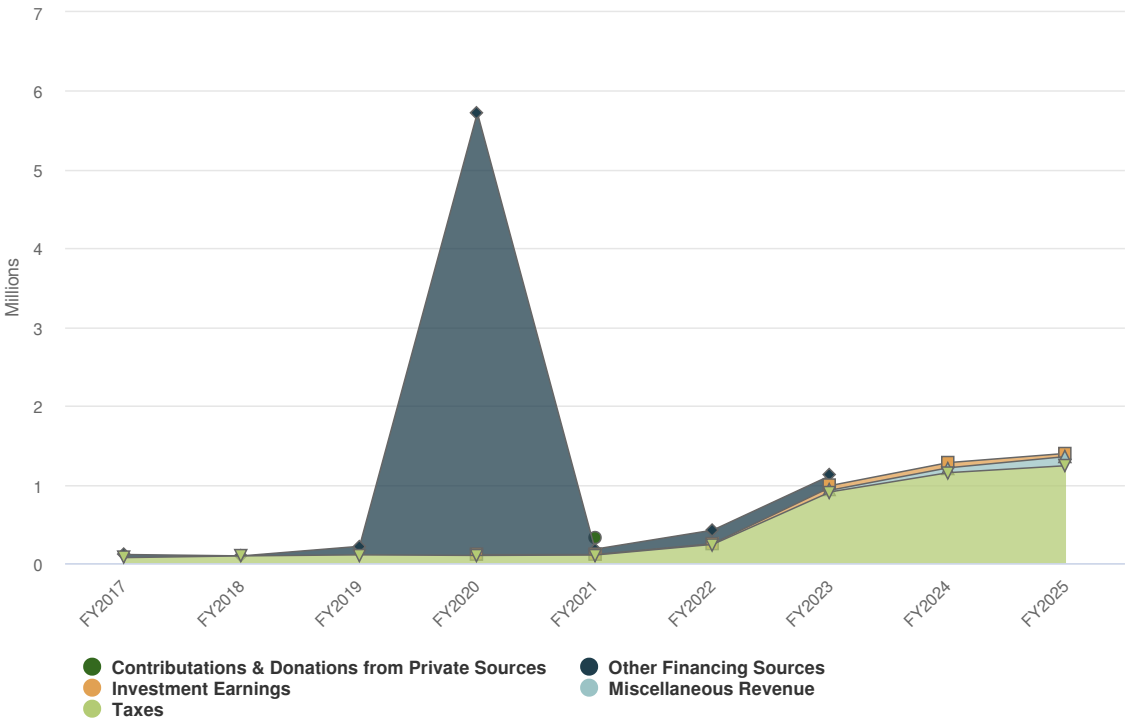
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$3,251,427**	**$3,251,427**	**$1,099,337**	**$1,099,337**	**$1,390,695**
Revenues					
Taxes	$250,000	$905,147	$1,250,000	$1,148,841	$1,237,438
Investment Earnings	$2,000	$58,773	$20,000	$65,993	$40,000
Miscellaneous Revenue	$0	$21,664	$101,923	$61,698	$116,341
Other Financing Sources	$5,435,550	$149,254	$0	$0	$0
Total Revenues:	**$5,687,550**	**$1,134,838**	**$1,371,923**	**$1,276,532**	**$1,393,779**
Expenditures					
Purchased/Contracted Services	$205,000	$368,499	$560,000	$522,392	$429,952
Capital Outlay	$5,211,000	$2,649,940	$466,429	$125,710	$569,033
Debt Service	$271,550	$271,544	$345,494	$348,244	$394,794
Total Expenditures:	**$5,687,550**	**$3,289,983**	**$1,371,923**	**$996,346**	**$1,393,779**
Total Revenues Less Expenditures:	**$0**	**-$2,155,144**	**$0**	**$280,186**	**$0**
Ending Fund Balance:	**$3,251,427**	**$1,096,283**	**$1,099,337**	**$1,379,523**	**$1,390,695**

Revenues by Source

Projected 2025 Revenues by Source



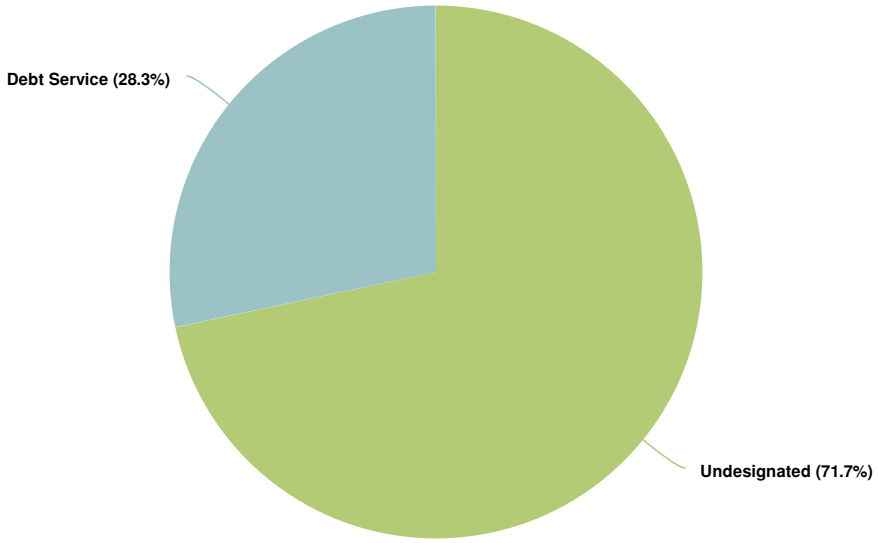
Budgeted and Historical 2025 Revenues by Source



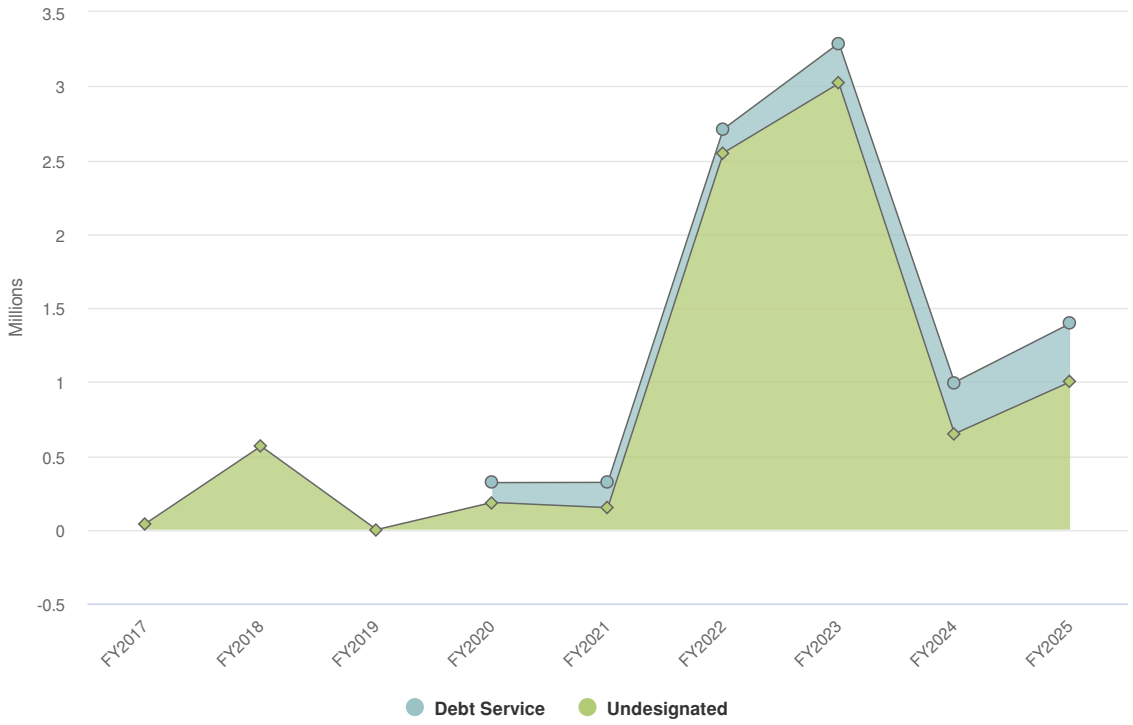
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$250,000	$905,147	$1,250,000	$1,148,841	$1,237,438	-1%
Investment Earnings	$2,000	$58,773	$20,000	$65,993	$40,000	100%
Miscellaneous Revenue	$0	$21,664	$101,923	$61,698	$116,341	14.1%
Other Financing Sources	$5,435,550	$149,254	$0	$0	$0	0%
Total Revenue Source:	**$5,687,550**	**$1,134,838**	**$1,371,923**	**$1,276,532**	**$1,393,779**	**1.6%**

Expenditures by Function

Budgeted Expenditures by Function



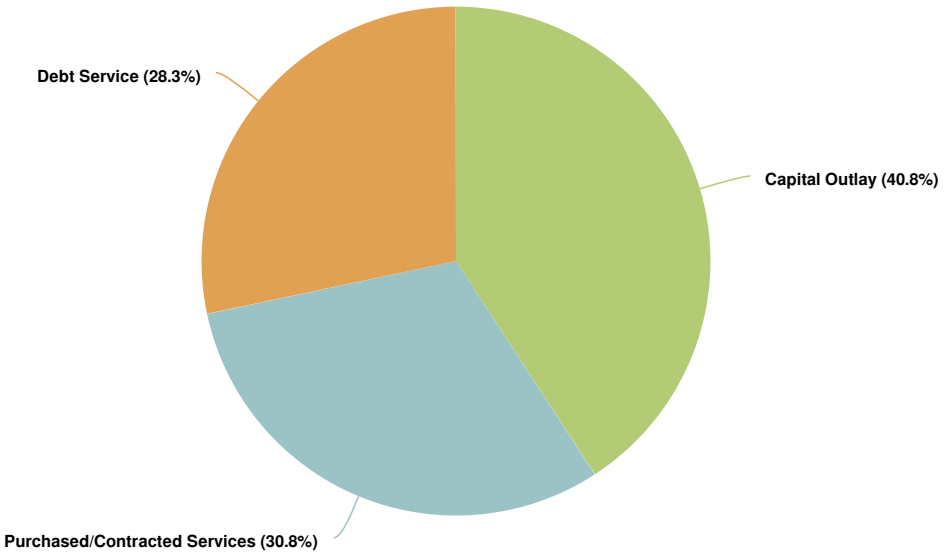
Budgeted and Historical Expenditures by Function



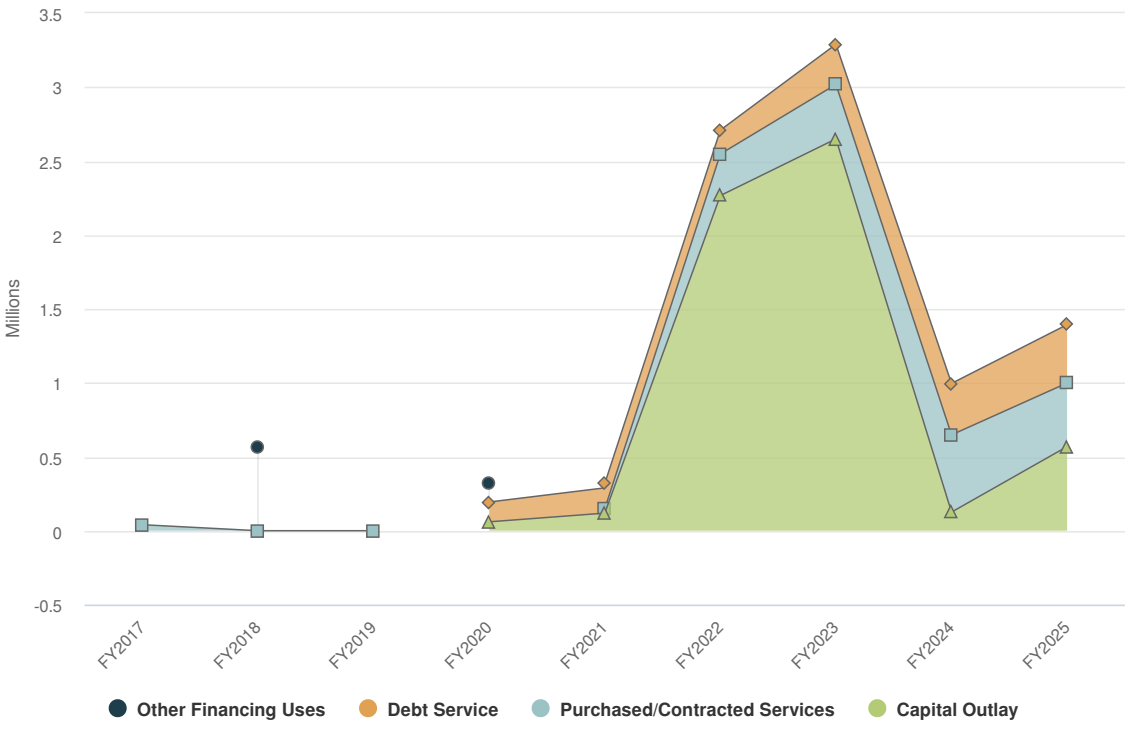
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Undesignated	$5,416,000	$3,018,439	$1,026,429	$648,102	$998,985	-2.7%
Debt Service	$271,550	$271,544	$345,494	$348,244	$394,794	14.3%
Total Expenditures:	**$5,687,550**	**$3,289,983**	**$1,371,923**	**$996,346**	**$1,393,779**	**1.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

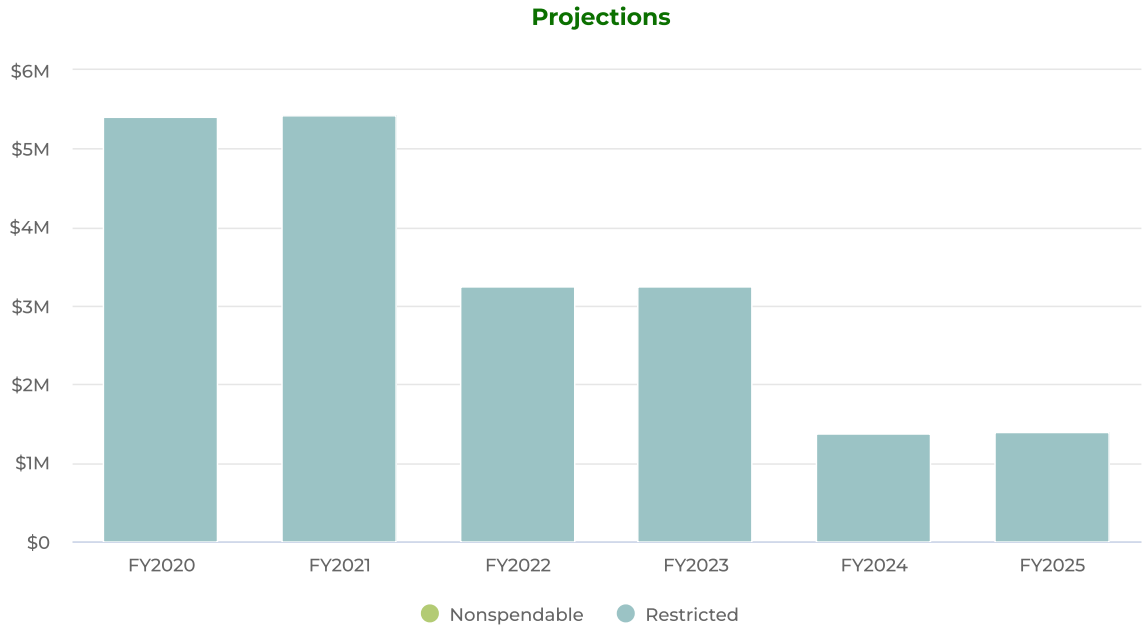


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Purchased/Contracted Services	$205,000	$368,499	$560,000	$522,392	$429,952	-23.2%
Capital Outlay	$5,211,000	$2,649,940	$466,429	$125,710	$569,033	22%
Debt Service	$271,550	$271,544	$345,494	$348,244	$394,794	14.3%
Total Expense Objects:	**$5,687,550**	**$3,289,983**	**$1,371,923**	**$996,346**	**$1,393,779**	**1.6%**

Fund Balance



Financial Summary	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	$5,407,792	$5,419,163	$3,251,427	$3,251,427	$1,377,043	$1,390,695	1%
Nonspendable	$0	$0	$0	$0	$13,652	$0	-100%
Total Fund Balance:	**$5,407,792**	**$5,419,163**	**$3,251,427**	**$3,251,427**	**$1,390,695**	**$1,390,695**	**0%**

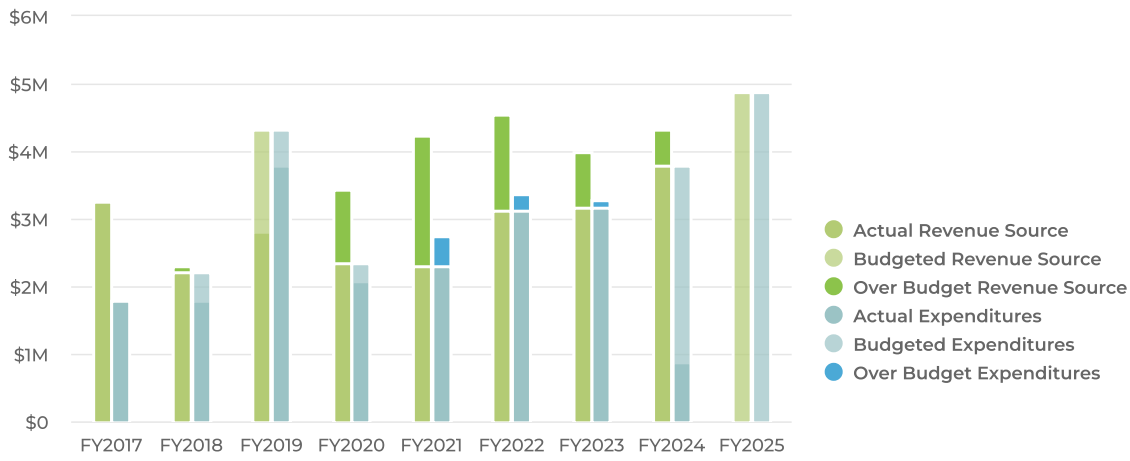
Water - Wastewater Operating Fund

The Water - Wastewater Operating Fund is under the classification of Proprietary Funds.

Summary

City of Flowery Branch, Georgia is projecting $4.9M of revenue in FY2025, which represents a 28.6% increase over the prior year. Budgeted expenditures are projected to increase by 28.6% or $1.09M to $4.9M in FY2025.

The Water - Wastewater Operating Fund accounts for all activities within the Water and Wastewater department. This includes the development, operations, and maintenance of the Water and Sewer services in the City of Flowery Branch. This fund is considered an enterprise fund which means it is financed and operated in a manner that is similar to a private business enterprise. Funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are financed or recovered primarily through user charges.

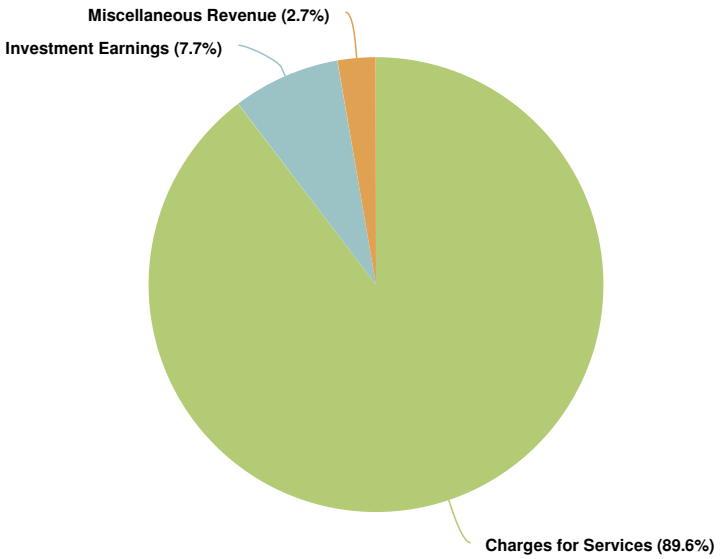


Water - Wastewater Operating Fund Comprehensive Summary

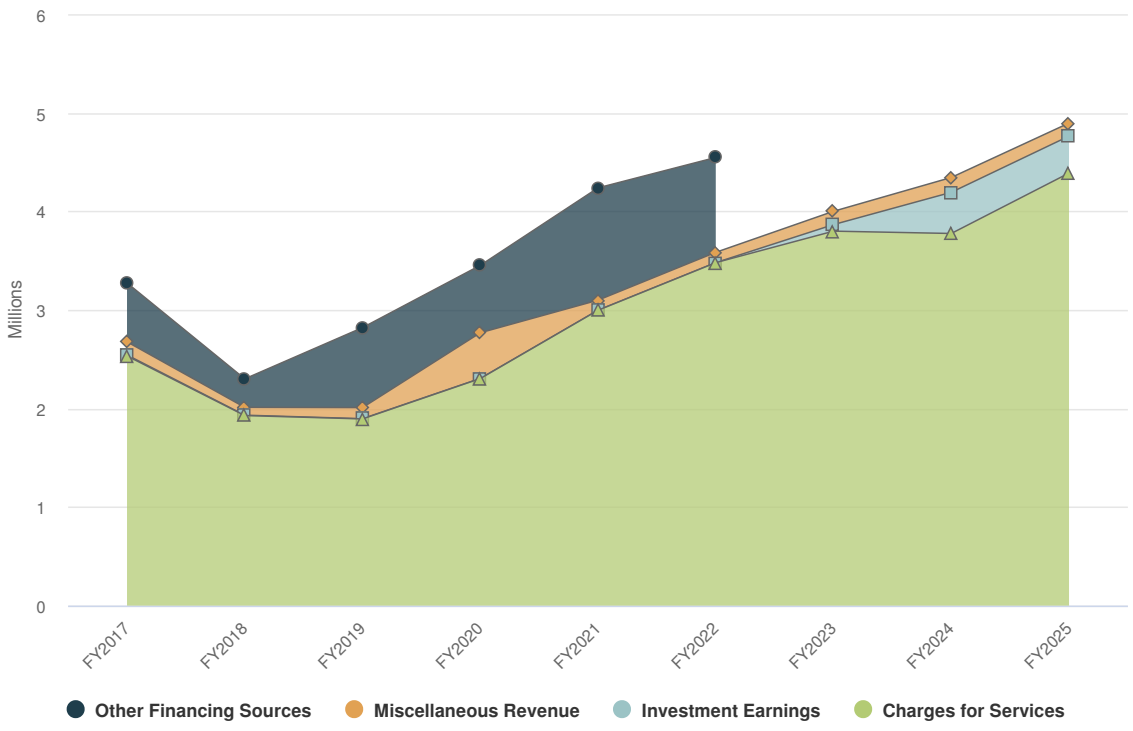
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**$19,702,356**	**$19,702,356**	**$22,483,359**	**$22,483,359**	**$24,883,847**
Revenues					
Charges for Services	$3,084,512	$3,798,754	$3,387,100	$3,775,105	$4,388,020
Investment Earnings	$0	$66,609	$332,200	$417,540	$375,000
Miscellaneous Revenue	$101,350	$135,014	$87,000	$150,763	$132,500
Total Revenues:	**$3,185,862**	**$4,000,377**	**$3,806,300**	**$4,343,408**	**$4,895,520**
Expenditures					
Personal Services and Employee Benefits	$1,341,126	$1,274,037	$711,090	$769,902	$839,324
Purchased/Contracted Services	$679,670	$682,264	$766,400	$680,468	$1,131,348
Supplies	$564,000	$732,514	$713,300	$1,154,862	$1,635,573
Capital Outlay	$0	$0	$0	$0	$12,000
Depreciation and Amortization	$0	$485,790		$508,109	$0
Other Costs	$5,061	-$7	$380,918	$5	$0
Debt Service	$596,005	$118,441	$444,913	$62,919	$464,516
Other Financing Uses				-$3,071,557	$0
Indirect Cost Allocation	$0	$0	$789,679	$789,679	$812,759
Total Expenditures:	**$3,185,862**	**$3,293,040**	**$3,806,300**	**$894,387**	**$4,895,520**
Total Revenues Less Expenditures:	**$0**	**$707,337**	**$0**	**$3,449,021**	**$0**
Ending Fund Balance:	**$19,702,356**	**$20,409,693**	**$22,483,359**	**$25,932,380**	**$24,883,847**

Revenues by Source

Projected 2025 Revenues by Source



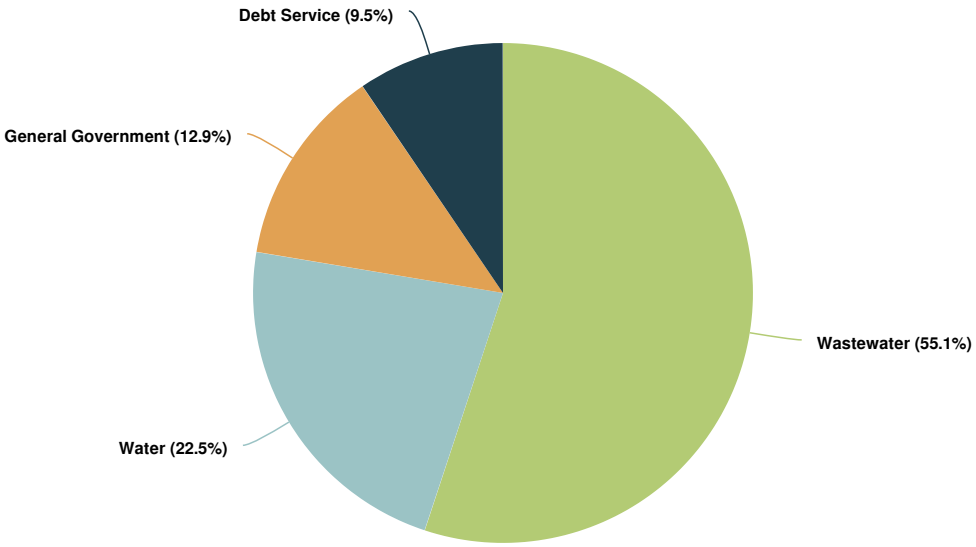
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	$3,084,512	$3,798,754	$3,387,100	$3,775,105	$4,388,020	29.6%
Investment Earnings	$0	$66,609	$332,200	$417,540	$375,000	12.9%
Miscellaneous Revenue	$101,350	$135,014	$87,000	$150,763	$132,500	52.3%
Total Revenue Source:	**$3,185,862**	**$4,000,377**	**$3,806,300**	**$4,343,408**	**$4,895,520**	**28.6%**

Expenditures by Function

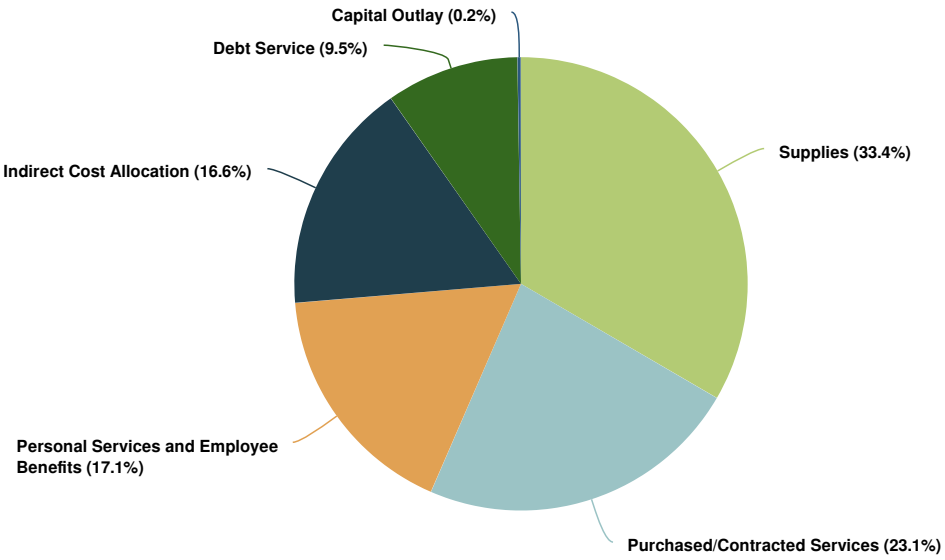
Budgeted Expenditures by Function



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Wastewater	$1,249,583	$1,433,578	$1,531,641	$1,868,747	$2,696,837	76.1%
Water	$886,844	$733,568	$780,556	$875,026	$1,103,861	41.4%
Undesignated	$5,061	$485,783	$380,918	-$2,563,443	$0	-100%
General Government	$448,369	$521,670	$668,272	$651,138	$630,306	-5.7%
Debt Service	$596,005	$118,441	$444,913	$62,919	$464,516	4.4%
Total Expenditures:	**$3,185,862**	**$3,293,040**	**$3,806,300**	**$894,387**	**$4,895,520**	**28.6%**

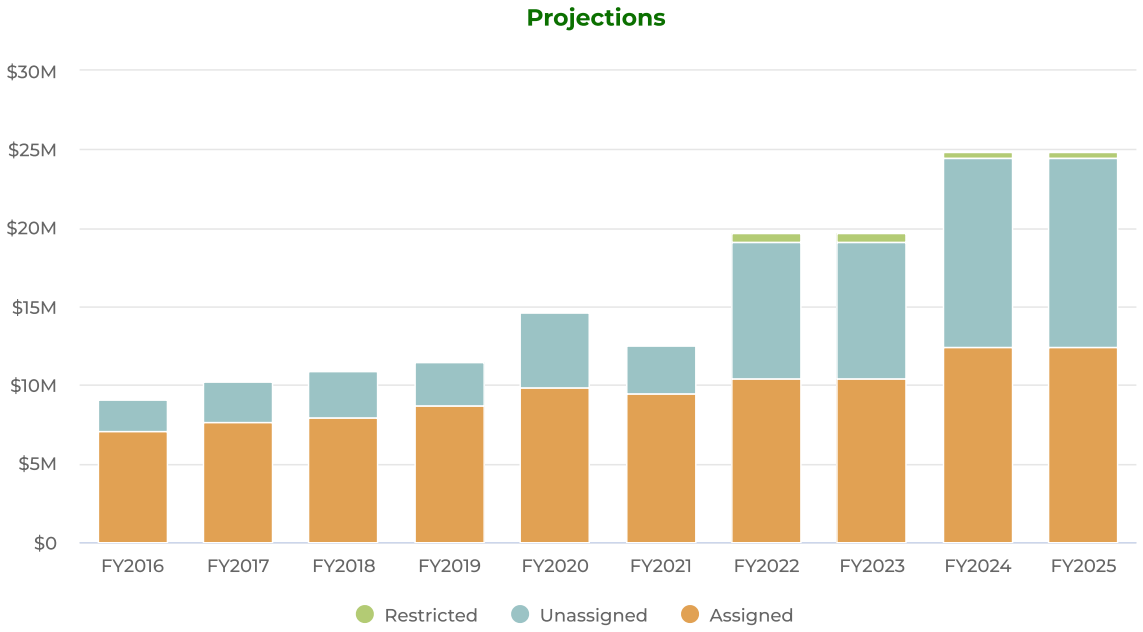
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$1,341,126	$1,274,037	$711,090	$769,902	$839,324	18%
Purchased/Contracted Services	$679,670	$682,264	$766,400	$680,468	$1,131,348	47.6%
Supplies	$564,000	$732,514	$713,300	$1,154,862	$1,635,573	129.3%
Capital Outlay	$0	$0	$0	$0	$12,000	N/A
Depreciation and Amortization	$0	$485,790		$508,109	$0	N/A
Other Costs	$5,061	-$7	$380,918	$5	$0	-100%
Debt Service	$596,005	$118,441	$444,913	$62,919	$464,516	4.4%
Other Financing Uses				-$3,071,557	$0	N/A
Indirect Cost Allocation	$0	$0	$789,679	$789,679	$812,759	2.9%
Total Expense Objects:	**$3,185,862**	**$3,293,040**	**$3,806,300**	**$894,387**	**$4,895,520**	**28.6%**

Fund Balance



Financial Summary	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	—	—	—	
Unassigned	$2,925,320	$2,745,471	$4,808,753	$3,108,545	$8,675,355	$8,675,355	$11,998,265	$11,998,265	0%
Assigned	$7,961,367	$8,726,575	$9,825,804	$9,452,052	$10,396,886	$10,396,866	$12,465,098	$12,465,098	0%
Restricted	$0	$0	$0	$0	$630,115	$630,115	$420,484	$420,484	0%
Total Fund Balance:	**$10,886,687**	**$11,472,046**	**$14,634,557**	**$12,560,597**	**$19,702,356**	**$19,702,336**	**$24,883,847**	**$24,883,847**	**0%**

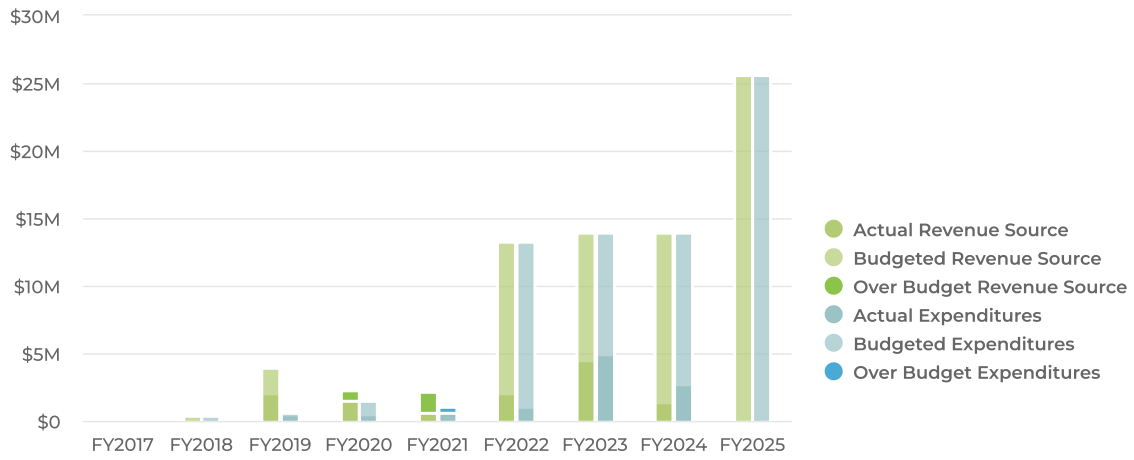
Water - Wastewater Capital Projects Fund

The Water-Wastewater Fund is a Capital Fund which falls under the classification of Proprietary Funds.

Summary

City of Flowery Branch, Georgia is projecting $25.7M of revenue in FY2025, which represents a 83.1% increase over the prior year. Budgeted expenditures are projected to increase by 83.1% or $11.66M to $25.7M in FY2025.

This fund accounts for the financial resources provided by new Water and Wastewater development charges within our City limits. This revenue stream is used to enhance the quality of the Water and Wastewater system and services for our citizens by funding necessary capital improvements.

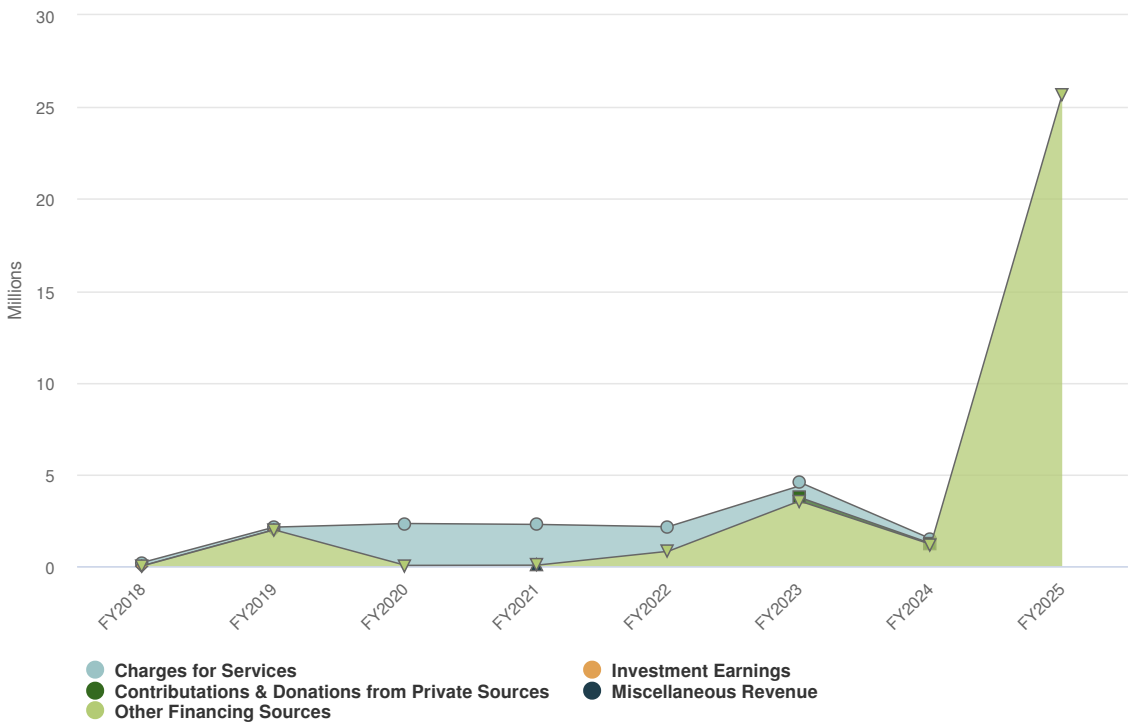


Water - Wastewater Capital Projects Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Beginning Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Revenues					
Charges for Services	$719,048	$823,209	$200,000	$255,420	$0
Contributations & Donations from Private Sources	$0	$200,000	$0	$50,000	$0
Other Financing Sources	$13,324,767	$3,544,089	$13,835,000	$1,182,163	$25,695,000
Total Revenues:	**$14,043,815**	**$4,567,298**	**$14,035,000**	**$1,487,583**	**$25,695,000**
Expenditures					
Capital Outlay	$13,650,001	$4,975,098	$13,835,000	-$242,422	$25,695,000
Other Financing Uses	$393,814	$0	$200,000	$3,071,557	$0
Total Expenditures:	**$14,043,815**	**$4,975,098**	**$14,035,000**	**$2,829,135**	**$25,695,000**
Total Revenues Less Expenditures:	**$0**	**-$407,800**	**$0**	**-$1,341,552**	**$0**
Ending Fund Balance:	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

Revenues by Source

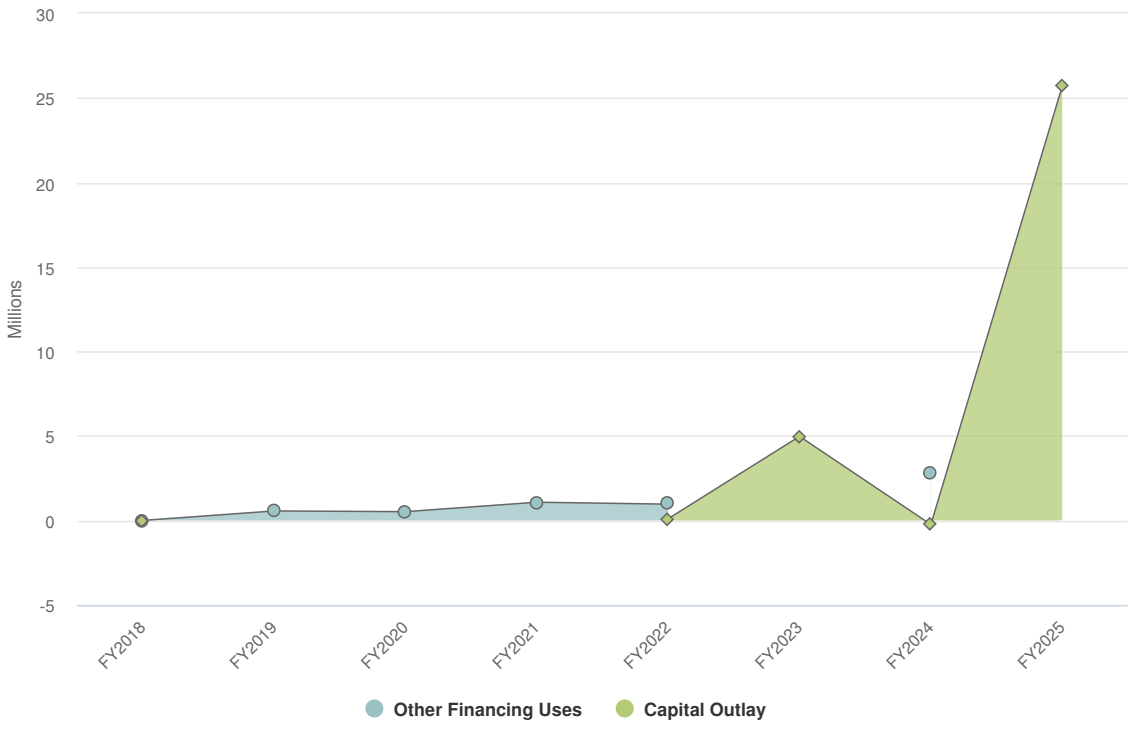
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services	$719,048	$823,209	$200,000	$255,420	$0	-100%
Contributations & Donations from Private Sources	$0	$200,000	$0	$50,000	$0	0%
Other Financing Sources	$13,324,767	$3,544,089	$13,835,000	$1,182,163	$25,695,000	85.7%
Total Revenue Source:	**$14,043,815**	**$4,567,298**	**$14,035,000**	**$1,487,583**	**$25,695,000**	**83.1%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



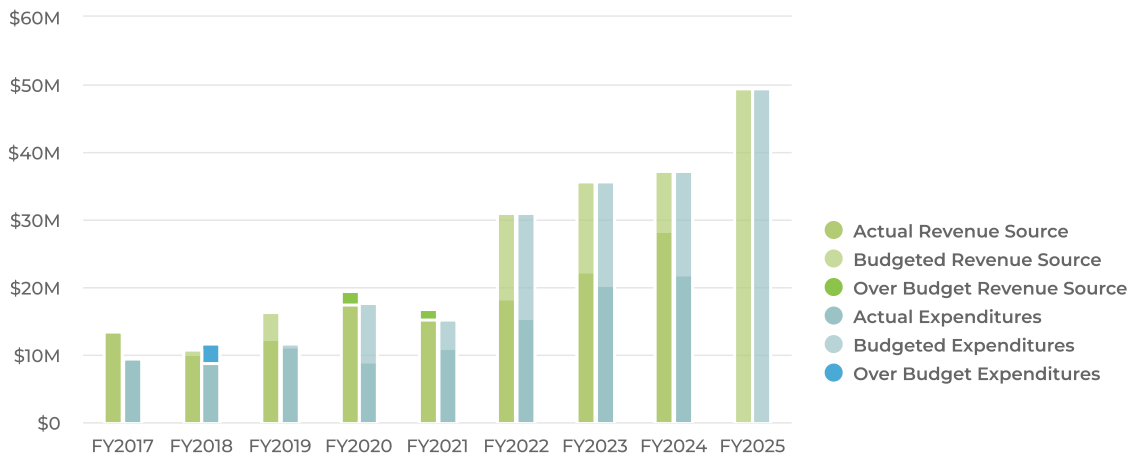
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay	$13,650,001	$4,975,098	$13,835,000	-$242,422	$25,695,000	85.7%
Other Financing Uses	$393,814	$0	$200,000	$3,071,557	$0	-100%
Total Expense Objects:	**$14,043,815**	**$4,975,098**	**$14,035,000**	**$2,829,135**	**$25,695,000**	**83.1%**

All Appropriated Funds

All Appropriated Funds is a summary of the General Fund, Special Revenue Fund, Capital Fund, and the Water-Wastewater Operating Fund.

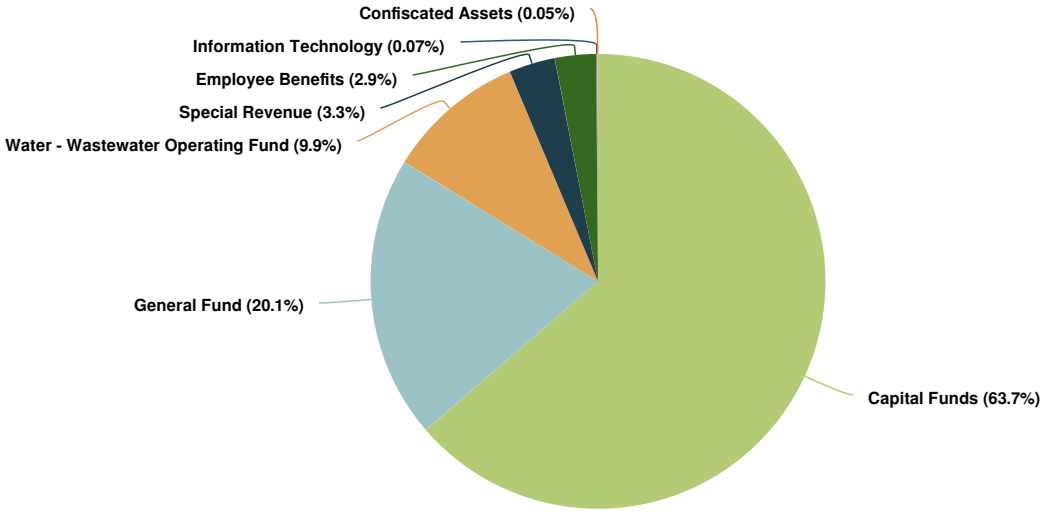
Summary

City of Flowery Branch, Georgia is projecting $49.6M of revenue in FY2025, which represents a 33.1% increase over the prior year. Budgeted expenditures are projected to increase by 33.1% or $12.33M to $49.6M in FY2025.

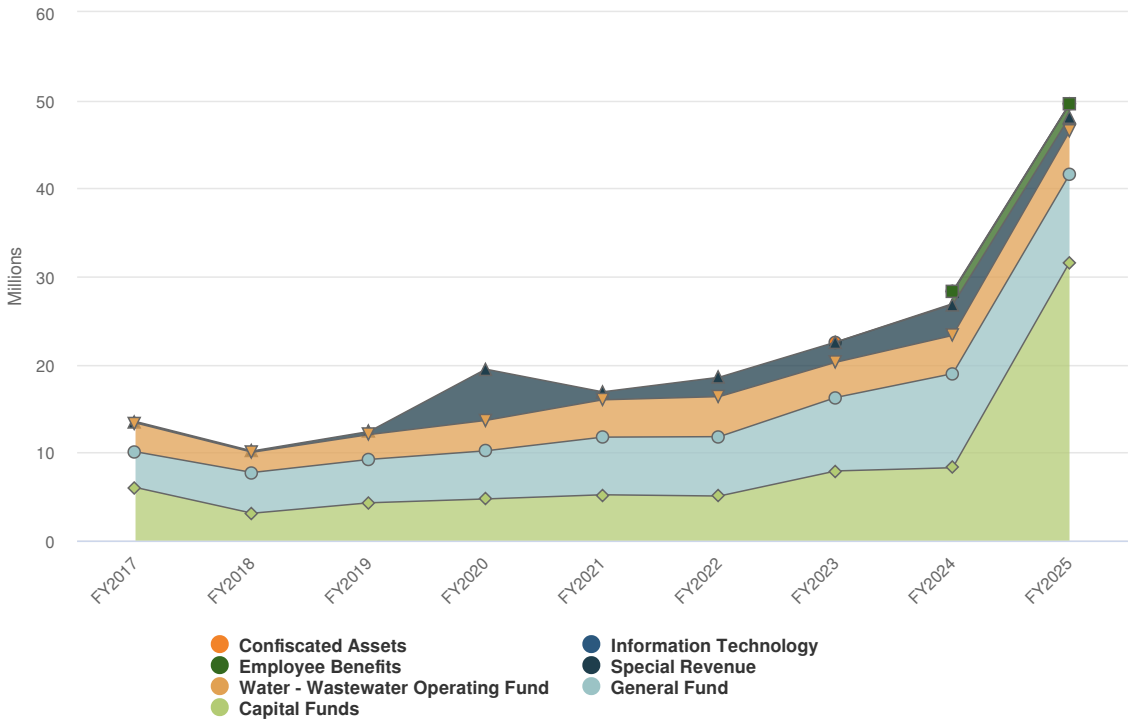


Revenue by Fund

2025 Revenue by Fund



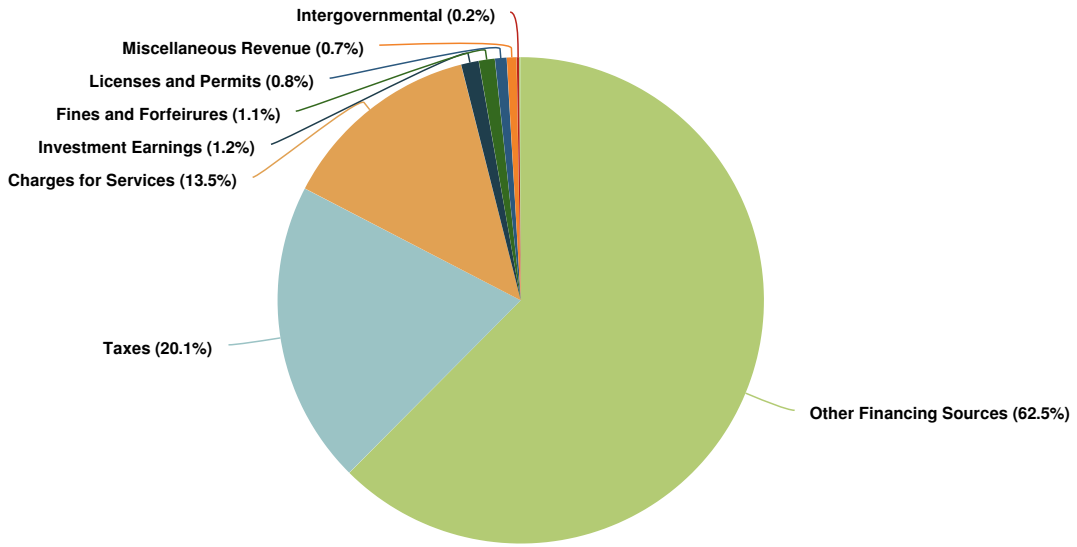
Budgeted and Historical 2025 Revenue by Fund



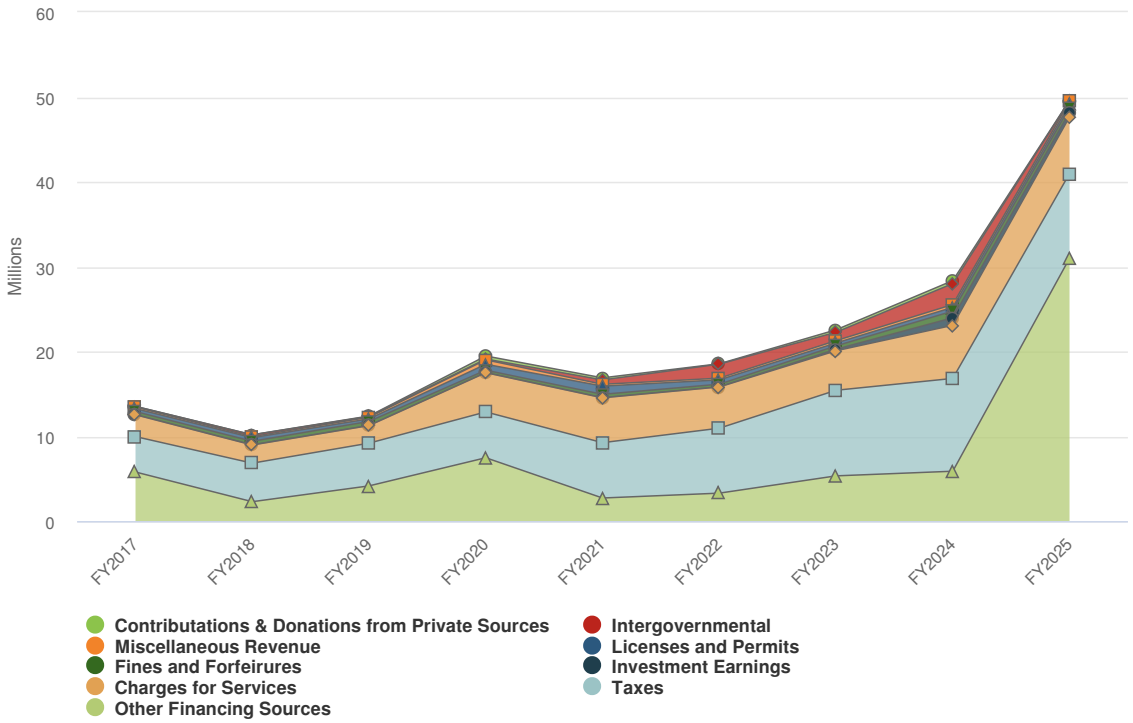
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
General Fund						
General Fund	$7,139,034	$8,344,689	$8,753,901	$10,684,131	$9,981,493	14%
Total General Fund:	**$7,139,034**	**$8,344,689**	**$8,753,901**	**$10,684,131**	**$9,981,493**	**14%**
Special Revenue						
Grant Fund	$0	$5,000			$0	N/A
American Rescue Plan Act	$3,108,858	$894,095	$2,029,758	$2,032,405	$52,000	-97.4%
Tax Allocation District Fund	$5,687,550	$1,134,838	$1,371,923	$1,276,532	$1,393,779	1.6%
Hotel Motel Fund	$210,000	$261,817	$210,000	$198,831	$185,000	-11.9%
Total Special Revenue:	**$9,006,408**	**$2,295,751**	**$3,611,681**	**$3,507,768**	**$1,630,779**	**-54.8%**
Capital Funds						
Water -Wastewater Capital Projects Fund	$14,043,815	$4,567,298	$14,035,000	$1,487,583	$25,695,000	83.1%
SPLOST Capital Projects Fund	$1,097,102	$2,487,770	$2,897,225	$3,192,693	$2,380,247	-17.8%
Local Resources Capital Projects Fund	$1,409,278	$850,000	$2,685,150	$3,589,721	$3,503,515	30.5%
Total Capital Funds:	**$16,550,195**	**$7,905,067**	**$19,617,375**	**$8,269,996**	**$31,578,762**	**61%**
Water - Wastewater Operating Fund						
Water - Wastewater Operating Fund	$3,185,862	$4,000,377	$3,806,300	$4,343,408	$4,895,520	28.6%
Total Water - Wastewater Operating Fund:	**$3,185,862**	**$4,000,377**	**$3,806,300**	**$4,343,408**	**$4,895,520**	**28.6%**
Confiscated Assets						
Confiscated Assets	$0	$507	$32,800	$97,146	$25,000	-23.8%
Total Confiscated Assets:	**$0**	**$507**	**$32,800**	**$97,146**	**$25,000**	**-23.8%**
Information Technology						
Information Technology	$0	$0	$35,000	$38,028	$35,000	0%
Total Information Technology:	**$0**	**$0**	**$35,000**	**$38,028**	**$35,000**	**0%**
Employee Benefits						
Employee Benefits	$0	$0	$1,408,000	$1,408,000	$1,452,000	3.1%
Total Employee Benefits:	**$0**	**$0**	**$1,408,000**	**$1,408,000**	**$1,452,000**	**3.1%**
Total:	**$35,881,499**	**$22,546,391**	**$37,265,057**	**$28,348,477**	**$49,598,554**	**33.1%**

Revenues by Source

Projected 2025 Revenues by Source



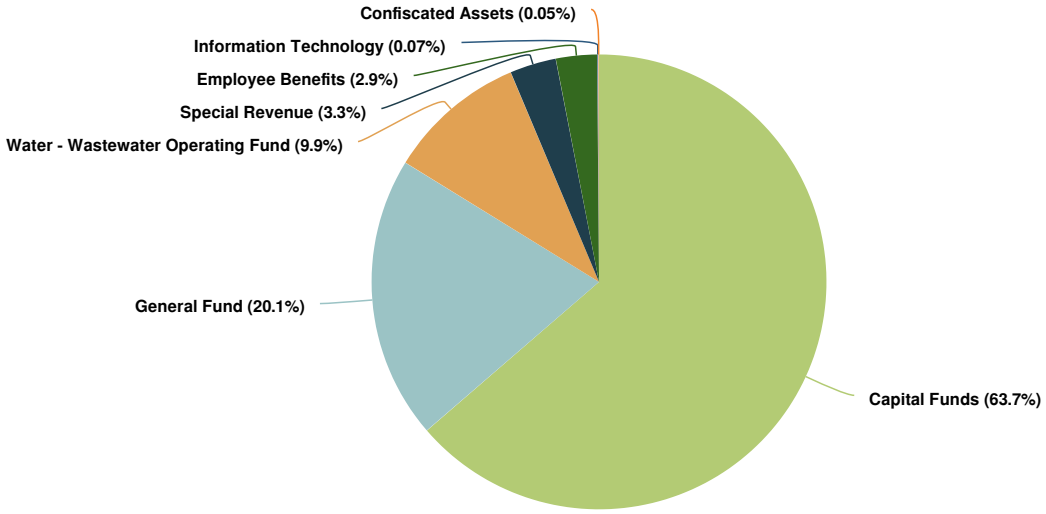
Budgeted and Historical 2025 Revenues by Source



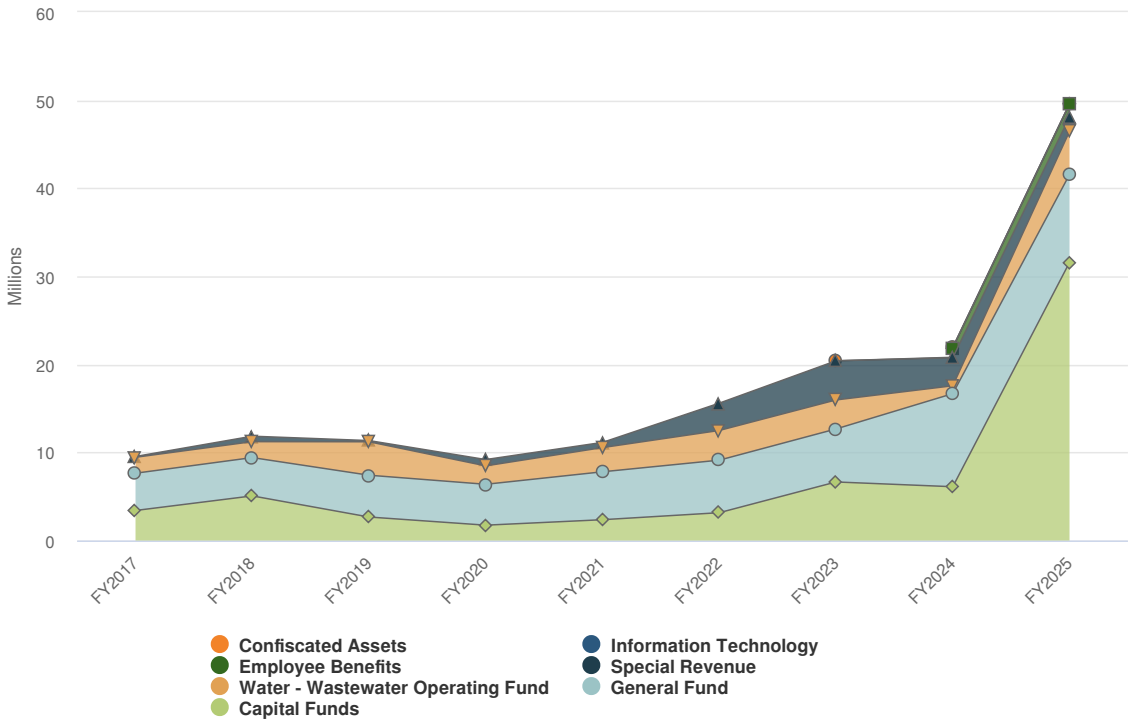
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	$7,414,473	$10,093,582	$8,749,452	$10,942,245	$9,993,246	14.2%
Licenses and Permits	$483,500	$341,499	$306,400	$442,870	$387,700	26.5%
Intergovernmental	$1,639,429	$990,513	$105,000	$2,471,617	$85,603	-18.5%
Charges for Services	$3,840,830	$4,655,202	$5,805,649	$6,262,570	$6,677,149	15%
Fines and Forfeirures	$432,803	$396,281	$405,000	$788,796	$530,000	30.9%
Investment Earnings	$6,000	$180,445	$524,200	$889,962	$577,000	10.1%
Contributations & Donations from Private Sources	$37,240	$287,969	$27,000	$346,642	$42,000	55.6%
Miscellaneous Revenue	$604,228	$275,645	$302,423	$331,240	$327,341	8.2%
Other Financing Sources	$21,422,996	$5,325,254	$21,039,933	$5,872,535	$30,978,515	47.2%
Total Revenue Source:	**$35,881,499**	**$22,546,391**	**$37,265,057**	**$28,348,477**	**$49,598,554**	**33.1%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

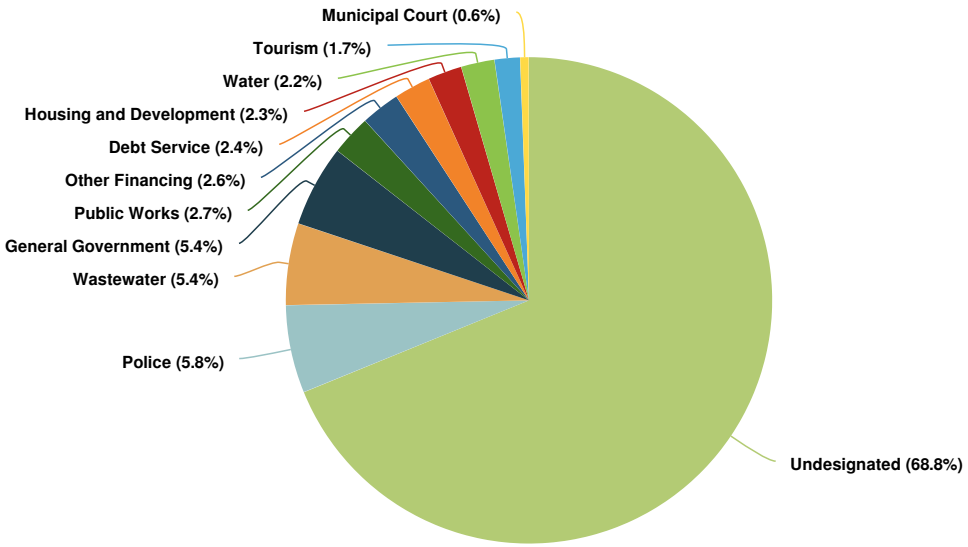


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
General Fund						
General Fund	$7,139,034	$6,020,868	$8,753,901	$10,570,389	$9,981,493	14%
Total General Fund:	**$7,139,034**	**$6,020,868**	**$8,753,901**	**$10,570,389**	**$9,981,493**	**14%**
Special Revenue						
Grant Fund	$0	$5,000			$0	N/A
American Rescue Plan Act	$3,108,858	$887,585	$2,029,758	$2,006,570	$52,000	-97.4%
Tax Allocation District Fund	$5,687,550	$3,289,983	$1,371,923	$996,346	$1,393,779	1.6%
Hotel Motel Fund	$210,000	$261,817	$210,000	$176,907	$185,000	-11.9%
Total Special Revenue:	**$9,006,408**	**$4,444,385**	**$3,611,681**	**$3,179,823**	**$1,630,779**	**-54.8%**
Capital Funds						
Water -Wastewater Capital Projects Fund	$14,043,815	$4,975,098	$14,035,000	$2,829,135	$25,695,000	83.1%
SPLOST Capital Projects Fund	$1,097,102	$595,490	$2,897,225	$466,694	$2,380,247	-17.8%

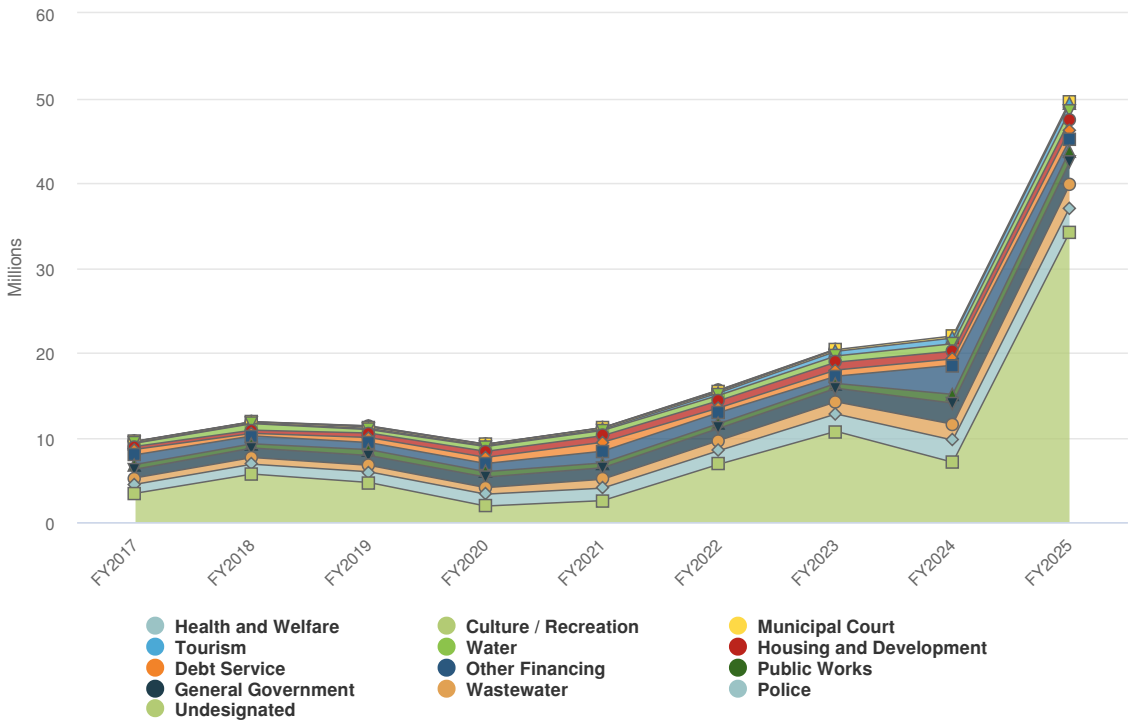
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Local Resources Capital Projects Fund	$1,409,278	$1,075,253	$2,685,150	$2,809,454	$3,503,515	30.5%
Total Capital Funds:	**$16,550,195**	**$6,645,841**	**$19,617,375**	**$6,105,283**	**$31,578,762**	**61%**
Water - Wastewater Operating Fund						
Water - Wastewater Operating Fund	$3,185,862	$3,293,040	$3,806,300	$894,387	$4,895,520	28.6%
Total Water - Wastewater Operating Fund:	**$3,185,862**	**$3,293,040**	**$3,806,300**	**$894,387**	**$4,895,520**	**28.6%**
Confiscated Assets						
Confiscated Assets	$0	$65	$32,800	$54,297	$25,000	-23.8%
Total Confiscated Assets:	**$0**	**$65**	**$32,800**	**$54,297**	**$25,000**	**-23.8%**
Information Technology						
Information Technology	$0	$0	$35,000	$27,229	$35,000	0%
Total Information Technology:	**$0**	**$0**	**$35,000**	**$27,229**	**$35,000**	**0%**
Employee Benefits						
Employee Benefits	$0	$0	$1,408,000	$1,115,771	$1,452,000	3.1%
Total Employee Benefits:	**$0**	**$0**	**$1,408,000**	**$1,115,771**	**$1,452,000**	**3.1%**
Total:	**$35,881,499**	**$20,404,198**	**$37,265,057**	**$21,947,179**	**$49,598,554**	**33.1%**

Expenditures by Function

Budgeted Expenditures by Function



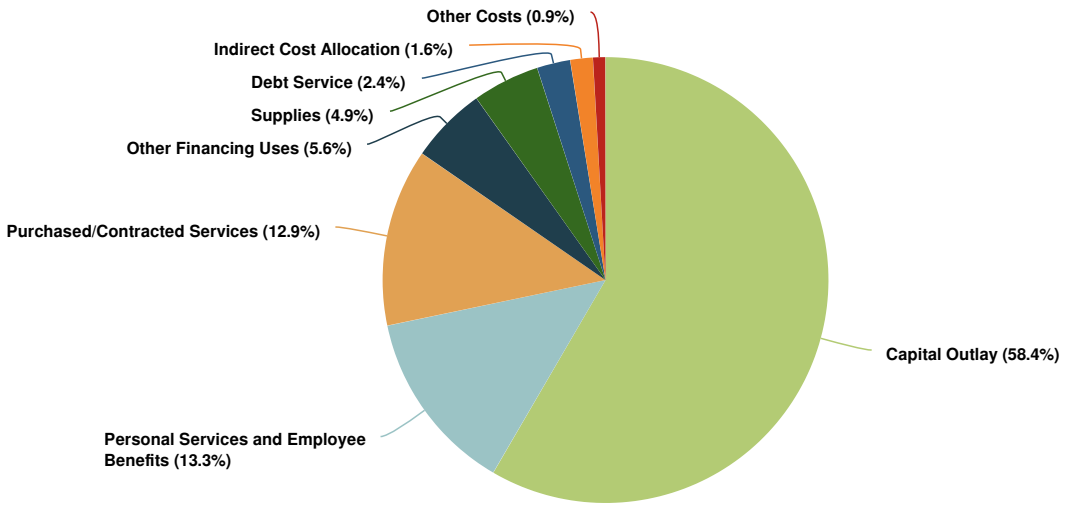
Budgeted and Historical Expenditures by Function



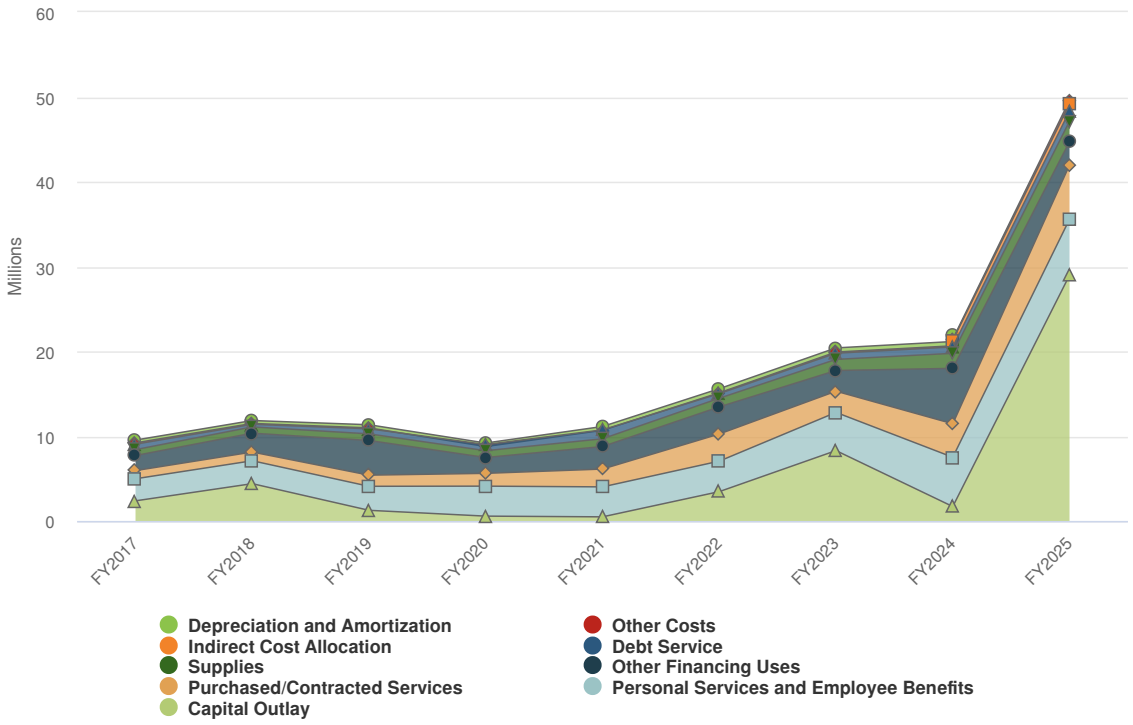
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures						
Wastewater	$1,249,583	$1,433,578	$1,531,641	$1,868,747	$2,696,837	76.1%
Municipal Court	$217,970	$201,248	$241,258	$248,272	$285,922	18.5%
Water	$886,844	$733,568	$780,556	$875,026	$1,103,861	41.4%
Police	$2,205,324	$2,046,297	$2,703,489	$2,615,312	$2,900,785	7.3%
Undesignated	$24,873,336	$10,704,544	$24,442,212	$7,053,738	$34,143,360	39.7%
General Government	$1,739,329	$1,598,542	$2,459,138	$2,487,858	$2,691,594	9.5%
Public Works	$960,472	$566,150	$1,311,196	$1,033,668	$1,326,315	1.2%
Tourism	$459,928	$545,642	$712,273	$673,477	$840,425	18%
Health and Welfare	$74,400	$34,181			$0	N/A
Culture / Recreation	$19,150	$37,481	$0	$0	$0	0%
Housing and Development	$1,090,955	$924,816	$1,048,665	$908,064	$1,119,175	6.7%
Other Financing	$895,627	$850,000	$901,305	$3,431,788	$1,286,122	42.7%
Debt Service	$1,208,581	$728,152	$1,133,324	$751,228	$1,204,158	6.3%
Total Expenditures:	**$35,881,499**	**$20,404,198**	**$37,265,057**	**$21,947,179**	**$49,598,554**	**33.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personal Services and Employee Benefits	$5,158,286	$4,504,824	$6,133,673	$5,812,887	$6,605,002	7.7%
Purchased/Contracted Services	$4,535,383	$2,499,869	$6,050,031	$3,948,326	$6,390,457	5.6%
Supplies	$1,070,640	$1,311,837	$1,421,430	$1,772,653	$2,415,930	70%
Capital Outlay	$22,244,859	$8,295,770	$17,674,225	$1,698,579	$28,972,272	63.9%
Depreciation and Amortization	$0	$485,790		$508,109	$0	0%
Other Costs	$249,309	$139,536	$748,767	$132,984	$444,461	-40.6%
Debt Service	$1,208,581	$728,152	$1,133,324	$751,228	$1,204,158	6.3%
Other Financing Uses	$1,414,441	$2,438,420	$3,313,928	$6,532,734	$2,753,515	-16.9%
Indirect Cost Allocation	$0	$0	$789,679	$789,679	$812,759	2.9%
Total Expense Objects:	**$35,881,499**	**$20,404,198**	**$37,265,057**	**$21,947,179**	**$49,598,554**	**33.1%**

FUNDING SOURCES

Taxes Summary

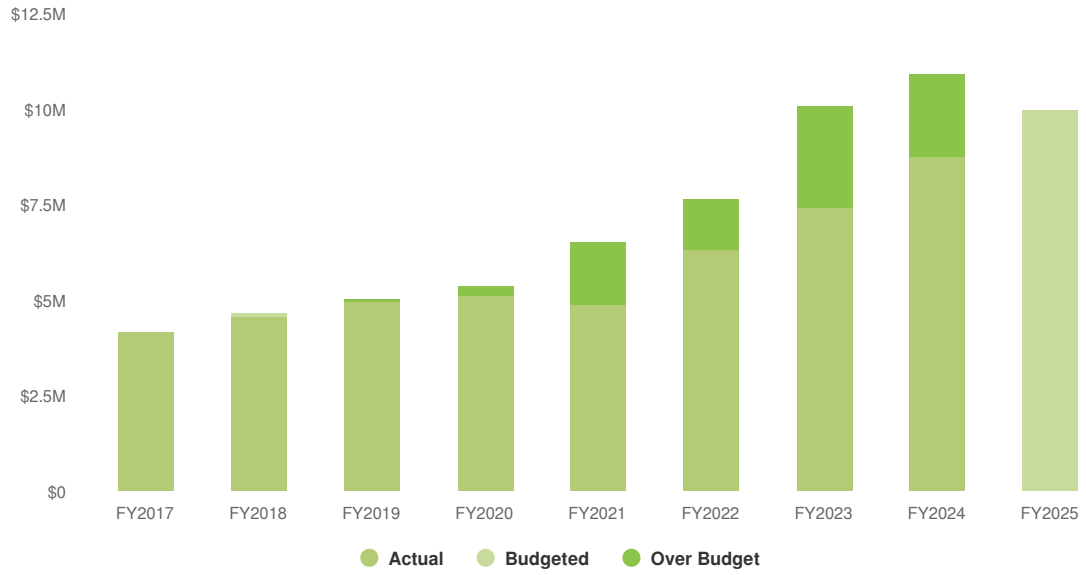
Tax revenue is received from several sources such as:

- Real Property Taxes: this includes real property taxes, which are ad valorem taxes levied on land, buildings, permanent fixtures, and improvements, based on assessing the value of the property.
- Electric Franchise Fees: Franchise fees are implemented as part of a service agreement executed between the City and a utility company that grants the company usage of the City's rights-of-way. The fees are intended to reimburse the City for the use and maintenance of the right-of-way. Traditionally, the fees are also viewed as compensation for the awarding by local governments of exclusive rights to specific public utility companies to provide service in specific areas. The City currently collects:
  - Electric franchise fees from Georgia Power and Jackson EMC. Both of these entities remit payments on an annual basis. The current electric franchise fee rate is 4% of total electricity sales receipts.
  - Gas franchise fees from Southern Gas Company. Their fee rate is formula driven based on total gas sales receipts and is remitted quarterly.
  - Cable/Telephone franchise fees from Charter Cable and BellSouth/AT&T. The fee rate is 3% of total sales receipts. Each entity remits their payments on a quarterly basis.
- TAVT (title ad valorem tax): An ad valorem tax on motor vehicles that became effective March 1, 2013. The TAVT replaces the former motor vehicle "birthday tax" with a one-time tax imposed on the fair market for the vehicle at the time of sale. The Motor Vehicle TAVT is calculated by multiplying the fair market value of the purchased vehicle by the rate set by the Department of Revenue. The current rate is 7% of fair market value. The rate may be adjusted by the Department of Revenue, but it is statutorily capped at 9%.
- Local Option Sales Tax: Local Option Sales Tax (LOST) is intended to be used to assist funding services provided, including police and fire protection, streets, roads, parks, and recreational programs. In short, LOST revenues expand the total revenues available to the City to pay for services that would otherwise be paid for out of property taxes. A one percent (1%) sales and use tax is charged within Hall County and collected by the State Revenue Commissioner. The collected funds are distributed to the cities and counties, on a monthly basis, in accordance with the formula in the Certificate of Distribution.
- Excise Taxes - Distributors: Excised taxes on alcoholic beverages are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink.
- Insurance Premium Tax: Levied on gross direct premiums on life, accident, and sickness insurance policies written on persons residing within the boundaries of the City, and other types of insurance policies written by all companies doing business in the State of Georgia. Insurance Premium Taxes are collected by the Georgia Commissioner of Insurance and distributed to municipalities based on premiums allocated on a population ratio formula (population of Flowery Branch / population of all other municipalities in Georgia). The tax is distributed in a lump sum payment each fall. The current rates are 1% on gross direct premiums for life, accident, and sickness policies, and 2.5% on gross premiums of all other types of insurance. The taxes are distributed from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to worth in the industry.

For the General Fund, tax revenue accounts for 79.4% of total revenue. Within the Special Revenue Fund, it accounts for 13.4% and in the Capital Funds it is 7.2%. The revenue projection for FY2025 represents an increase of 14.2% over the FY2024 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2025 and development growth within our city.

$9,993,246 **$1,243,794**
(14.22% vs. prior year)

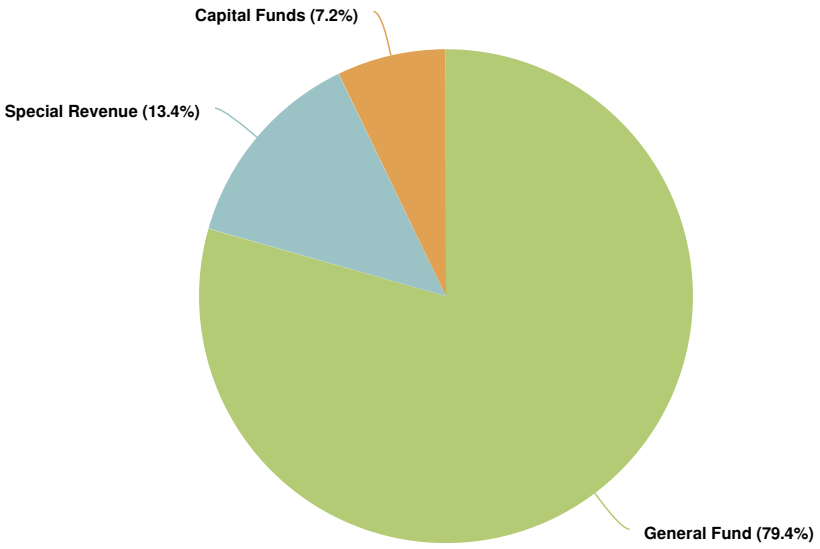
Taxes Proposed and Historical Budget vs. Actual



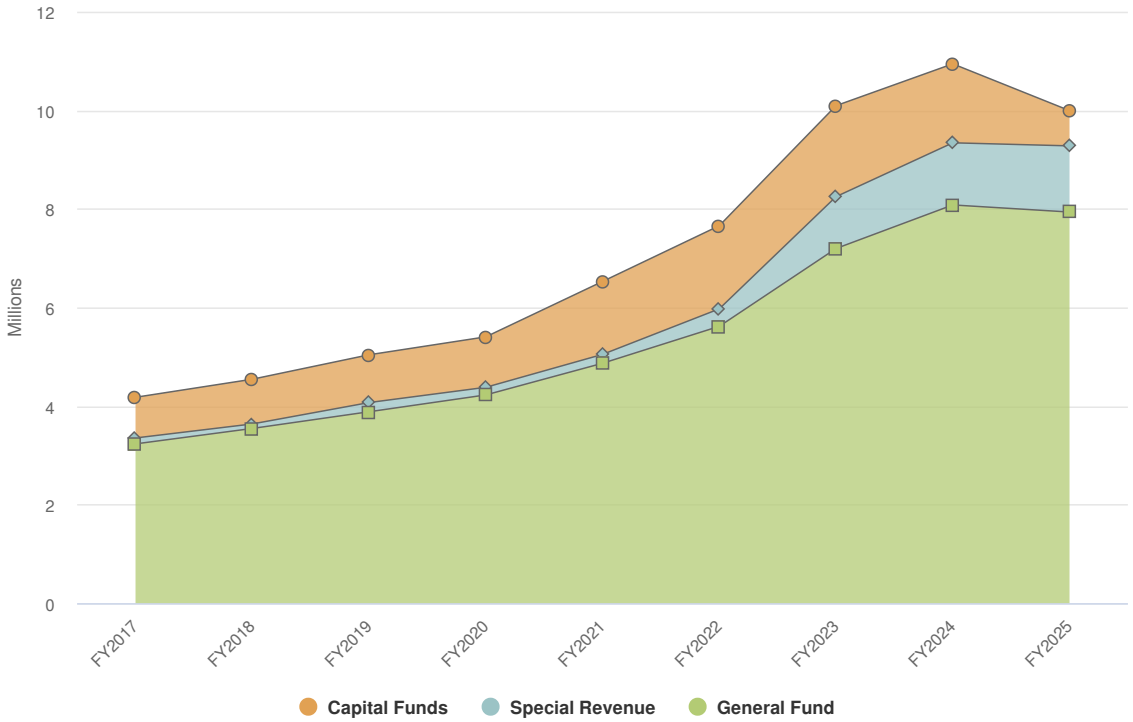
Taxes - Revenue by Fund

Revenue by fund shows how the taxes are split up among the funds once it is received.

2025 Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Budgeted vs. FY 2025 FY2025 Approved Budget (% Change)
General Fund	$5,942,371	$7,195,053	$6,824,452	$8,079,370	$7,935,561	16.3%
Special Revenue						
Tax Allocation District Fund	$250,000	$905,147	$1,250,000	$1,148,841	$1,237,438	-1%
Hotel Motel Fund	$125,000	$147,272	$125,000	$111,842	$105,000	-16%
Total Special Revenue:	**$375,000**	**$1,052,420**	**$1,375,000**	**$1,260,683**	**$1,342,438**	**-2.4%**
Capital Funds						
SPLOST Capital Projects Fund	$1,097,102	$1,846,110	$550,000	$1,602,191	$715,247	30%
Total Capital Funds:	**$1,097,102**	**$1,846,110**	**$550,000**	**$1,602,191**	**$715,247**	**30%**
Total:	**$7,414,473**	**$10,093,582**	**$8,749,452**	**$10,942,245**	**$9,993,246**	**14.2%**



Charges for Services Summary

Charges for services include items such as:

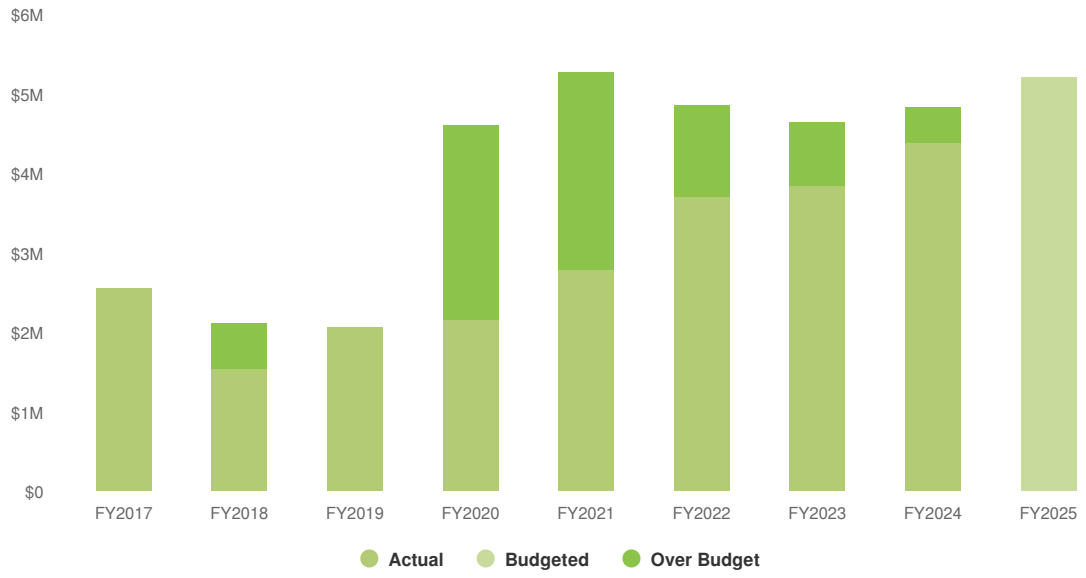
- Requesting an accident report
- Request for alcohol permits
- Sewer charges
- Water charges
- Meter fees

For the General Fund, charges for service revenue account for 8.4% of revenue. Within the Water/Wastewater Operating Fund, charges for service represent 89.6% of the revenue.

Revenue received from charges for service is split between two funds, with 16% to the General Fund and 84% to the Water/Wastewater Fund.

$5,225,149 **$827,500**
(18.82% vs. prior year)

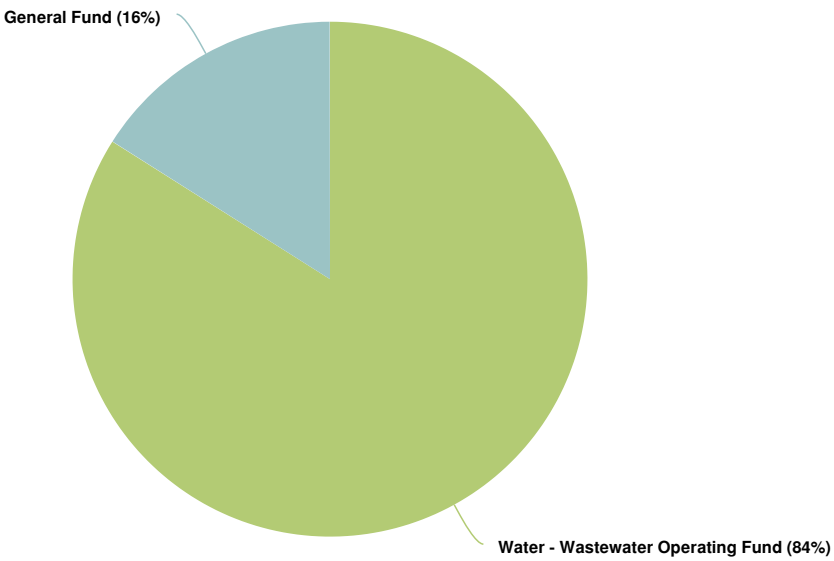
Charges for Services Proposed and Historical Budget vs. Actual



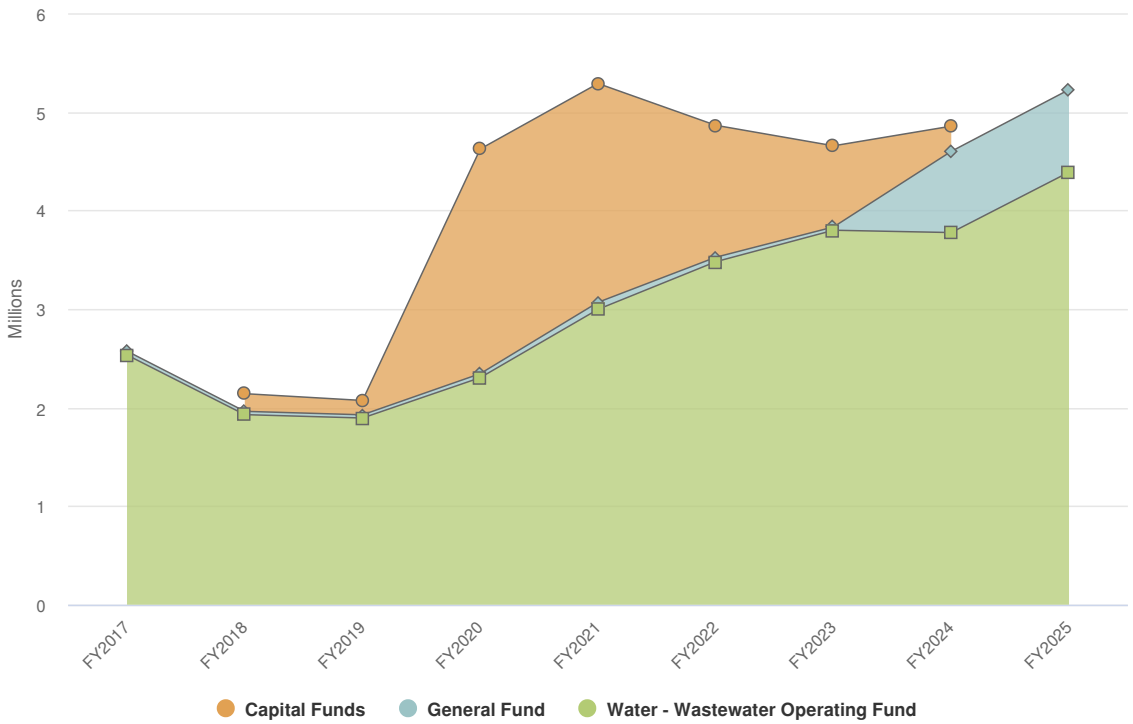
Charges for Services - Revenue by Fund

Revenue by fund shows how the charges for services revenue is split up among the funds once it is received.

2025 Revenue by Fund



Budgeted and Historical Revenue by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY 2025 FY2025 Approved Budget (% Change)
General Fund	$37,270	$33,239	$810,549	$824,045	$837,129	3.3%
Capital Funds						
Water -Wastewater Capital Projects Fund	$719,048	$823,209	$200,000	$255,420	$0	-100%
Total Capital Funds:	**$719,048**	**$823,209**	**$200,000**	**$255,420**	**$0**	**-100%**
Water - Wastewater Operating Fund	$3,084,512	$3,798,754	$3,387,100	$3,775,105	$4,388,020	29.6%
Total:	**$3,840,830**	**$4,655,202**	**$4,397,649**	**$4,854,570**	**$5,225,149**	**18.8%**



Fines and Forfeitures Summary

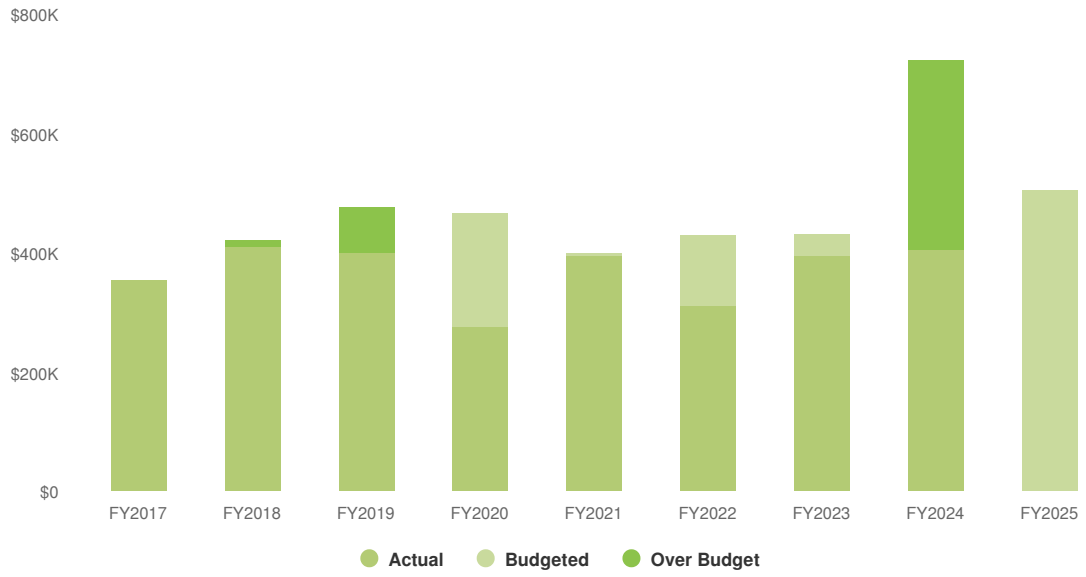
Fines and forfeitures include items such as:

- Court fines
- Probation fines

For the General Fund, fines and forfeiture revenue account for 5.1% of total revenue.

$505,000 **$100,000**
(24.69% vs. prior year)

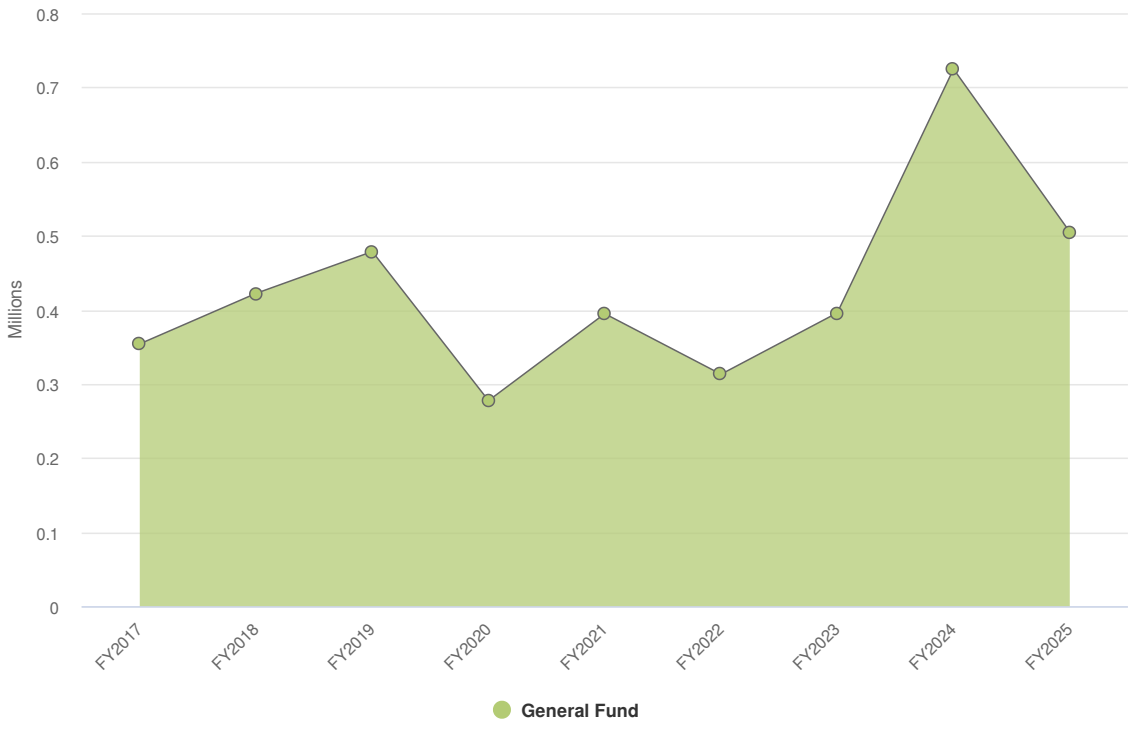
Fines and Forfeitures Proposed and Historical Budget vs. Actual



Fines and Forfeitures - Revenue by Fund

All the revenue received from fines and forfeitures is placed in the General Fund. It is not split among other funds.

Budgeted and Historical Revenue by Fund





Licenses and Permits Summary

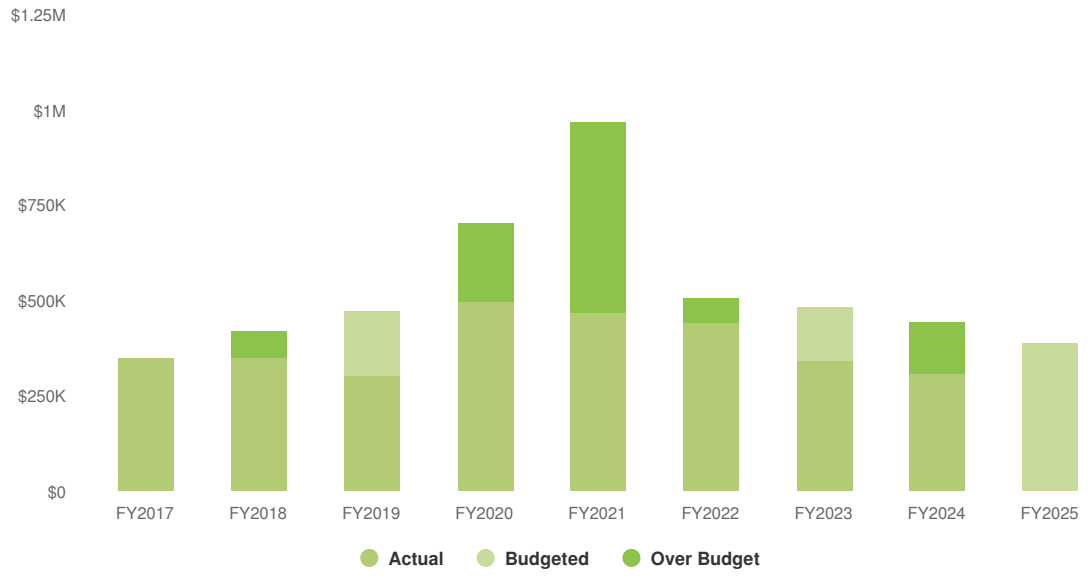
Licenses and permits include items such as:

- Alcohol license
- Building permits
- Vendor fees
- Yard sale permits
- Sign permits

For the General Fund, licenses and permits revenue account for 3.9% of total revenue.

$387,700 **$81,300**
(26.53% vs. prior year)

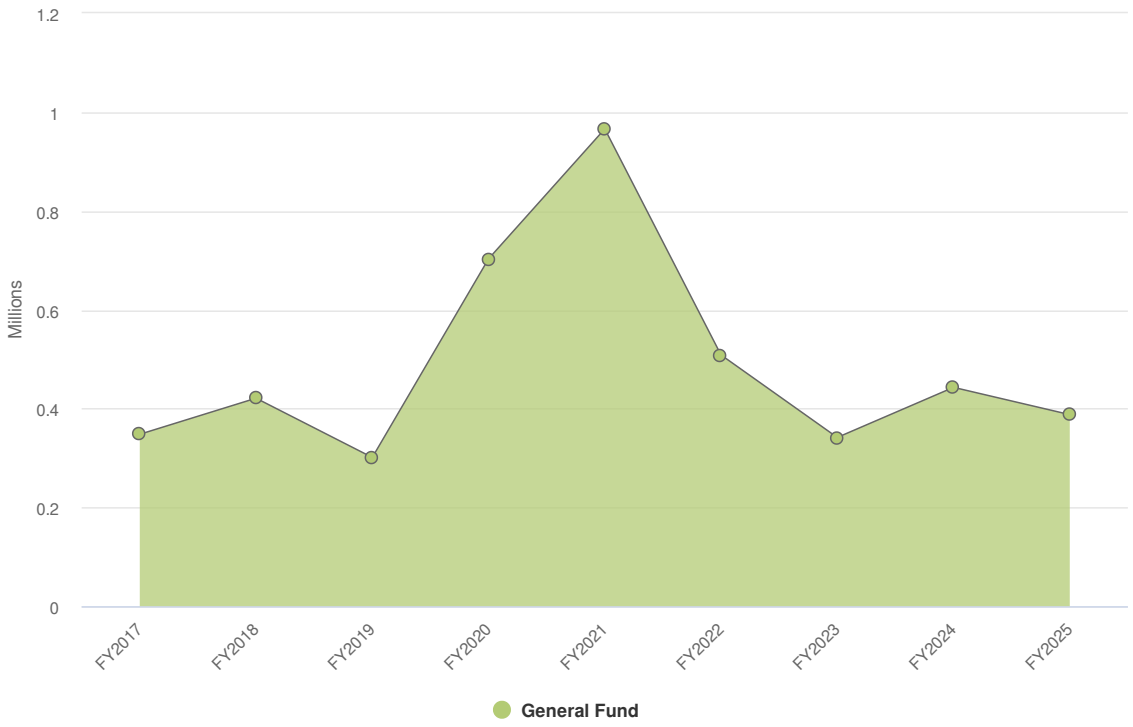
Licenses and Permits Proposed and Historical Budget vs. Actual



Licenses and Permits - Revenue by Fund

All revenue received for licenses and permits is placed into the General Fund. It is not split between funds.

Budgeted and Historical Revenue by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY 2025 FY2025 Approved Budget (% Change)
General Fund						
Licenses and Permits	$483,500	$341,499	$306,400	$442,870	$387,700	26.5%
Total General Fund:	**$483,500**	**$341,499**	**$306,400**	**$442,870**	**$387,700**	**26.5%**

Other Summary

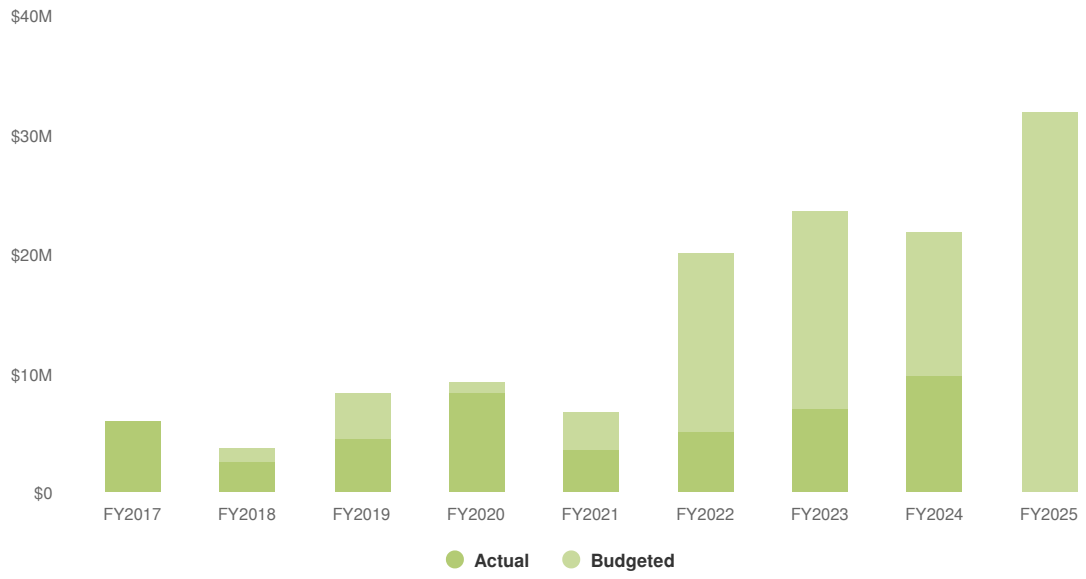
Other revenue includes items such as:

- Rent
- Surplus from equipment sales
- Investment earnings
- Hotel/Motel funds

For the General Fund, other revenue accounts for 3.18% of total revenue. Within the Special Revenue Fund, it accounts for 40.11%, in the Capital Fund, it accounts for 3.64% and in the Water/Wastewater Operating Fund it is 10.4%.

$31,975,459 **$10,044,703**
(45.80% vs. prior year)

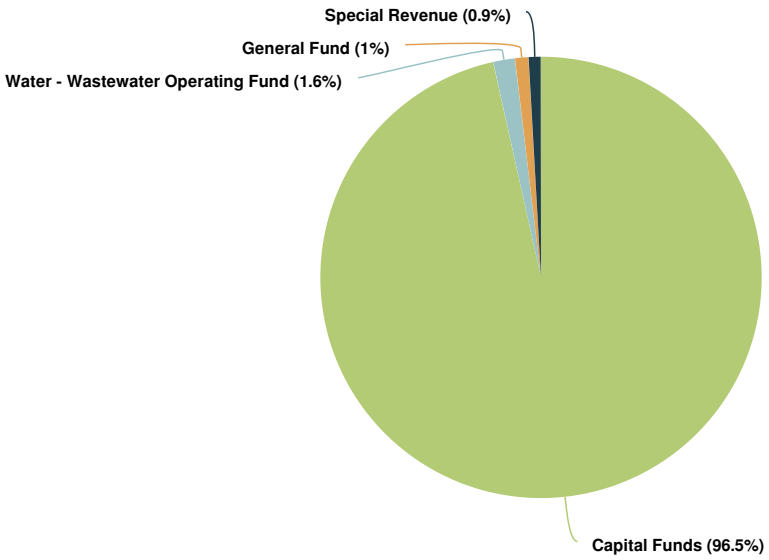
Other Proposed and Historical Budget vs. Actual



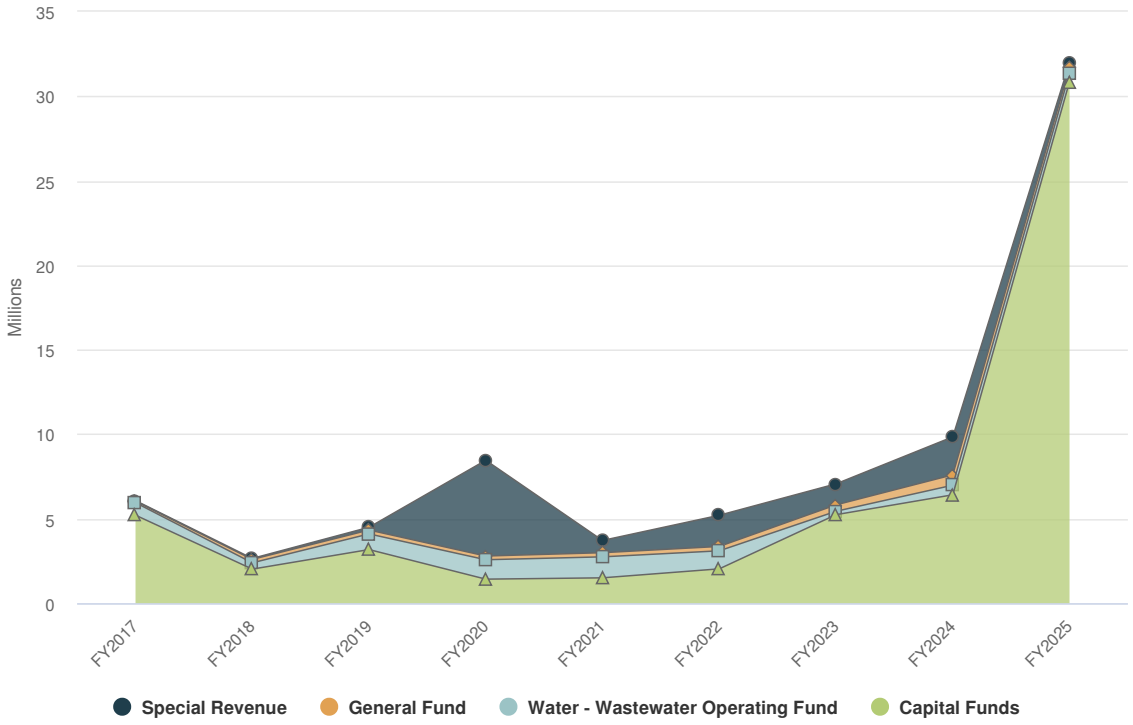
Other - Revenue by Fund

Revenue by fund shows how the other revenue is split up among the funds once it is received.

2025 Revenue by Fund

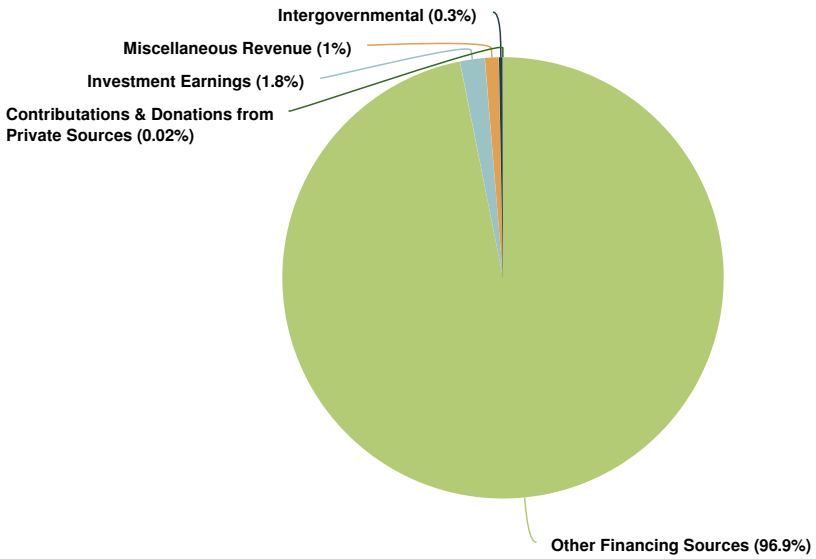


Budgeted and Historical Revenue by Fund

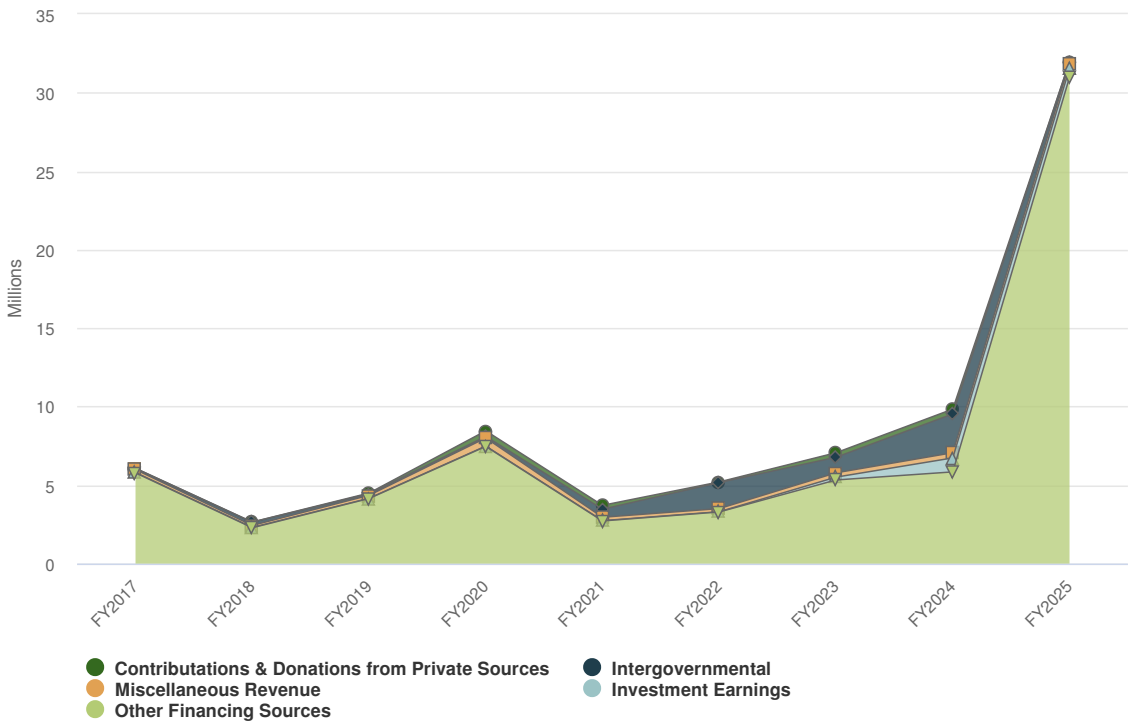


Other - Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical Revenues by Source



Revenue Administration

The City levies, collects, and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance and administration of revenues the City receives.

Diversification and Stability
All revenues have characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue sources. When possible, the revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The City has a diversified revenue base such that it is not dependent upon property taxes. If a millage rate is established, the City will work to maintain its diversified base.

Conservative Revenue Estimates
As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

User Based Fees and Charges (Exchange Revenue)
The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The City will strive to keep a simple revenue system that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

The City's revenue system will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (eg., depreciation and debt service).

Alternative Revenue Sources
The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

Revenue Collection

The City will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking city licenses, and providing for the transferring and assignment of tax executions.

Rates and Charges

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City in conjunction with the annually adopted budget.







DEPARTMENTS

General Government



Tonya Parrish
City Manager

General Government is responsible for recording expenditures related to the central staff who perform general management functions for the government.

The City Manager directs the day-to-day activities of the city, with a mission to provide the best possible service to the residents of Flowery Branch at the lowest possible cost to taxpayers. The City Manager oversees all departments, staff, and operations. Key responsibilities include:

- Submitting Flowery Branch's Annual Operating & Capital Budget;
- Keeping the Council apprised of the City's Financial and Operational Status;
- Providing Reports and Recommendations to the City Council;
- Ensuring all City Ordinances, Policies and Resolutions are Implemented and Enforced;
- and Hiring Department Directors.

The City of Flowery Branch's government structure consists of a Mayor and five Council Members. The City Council shall exercise the legislative functions of the City, and may pass any ordinance or resolution they deem best for the government of the City in the manner set forth in this Chapter, provided that the same is not in conflict with the Charter of the City, the Constitution or laws of the State of Georgia, or the Constitution or laws of the United States.

The Mayor shall be the chief-elected officer of the City and, as such shall have the following powers and duties:

- To preside at all meetings of the City council and be recognized as the official head and spokesperson of the city for service of process and ceremonial purposes;
- To vote on matters before the City council only in case of a tie, or if his or her vote is necessary to constitute a sufficient number to transact business;
- To sign, for and on behalf of the City, all contracts, ordinances, instruments, and other documents authorized by the City council and which are required to be in writing, unless otherwise directed or authorized by the City council; and
- To fulfill such other duties as authorized by the city council.

The City Clerk plays a vital role in ensuring an effective and efficient local government. Key responsibilities include keeping a journal of City Council proceedings, safely maintaining all records and documents related to City affairs, and performing additional duties as required by law or directed by the Council. These duties encompass records management, organizing council meetings (including Agendas, Minutes, Contracts, Resolutions, Ordinances, and Proclamations), assisting with administrative tasks for the Mayor and Council, handling open records requests and training, managing municipal elections, maintaining the City calendar, codifying the Code of Ordinances, assisting with website management, and managing the Council Policy Manual.

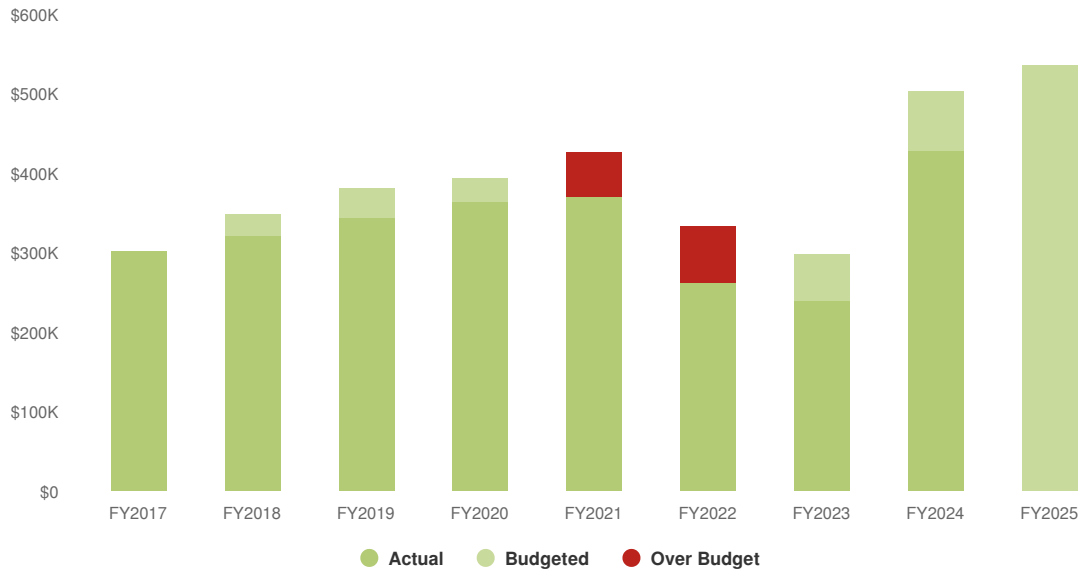
Expenditures Summary

Expenditures in the General Government budget for FY2025 increased by 6.27% over the previous year. This increase is related to expenses for education and travel, IT Services, Software and Maintenance, as well as some public relations activities.

Please note for all department expenditures summary:
During FY2024, all salaries and benefits will be paid from the Employee Benefits Fund rather than each fund. The indirect cost allocation adjustments will be made by each corresponding department to reflect the actual costs associated with that department's expenses. This has resulted in most departments seeing an increase greater than normal for expenditures during FY2024.

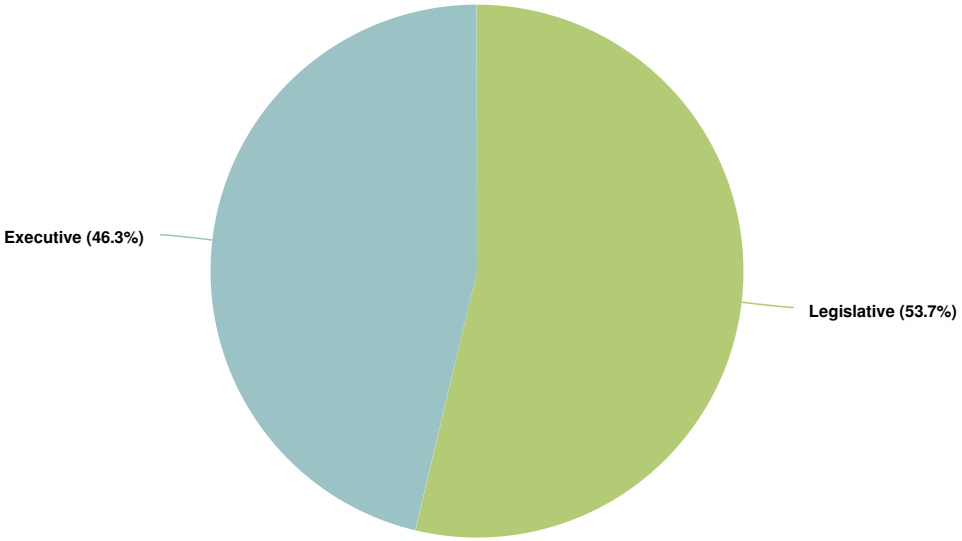
$535,205 **$31,556**
(6.27% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

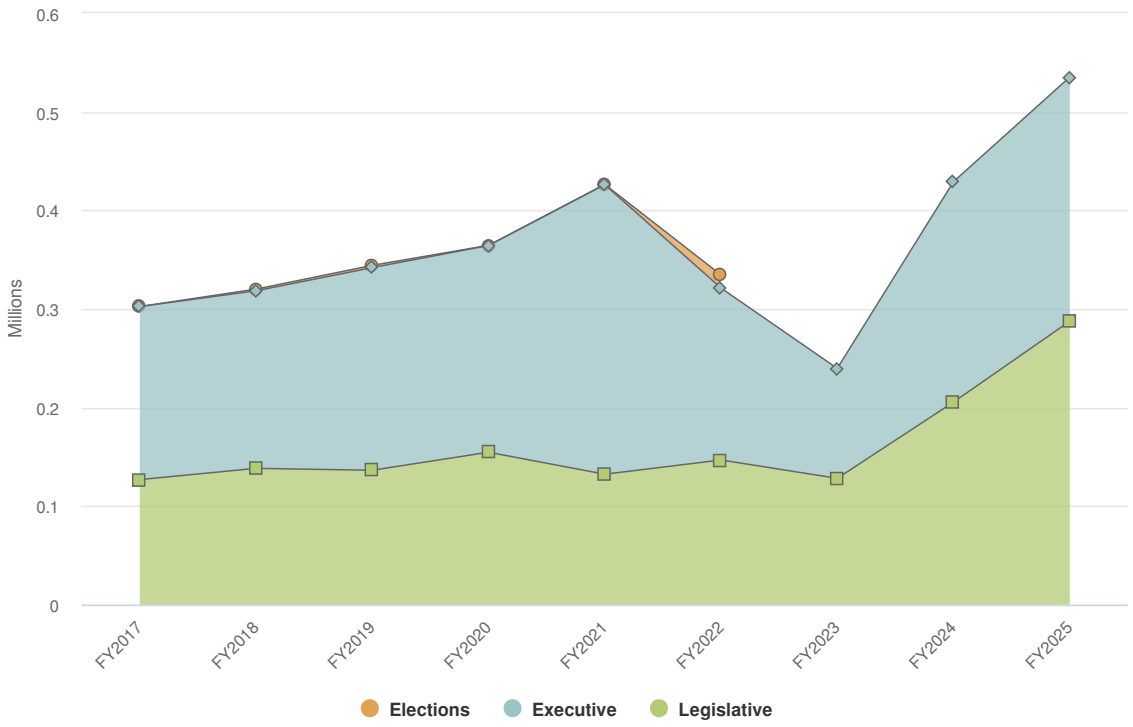


Expenditures by Function

Budgeted Expenditures by Function



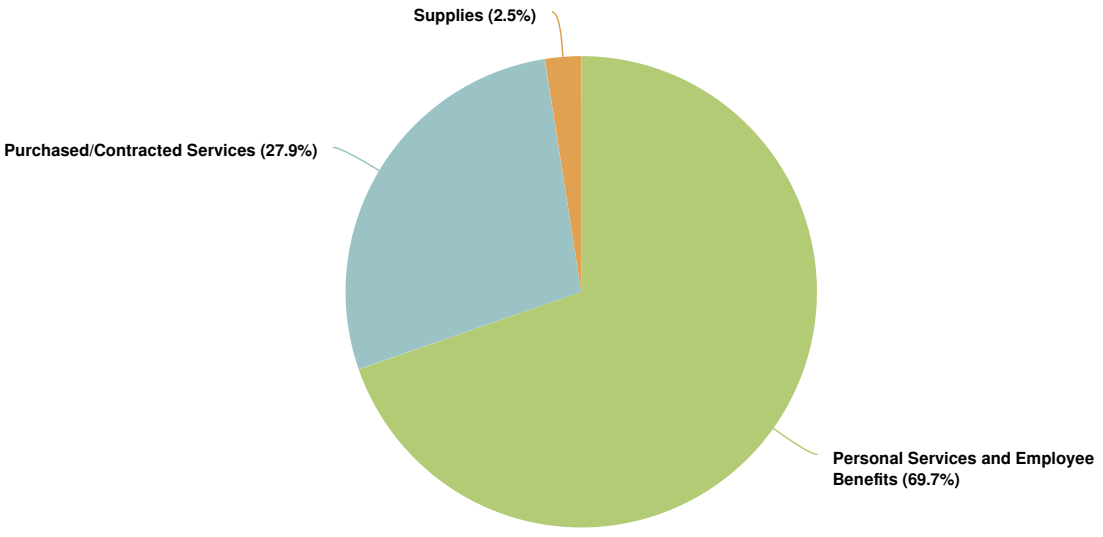
Budgeted and Historical Expenditures by Function



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expenditures					
General Government					
Legislative					
Council	$54,504	$51,862	$81,857	$59,546	$83,507
City Clerk	$131,535	$76,279	$172,746	$145,950	$204,021
Total Legislative:	**$186,039**	**$128,141**	**$254,603**	**$205,497**	**$287,528**
Executive					
Mayor	$17,489	$12,976			$0
City Manager	$91,576	$98,578	$249,046	$223,606	$247,677
Total Executive:	**$109,065**	**$111,554**	**$249,046**	**$223,606**	**$247,677**
Elections					
Elections	$3,200	$0			$0
Total Elections:	**$3,200**	**$0**			**$0**
Total General Government:	**$298,304**	**$239,695**	**$503,649**	**$429,102**	**$535,205**
Total Expenditures:	**$298,304**	**$239,695**	**$503,649**	**$429,102**	**$535,205**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



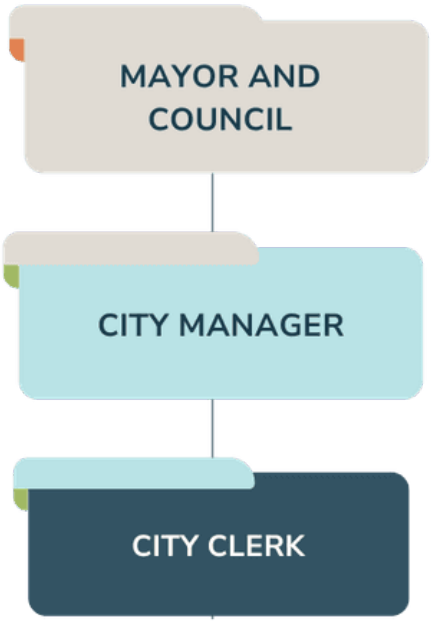
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget	FY2024 Approved Budget vs. FY 2025 FY2025 Approved Budget (% Change)
Expense Objects						
Personal Services and Employee Benefits	$236,764	$194,607	$378,580	$366,309	$372,883	-1.5%
Purchased/Contracted Services	$53,280	$39,631	$108,019	$56,558	$149,072	38%
Supplies	$8,260	$5,456	$17,050	$6,236	$13,250	-22.3%
Total Expense Objects:	**$298,304**	**$239,695**	**$503,649**	**$429,102**	**$535,205**	**6.3%**

GENERAL GOVERNMENT

City of Flowery Branch Organizational Chart



Mayor and Council Mission Statement and Key Performance Indicators

Mission Statement: To establish policy direction and execute legislative decision-making for the City of Flowery Branch.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 Budget FY2024	Budget FY2024	Budget FY2025
New Business	Economic Development	N/A	N/A	2	3	3	3
Investment & Interest Revenue	Financial Stability	$17,782	$10,270	$192,605	$241,929	$700,000	$750,000
Authorized Positions	Internal Operations	44	51	59	65	65	68
Money Spent on Infrastructure Improvements	Infrastructure Improvements	N/A	$3,674,955	$7,417,269	$1,004,421	$14,500,000	$28,927,298



Mayor and Council Goals and Objectives



1. Economic Development

*Generate more business and attract new businesses in the downtown area.

*Update the Unified Development Code.

*Begin the Downtown Development Phase II.

2. Financial Stability

*Further diversify the City's revenue streams.

3. Internal Operations

*Enhance employee compensation and benefits.

*Hire needed additional staff members.

4. Infrastructure Improvements

*Continue updating the City's roadways and pedestrian pathways.

*Continue updating the City's water and sewer infrastructure.

5. Public Safety

*Attract and retain highly qualified police personnel.

*Ensure the police response is in an efficient and effective manner.



City Manager Mission Statement and Key Performance Indicators

Mission Statement: The mission of the City Manager's Office is to provide excellence in assisting the City Council establish community goals and policies and providing leadership and direction in the administration of all City departments and services.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Balanced Budget Submitted to Council	Financial Stability	N/A	N/A	Yes	Yes	Yes	Yes
Five-year Capital Plan Submitted to Council	Financial Stability	N/A	N/A	Yes	Yes	Yes	Yes
Number of Updates Submitted (at least 3 per month)	Internal Operations	N/A	N/A	48	24	36	36
Hold Quarterly CIP Meetings for Updates	Internal Operations	N/A	N/A	4	2	4	4
Number of ClearGov Transparency Portal Updates	Internal Operations	N/A	N/A	5	5	12	12

City Manager Goals and Objectives

1. Ensure the City is fiscally responsible.

*Submit a balanced budget to council.

*Present a five-year capital plan to council.

2. Ensure the City is transparent to the community.

*Keep the council informed on all city operations.

*Keep the community informed of progress on all capital projects.

3. Ensure Flowery Branch is a safe community to live, work, and play.

*Create a city-wide safety program.



City Clerk Mission Statement and Key Performance Indicators

Mission Statement: The office of the City Clerk's mission is to bridge the gap between the public and government by providing service that exceeds the public's expectations and is based on a foundation of integrity and excellence.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Average Day's Agenda Posted Prior to Meeting	Internal Operations	N/A	N/A	4.75	5.5	7	7
Average Number of Records Scanned Monthly	Internal Operations	65	10	40	50	50	50
Number of Certifications Maintained	Internal Operations	N/A	N/A	2	3	3	4

City Clerk Goals and Objectives

1. Maintain excellence in records management.

*Research and implement technology to increase transparency in records management.

*Utilize the Assistant City Clerk to increase efficiencies in record retention.

*Create a disaster recovery plan.



2. Increase knowledge of City operations.

*Continue the education process of the Master Municipal Clerk program.

*Obtain the Certified City Clerk certificate for the Assistant City Clerk.

3. Ensure city meetings are run in an efficient and effective manner.

*Hold biweekly meetings with city staff to ensure agendas are posted as requested by the Mayor.

Municipal Court



Kelsey Cash
Court / Police Administration

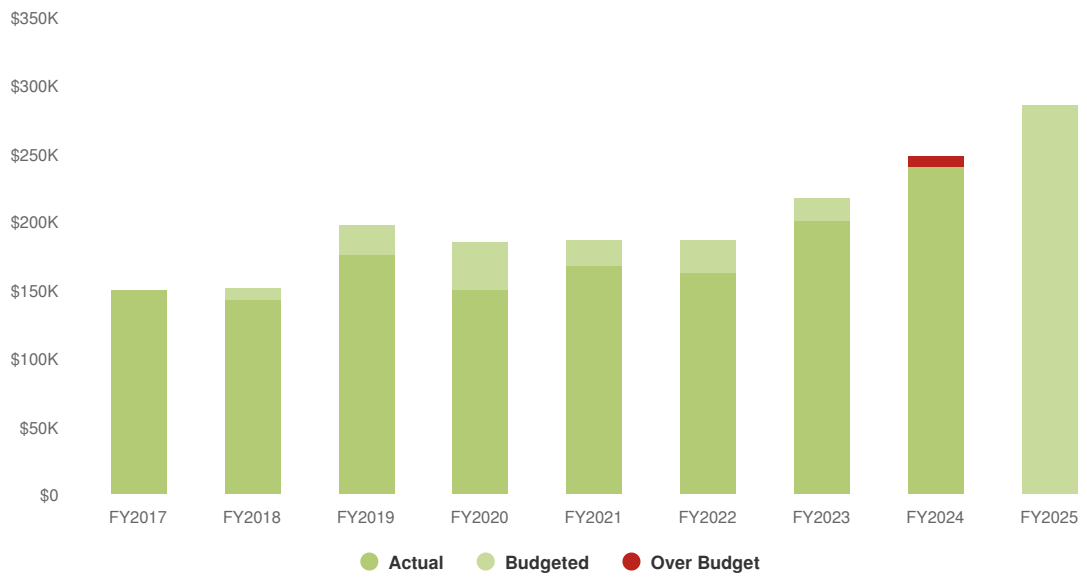
The City of Flowery Branch Municipal Court is a misdemeanor court with jurisdiction over city ordinance violations and state traffic offenses. It handles a variety of cases, including routine traffic offenses, driving under the influence of alcohol, possession of less than an ounce of marijuana, shoplifting under $500, and code enforcement violations. Additionally, the court is responsible for recording case dispositions and forwarding the entries to the Department of Drivers Services.

Expenditures Summary

The Municipal Court department has an 18.51% increase for the FY2025 budget as there were increases in salary and benefits and prison costs.

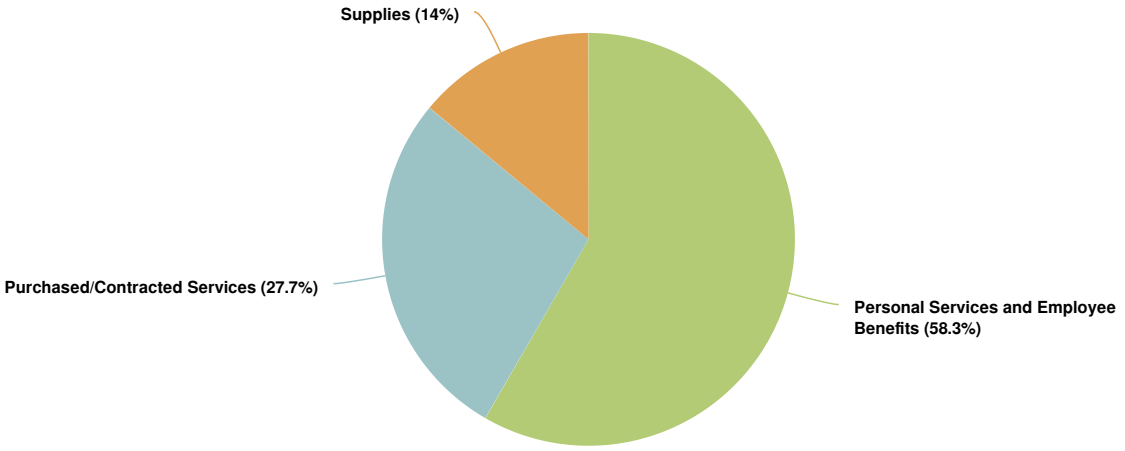
$285,922 **$44,664**
(18.51% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

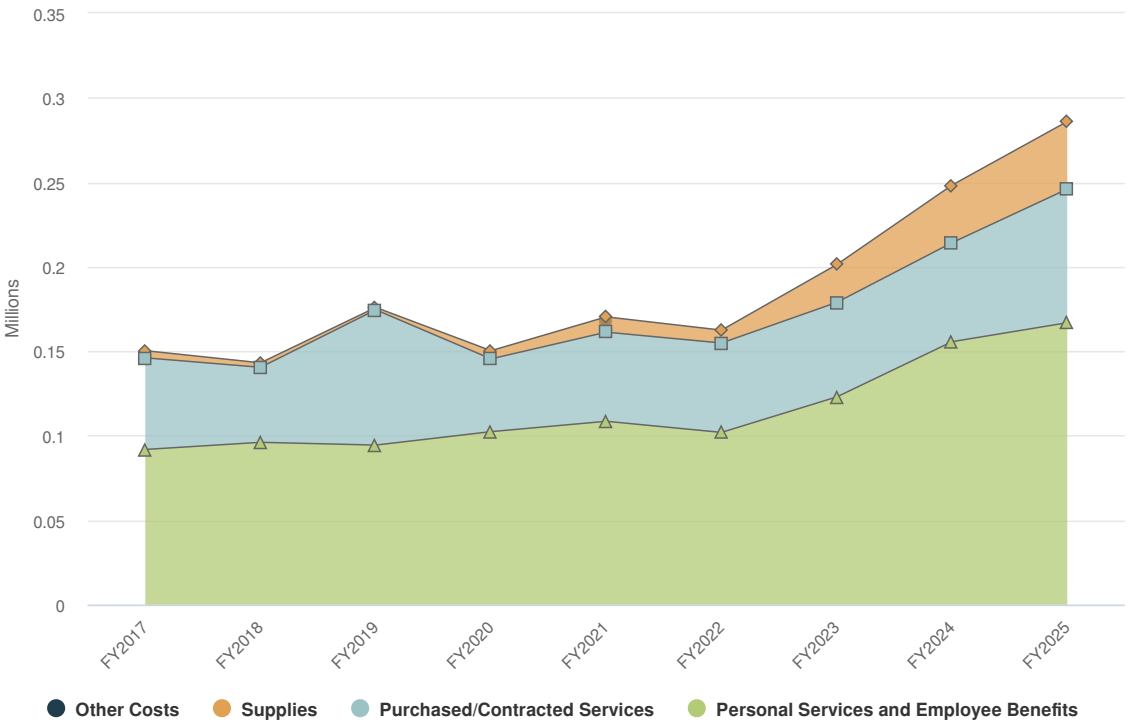


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

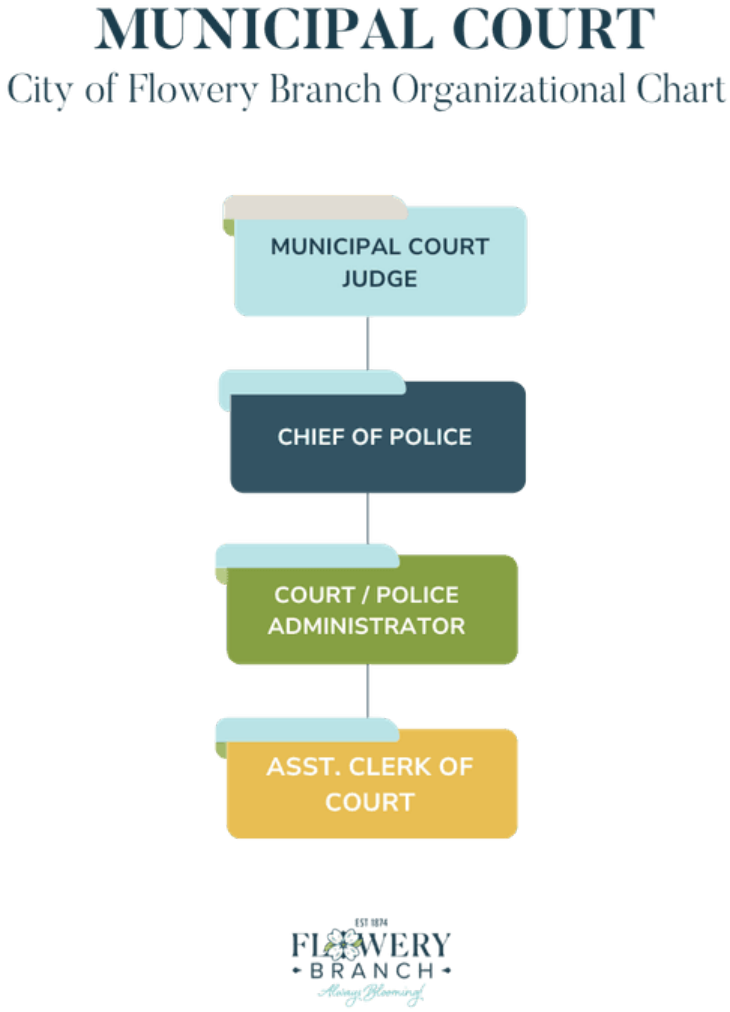


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$132,394	$122,929	$159,568	$155,608	$166,832
Purchased/Contracted Services	$75,576	$55,939	$56,290	$58,584	$79,090
Supplies	$10,000	$22,380	$25,400	$34,080	$40,000
Total Expense Objects:	**$217,970**	**$201,248**	**$241,258**	**$248,272**	**$285,922**

Municipal Court Organizational Chart



Municipal Court Mission Statement and Key Performance Indicators

Mission Statement: The mission of the Municipal Court is to assure the administrative efficiency of the court, to protect the court's ethical integrity, and help maintain public confidence in the court's fairness in dispensing justice impartially.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD Thru 12/31 FY2024	Budget FY2024	Budget FY2025
Number of Notifications Issued	Internal Operations	N/A	N/A	N/A	0	5	5
Number of In-Person Open Record Requests	Internal Operations	N/A	N/A	N/A	50	400	400
Number of Online Open Record Requests	Internal Operations	N/A	N/A	N/A	150	100	100

Municipal Court Goals and Objectives

1. Enhance communications regarding court proceedings.

*Explore and implement a process to allow mass communications notifications for defendants to receive court information.

2. Improve access to reports, open records, etc.

*Explore and implement online access to reports, open records, etc.

*Find a software editing company that would allow us to redact videos for open records.





Police Department



Chris Hulsey
Police Chief

The Flowery Branch Police Department is a 24-hour full-service department that strives to protect and serve the community of Flowery Branch. The police department's mission is to vow to protect and serve the City of Flowery Branch through dedication, professionalism, and community-oriented policing by using active cooperation as well as practical, proven standards of excellence with a positive, progressive attitude.

The Police Department focuses on fostering a strong relationship of trust and teamwork between the department and the community which they serve. This type of connection is accomplished through community outreach and through the implementation of various community-based programs that are conducted and maintained by the Community Relations Officer. Current functions include:

- Help neighborhoods within our City establish and maintain Neighborhood Watch Programs
- Attend HOA Board Meetings to address citizen concerns and disseminate pertinent information
- Establish and strengthen relationships with our businesses to enhance communication and crime deterrence
- Assist with local festivals and events
- Cadet Program: To offer young adults an opportunity to explore the Criminal Justice System through training, practical experiences, competition, and other activities. Additionally, the Post promotes personal growth through character development, respect for the rule of law, physical fitness, good citizenship, and patriotism.
- K9 Program to assist officers during patrol and investigations
- Community Outreach: providing tours of the Police Department, Shop with a Cop, Traffic Safety Events, High School Internships, and more.

*Note: Fire Services are delivered to the City of Flowery Branch by Hall County

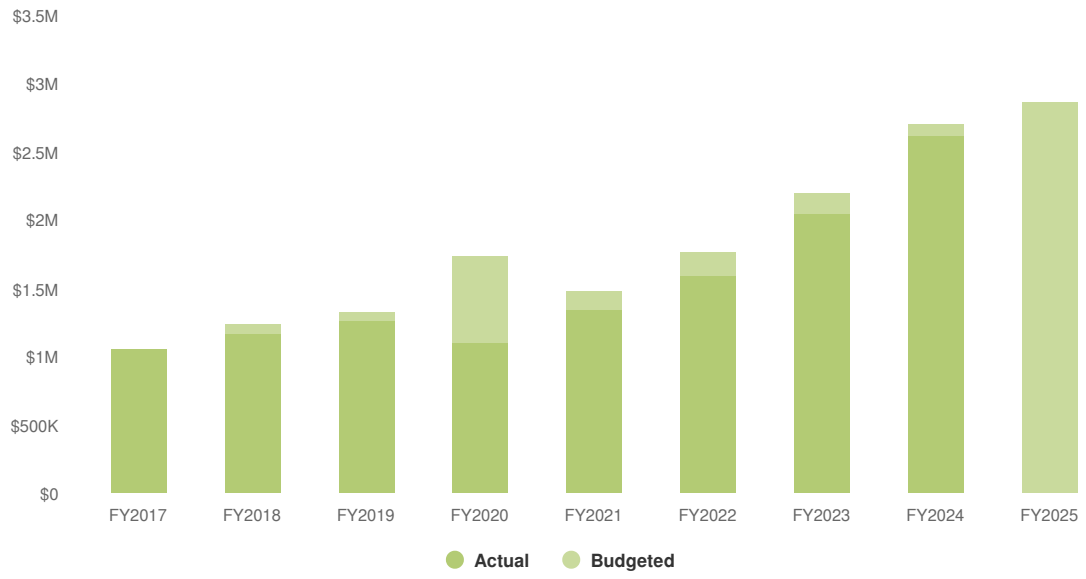


Expenditures Summary

The budgeted expenditures for FY2025 increased by 6.37% from FY2024. This increase is the result of additional uniforms for department employees, increases in salaries and benefits, and IT/website and software maintenance.

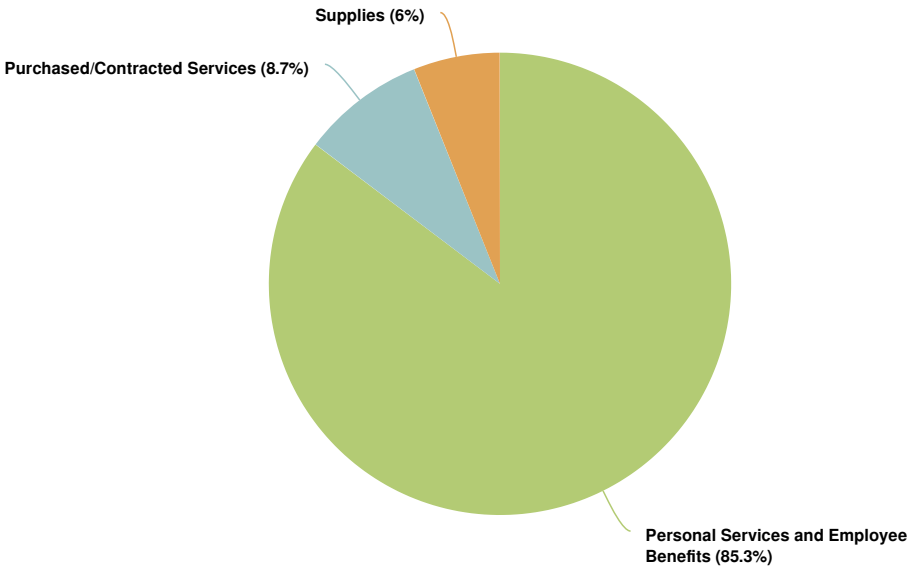
$2,875,785 **$172,296**
(6.37% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

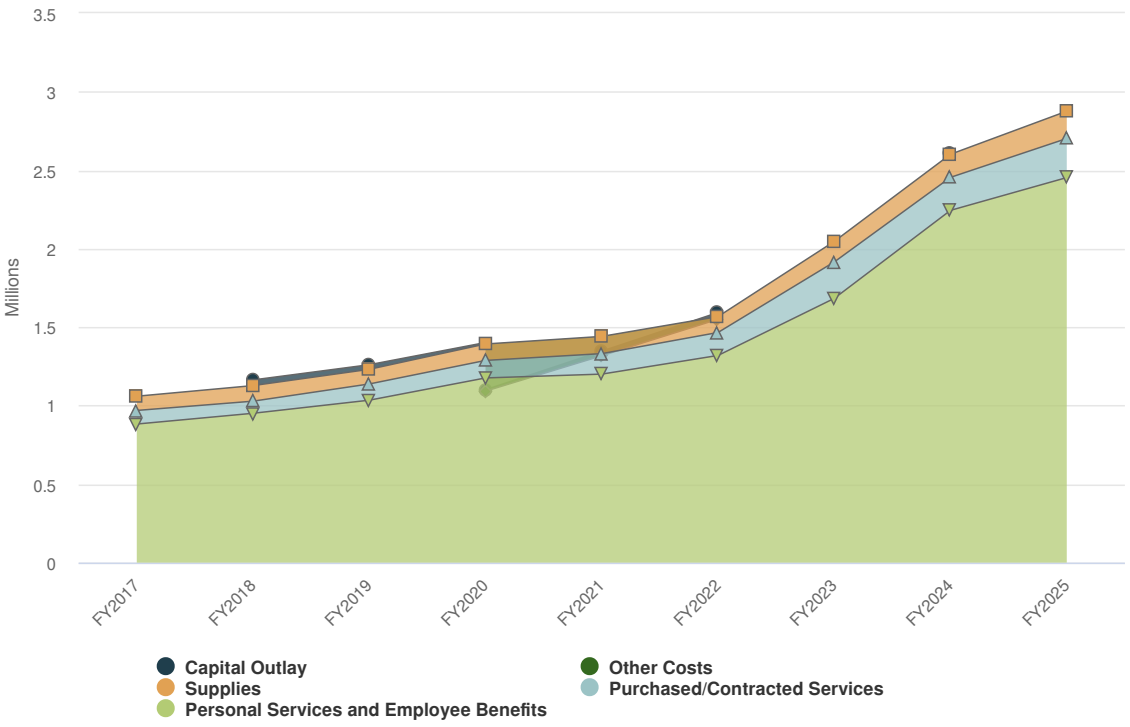


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

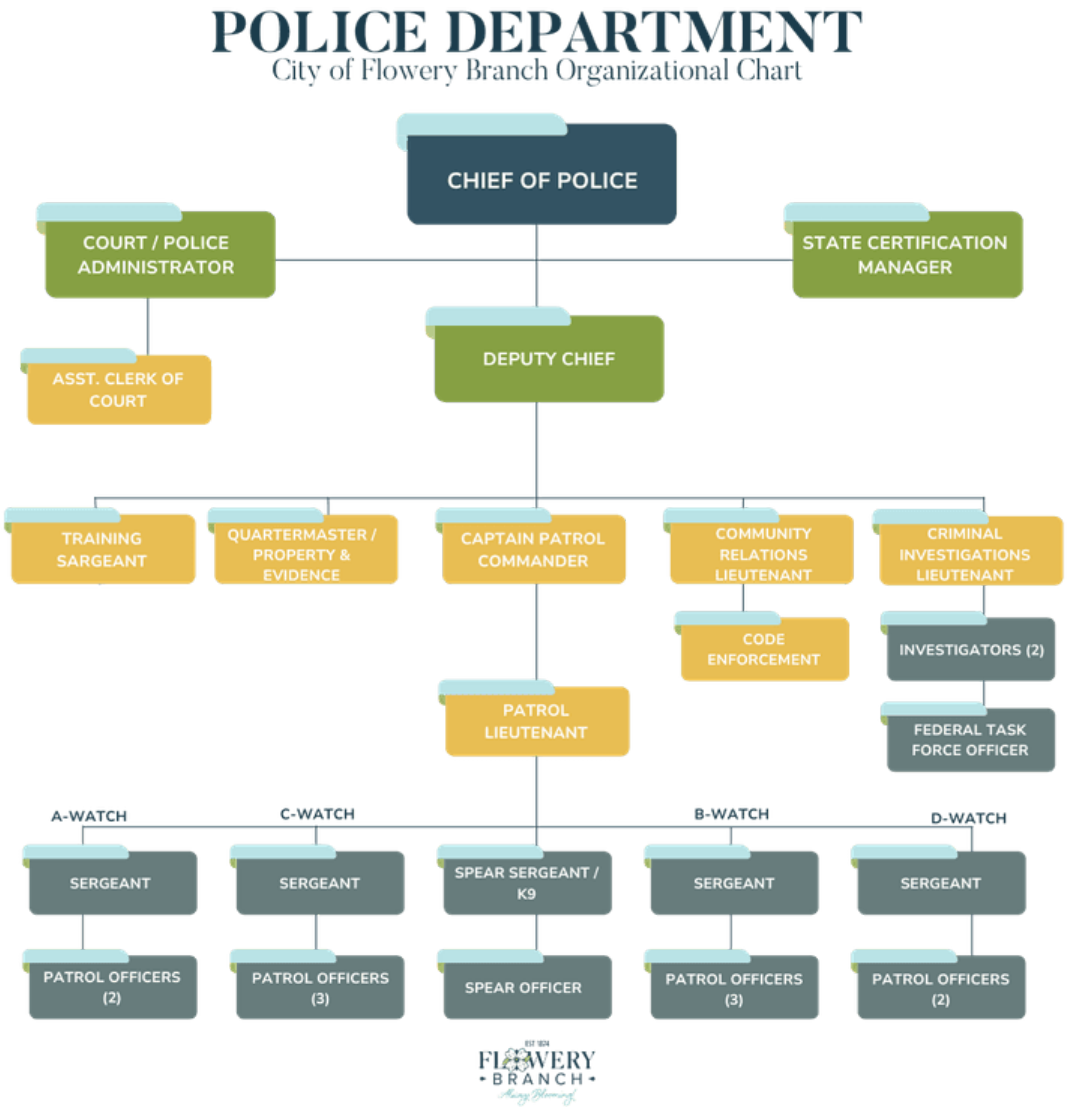


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$1,905,884	$1,683,264	$2,336,330	$2,244,098	$2,452,978
Purchased/Contracted Services	$184,240	$232,078	$189,979	$210,233	$248,850
Supplies	$115,200	$130,955	$177,180	$147,132	$173,957
Capital Outlay			$0	$13,849	$0
Total Expense Objects:	**$2,205,324**	**$2,046,297**	**$2,703,489**	**$2,615,312**	**$2,875,785**

Police Department Organizational Chart



Police Department Mission Statement and Key Performance Indicators

Mission Statement: We vow to protect and serve the City of Flowery Branch through dedication, professionalism, and community-oriented policing by using active cooperation as well as effective, proven standards of excellence with a positive, progressive attitude.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Number of Patrol Officers	Public Safety	15	18	21	21	25	25
Response Time in Minutes	Public Safety	4:00	8:00	3:32	2:45	3:00	2:00
Call Volume	Public Safety	3,983	4,463	4,732	3,369	4,470	4,470





Police Department Goals and Objectives

1. Ensure that the police response is in an efficient and in an effective manner.

*Reduce response time for calls for service.

2. Reduce crime and accidents in the City of Flowery Branch.

*Create the S.P.E.A.R. Program (Specialized Proactive Enforcement and Response Unit).

*Explore and implement a drone program.

*Develop a safety program for the schools and community.

3. Attract and retain highly qualified police personnel.

*Develop a recruitment and retention plan.

*Explore additional pay incentives and benefits.





Finance



Matthew Hamby
Finance Director

The Finance Department is responsible for all financial operations, including budgeting, reporting, compliance, and the coordination and preparation for the annual audit.

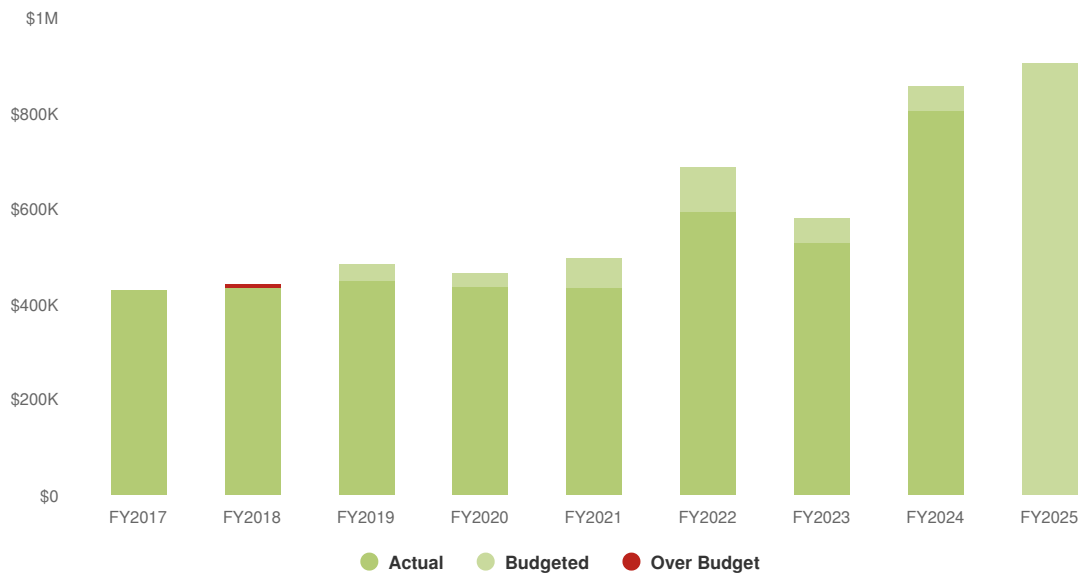
The mission of the Finance Department is to protect and improve the financial health of the City and teach, encourage, and assure good stewardship of City resources. The Finance Department is committed to being a dedicated, responsible, and responsive team that provides superior services both internally to legislative, administrative, and departmental stakeholders, and externally to all citizens.

Expenditures Summary

The Finance Department expenditures increased by 5.52% for the FY2025 budget. Some areas that were increased include salaries and benefits, IT services, website and software maintenance, shipping and postage, and dues and fees.

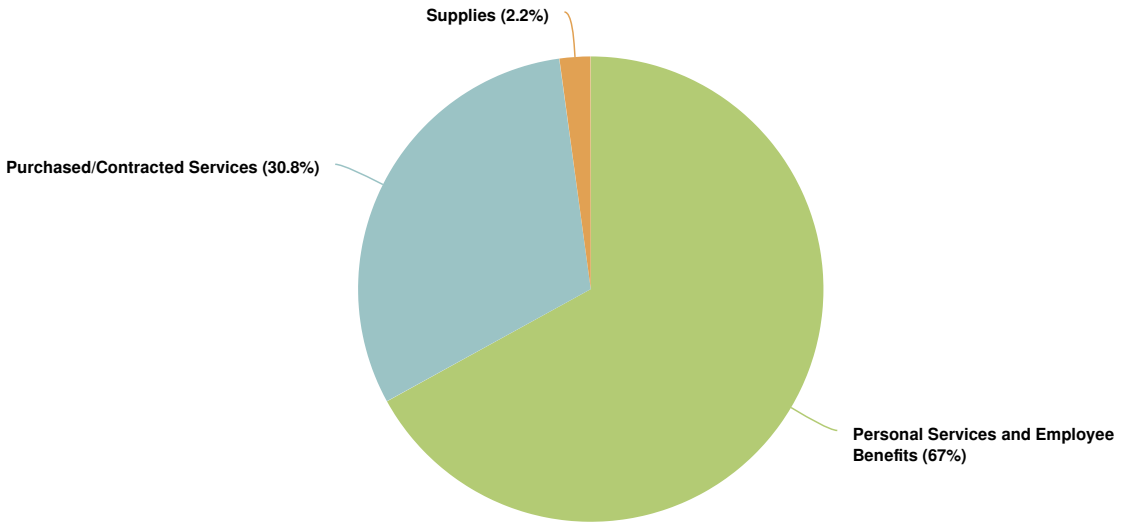
$905,233 **$47,376**
(5.52% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

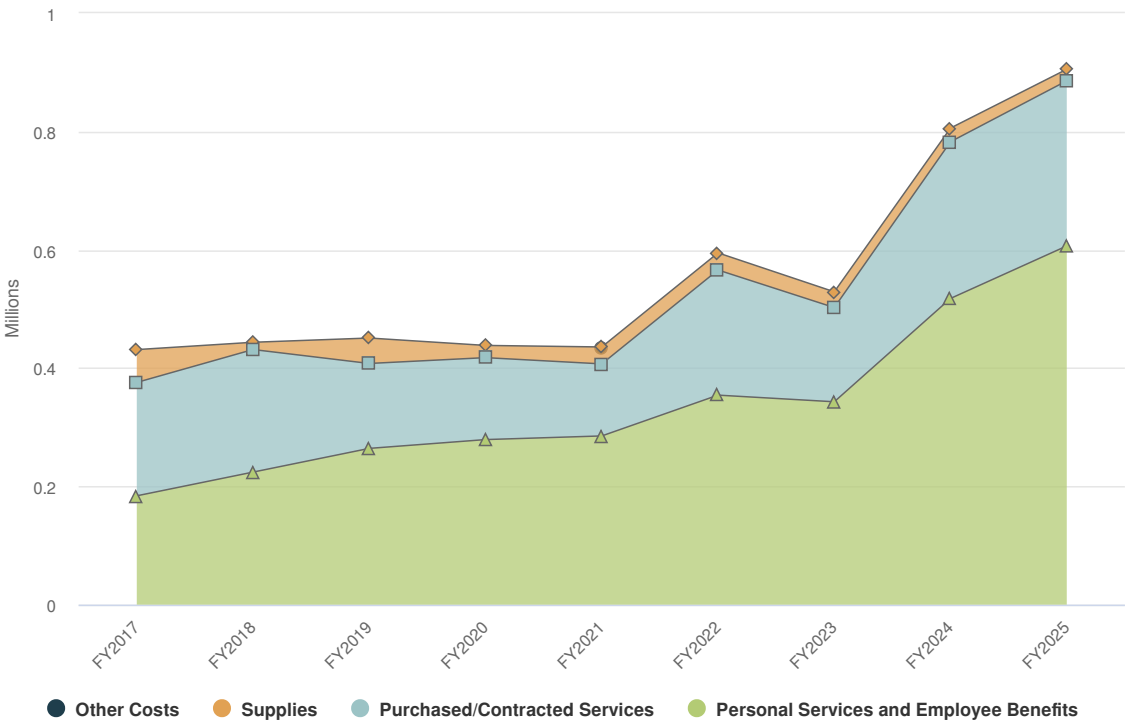


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

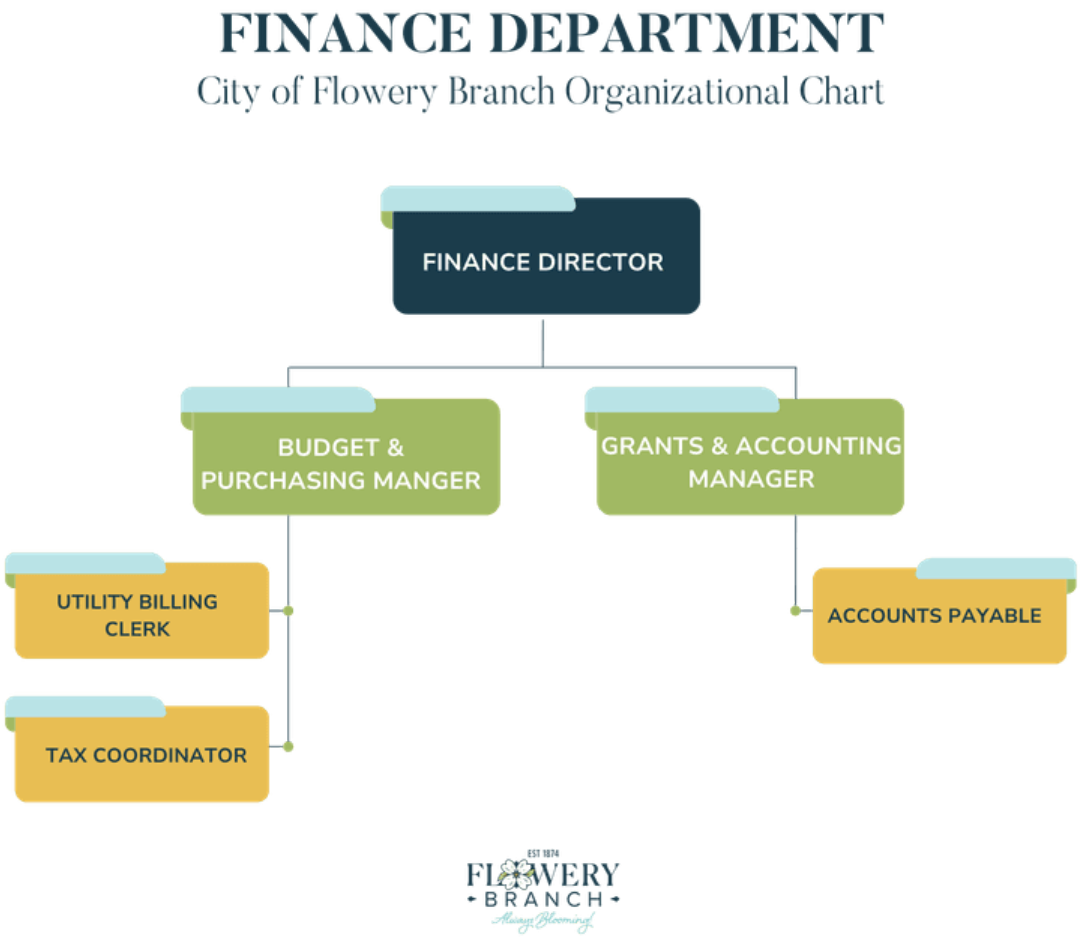


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$403,736	$342,996	$593,537	$517,733	$606,493
Purchased/Contracted Services	$156,820	$159,315	$237,220	$264,951	$279,190
Supplies	$20,500	$26,625	$27,100	$23,130	$19,550
Total Expense Objects:	**$581,056**	**$528,936**	**$857,857**	**$805,814**	**$905,233**

Finance Organizational Chart



Finance Department Mission Statement and Key Performance Indicators

Mission Statement: To protect and improve the financial health of the City and teach, encourage, and assure good stewardship of City resources.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Average Yield Earned	Financial Stability	N/A	N/A	N/A	5.25%	4.00%	4.50%
Government Finance Officers Association Awards	Internal Operations	1	2	2	6	9	12
ClearGov Financial Updates	Internal Operations	N/A	N/A	N/A	5	12	12
Credit Agency Bond Rating	Internal Operations	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2

Finance Department Goals and Objectives

1. Protect and improve the financial resources of the City.

*Maximize investment earnings.

*Update financial reporting.

*Increase financial transparency through the ClearGov web portal.

2. Assure continued compliance with laws and regulations.

*Work with auditor to implement necessary GASB Statements.

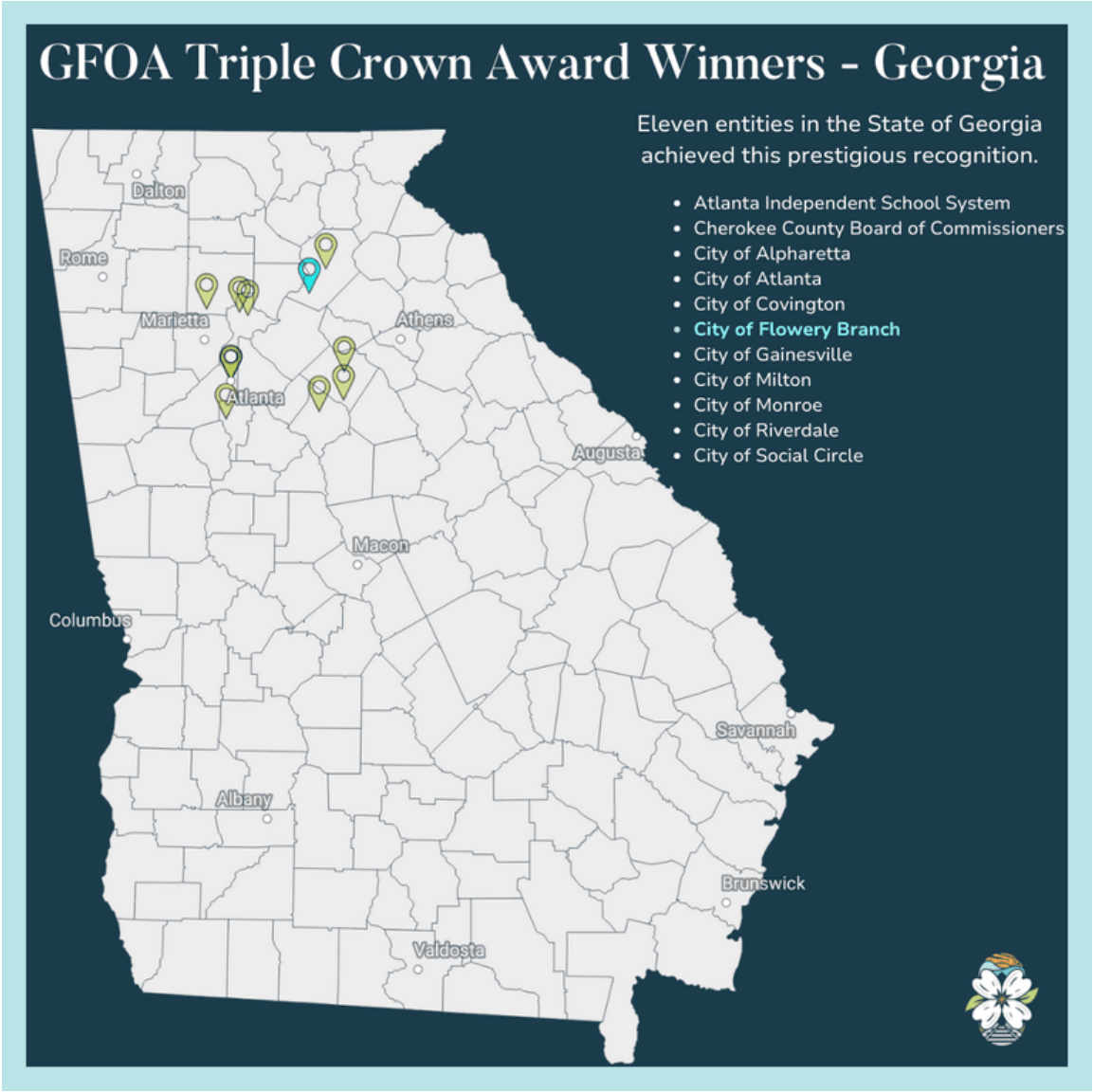
*Continue training in the state purchasing guidelines.

3. Utilize technology to improve efficiencies and decrease costs.

*Research and implement alternative ways to collect payments.

*Continue to implement necessary modules in financial software.





The City of Flowery Branch received the Government Finance Officers Association's (GFOA) Triple Crown Award!

GFOA's Triple Crown Award is an esteemed recognition for governments that have achieved excellence in financial reporting and budgeting. To earn this accolade, a government must receive the Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.

The City of Flowery Branch is proud to be one of only eleven entities in the State of Georgia to achieve this prestigious recognition.

Human Resources



Krystle Hightower
Human Resources Director

The Human Resources department is responsible for developing, coordinating, and implementing personnel policies, ensuring legal compliance, and supporting the City's mission and talent strategy. This department manages personnel records, employee benefits, workers' compensation, and recruitment efforts. Human Resources also oversees payroll, onboarding, and offboarding, as well as verifying compliance with state and federal laws such as FMLA, EEOC, ADA, and FLSA, etc.

Expenditures Summary

The Human Reosurces department was established in FY2025, therefore there is no historical data to report.

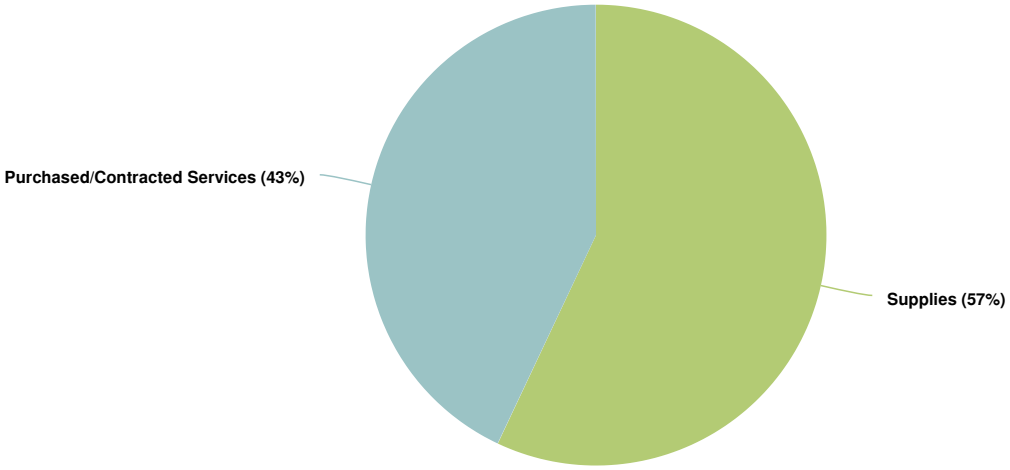
$24,550 **$24,550**
(100.00% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2024 Approved Budget	FY 2025 FY2025 Approved Budget
Expense Objects			
Purchased/Contracted Services			
Dues & Fees	$0	$0	$1,260
Website & Software Maintenance		$0	$1,000
Communications		$0	$540
Shipping & Postage	$0	$0	$250
Printing & Binding	$0	$0	$500
Travel Expenses	$0	$0	$3,500
Education And Training		$0	$3,500
Total Purchased/Contracted Services:	**$0**	**$0**	**$10,550**
Supplies			
Supplies	$0	$0	$13,900
Books & Periodicals	$0	$0	$100
Total Supplies:	**$0**	**$0**	**$14,000**
Total Expense Objects:	**$0**	**$0**	**$24,550**

Organizational Chart

The Human Resources Director is the sole employee within the Human Resources Department. The HR Director reports directly to the City Manager.



Human Resources Department Mission Statement and Key Performance Indicators

Mission Statement: To develop, implement, and support programs and processes that add value to the City of Flowery Branch and its employees while supporting our vision to deliver exemplary service and exhibiting our values.

Measures	City Wide Strategic Priority	Budget FY2025
Time to Hire in Days	Internal Operations	30
Updated Job Descriptions	Internal Operations	25%
Healthy Living Lunch and Learns	Internal Operations	4
Participation in Healthy Living Events/Challenges	Internal Operations	2



"An effective team is like a garden; when each individual is given the space and support to bloom, the entire organization thrives."



Human Resources Department Goals and Objectives



1. Attract and retain highly qualified personnel.

*Streamline the application and onboarding process.

*Develop an employer brand for recruitment efforts.

*Ensure job descriptions are accurate.

2. Promote a healthy lifestyle in the home and workplace.

*Develop an Employee Wellness/Mental Health Program.

*Educate and empower employees with health education.

*Raise awareness about the importance of mental health and promote help-seeking behaviors.

3. Invest in ongoing professional development.

*Obtain SHRM certification.

*Obtain the Certified Retirement Plan Fiduciary designation through GAPPT Trustee School.



Public Works



Bill Whidden
Public Works & Utilities Director

The Flowery Branch Public Works Department consists of a total of 10 full-time positions. The director, 1 manager, 6 crew members, 2 corrections officers and 1 foreman. The Public Works Department's responsibilities include routine maintenance and inspection of right of way, including roadways, sidewalks, storm water, and general landscaping. This includes roadside mowing, minor road patching, tree trimming, and tree removal. The roadside mowing and citywide brush pick-up is performed by two prison work crews that consist of 1 to 5 prisoners per day and are overseen by two corrections officers. Public Works is also responsible for the street lighting system, parks, and municipal buildings. Staff responds to emergencies such as street flooding, downed trees in the public right of way, and traffic sign concerns. There are approximately 28 miles of streets that are maintained, including pavement markings, curb and gutter maintenance, pavement reconstruction, crack sealing, bituminous patching and parkway maintenance.

Additionally, this department is responsible for the care, maintenance, and operations of the City water distribution system, the collection of wastewater by distribution of drinking water, collection of sanitary sewer and collection of storm water, and repair of all water and sewer lines throughout the City. Public Works is committed to providing high quality and responsive services and pleasant and safe conditions along our roads for our residents, business owners, and visitors to our City.

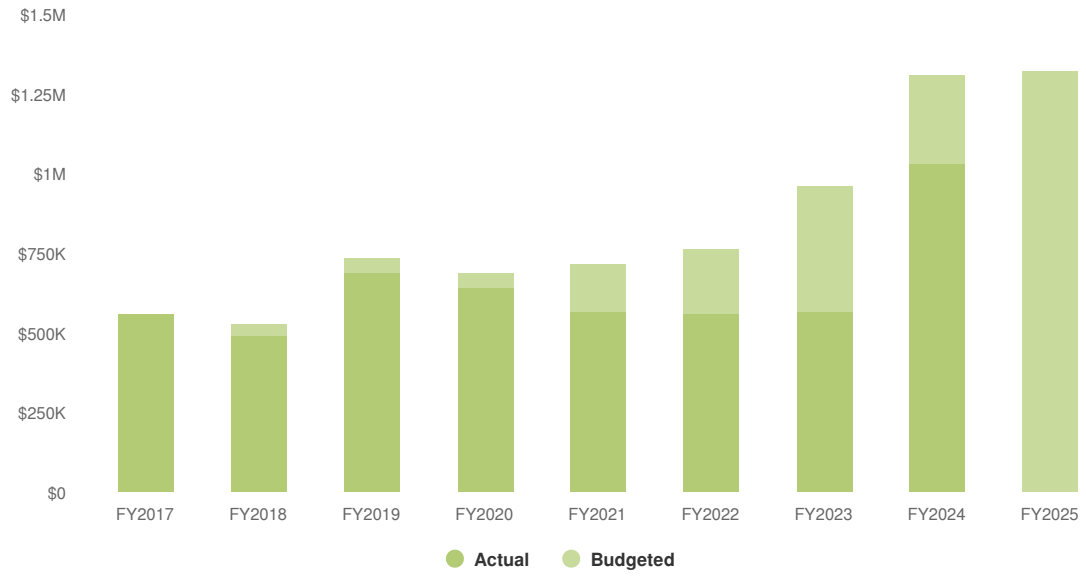


Expenditures Summary

The FY2025 budget for the Public Works department is 1.15% higher than FY2024.

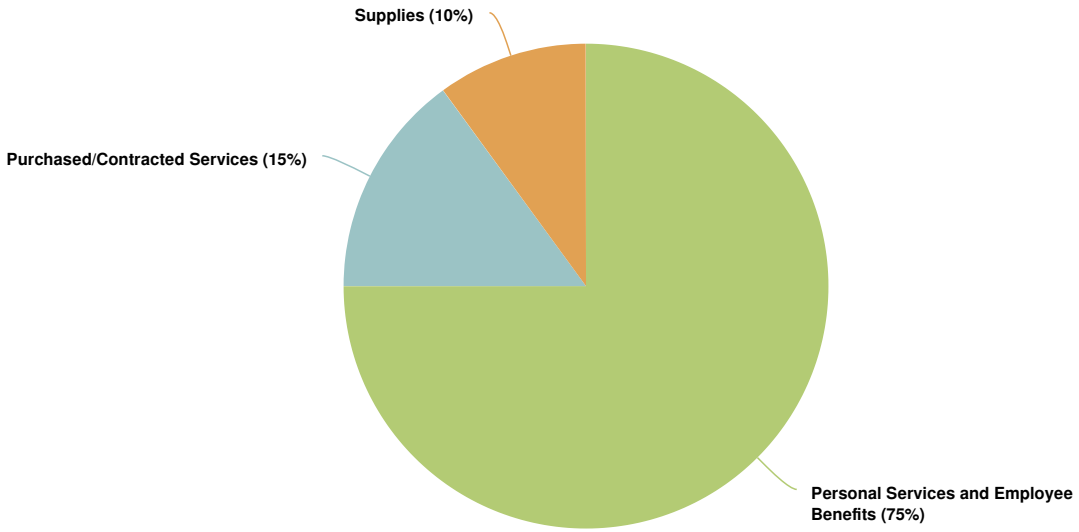
$1,326,315 **$15,119**
(1.15% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

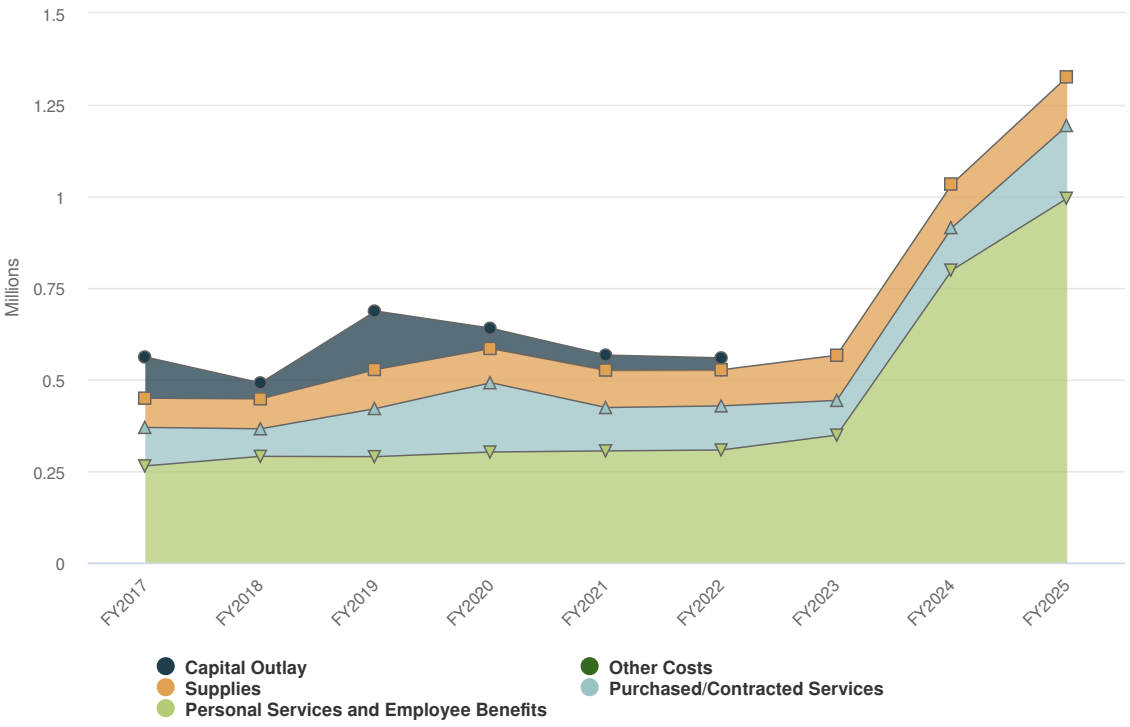


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

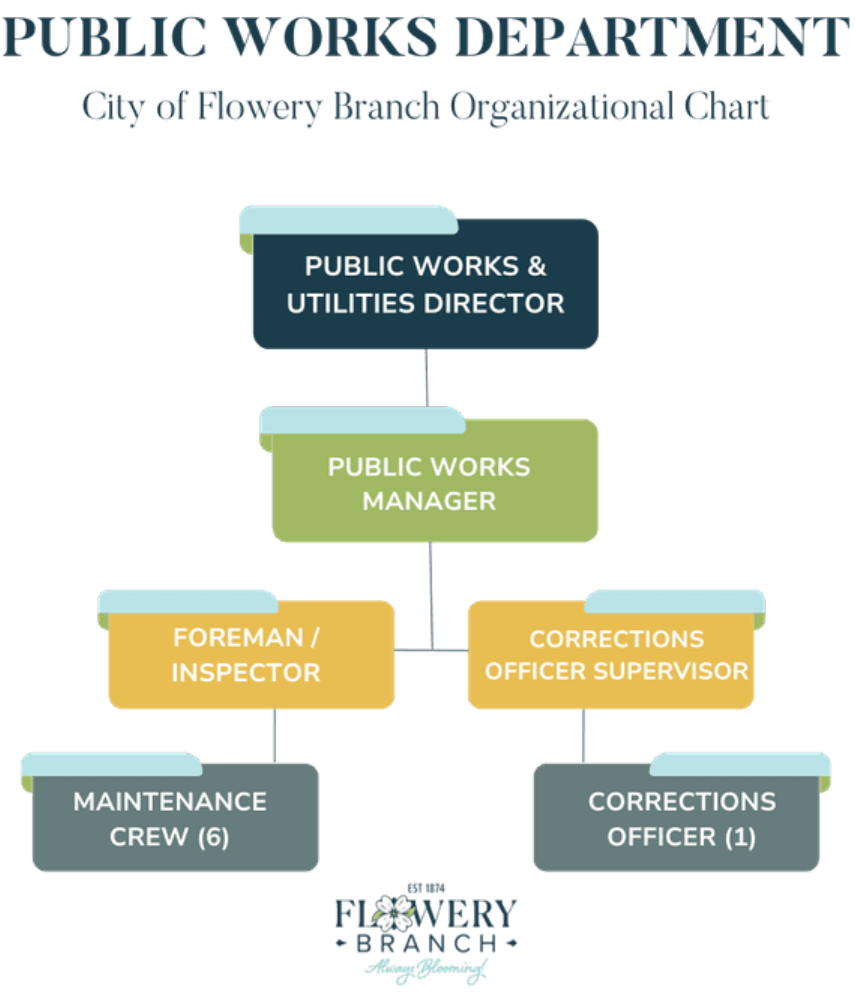


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$431,261	$347,998	$946,746	$798,642	$994,815
Purchased/Contracted Services	$303,411	$94,846	$236,650	$115,963	$198,500
Supplies	$140,800	$123,306	$127,800	$119,063	$133,000
Capital Outlay	$85,000	$0			$0
Total Expense Objects:	**$960,472**	**$566,150**	**$1,311,196**	**$1,033,668**	**$1,326,315**

Public Works Organizational Chart



Public Works Department Mission Statement and Key Performance Indicators

Mission Statement: Public Works is committed to providing high quality and responsive services and pleasant and safe conditions along our roads, sidewalks, and other structures for our residents, business owners, and visitors to our City.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Number of Cross Drains Maintained or Replaced	Infrastructure Improvements	N/A	N/A	N/A	200	200	200
Linear Feet of Pedestrian Pathways Repaired or Added	Infrastructure Improvements	N/A	N/A	N/A	0	100	100
Number of Manholes Maintained	Infrastructure Improvements	N/A	N/A	N/A	50	50	50
Linear Fee of Streets Repaired	Infrastructure Improvements	N/A	N/A	N/A	0	4,000	4,000



Corrections Officer Supervisor, Billy Edge, received a golden award and his very own trash picker upper for having attended every Flowery Branch clean-up day since he began employment with the City in 2014.

Public Works Department Goals and Objectives

1. Improve stormwater drainage structures throughout the City.

*Maintain or replace cross drains.

*Clean, mow, and excavate drainage structures and ditches throughout the City.

2. Improve and maintain the City's pedestrian pathways.

*Inspect, cut, and replace existing sidewalks.

*Develop and implement a sidewalk plan.

3. Improve and maintain the City's streets.

*Raise existing manholes, that have been covered, to ensure accessibility.

*Repair damaged streets to increase useful life.

*Order and place/replace street signage.



The City of Flowery Branch Public Works employees work diligently to repair water leaks, sidewalks, and roads, and more. In addition to those tasks, they also assist with the set-up and break down of community events. Below, we captured some of them during those activities.





Planning and Community Development

Chris McCrary
Director of Planning and Community Development

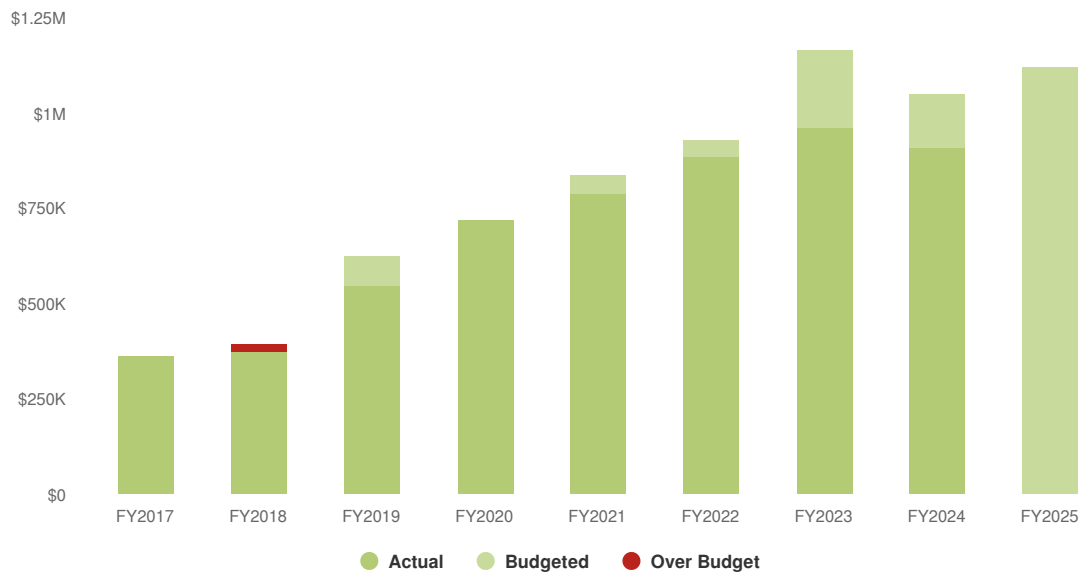
The Planning and Community Development Department is responsible for working with the citizens of Flowery Branch, the development community and the elected officials, while managing current and long-range planning, land development, building construction, and code compliance. The department is responsible for current and future planning, zoning, building permits, site development, plan review, building and site inspections.

Expenditures Summary

The Planning and Community Development department budget for FY2025 is 6.72% more than in FY2024. This is related to an increase in IT services, website and software maintenance, salaries and benefits, legal fees, and travel expenses.

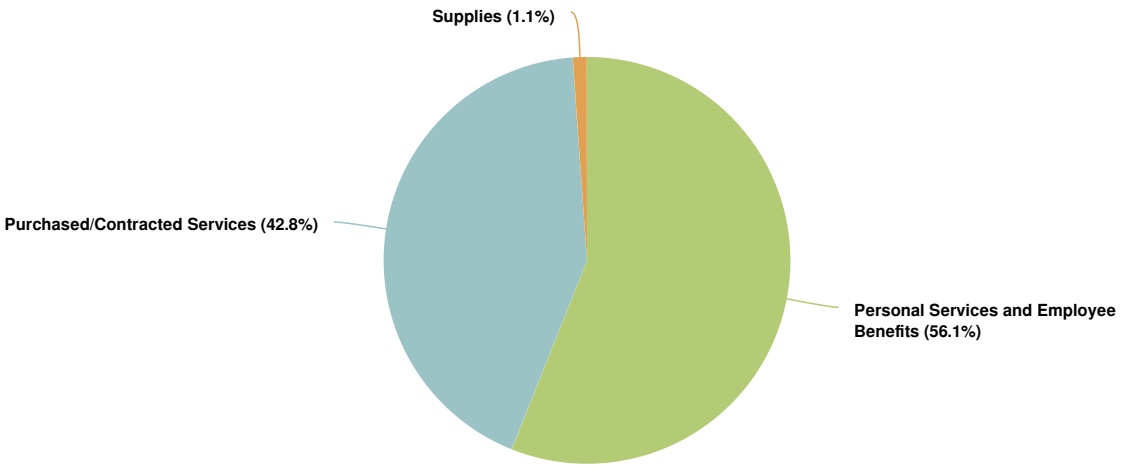
$1,119,175 **$70,510**
(6.72% vs. prior year)

Planning and Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

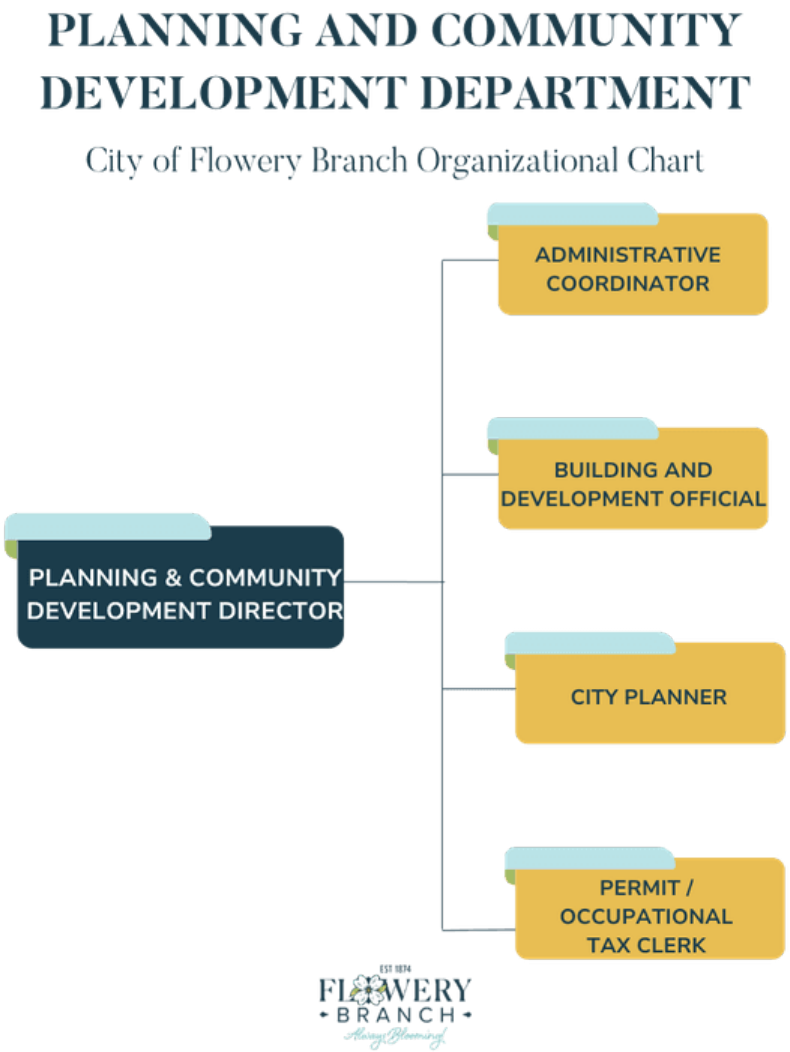


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$603,855	$416,392	$598,099	$577,147	$627,345
Purchased/Contracted Services	$503,950	$487,464	$430,316	$322,659	$479,380
Supplies	$32,550	$30,142	$12,750	$8,258	$12,450
Capital Outlay			$7,500	$0	$0
Other Costs	$25,000	$25,000			$0
Total Expense Objects:	**$1,165,355**	**$958,997**	**$1,048,665**	**$908,064**	**$1,119,175**

Planning and Development Organizational Chart



Planning and Community Development Mission Statement and Key Performance Indicators

Mission Statement: To develop and implement creative community-based strategies to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Code Updates	Economic Development	N/A	N/A	1	0	1	1
Community Clean-Ups	Economic Development	N/A	N/A	2	0	2	2
Code Enforcement Contacts	Economic Development	128	154	252	136	150	150
Downtown Development Funds	Economic Development	$16,573	$112,272	$1,364,138	$352,777	$400,000	$400,000

Planning and Development Goals and Objectives

1. Promote a pedestrian friendly community.
*Develop a community sidewalk plan.

2. Develop a high-quality, vibrant community.
*Update the Unified Development Code.
*Downtown Development Phase II.

3. Keep Flowery Branch Beautiful.
*Remove blight through code enforcement.
*Host community clean-ups.





Department of Fun



Renee Carden
Director of Fun

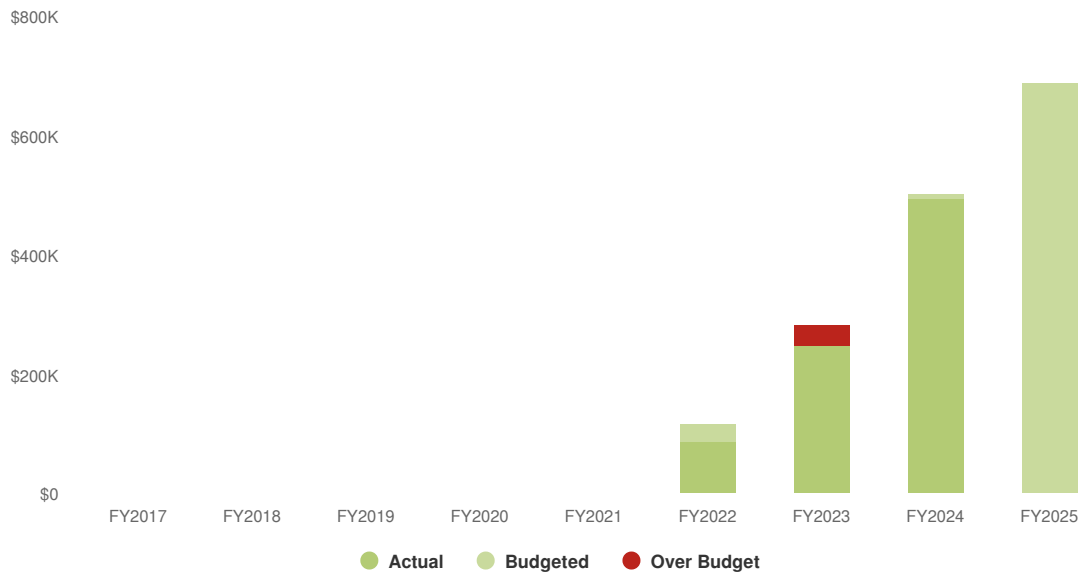
The Department of Fun is dedicated to ensuring the City of Flowery Branch remains a quaint, vibrant community. We strive to provide the highest quality of service for our businesses, residents and visitors. We are devoted to creating and updating our website, event production and coordination, downtown development, community communication through social media and media relations.

Expenditures Summary

The Department of Fun department budget for FY2025 is 37.46% more than in FY2024. This is related to an increase in IT services, website and software maintenance, one additional employee, legal fees, and travel expenses.

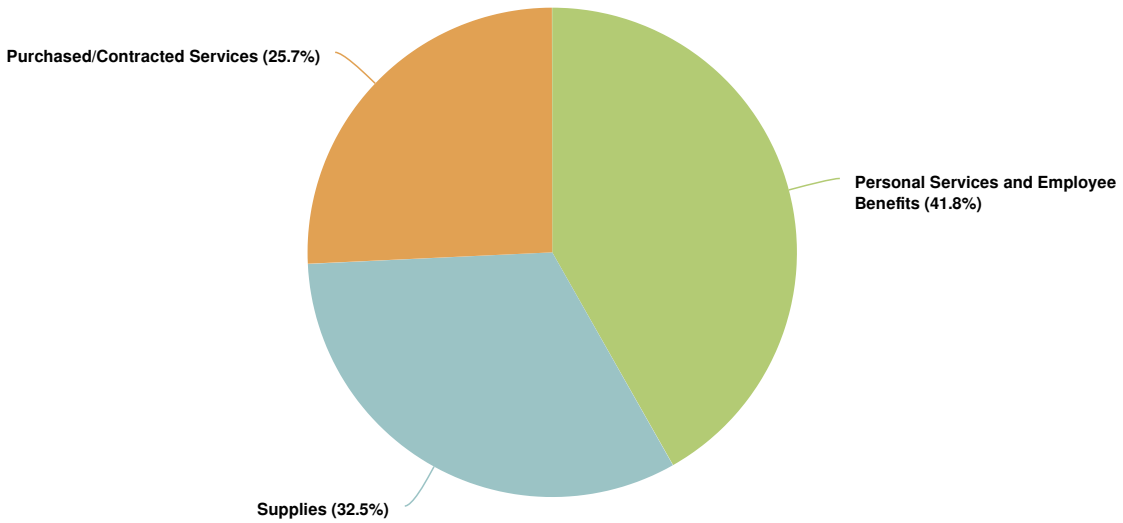
$690,425 **$188,152**
(37.46% vs. prior year)

Department of Fun Proposed and Historical Budget vs. Actual

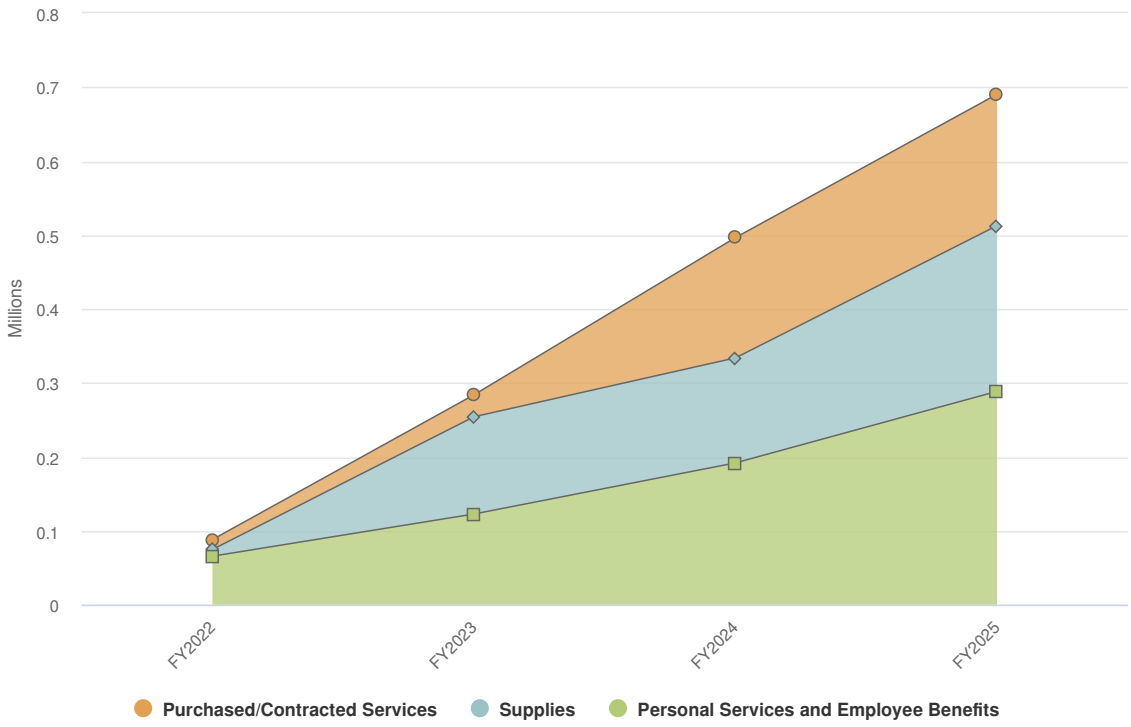


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

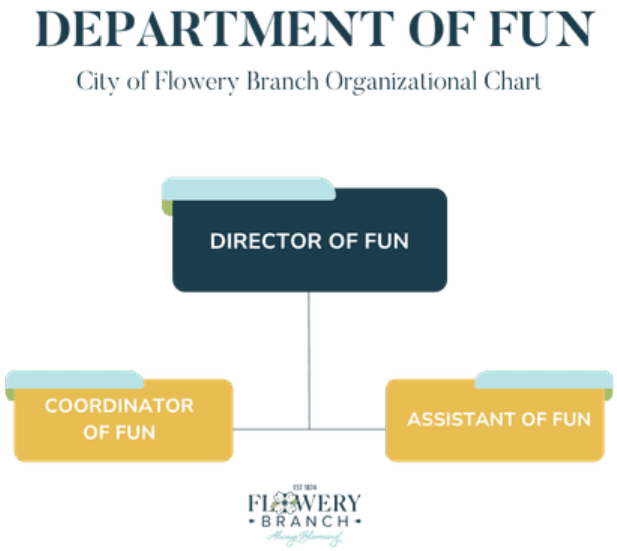


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$103,266	$122,600	$187,891	$191,780	$288,534
Purchased/Contracted Services	$35,832	$29,687	$124,332	$162,743	$177,741
Supplies	$110,830	$131,537	$190,050	$142,047	$224,150
Total Expense Objects:	**$249,928**	**$283,824**	**$502,273**	**$496,570**	**$690,425**

Organizational Chart



Department of Fun Mission Statement and Key Performance Indicators

Mission Statement: The Department of Fun maintains relationships between the City of Flowery Branch and its citizens. Providing up-to-date information through our website, social media, and providing events and downtown happenings to give family and friends an opportunity to create lasting memories.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Number of Art Pieces Installed	Economic Development	N/A	N/A	0	0	3	2
Number of Community Events	Economic Development	N/A	5	8	10	9	20
Number of Monthly Newsletters	Economic Development	N/A	N/A	0	0	12	12
Number of Farmer's Markets	Economic Development	N/A	38	31	18	36	34

Department of Fun Goals and Objectives

1. Create better communication with citizens and Main Street businesses.

*Do quarterly inserts in water bills for what's happening downtown.

*Set up constant communication with surrounding subdivisions and communities around Flowery Branch.

*Have permanent signage on Main Street with events and what's happening.



2. Increase tourism to the downtown area.

*Develop and implement a robust events calendar.

*Promote and advertise more about downtown.

*Develop and implement a plan to connect the marina to downtown.

3. Enrich the lives of our citizens and encourage community involvement.

*Create a citizens academy, to help support volunteer efforts at events.

*Bring events to downtown that our citizens want to be a part of.

*Develop and send a "What's Blooming" newsletter.



Water / Wastewater



Bill Whidden
Public Works & Utilities Director

The Water / Wastewater Department accounts for the operations of the water distribution system, providing water and sewer services to residential and commercial customers. The safe and reliable production of drinking water, free of harmful bacteria and other pollutants, is our top priority. Strict drinking water standards control all aspects of treatment for our public water supplies (treatment, storage, and distribution) to ensure the delivery of safe water to consumers. Our goal is to meet or exceed all standards.

Our wastewater operators, working at the Water Reclamation Facility, operate the plant with the objective of providing the best possible treatment of waste to protect the receiving water, downstream users, and neighbors. Delivery methods for the best possible treatment include:

- Removing debris from the wastewater and thereby safeguarding the receiving water;
- Meeting the strict government permit requirements;
- Minimizing odors to avoid nuisance complaints;
- Minimizing costs;
- Minimizing energy consumption;
- Maintaining an effective preventive maintenance program;
- And maintenance of the collection and transportation system to the treatment plant.

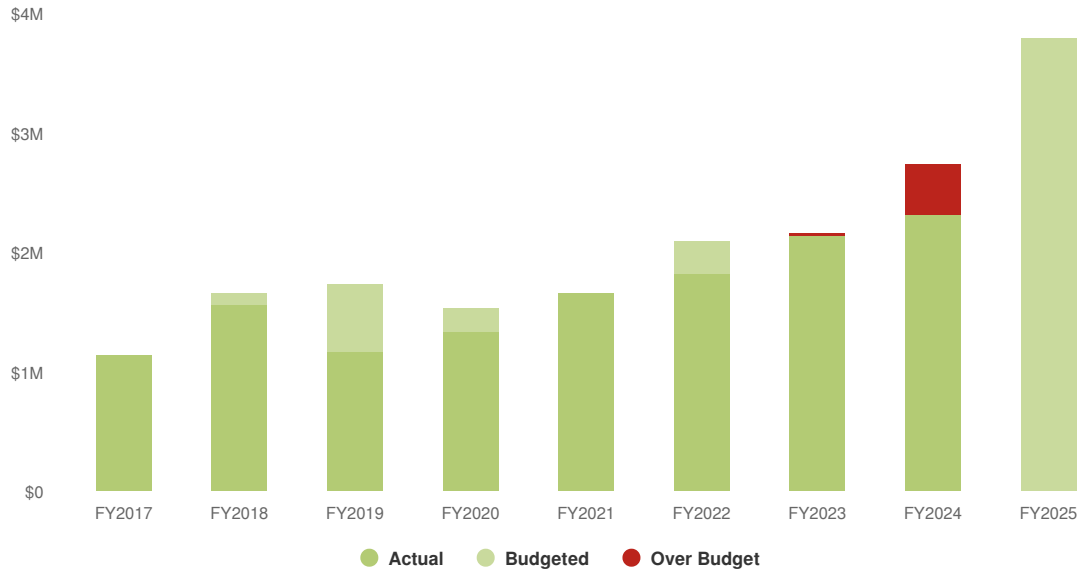


Expenditures Summary

The expenditures for the Water/Wastewater Department had several changes, resulting in a 64.38% increase for FY2025. Some increases include salary and benefits, repairs and maintenance, sludge disposal, meter purchased, and water services.

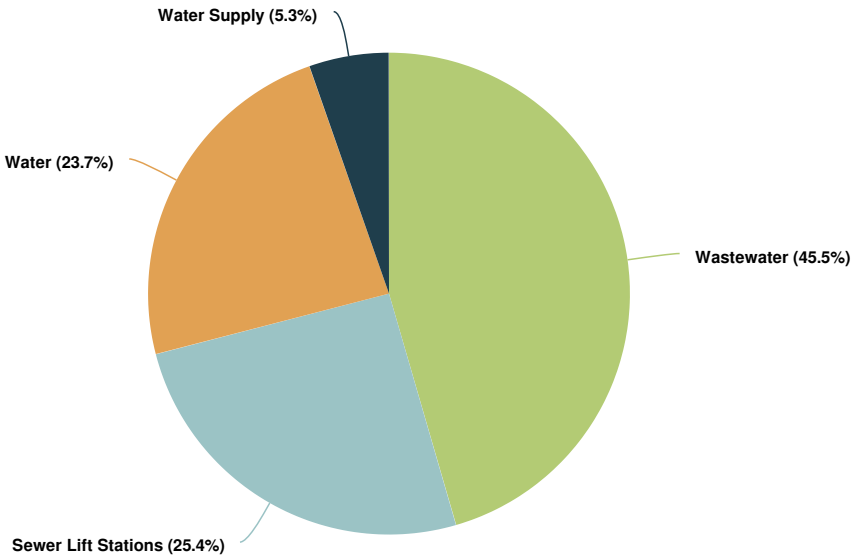
$3,800,698 **$1,488,501**
(64.38% vs. prior year)

Water / Wastewater Proposed and Historical Budget vs. Actual

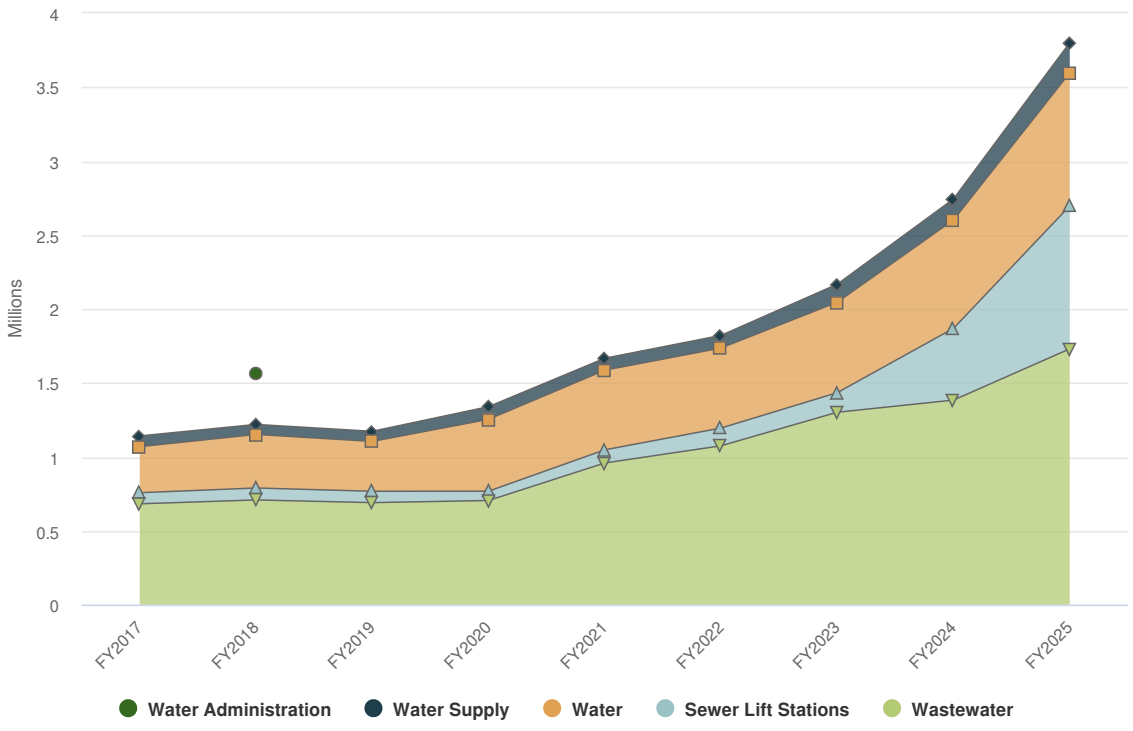


Expenditures by Function

Budgeted Expenditures by Function



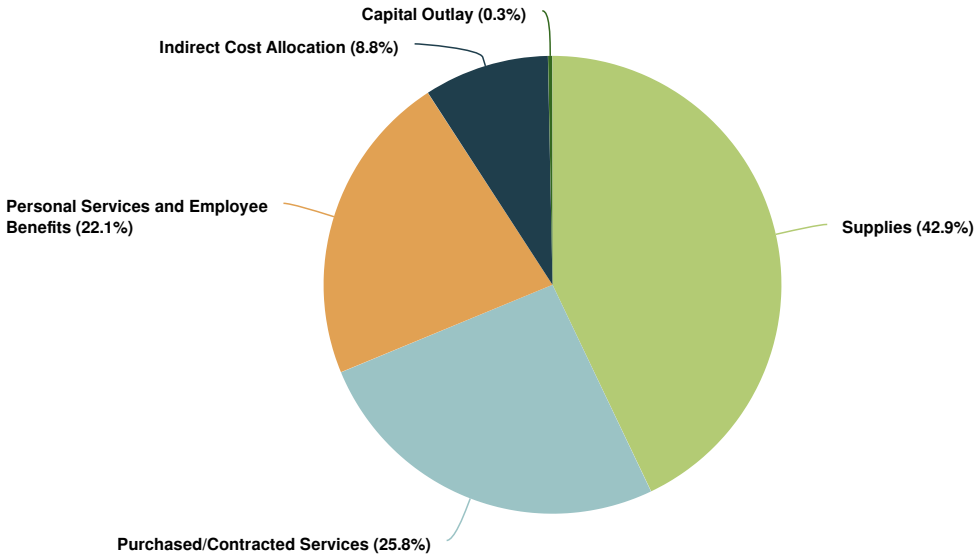
Budgeted and Historical Expenditures by Function



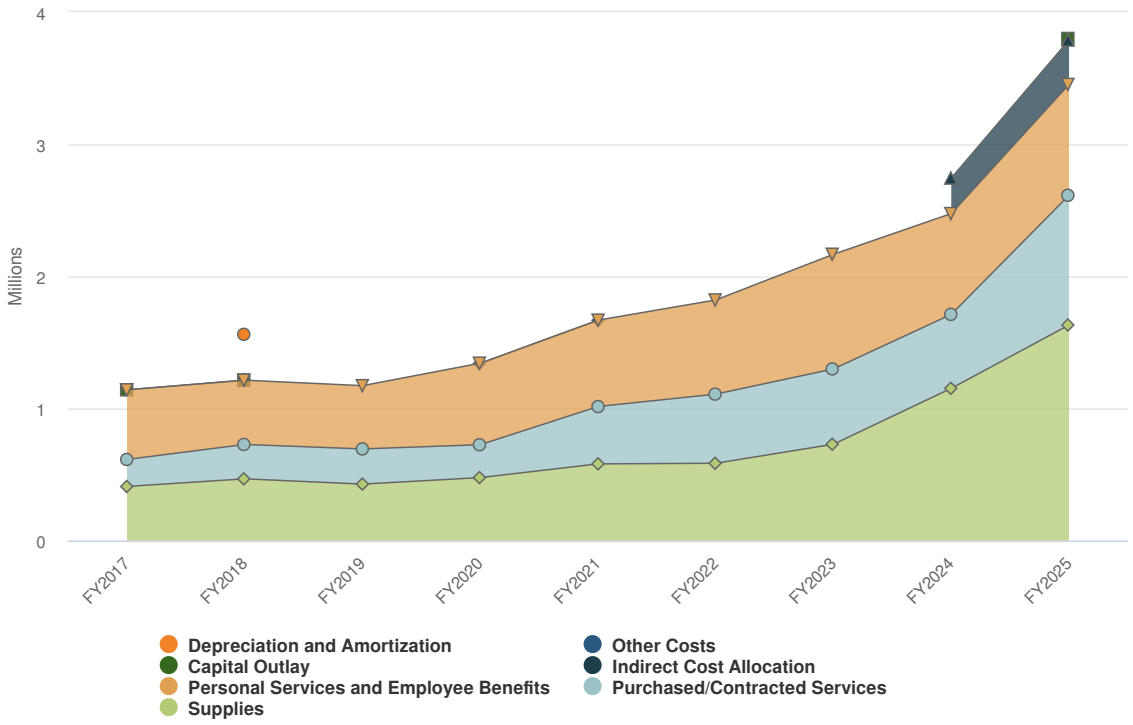
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expenditures					
Wastewater					
Wastewater					
Wastewater	$1,128,283	$1,301,234	$1,400,641	$1,383,386	$1,730,164
Total Wastewater:	**$1,128,283**	**$1,301,234**	**$1,400,641**	**$1,383,386**	**$1,730,164**
Sewer Lift Stations					
Sewer Lift Stations	$121,300	$132,344	$131,000	$485,361	$966,673
Total Sewer Lift Stations:	**$121,300**	**$132,344**	**$131,000**	**$485,361**	**$966,673**
Total Wastewater:	**$1,249,583**	**$1,433,578**	**$1,531,641**	**$1,868,747**	**$2,696,837**
Water					
Water					
Water	$800,844	$611,964	$662,556	$733,598	$900,586
Total Water:	**$800,844**	**$611,964**	**$662,556**	**$733,598**	**$900,586**
Water Supply					
Water Supply	$86,000	$121,604	$118,000	$141,428	$203,275
Total Water Supply:	**$86,000**	**$121,604**	**$118,000**	**$141,428**	**$203,275**
Total Water:	**$886,844**	**$733,568**	**$780,556**	**$875,026**	**$1,103,861**
Total Expenditures:	**$2,136,427**	**$2,167,146**	**$2,312,197**	**$2,743,773**	**$3,800,698**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

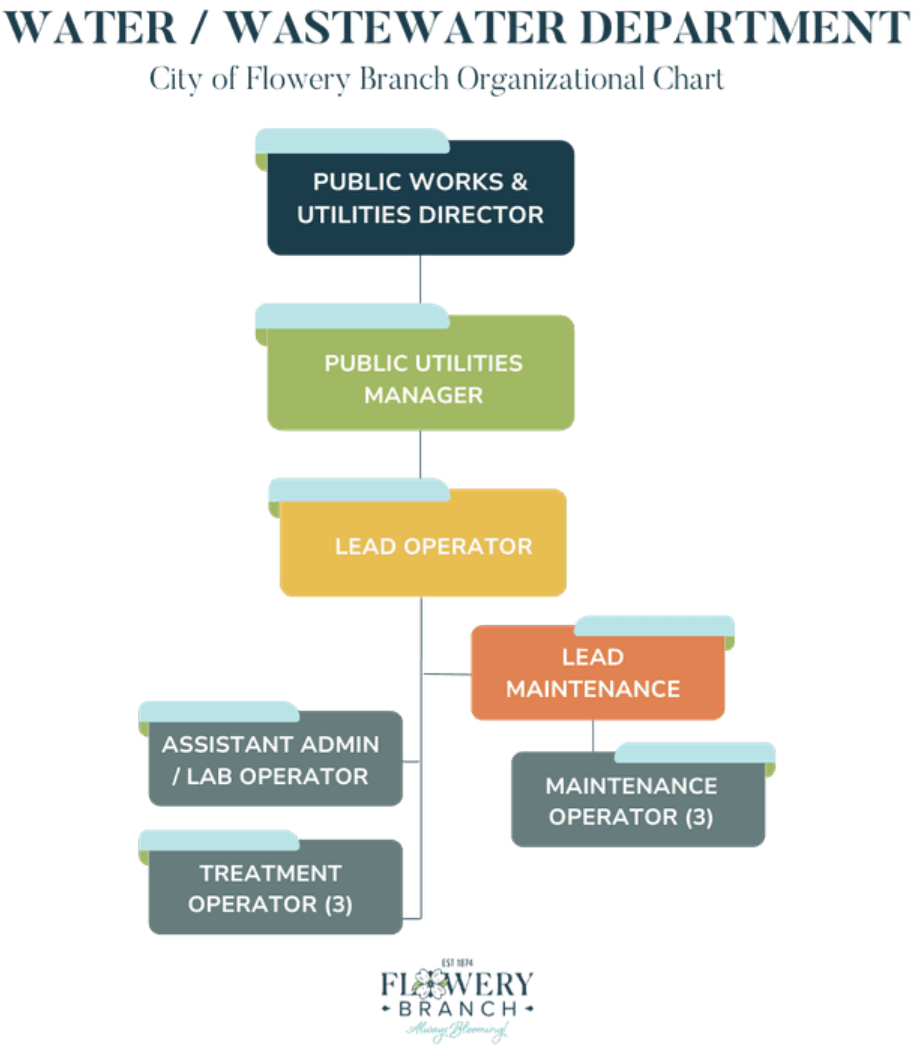


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Approved Budget	FY2024 Actual	FY 2025 FY2025 Approved Budget
Expense Objects					
Personal Services and Employee Benefits	$997,257	$868,140	$711,090	$763,199	$839,324
Total Personal Services and Employee Benefits:	**$997,257**	**$868,140**	**$711,090**	**$763,199**	**$839,324**
Purchased/Contracted Services	$579,670	$569,929	$623,150	$559,763	$981,948
Total Purchased/Contracted Services:	**$579,670**	**$569,929**	**$623,150**	**$559,763**	**$981,948**
Supplies	$559,500	$729,077	$709,300	$1,152,154	$1,631,573
Total Supplies:	**$559,500**	**$729,077**	**$709,300**	**$1,152,154**	**$1,631,573**
Capital Outlay	$0	$0	$0	$0	$12,000
Total Capital Outlay:	**$0**	**$0**	**$0**	**$0**	**$12,000**
Indirect Cost Allocation					
Indirect Cost Allocation	$0	$0	$268,657	$268,657	$335,853
Total Indirect Cost Allocation:	**$0**	**$0**	**$268,657**	**$268,657**	**$335,853**
Total Expense Objects:	**$2,136,427**	**$2,167,146**	**$2,312,197**	**$2,743,773**	**$3,800,698**

Water/Wastewater Organizational Chart



Water / Wastewater Department Mission Statement and Key Performance Indicators

Mission Statement: To protect public health and the environment through the delivery of safe and reliable water and wastewater services with a commitment to future generations.

Measures	City Wide Strategic Priority	Actual FY2021	Actual FY2022	Actual FY2023	YTD thru 12/31 FY2024	Budget FY2024	Budget FY2025
Gallons of Water Capacity Increased (Daily)	Infrastructure Improvements	N/A	N/A	N/A	400,000	400,000	400,000
% of Accounts Reviewed	Infrastructure Improvements	N/A	N/A	N/A	100%	100%	100%
Number of Months Water and Wastewater Quality Exceeds Permit	Infrastructure Improvements	N/A	N/A	N/A	12	12	12
Gallons of Wastewater Capacity Increased (Daily)	Infrastructure Improvements	N/A	N/A	N/A	.9 MGD	.9 MGD	.9 MGD
Total Wastewater Capacity	Infrastructure Improvements	.9 MGD	.9 MGD	.9 MGD	.9 MGD	.9 MGD	.9 MGD



Water / Wastewater Goals and Objectives

1. Maintain operational reliability.

*Upgrade existing plant to newer technology to increase plant capacity and efficiency.

*Improve existing wastewater outfall line.

*Bring wells #4 and #5 online.

*Replace Electronic and Mechanical Equipment at WWTP that is over 20 years old.

*Replace Electronic and Mechanical Equipment in Collection and Distribution system that is over 20 years old.



2. Ensure financial stability.

*Upgrade existing plant to newer technology to increase plant capacity and efficiency.

*Ongoing account reviews to ensure account collections are received in a timely manner.

3. Ensure regulatory compliance.

*Ensure reporting to EPD is completed in a timely manner.

*Exceed the water and wastewater quality requirements in the discharge permit for all parameters.



CAPITAL IMPROVEMENTS

Capital Improvement Program

The Capital Improvement Program currently consists of a total of thirty-five (35) projects. Twelve (12) of those are planned for future fiscal years and twenty-three (23) are for FY2025. Some of the projects are long-term and will have an impact on the operating budget. During the budget process, operational costs must be considered because some projects will require ongoing maintenance or increased staffing that will need to be planned for in the operational budget.

For example, the Wastewater Treatment Plant expansion will require additional operating costs for more staff, increased supplies and chemicals, and increased costs for water and electricity to operate a larger plant. The operational budget changes may not be funded immediately, as some projects will be completed in phases over time. Analyzing this information and data is an important step in the process of adopting a new budget.



Capital Improvements: One-year Plan

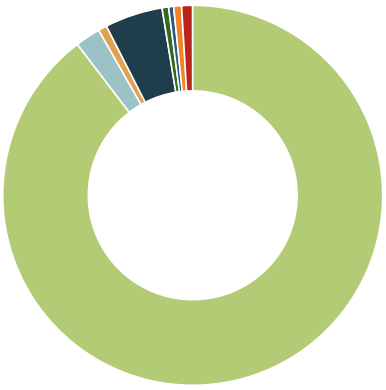
The City of Flowery Branch's capital projects are funded through multiple revenue sources. Below is the list of approved capital projects for FY2025, as well as a breakdown of the funding.

Total Capital Requested

$30,128,762

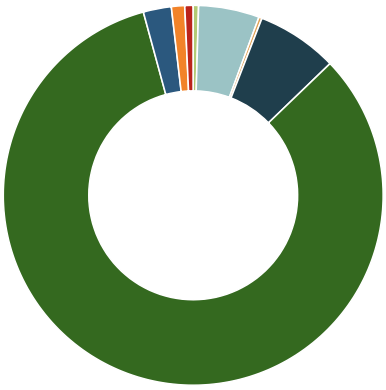
23 Capital Improvement Projects

Total Funding Requested by Department



Expenditures (90%)	$26,999,805.00
Gen Govt Bldg and Plant (2%)	$650,000.00
General Administration (1%)	$218,710.00
Highways & Street Adm (5%)	$1,479,675.00
Parks (1%)	$170,572.00
Police (0%)	$130,000.00
Water (1%)	$200,000.00
Water Supply (1%)	$280,000.00
TOTAL	**$30,128,762.00**

Total Funding Requested by Source



GEFA Debt Proceeds (0%)	$140,000.00
General Fund (5%)	$1,554,805.00
Local Maintenance Improvement Grant Program (LMIG) (	
Local Resources Fund (7%)	$2,078,710.00
Revenue Bond Proceeds (83%)	$25,000,000.00
SPLOST VIII (2%)	$715,247.00
Water/Wastewater Capital Fund (1%)	$340,000.00
Water/Wastewater Fund (1%)	$215,000.00
TOTAL	**$30,128,762.00**

Several capital projects planned for FY2025 will impact future operating budgets. For instance, the landscaping project will incur additional annual maintenance costs associated with new flowers, lawn treatment, and mowing. The renovation of the Tourism building is expected to lead to increased electricity costs, as will the installation of new lights for the elevated water tower. Notably, the Wastewater Expansion project may necessitate hiring additional staff in future fiscal years, as the new plant becomes operational. This staffing consideration will be addressed annually during budget planning.

Water Requests

Itemized Requests for 2025

Water Distribution System Upgrade $200,000

These areas are currently served by 2-inch galvanized water lines. New 6-inch lines will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and...

Total: $200,000

Water Supply Requests

Itemized Requests for 2025

Water Line Improvements Planning & Design $140,000

The planning and design elements related to improving the water lines within the City of Flowery Branch to accommodate growth.

Well 4 & 5 Implementation $140,000

This area is currently served by a 2-inch water line. A new 6-inch line will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and commercial...

Total: $280,000

Highways & Street Adm Requests

Itemized Requests for 2025

Annual Road Paving and Sidewalks Program $1,479,675

Maintaining the roads and sidewalks within the community is an essential part of the development of the city. Funding will be provided by Local Resources Funds as well as SPLOST - VIII

Total: $1,479,675

Parks Requests

Itemized Requests for 2025

Park Property and Improvements $170,572

Park property and improvements

Total: $170,572

Gen Govt Bldg and Plant Requests

Itemized Requests for 2025

Roberts Drive Site Improvements	**$600,000**

Continue the redevelopment of the Downtown area to promote economic development.

Total: $600,000

Police Requests

Itemized Requests for 2025

PD Vehicles and Equipment - VIII	**$130,000**

This project will allow the City of Flowery Branch to purchase a police vehicle and other necessary equipment for the police department to ensure the safety of our patrol officers and our community members.

Total: $130,000

Expenditures Requests

Itemized Requests for 2025

4 Door Crew Truck 4x4	**$115,000**

This CIP Proposal is for 2 crew cab work trucks. These new trucks can replace both of the Ford Rangers that the plant has. The Ford Rangers continue to breakdown and cost the department a lot of time and money to keep it running.

Amphitheater Stage Cover	**$150,000**

New stage cover for amphitheater, includes sound and lights.

Caboose Renovation	**$30,000**

Renovate the City of Flowery Branch Caboose to be used as a retail space.

City Hall Debt Services	**$344,848**

City Hall Debt

Downtown Development Phase II	**$200,000**

Continue the redevelopment of the Downtown area to promote economic development.

Elevated Tank Lighting	**$100,000**

This project is to incoporate lighing on the new elevated water tank. IIghing will provide additional visabliity of the tank.

Gateway Signs	**$350,000**

Update to the City of Flowery Branch Gateway signs.

Landscape Design & Implementation	**$150,000**

Develop and implement a landscape design for the downtown area. (Includes adding turf to pavilion and amphitheater).

Public Bathroom	**$150,000**

Renovate an existing city building to provide public bathrooms in the downtown area.

Stormwater Program	**$259,957**

This project will dedicate funds to update andfurther enhance the stormwater infrastructure throughout the city.

Tourism Building Renovation	**$50,000**

Renovate the the exterior of the Mainstreet building. (Including painting exterior and refurbish patio area).

Tourism/Event Signage	**$100,000**

Create and install a Gateway Signage, Main Street Building Sign and Digital informaiton signs.

Wastewater Facility Expansion	**$25,000,000**

The plant is being expanded to treat a future maximum month flow of 2.2 million gallons per day and to meet new effluent standards for discharge to Lake Lanier. The expanded plant will serve Flowery Branch and portions of Oakwood and...

Total: $26,999,805

General Administration Requests

Itemized Requests for 2025

City Buildings Security	**$70,000**

Update and install additional security measures through out the city and city facilities.

IT Equipment Upgrades Annual Program	**$148,710**

The City of Flowery Branch has one server and several computers that are past its minimum life and no longer accepting update patches. This project is to upgrade all expired equipment.

Total: $218,710

Gen Govt Bldg and Plant Requests

Itemized Requests for 2025

Sidewalk Program	**$50,000**

New, Repair or replacement of sidewalks throughout the city limits.

Total: $50,000



Capital Improvements: Multi-year Plan

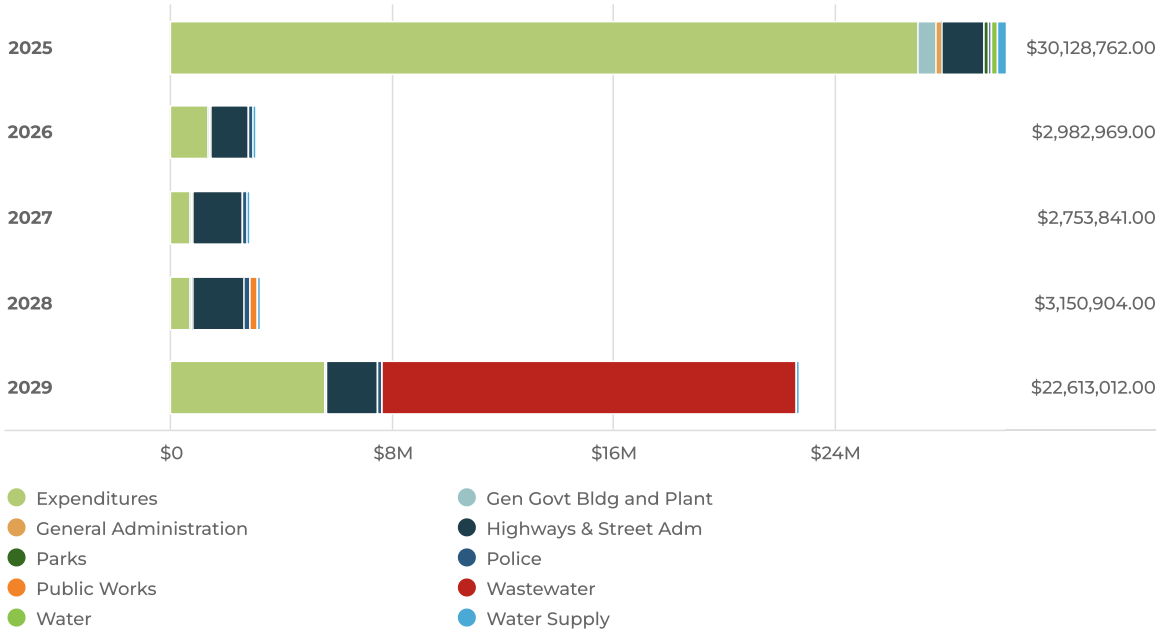
The City of Flowery Branch's five-year capital project plan is detailed below. This plan currently includes thirty-five (35) projects in the amount of $61,629,488 as of FY2025.

Total Capital Requested

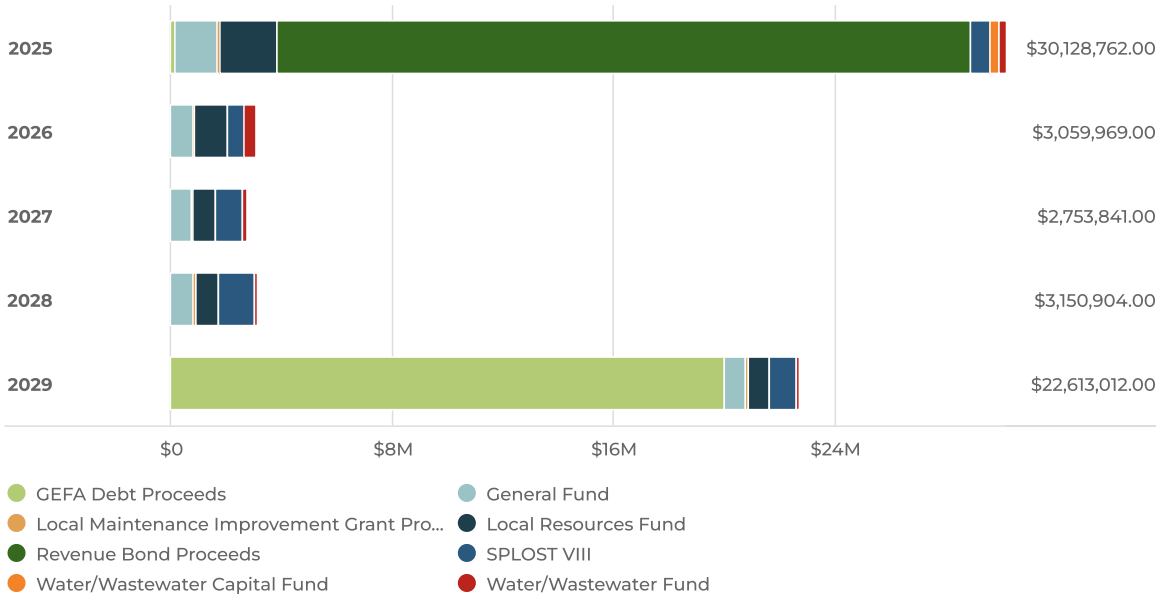
$61,629,488

35 Capital Improvement Projects

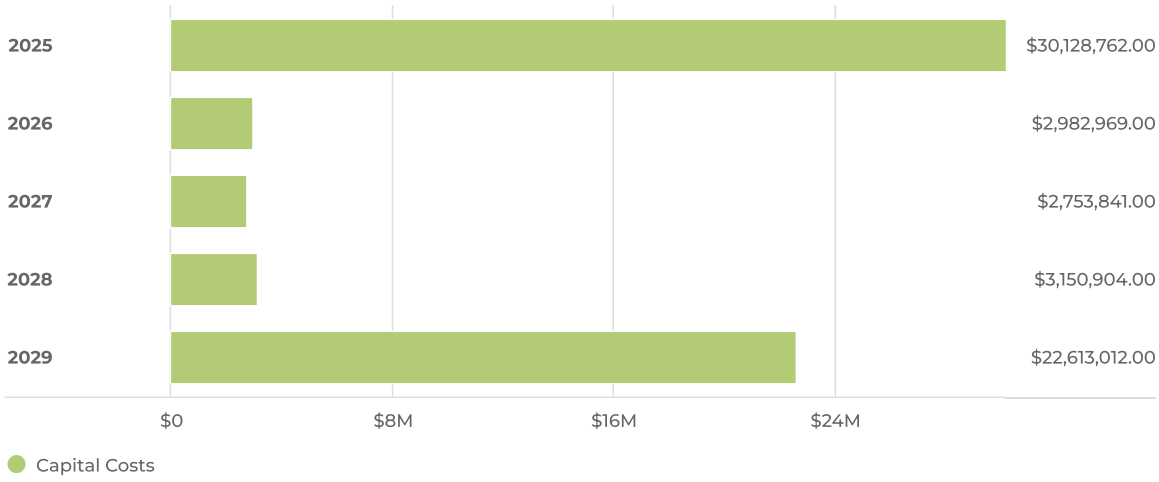
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Water Requests

Itemized Requests for 2025-2029

Water Distribution System Upgrade **$200,000**

These areas are currently served by 2-inch galvanized water lines. New 6-inch lines will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and...

Total: $200,000

Water Supply Requests

Itemized Requests for 2025-2029

Water Line Improvements Planning & Design $140,000

The planning and design elements related to improving the water lines within the City of Flowery Branch to accommodate growth.

Well 4 & 5 Implementation $140,000

This area is currently served by a 2-inch water line. A new 6-inch line will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and commercial...

Total: $280,000

Wastewater Requests

Itemized Requests for 2025-2029

Wastewater Effluent Discharge Force Main: Phase 2 $15,000,000

This project is a replacement of the existing effluent discharge force main that runs from the railroad to a point in the lake near where McEver Road crosses the lake. The existing pipe is only 8-inch in diameter, while the replacement will be...

Total: $15,000,000

Highways & Street Adm Requests

Itemized Requests for 2025-2029

Annual Road Paving and Sidewalks Program $8,320,821

Maintaining the roads and sidewalks within the community is an essential part of the development of the city. Funding will be provided by Local Resources Funds as well as SPLOST - VIII

Total: $8,320,821

Public Works Requests

Itemized Requests for 2025-2029

Public Works Property $310,000

Public Works Property

Total: $310,000

Parks Requests

Itemized Requests for 2025-2029

Park Property and Improvements	**$170,572**
Park property and improvements	

Total: $170,572

Gen Govt Bldg and Plant Requests

Itemized Requests for 2025-2029

Roberts Drive Site Improvements	**$600,000**
Continue the redevelopment of the Downtown area to promote economic development.	

Total: $600,000

Police Requests

Itemized Requests for 2025-2029

PD Vehicles and Equipment - VIII	**$840,000**
This project will allow the City of Flowery Branch to purchase a police vehicle and other necessary equipment for the police department to ensure the safety of our patrol officers and our community members.	

Total: $840,000

Expenditures Requests

Itemized Requests for 2025-2029

4 Door Crew Truck 4x4 **$115,000**

This CIP Proposal is for 2 crew cab work trucks. These new trucks can replace both of the Ford Rangers that the plant has. The Ford Rangers continue to breakdown and cost the department a lot of time and money to keep it running.

4x4 Crew Cab Truck **$60,000**

Purchase of a 4x4 Crew Cab Truck

Amphitheater Stage Cover **$150,000**

New stage cover for amphitheater, includes sound and lights.

Caboose Renovation **$30,000**

Renovate the City of Flowery Branch Caboose to be used as a retail space.

City Hall Debt Services **$1,744,428**

City Hall Debt

Downtown Development Phase II **$200,000**

Continue the redevelopment of the Downtown area to promote economic development.

Elevated Tank Lighting **$100,000**

This project is to incoporate lighing on the new elevated water tank. Ilghing will provide additional visabliity of the tank.

Front End Loader **$145,000**

Purchase of a Front End Loader

Gateway Signs **$350,000**

Update to the City of Flowery Branch Gateway signs.

Landscape Design & Implementation **$150,000**

Develop and implement a landscape design for the downtown area. (Includes adding turf to pavilion and amphitheater).

Oakwood Industrial Lift Station Rehab. **$150,000**

This project will be determined after evaluation of the stations pumps. The station recently had a maintenance project done to it with new pump impellers and soft starts, but the pumps are 24 years old and will most likey need to be reaplce alond...

Public Bathroom **$150,000**

Renovate an existing city building to provide public bathrooms in the downtown area.

Stormwater Program **$1,059,957**

This project will dedicate funds to update andfurther enhance the stormwater infrastructure throughout the city.

Tourism Building Renovation **$50,000**

Renovate the the exterior of the Mainstreet building. (Including painting exterior and refurbish patio area).

Tourism/Event Signage **$200,000**

Create and install a Gateway Signage, Main Street Building Sign and Digital informaiton signs.

Utility Truck **$150,000**

This project is for the replacement of a utility truck that is beyond its useful life.

Utility Truck with a Crane **$200,000**

The City of Flowery Branch Spent $137,586.1 just for 2021 and 2022 for Crane Truck services alone. If the City wanted to invest in a truck with a crane on it (this includes the truck and tools), (Current Quote $143,805)It would eventually pay...

Wastewater Effluent Reuse Pump Rebuild **$80,000**

This project is a replacement or repair of the Reuse Pumps at the WWTP. The Pumps have been in service for over 20 years and are showing signs that they will need to go though a rebuild in the near future.

Wastewater Expansion of Additional Basin and Modification **$5,000,000**

The plant is being expanded to treat a future maximum month flow of 2.2 MGD and a peak flow of 2.6 MGD Daily. This is After the Plant has already been expaneded. It it recomened to add and additional Basin to the two new ones that will present on...

Wastewater Facility Expansion **$25,000,000**

The plant is being expanded to treat a future maximum month flow of 2.2 million gallons per day and to meet new effluent standards for discharge to Lake Lanier. The expanded plant will serve Flowery Branch and portions of Oakwood and...

Wastewater Plant Blower VFD Replacement **$80,000**

This project is to replace the plant blower VFDs. The current VFDs are outdated and are showing signs of failure. We have already rebuilt one of the VFDs. Most of the parts they don't make anymore. Having modern parts and equipment would make it...

Wastewater Plant Off Road Fork Lift **$75,000**

This project is a replacement the old bobcat that is currently at the plant. The new fork lift will need to be able to go off road and pick up heavy chemical totes and move the dumpsters around. It will also need to be able to do other city...

Well Number 3 Replacement **$100,000**

This project is a replacement a well pump after 20 years of service. Its is recommended that water pump are replaced every 20 years to avoid a breakdown in water system.

Total: $35,339,385

General Administration Requests

Itemized Requests for 2025-2029

City Buildings Security **$70,000**

Update and install additional security measures through out the city and city facilities.

IT Equipment Upgrades Annual Program **$248,710**

The City of Flowery Branch has one server and several computers that are past its minimum life and no longer accepting update patches. This project is to upgrade all expired equipment.

Total: $318,710

Gen Govt Bldg and Plant Requests

Itemized Requests for 2025-2029

Sidewalk Program	**$250,000**
New, Repair or replacement of sidewalks throughout the city limits.	

Total: $250,000

DEBT

Debt Management

The goal of the City's debt practices is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

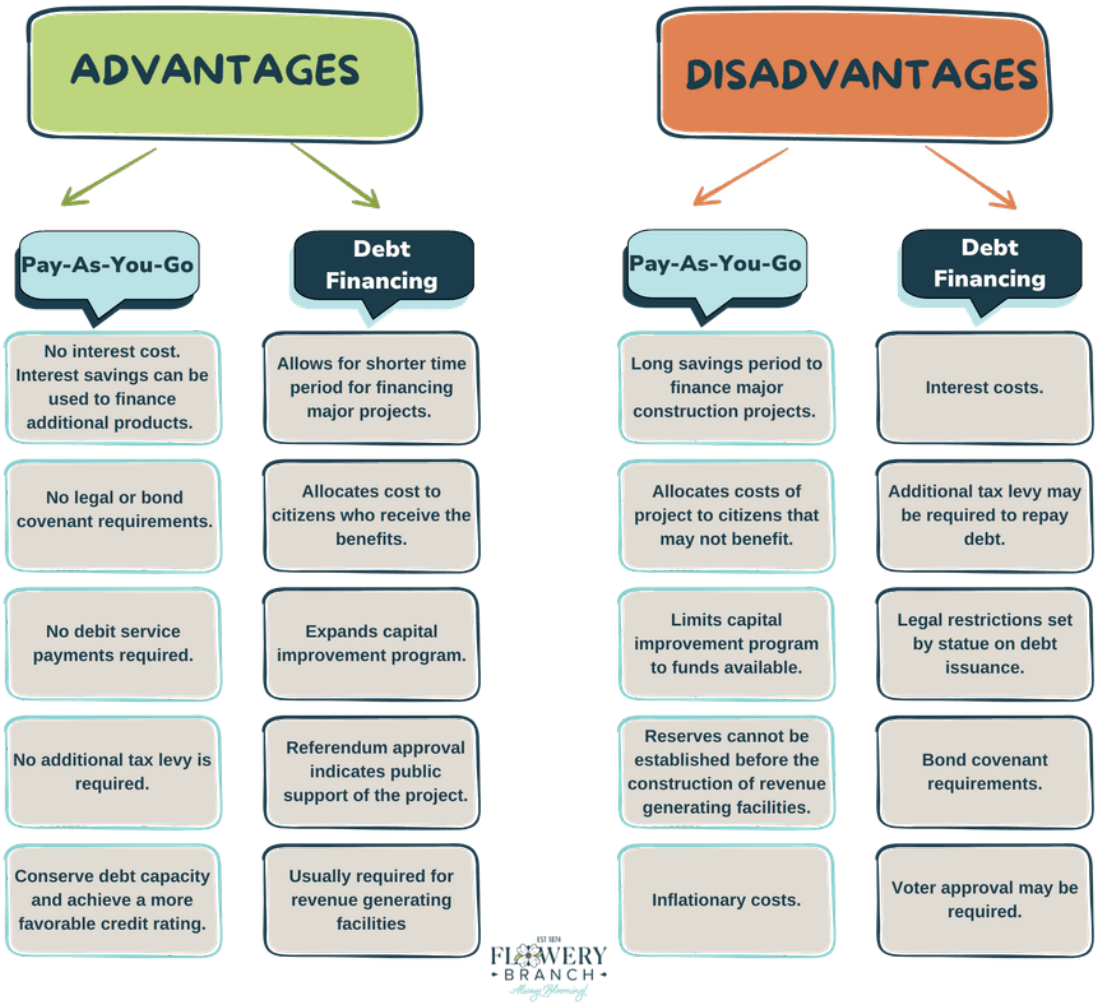
Issuing debt commits the City's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to these debt management practices helps ensure that the City issues and manages its debt prudently to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay a debt on a timely basis. Credit ratings are an essential indicator in the credit markets and can influence the interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and, ultimately, lower borrowing costs.

The constitutional debt limit for general obligation tax bonds that may be issued by the City is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including cities, cannot exceed an amount that is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated above, the legal debt margin of the City of Flowery Branch beginning in the fiscal year 2025 is $113,624,472. This amount is based on the 2024 tax digest. The legal debt margin amount is vital in that it represents the net amount of external financing resources that are available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

The decision to issue debt should be based on several factors. A matrix can be used to highlight the pros and cons of pay-as-you-go versus debt financing.



Government-wide Debt Overview

The computation of the legal debt limit is as follows:

2024 Assessed Value	$	1,136,244,724
Debt Limit 10% of Assessed Value	$	113,624,472
Less Debt Applicable to Debt Limit Outstanding	$	0
Legal Debt Margin	$	113,624,472

Bonded debt per capita, based on an estimated population of 10,938 is $0.

The City currently has one GEFA loan and three Revenue Bonds. Information about each of these can be found in the following section.

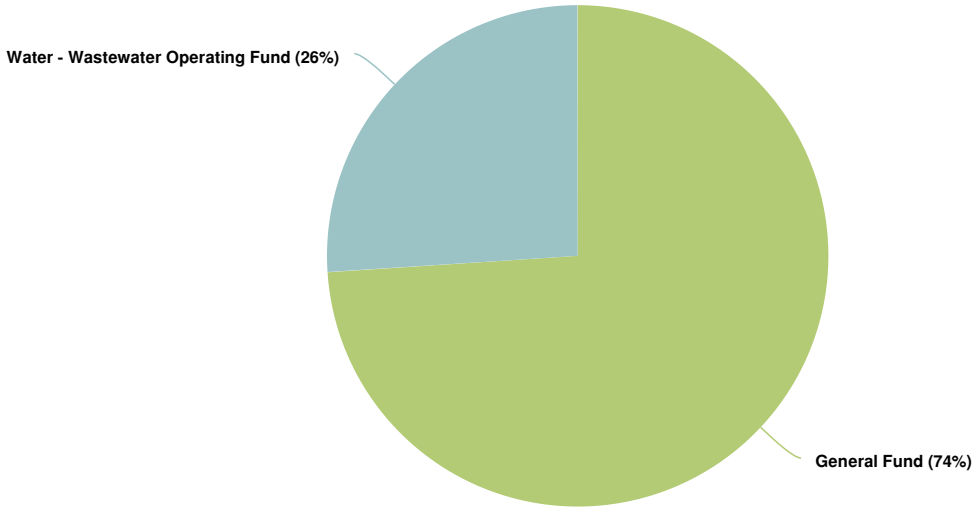
The current bond rating for the City of Flowery Branch from Moody's Investment Services is Aa2.

$1,533,751

$100,414 (7.01% vs. 2024 year)

Within the General Fund, it is anticipated to pay $496,666 in principal and $191,745 in interest during FY 2024. For the Water - Wastewater Operating Fund, it is anticipated to pay $371,187 in principal and $28,245 in interest.

Debt by Fund



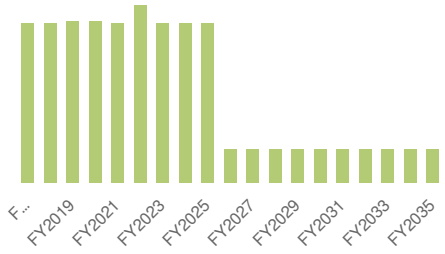
Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
All Funds	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
General Fund	$652,126	$878,614	$1,033,905	$1,134,436	$1,141,711	$1,138,429	$1,144,892	9.7%
Water - Wastewater Operating Fund	$442,619	$399,382	$399,432	$399,315	$86,033	$86,033	$86,033	0%
Total All Funds:	**$1,094,745**	**$1,277,996**	**$1,433,337**	**$1,533,751**	**$1,227,744**	**$1,224,462**	**$1,230,925**	**7%**

General Fund



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
General Fund	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
General Fund	$652,126	$878,614	$1,033,905	$1,134,436	$1,141,711	$1,138,429	$1,144,892	9.7%
Total General Fund:	**$652,126**	**$878,614**	**$1,033,905**	**$1,134,436**	**$1,141,711**	**$1,138,429**	**$1,144,892**	**9.7%**

Water - Wastewater Operating Fund



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Water - Wastewater Operating Fund	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Water - Wastewater Operating Fund	$442,619	$399,382	$399,432	$399,315	$86,033	$86,033	$86,033	0%
Total Water - Wastewater Operating Fund:	**$442,619**	**$399,382**	**$399,432**	**$399,315**	**$86,033**	**$86,033**	**$86,033**	**0%**

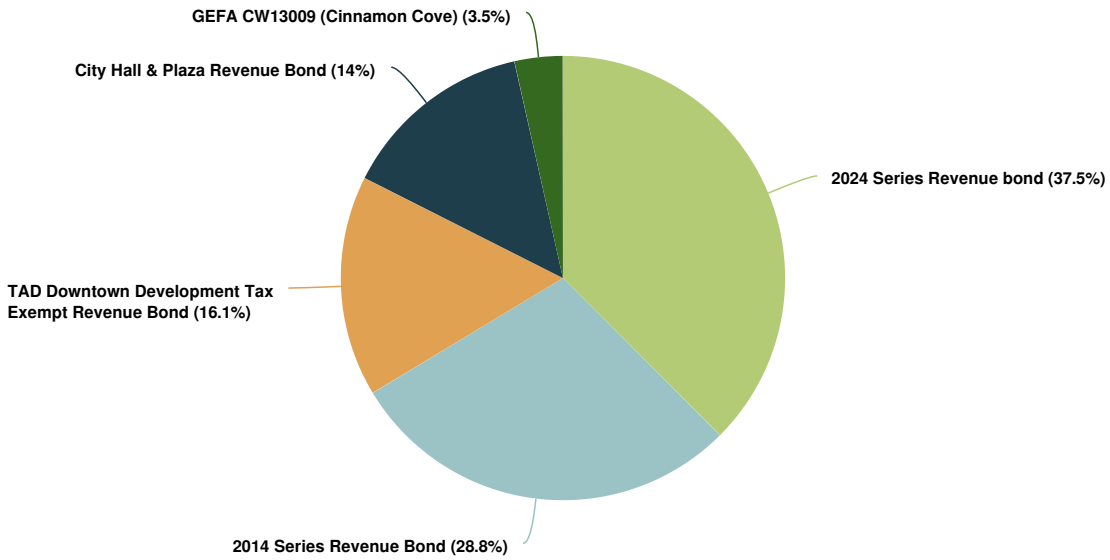
Debt Snapshot

FY2025 debt obligations total $1,533,751, which is made up of 1 GEFA loan and 3 Revenue bonds. During the FY2025 budget, the City of Flowery Branch will issue a 25 million bond to complete the construction of an expanded Wastewater Treatment Plant. With the addition of the $25 million bond, it is projected the City's debt service will increase by approximately 1.2 million per year. This additional debt expense will create a burden on the Water and Sewer budget. However, the City has anticipated this and has planned increases in the Water and Sewer rates to service the debt. Although additional debt creates a burden on the rate payers, it does limit the exposure to current rate payers and spreads the cost across many years to future rate payers.

$1,533,751

$100,414 (7.01% vs. 2024 year)

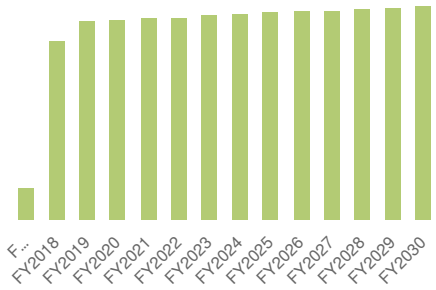
Debt by Type



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Debt	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Georgia Transportation Infrastructure Bank (GTIB) Notes Payable	$0	$0	$0	$0	$0	$0	$0	0%
City Hall & Plaza Revenue Bond	$334,538	$341,026	$342,917	$344,848	$346,823	$348,841	$350,904	0.6%
TAD Downtown Development Tax Exempt Revenue Bond	$158,794	$268,794	$345,494	$394,794	$397,444	$394,794	$396,994	14.3%
2014 Series Revenue Bond	$513,020	$582,143	$658,893	$708,076	$397,444	$394,794	$396,994	7.5%
GEFA CW13009 (Cinnamon Cove)	$86,033	$86,033	$86,033	$86,033	$86,033	$86,033	$86,033	0%
GEFA CW 2020010 (Plant Expansion)	$2,349	$0	$0	$0	$0	$0	$0	0%
GEFA DW2020020 (Plant Expansion)	$11	$0	$0	$0	$0	$0	$0	0%
2024 Series Revenue bond	$0	$0	$0	$920,839	$1,062,506	$1,442,506	$1,178,506	0%
Total Debt:	**$1,094,745**	**$1,277,996**	**$1,433,337**	**$2,454,590**	**$2,290,250**	**$2,666,968**	**$2,409,431**	**71.3%**

City Hall & Plaza Revenue Bond

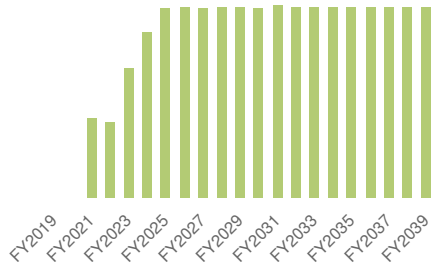
The City Hall & Plaza revenue bond issued was to build a new building for City Hall and the Police Department at 5410 Pine Street.



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
City Hall & Plaza Revenue Bond	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Principal	$293,547	$300,035	$306,666	$313,443	$320,370	$327,450	$334,687	2.2%
Interest	$40,991	$40,991	$36,251	$31,405	$26,453	$21,391	$16,217	-13.4%
Total City Hall & Plaza Revenue Bond:	**$334,538**	**$341,026**	**$342,917**	**$344,848**	**$346,823**	**$348,841**	**$350,904**	**0.6%**

TAD Downtown Development Tax Exempt Revenue Bond

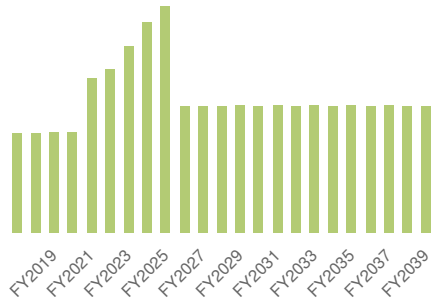
The TAD revenue bond issued is for improvements within the downtown area. This includes projects such as the Market Pavilion, the Old Town bike-pedestrian path, and streetscaping.



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
TAD Downtown Development Tax Exempt Revenue Bond	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Principal	$0	$110,000	$190,000	$245,000	$255,000	$260,000	$270,000	28.9%
Interest	$158,794	$158,794	$155,494	$149,794	$142,444	$134,794	$126,994	-3.7%
Total TAD Downtown Development Tax Exempt Revenue Bond:	**$158,794**	**$268,794**	**$345,494**	**$394,794**	**$397,444**	**$394,794**	**$396,994**	**14.3%**

2014 Series Revenue Bond

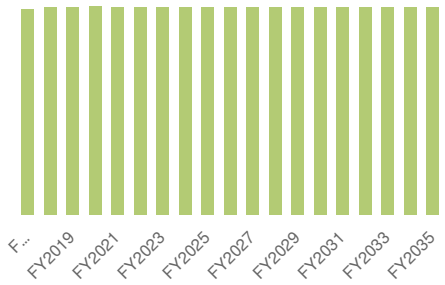
This revenue bond is a Refunded Bond from the 2004 Series Bond for the Water and Wastewater.



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
2014 Series Revenue Bond	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Principal	$285,000	$402,000	$489,000	$551,000	$255,000	$260,000	$270,000	12.7%
Interest	$228,020	$180,143	$169,893	$157,076	$142,444	$134,794	$126,994	-7.5%
Total 2014 Series Revenue Bond:	**$513,020**	**$582,143**	**$658,893**	**$708,076**	**$397,444**	**$394,794**	**$396,994**	**7.5%**

GEFA CW13009 (Cinnamon Cove)

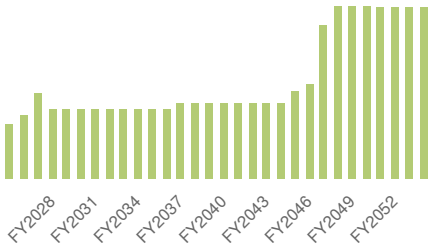
GEFA CW13009 (Cinnamon Cove) funds were used for the replacement of the Cinnamon Cove treatment plant project that has since been completed.



Financial Summary	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
GEFA CW13009 (Cinnamon Cove)	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**FY2024 vs FY2025**
Principal	$70,195	$71,184	$72,187	$73,204	$74,235	$75,281	$76,342	1.4%
Interest	$15,838	$14,849	$13,846	$12,829	$11,798	$10,752	$9,691	-7.3%
Total GEFA CW13009 (Cinnamon Cove):	**$86,033**	**$86,033**	**$86,033**	**$86,033**	**$86,033**	**$86,033**	**$86,033**	**0%**

2024 Series Revenue bond

This revenue bond issued is for the construction of an expanded Wastewater Treatment Plant.



Financial Summary	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	% Change
2024 Series Revenue bond	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	
Principal	$0	$0	$380,000	$135,000	$140,000	$145,000	$155,000	$0
Interest	$920,839	$1,062,506	$1,062,506	$1,043,506	$1,036,756	$1,029,756	$1,022,506	$0
Total 2024 Series Revenue bond:	**$920,839**	**$1,062,506**	**$1,442,506**	**$1,178,506**	**$1,176,756**	**$1,174,756**	**$1,177,506**	**0%**

APPENDIX

EXPENDITURES REQUESTS

4 Door Crew Truck 4x4

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

This CIP Proposal is for 2 crew cab work trucks. These new trucks can replace both of the Ford Rangers that the plant has. The Ford Rangers continue to breakdown and cost the department a lot of time and money to keep it running.

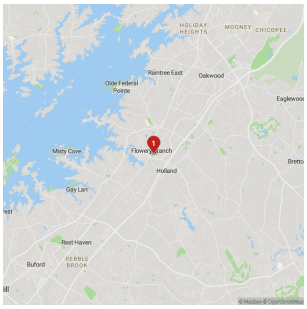
Images



Details

Project Type	Vehicles
Critical Need Ranking	A - Essential
Department	5-1500 - Water & Wastewater Administration
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Improvement of Fleet

Capital Project Evaluation Criteria Discussion

N/A

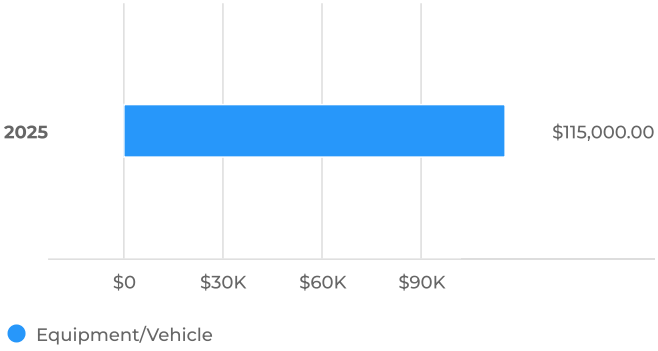
Capital Cost

FY2025 Budget
$115,000

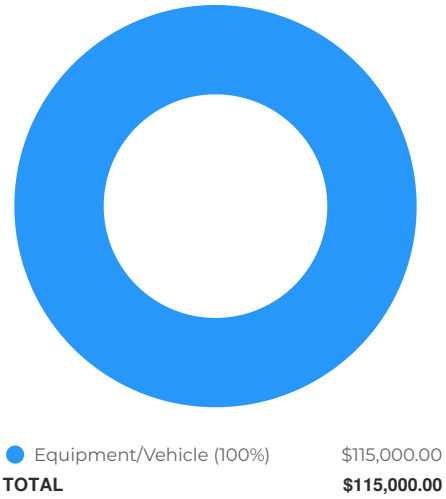
Total Budget (all years)
$115K

Project Total
$115K

Capital Cost by Year



Capital Cost for Budgeted Years



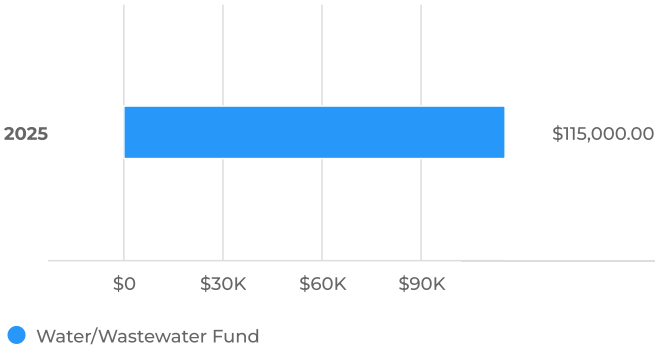
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicle	$115,000	$115,000
Total	**$115,000**	**$115,000**

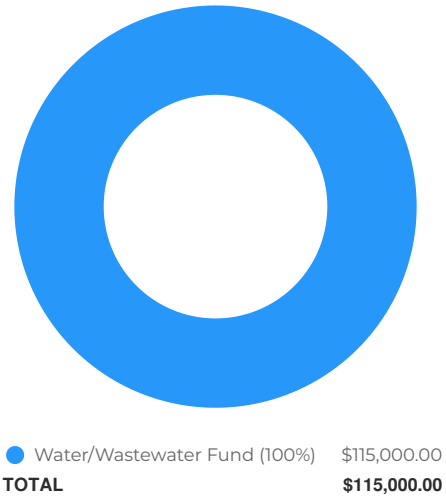
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$115,000	$115K	$115K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water/Wastewater Fund	$115,000	$115,000
Total	**$115,000**	**$115,000**

4x4 Crew Cab Truck

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2027
Est. Completion Date	06/30/2028
Department	Expenditures
Type	Other

Description

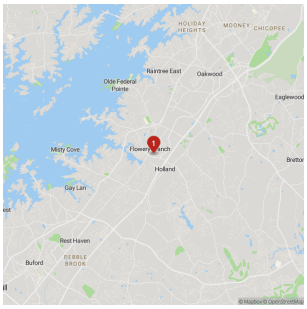
Purchase of a 4x4 Crew Cab Truck

Images

Details

Project Type	Vehicles
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Purchase of a 4x4 Crew Cab Truck

Capital Project Evaluation Criteria Discussion

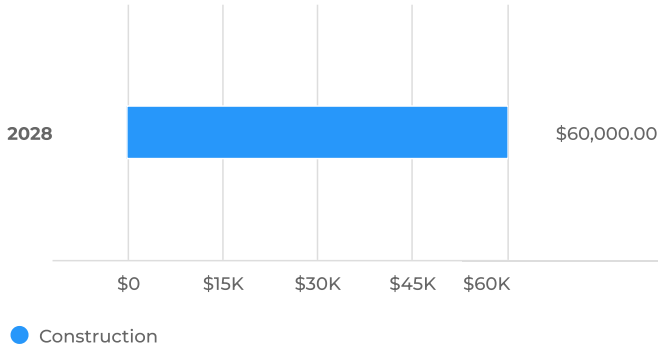
N/A

Capital Cost

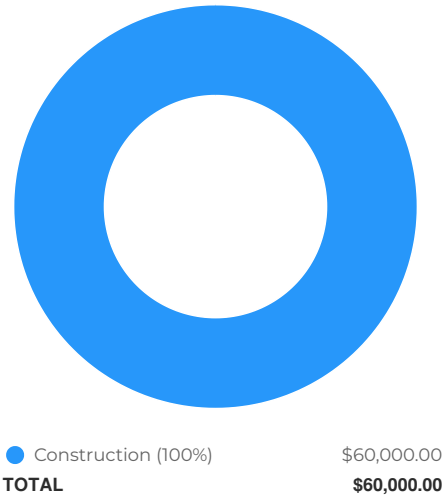
Total Budget (all years)
$60K

Project Total
$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (100%)	$60,000.00
TOTAL	**$60,000.00**

Capital Cost Breakdown

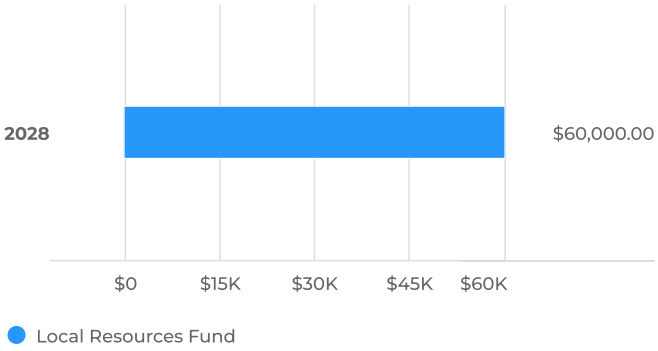
Capital Cost	FY2028	Total
Construction	$60,000	$60,000
Total	**$60,000**	**$60,000**

Funding Sources

Total Budget (all years)
$60K

Project Total
$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2028	Total
Local Resources Fund	$60,000	$60,000
Total	**$60,000**	**$60,000**

Amphitheater Stage Cover

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

New stage cover for amphitheater, includes sound and lights.

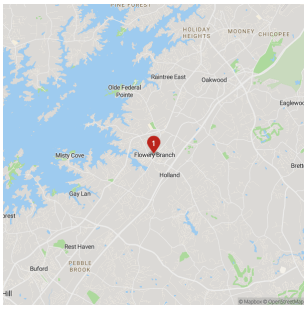
Images



Details

Project Type	Land Improvements
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

Capital Project Evaluation Criteria Discussion

N/A

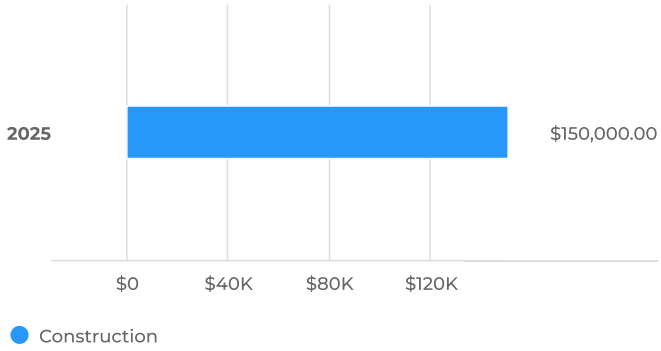
Capital Cost

FY2025 Budget
$150,000

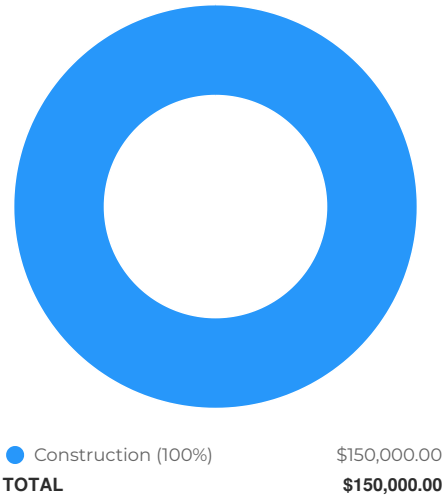
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



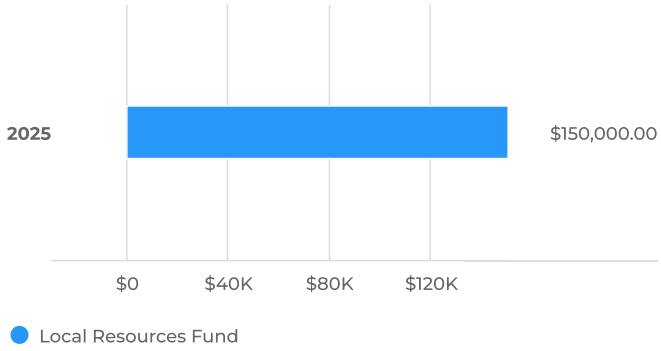
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$150,000	$150K	$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Local Resources Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Caboose Renovation

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

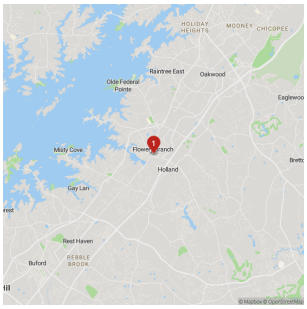
Renovate the City of Flowery Branch Caboose to be used as a retail space.

Images

Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

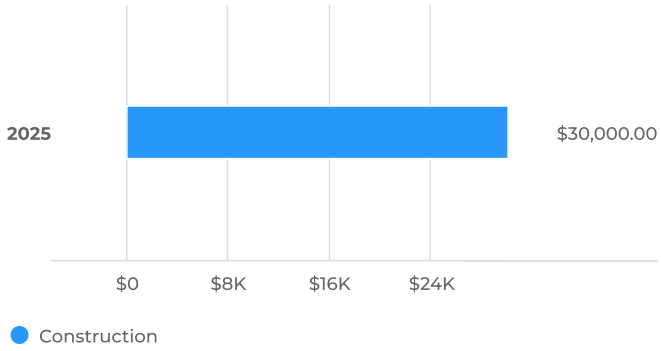
Capital Project Evaluation Criteria Discussion

N/A

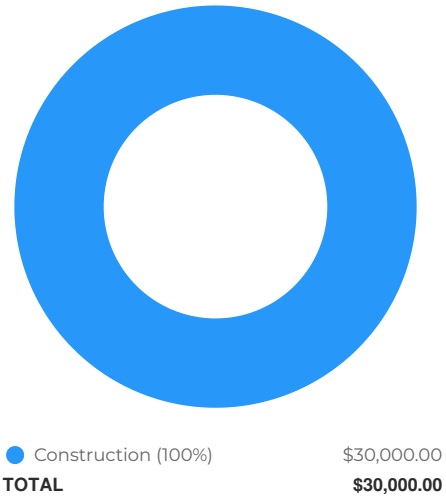
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$30,000	$30K	$30K

Capital Cost by Year



Capital Cost for Budgeted Years



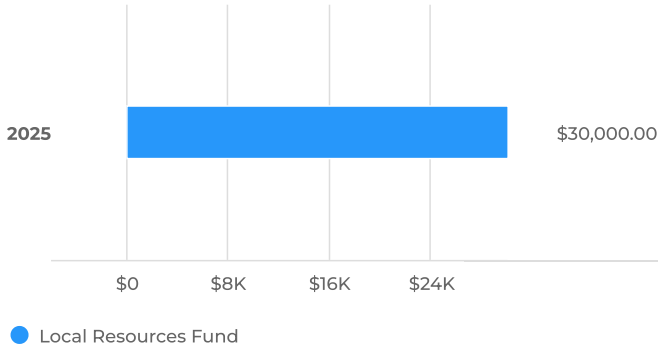
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$30,000	$30,000
Total	**$30,000**	**$30,000**

Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$30,000	$30K	$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Local Resources Fund	$30,000	$30,000
Total	**$30,000**	**$30,000**

City Hall Debt Services

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2030
Department	Expenditures
Type	Other

Description

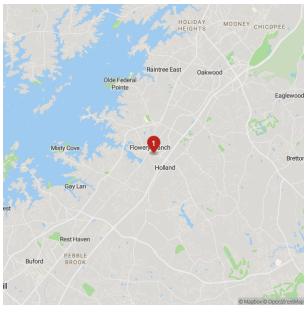
City Hall Debt

Images

Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	1500 - Administration
Project Manager	Tonya Parrish, City Manager
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

City Hall Debt Services

Capital Project Evaluation Criteria Discussion

N/A

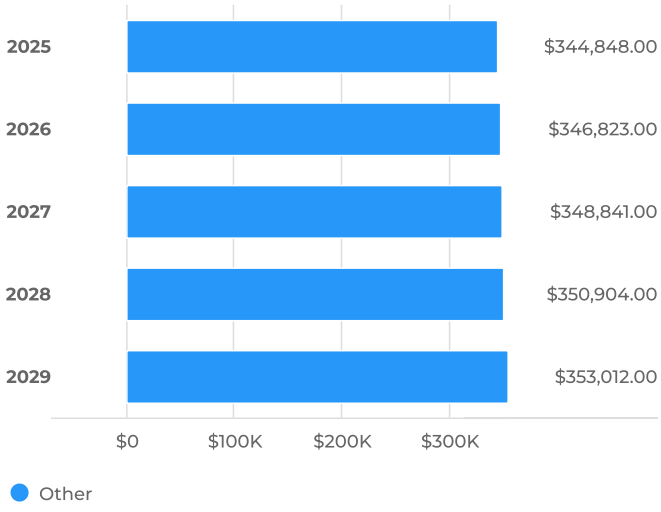
Capital Cost

FY2025 Budget
$344,848

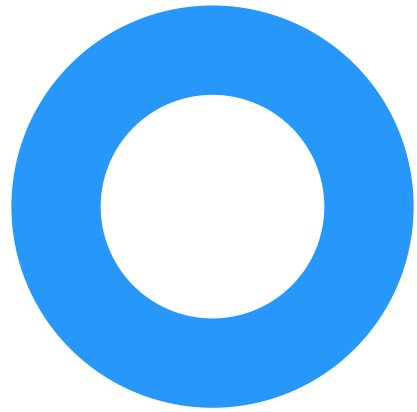
Total Budget (all years)
$1.744M

Project Total
$1.744M

Capital Cost by Year



Capital Cost for Budgeted Years



Other (100%)	$1,744,428.00
TOTAL	**$1,744,428.00**

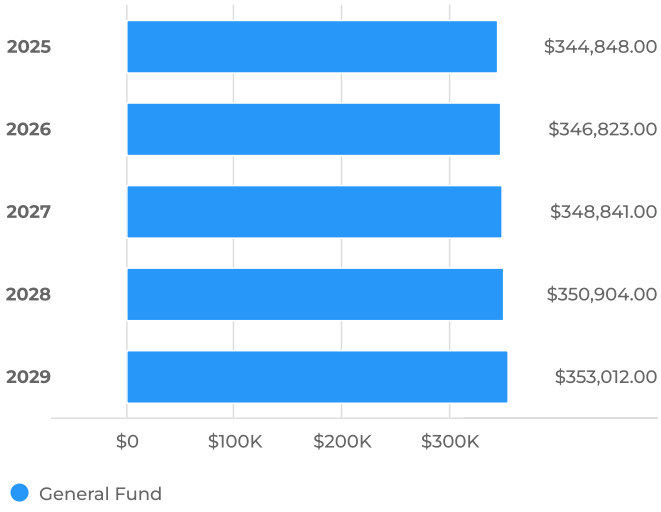
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$344,848	$346,823	$348,841	$350,904	$353,012	$1,744,428
Total	**$344,848**	**$346,823**	**$348,841**	**$350,904**	**$353,012**	**$1,744,428**

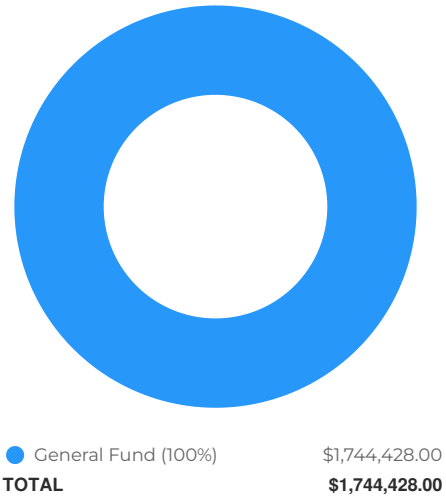
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$344,848	$1.744M	$1.744M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	$344,848	$346,823	$348,841	$350,904	$353,012	$1,744,428
Total	**$344,848**	**$346,823**	**$348,841**	**$350,904**	**$353,012**	**$1,744,428**

Downtown Development Phase II

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	06/30/2023
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

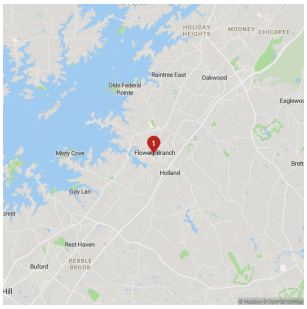
Continue the redevelopment of the Downtown area to promote economic development.

Images

Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	1320 - City Manager
Project Manager	Tonya Parrish, City Manager
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Continue the redevelopment of the Downtown area to promote economic development.

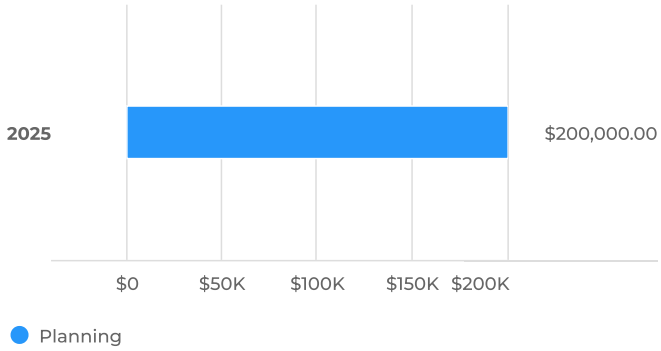
Capital Project Evaluation Criteria Discussion

N/A

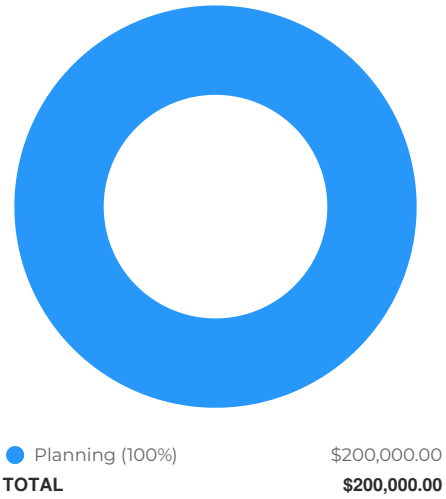
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$200,000	$200K	$200K

Capital Cost by Year



Capital Cost for Budgeted Years



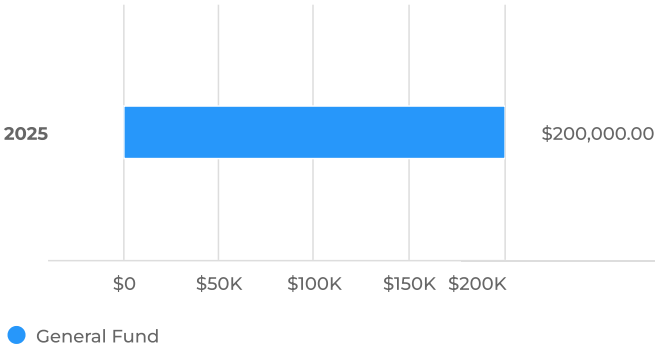
Capital Cost Breakdown

Capital Cost	FY2025	Total
Planning	$200,000	$200,000
Total	**$200,000**	**$200,000**

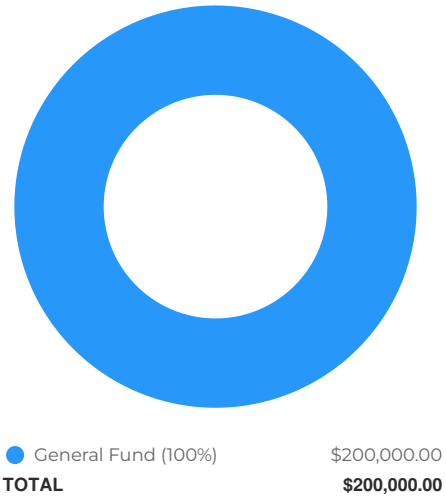
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$200,000	$200K	$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	$200,000	$200,000
Total	**$200,000**	**$200,000**

Elevated Tank Lighting

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

This project is to incoporate lighing on the new elevated water tank. lIghing will provide additional visabliity of the tank.

Images



Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	5-1500 - Water & Wastewater Administration
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

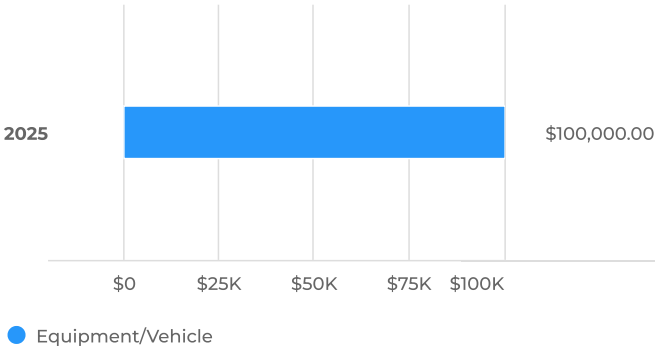
Capital Project Evaluation Criteria Discussion

N/A

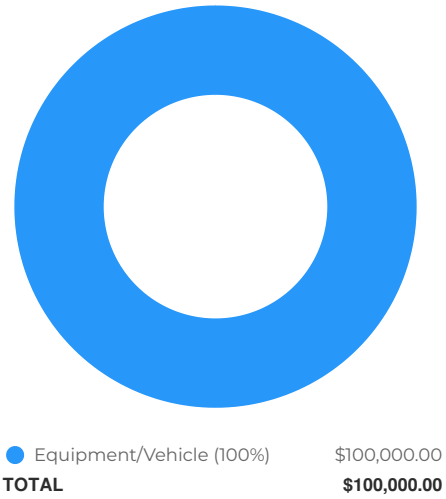
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Capital Cost by Year



Capital Cost for Budgeted Years



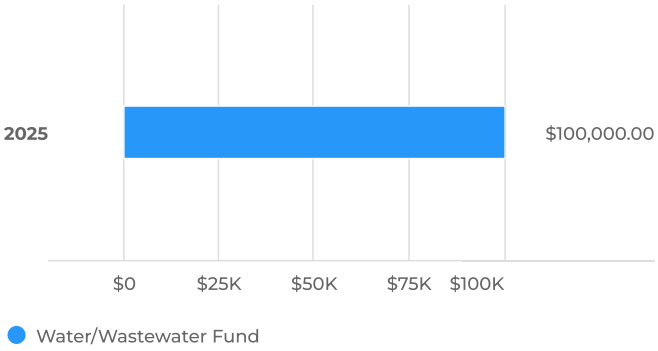
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicle	$100,000	$100,000
Total	**$100,000**	**$100,000**

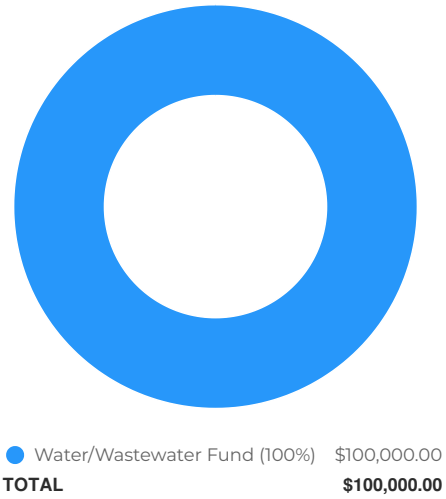
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water/Wastewater Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Front End Loader

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

Purchase of a Front End Loader

Images

Details

Project Type	Machinery & Equipment
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Purchase of a Front End Loader

Capital Project Evaluation Criteria Discussion

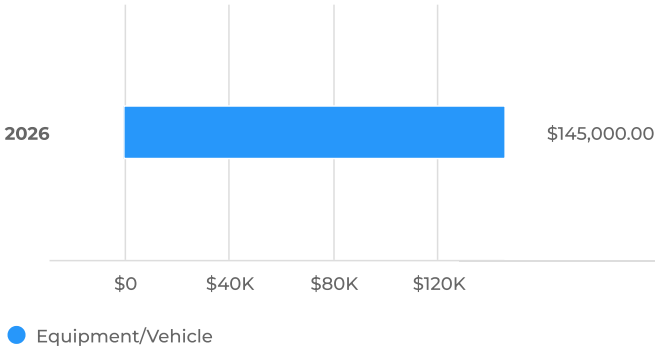
N/A

Capital Cost

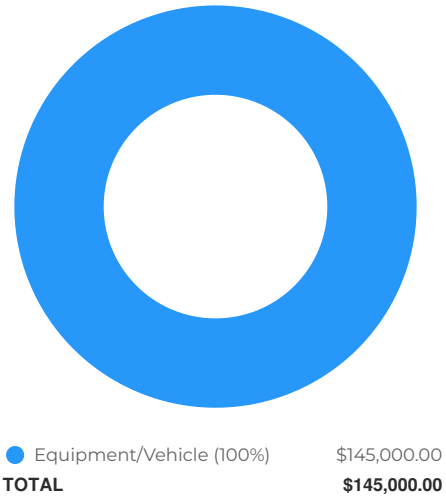
Total Budget (all years)
$145K

Project Total
$145K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

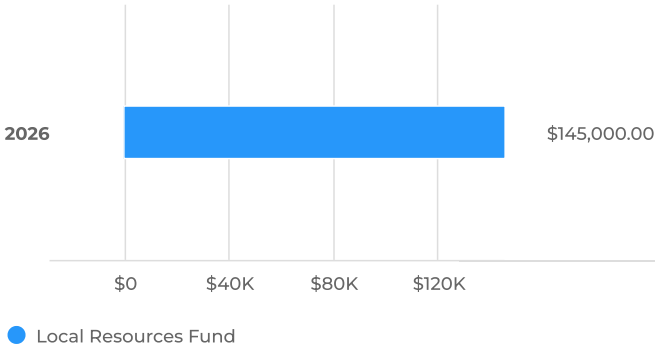
Capital Cost	FY2026	Total
Equipment/Vehicle	$145,000	$145,000
Total	**$145,000**	**$145,000**

Funding Sources

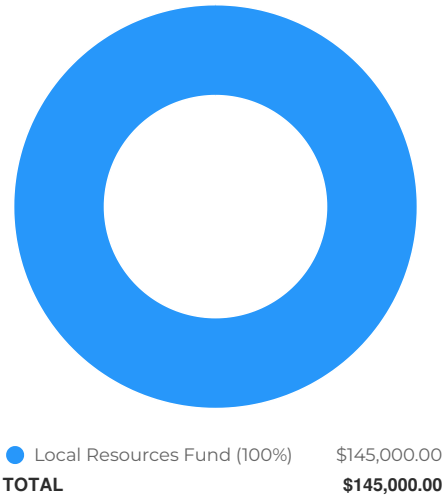
Total Budget (all years)
$145K

Project Total
$145K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Local Resources Fund	$145,000	$145,000
Total	**$145,000**	**$145,000**

Gateway Signs

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/31/2023
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

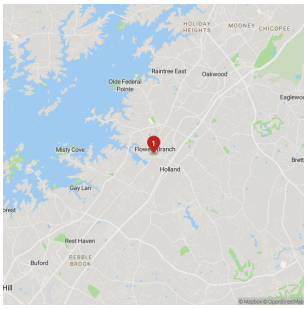
Update to the City of Flowery Branch Gateway signs.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	B - Desirable, somewhat necessary
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Update to the City of Flowery Branch Gateway signs.

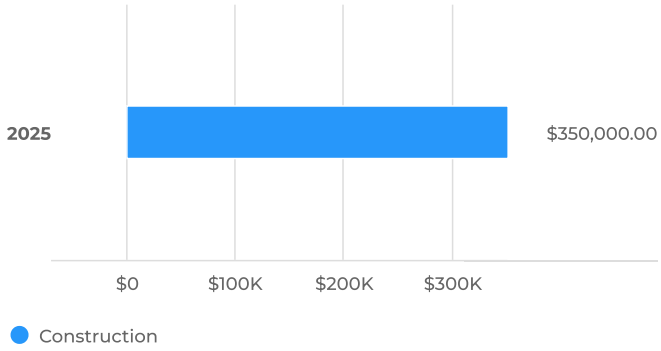
Capital Project Evaluation Criteria Discussion

N/A

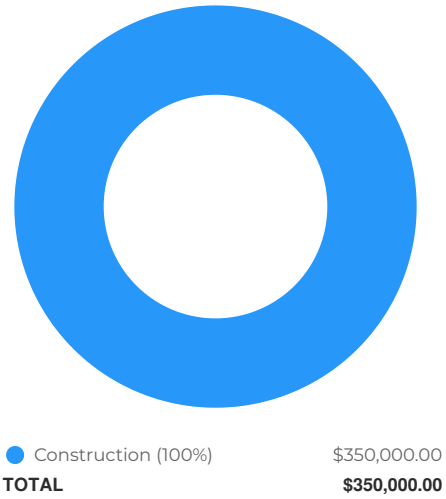
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$350,000	$350K	$350K

Capital Cost by Year



Capital Cost for Budgeted Years



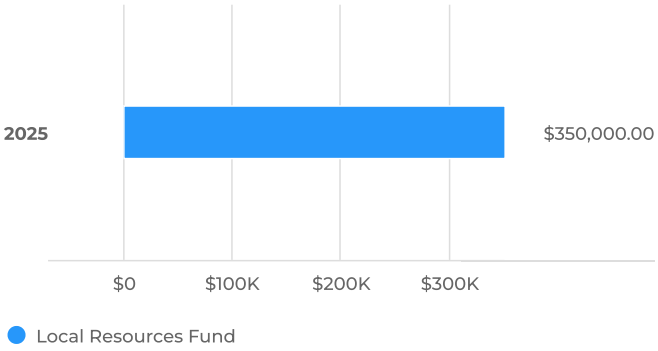
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$350,000	$350,000
Total	**$350,000**	**$350,000**

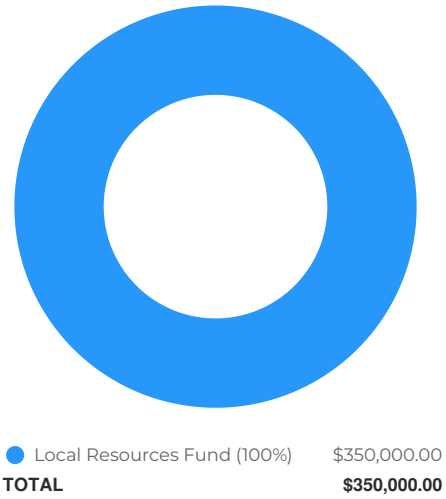
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$350,000	$350K	$350K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Local Resources Fund	$350,000	$350,000
Total	**$350,000**	**$350,000**

Landscape Design & Implementation

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

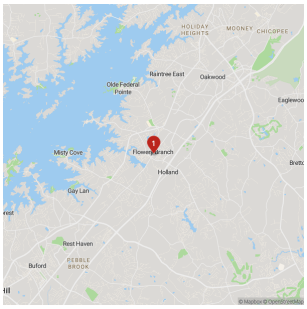
Develop and implement a landscape design for the downtown area. (Includes adding turf to pavilion and amphitheater).

Images

Details

Project Type	Land Improvements
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

Capital Project Evaluation Criteria Discussion

N/A

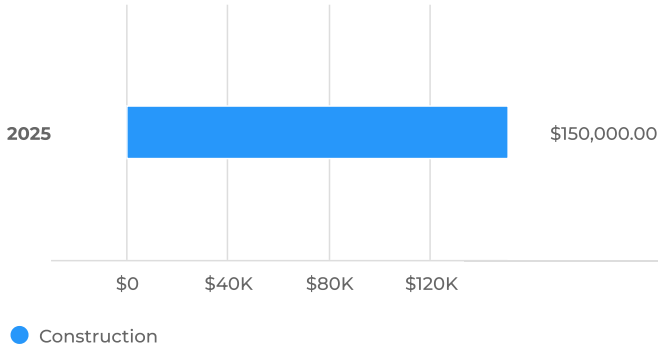
Capital Cost

FY2025 Budget
$150,000

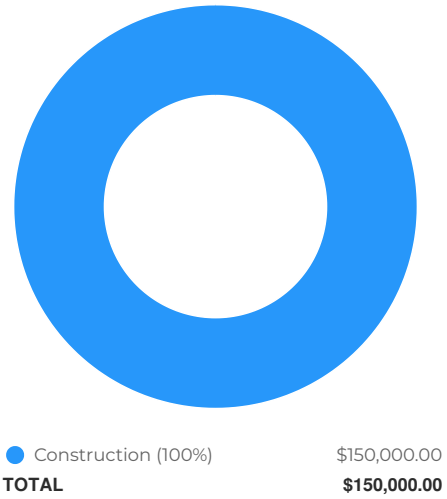
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

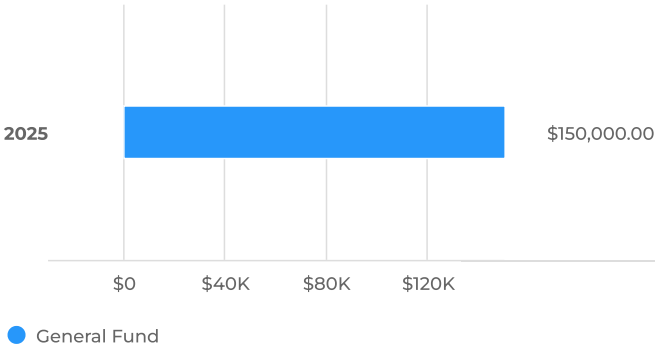
Funding Sources

FY2025 Budget
$150,000

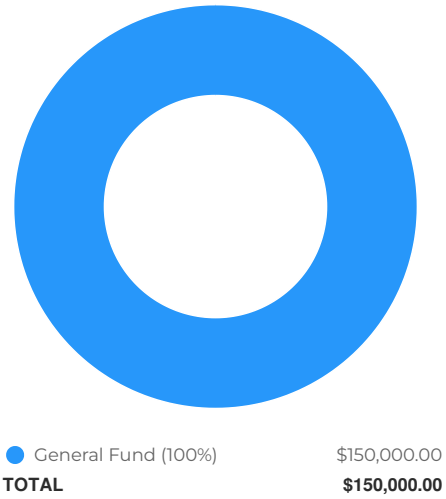
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Oakwood Industrial Lift Station Rehab.

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

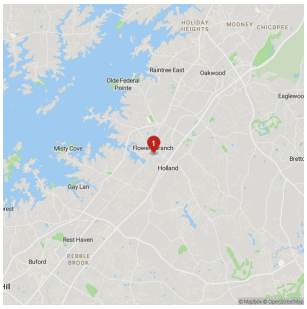
This project will be determined after evaluation of the stations pumps. The station recently had a maintenance project done to it with new pump impellers and soft starts, but the pumps are 24 years old and will most likey need to be reaplce alond with the guide rails which are made of galvanized steel.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

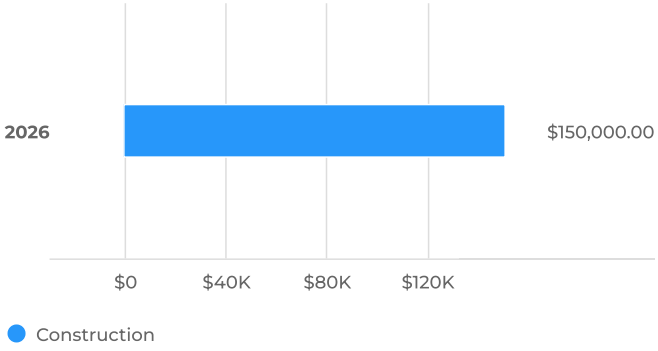
N/A

Capital Cost

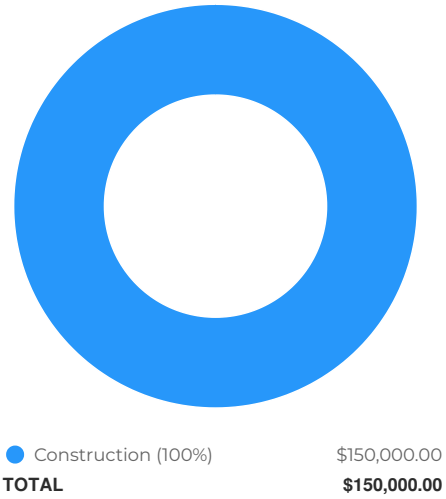
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

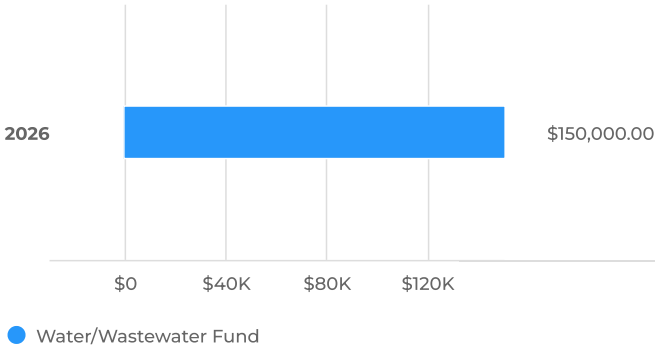
Capital Cost	FY2026	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

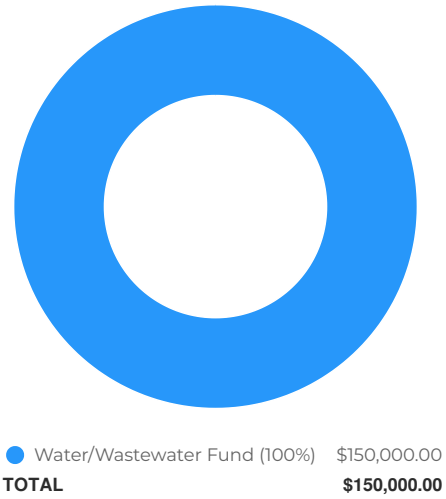
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Water/Wastewater Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Public Bathroom

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

Renovate an existing city building to provide public bathrooms in the downtown area.

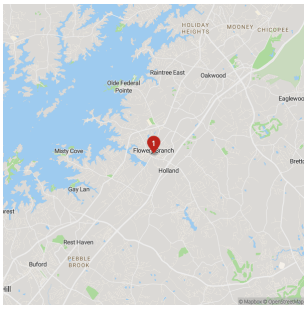
Images



Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

Capital Project Evaluation Criteria Discussion

N/A

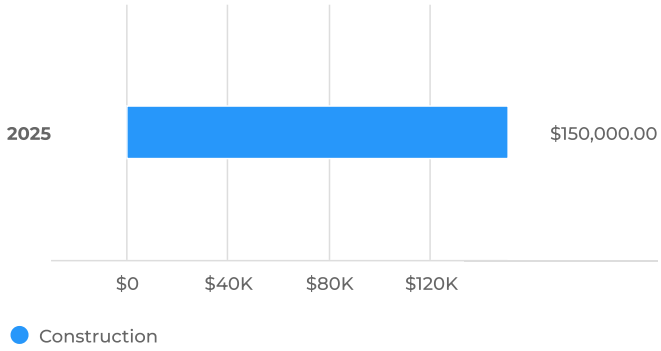
Capital Cost

FY2025 Budget
$150,000

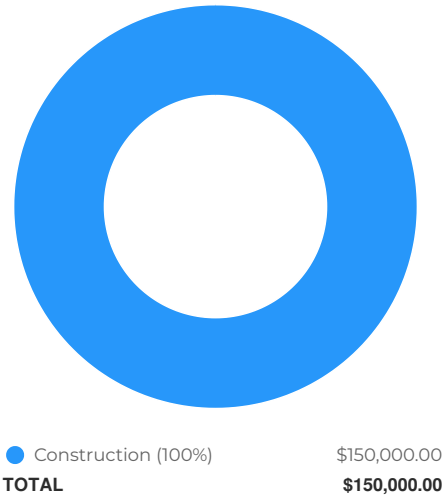
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



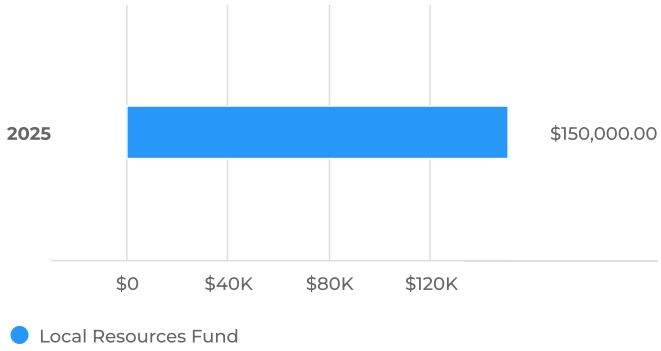
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$150,000	$150,000
Total	**$150,000**	**$150,000**

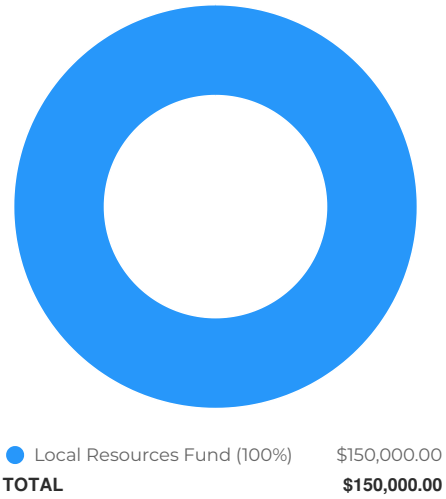
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$150,000	$150K	$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Local Resources Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Stormwater Program

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2029
Department	Expenditures
Type	Other

Description

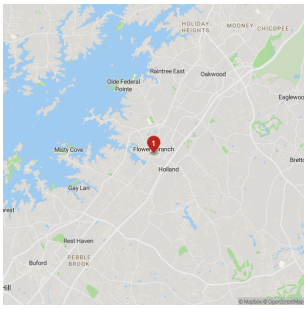
This project will dedicate funds to update andfurther enhance the stormwater infrastructure throughout the city.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

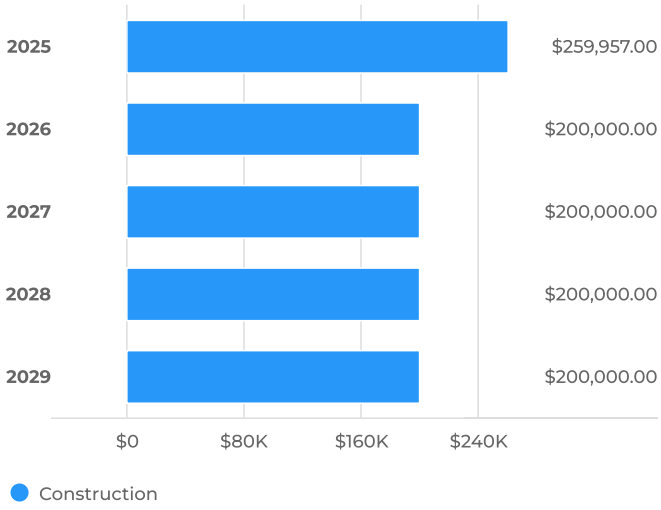
Capital Project Evaluation Criteria Discussion

N/A

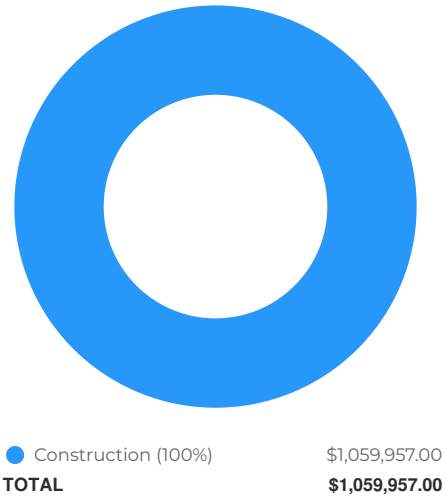
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$259,957	$1.06M	$1.06M

Capital Cost by Year



Capital Cost for Budgeted Years



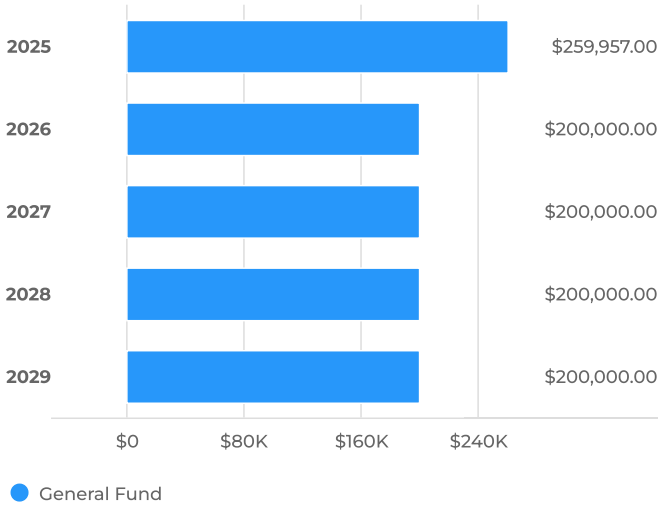
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction	$259,957	$200,000	$200,000	$200,000	$200,000	$1,059,957
Total	**$259,957**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,059,957**

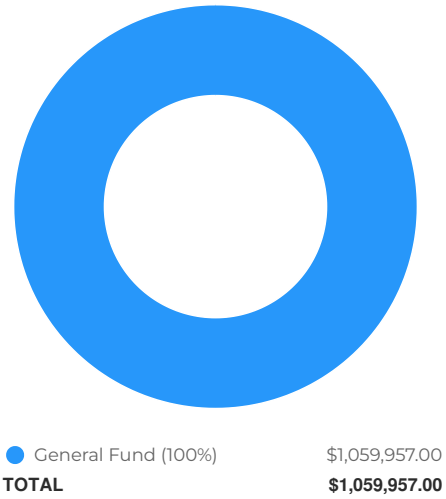
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$259,957	$1.06M	$1.06M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	$259,957	$200,000	$200,000	$200,000	$200,000	$1,059,957
Total	**$259,957**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$1,059,957**

Tourism Building Renovation

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

Renovate the the exterior of the Mainstreet building. (Including painting exterior and refurbish patio area).

Images

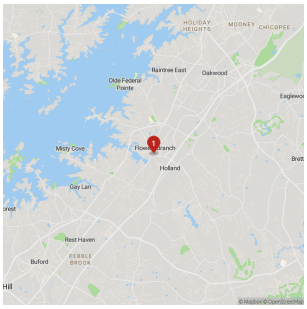




Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

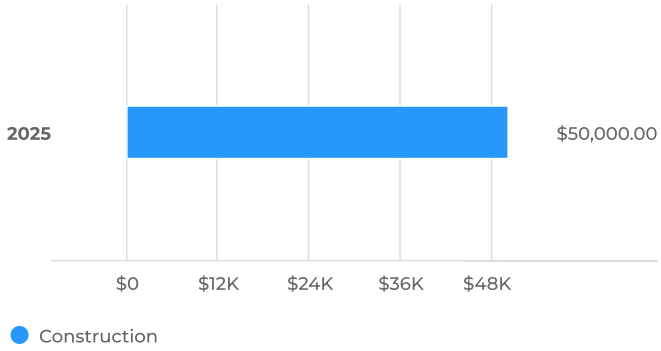
Capital Project Evaluation Criteria Discussion

N/A

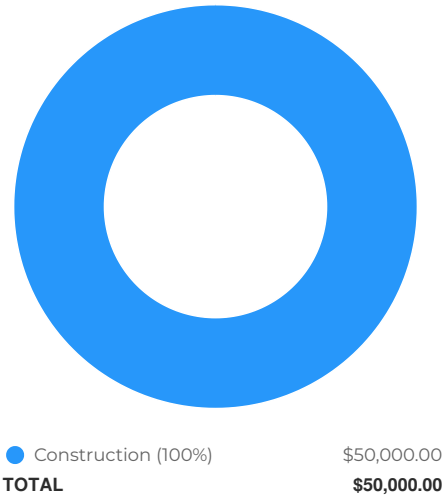
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$50,000	$50K	$50K

Capital Cost by Year



Capital Cost for Budgeted Years



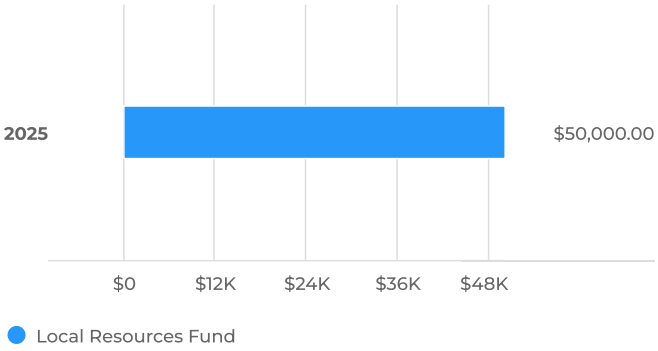
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$50,000	$50,000
Total	**$50,000**	**$50,000**

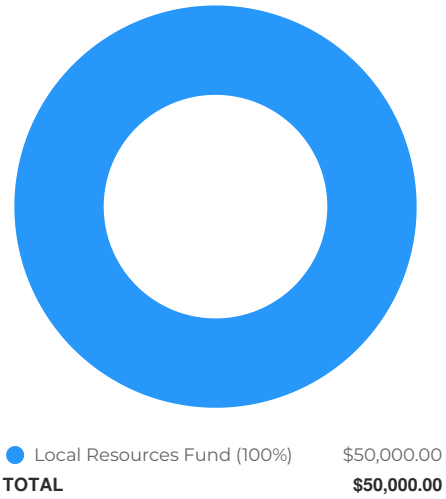
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$50,000	$50K	$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Local Resources Fund	$50,000	$50,000
Total	**$50,000**	**$50,000**

Tourism/Event Signage

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2025
Department	Expenditures
Type	Other

Description

Create and install a Gateway Signage, Main Street Building Sign and Digital informaiton signs.

Images

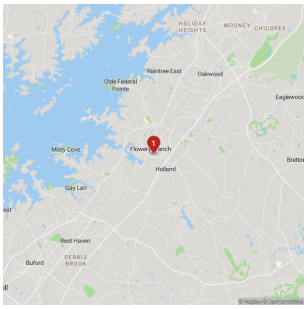




Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Economic Development

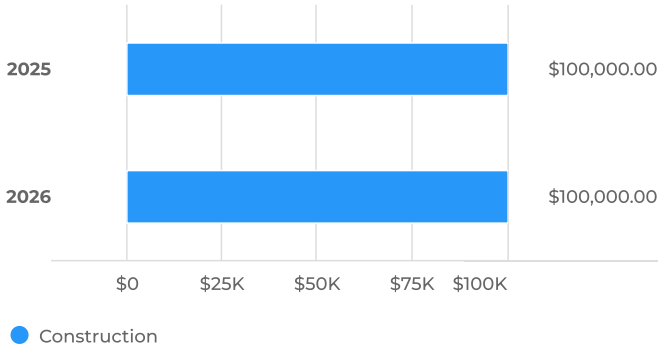
Capital Project Evaluation Criteria Discussion

N/A

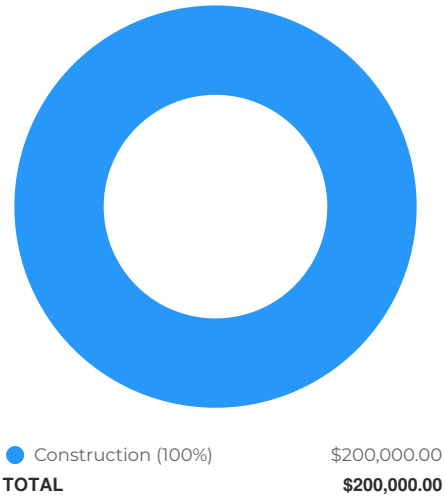
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$100,000	$200K	$200K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction	$100,000	$100,000	$200,000
Total	**$100,000**	**$100,000**	**$200,000**

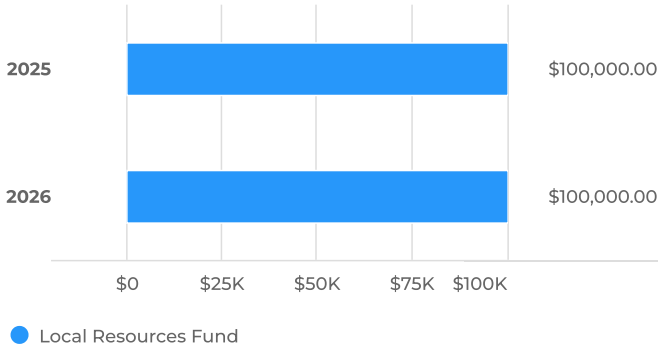
Funding Sources

FY2025 Budget
$100,000

Total Budget (all years)
$200K

Project Total
$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Local Resources Fund	$100,000	$100,000	$200,000
Total	**$100,000**	**$100,000**	**$200,000**

Utility Truck

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

This project is for the replacement of a utility truck that is beyond its useful life.

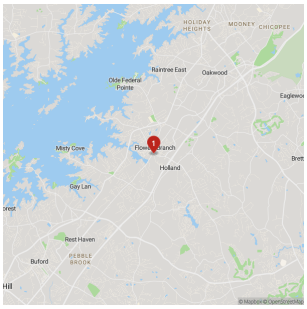
Images



Details

Project Type	Vehicles
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

This project is for the replacement of a utility truck that is beyond its useful life.

Capital Project Evaluation Criteria Discussion

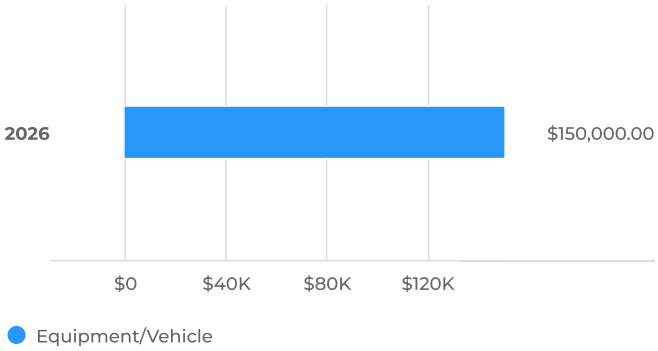
N/A

Capital Cost

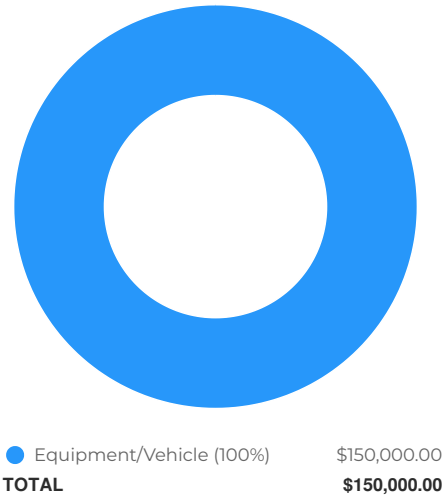
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

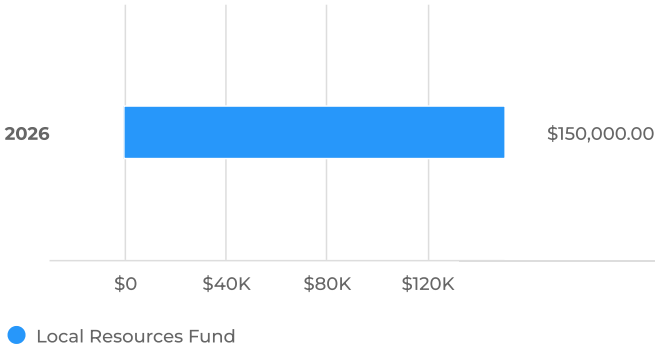
Capital Cost	FY2026	Total
Equipment/Vehicle	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

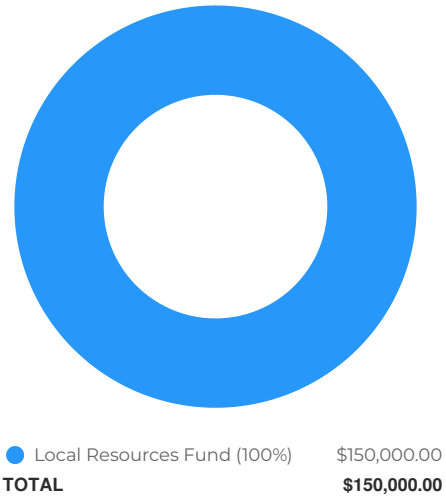
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Local Resources Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Utility Truck with a Crane

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

The City of Flowery Branch Spent $137,586.1 just for 2021 and 2022 for Crane Truck services alone.
If the City wanted to invest in a truck with a crane on it (this includes the truck and tools), (Current Quote $143,805)
It would eventually pay for itself, and we could cut the cost down to mainly repair cost.

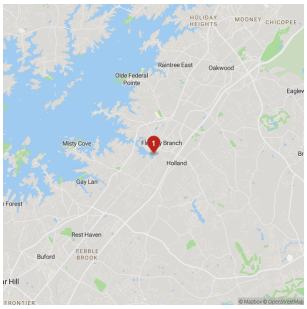
Images



Details

Project Type	Vehicles
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

New Vehicle

Capital Project Evaluation Criteria Discussion

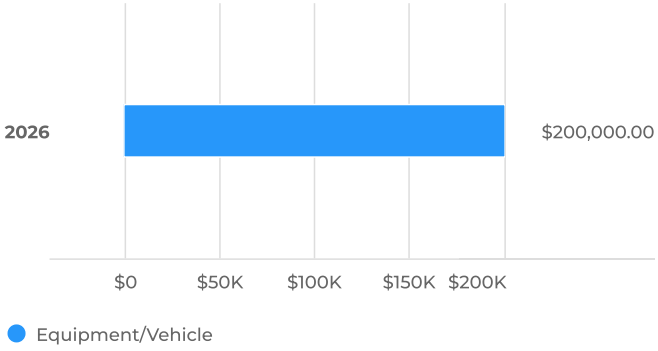
N/A

Capital Cost

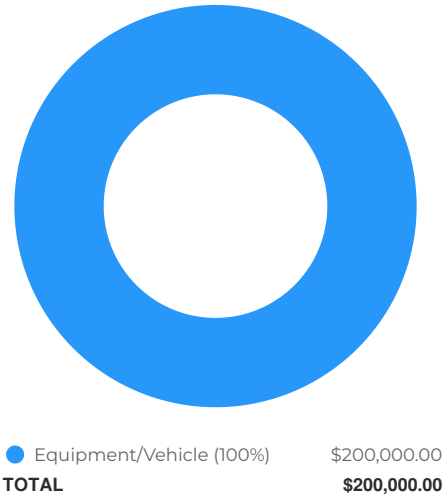
Total Budget (all years)
$200K

Project Total
$200K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

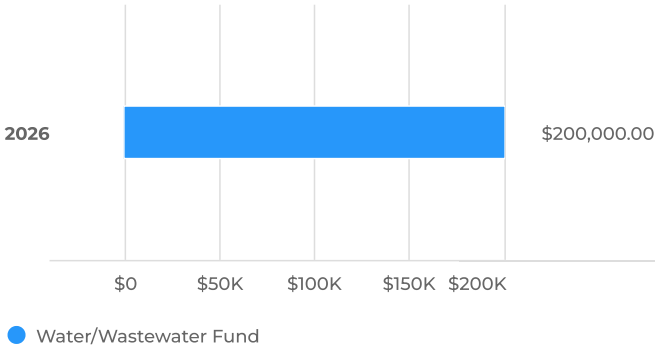
Capital Cost	FY2026	Total
Equipment/Vehicle	$200,000	$200,000
Total	**$200,000**	**$200,000**

Funding Sources

Total Budget (all years)
$200K

Project Total
$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Water/Wastewater Fund	$200,000	$200,000
Total	**$200,000**	**$200,000**

Wastewater Effluent Reuse Pump Rebuild

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2026
Est. Completion Date	06/30/2027
Department	Expenditures
Type	Other

Description

This project is a replacement or repair of the Reuse Pumps at the WWTP. The Pumps have been in service for over 20 years and are showing signs that they will need to go though a rebuild in the near future.

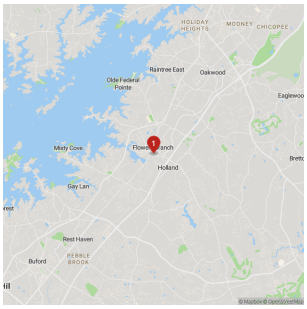
Images



Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

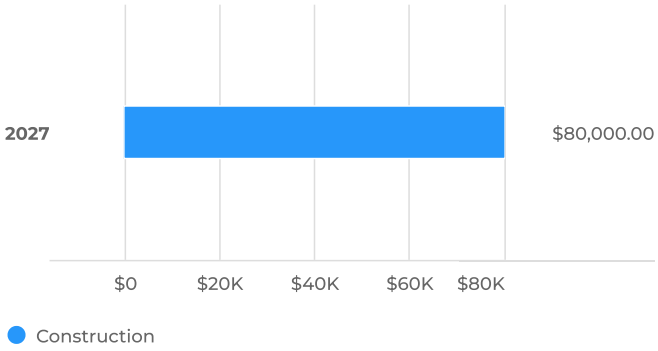
N/A

Capital Cost

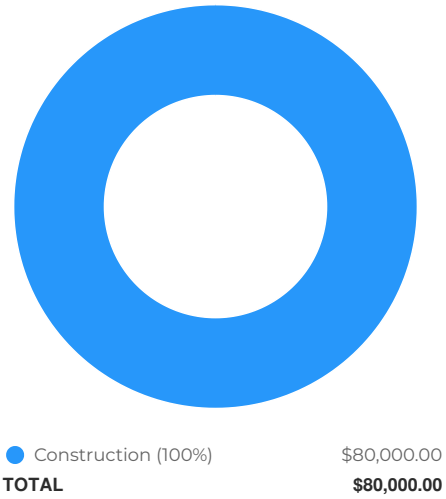
Total Budget (all years)
$80K

Project Total
$80K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (100%)	$80,000.00
TOTAL	**$80,000.00**

Capital Cost Breakdown

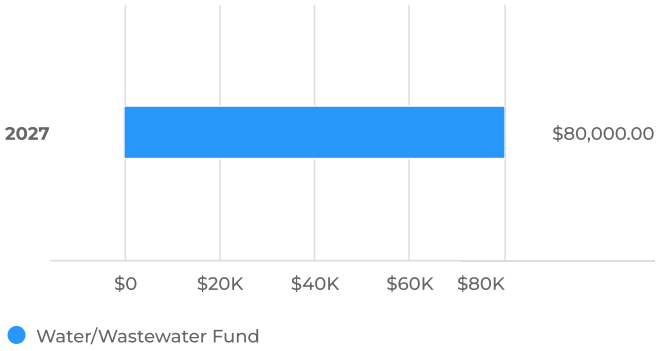
Capital Cost	FY2027	Total
Construction	$80,000	$80,000
Total	**$80,000**	**$80,000**

Funding Sources

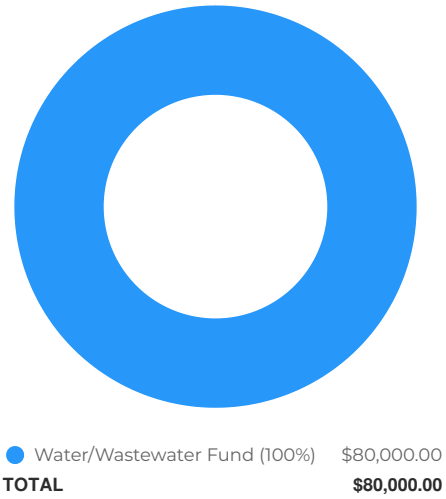
Total Budget (all years)
$80K

Project Total
$80K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
Water/Wastewater Fund	$80,000	$80,000
Total	**$80,000**	**$80,000**

Wastewater Expansion of Additional Basin and Modification

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2028
Est. Completion Date	06/30/2031
Department	Expenditures
Type	Other

Description

The plant is being expanded to treat a future maximum month flow of 2.2 MGD and a peak flow of 2.6 MGD Daily. This is After the Plant has already been expaneded. It it recomened to add and additional Basin to the two new ones that will present on the property (highlighted in Red) and Make the old plant basin and Clairifier into a Digester. (highlighted in Yellow) This will improve the treatment of Total Nitrogen that will be on future permits and will replaces outdated equipment like the Disc filter and Pall Filter. It will also give us more holding time for sludge due to the increased volume in the modified digester. *3 more cassettes are to be added*

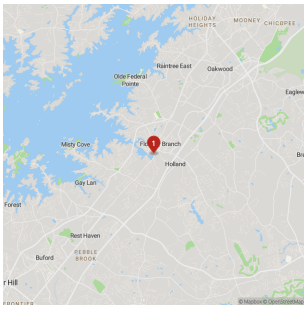
Images



Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

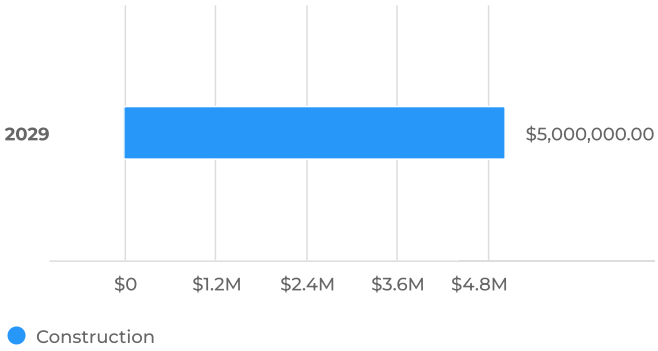
N/A

Capital Cost

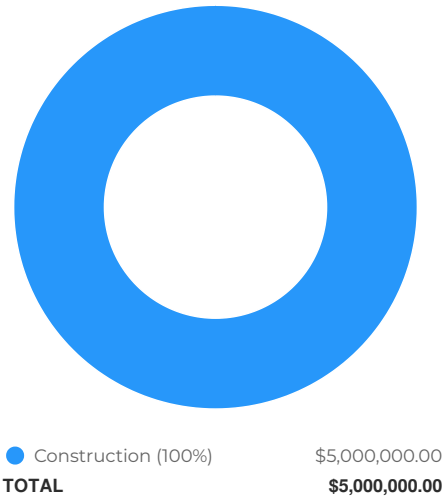
Total Budget (all years)
$5M

Project Total
$5M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

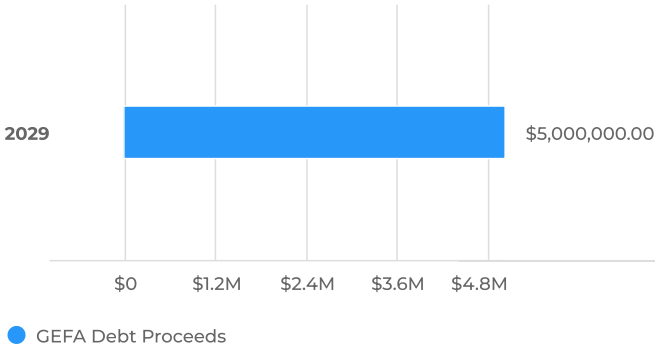
Capital Cost	FY2029	Total
Construction	$5,000,000	$5,000,000
Total	**$5,000,000**	**$5,000,000**

Funding Sources

Total Budget (all years)
$5M

Project Total
$5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2029	Total
GEFA Debt Proceeds	$5,000,000	$5,000,000
Total	**$5,000,000**	**$5,000,000**

Wastewater Facility Expansion

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2028
Department	Expenditures
Type	Other

Description

The plant is being expanded to treat a future maximum month flow of 2.2 million gallons per day and to meet new effluent standards for discharge to Lake Lanier. The expanded plant will serve Flowery Branch and portions of Oakwood and unincorporated Hall County.

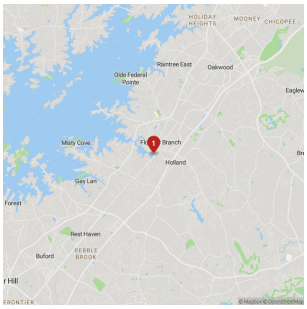
Images



Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

N/A

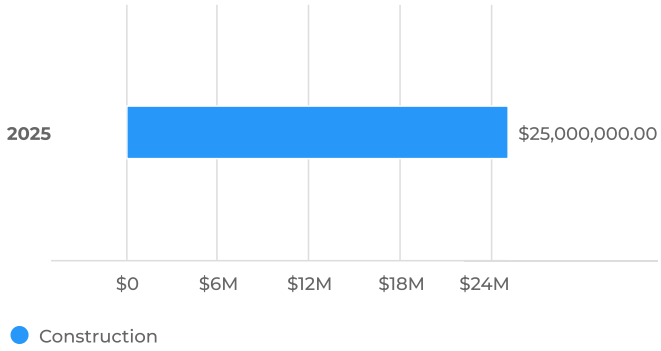
Capital Cost

FY2025 Budget
$25,000,000

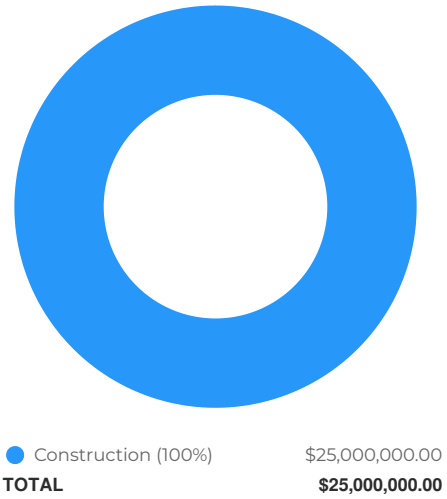
Total Budget (all years)
$25M

Project Total
$25M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$25,000,000	$25,000,000
Total	**$25,000,000**	**$25,000,000**

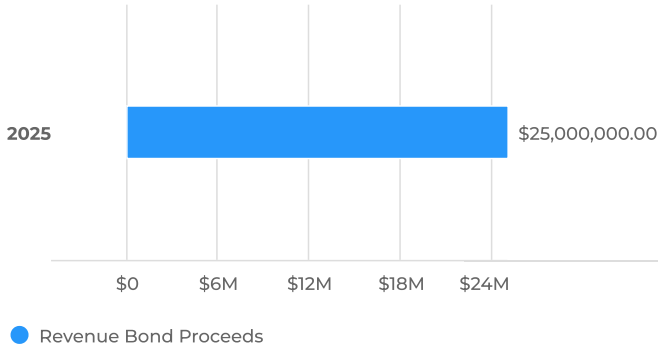
Funding Sources

FY2025 Budget
$25,000,000

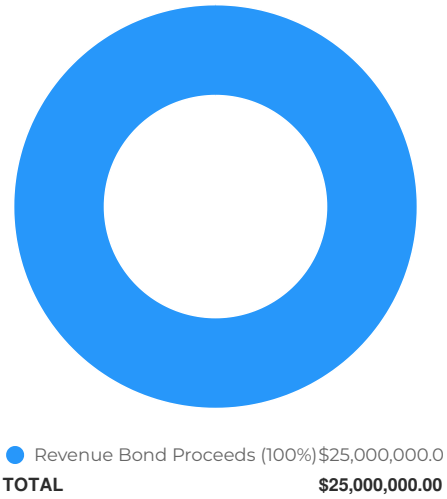
Total Budget (all years)
$25M

Project Total
$25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Revenue Bond Proceeds	$25,000,000	$25,000,000
Total	**$25,000,000**	**$25,000,000**

Wastewater Plant Blower VFD Replacement

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Expenditures
Type	Other

Description

This project is to replace the plant blower VFDs. The current VFDs are outdated and are showing signs of failure. We have already rebuilt one of the VFDs. Most of the parts they don't make anymore. Having modern parts and equipment would make it easier and cheaper to do maintenance on.

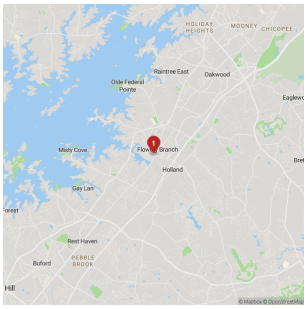
Images



Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

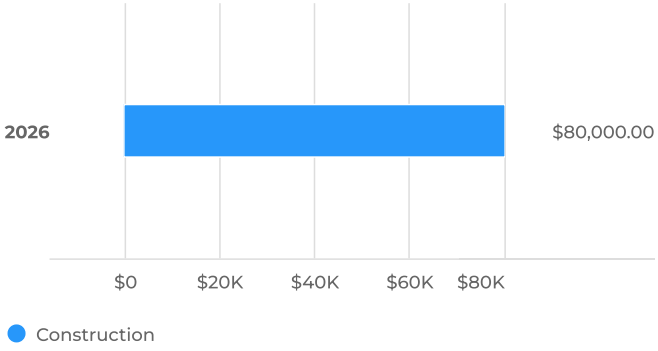
N/A

Capital Cost

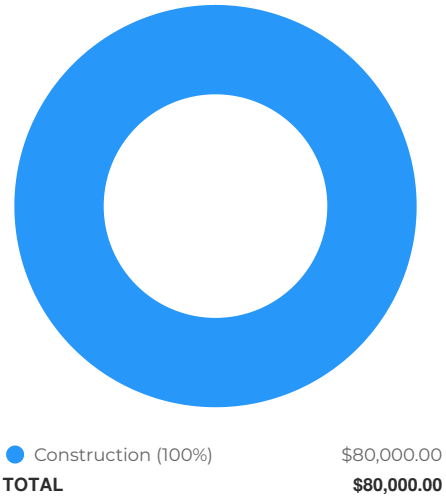
Total Budget (all years)
$80K

Project Total
$80K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

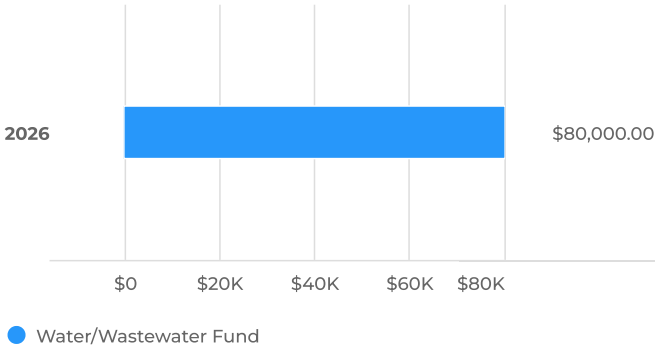
Capital Cost	FY2026	Total
Construction	$80,000	$80,000
Total	**$80,000**	**$80,000**

Funding Sources

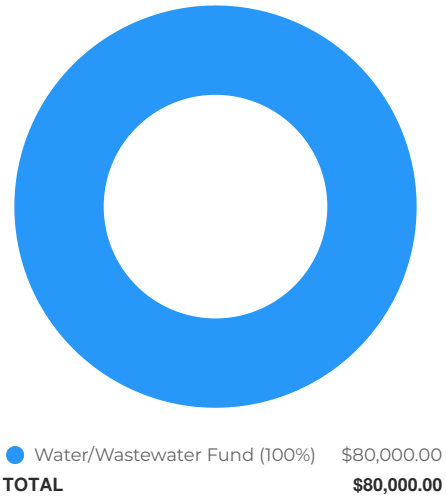
Total Budget (all years)
$80K

Project Total
$80K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Water/Wastewater Fund	$80,000	$80,000
Total	**$80,000**	**$80,000**

Wastewater Plant Off Road Fork Lift

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2026
Est. Completion Date	06/30/2027
Department	Expenditures
Type	Other

Description

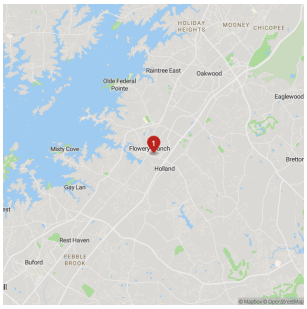
This project is a replacement the old bobcat that is currently at the plant. The new fork lift will need to be able to go off road and pick up heavy chemical totes and move the dumpsters around. It will also need to be able to do other city projects.

Images

Details

Project Type	Machinery & Equipment
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Improvement of Fleet

Capital Project Evaluation Criteria Discussion

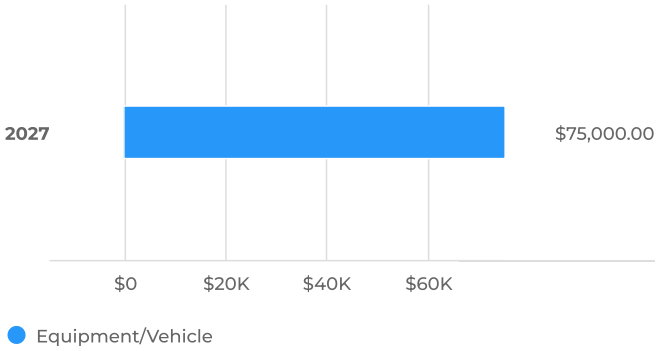
N/A

Capital Cost

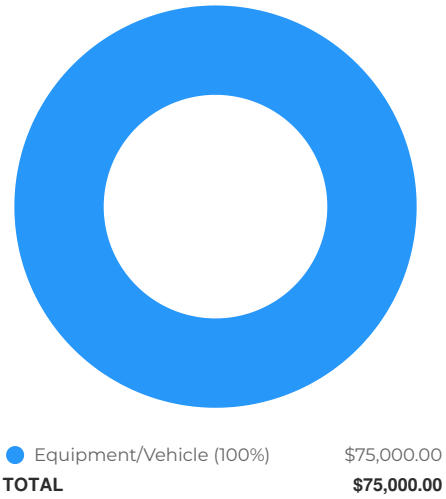
Total Budget (all years)
$75K

Project Total
$75K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

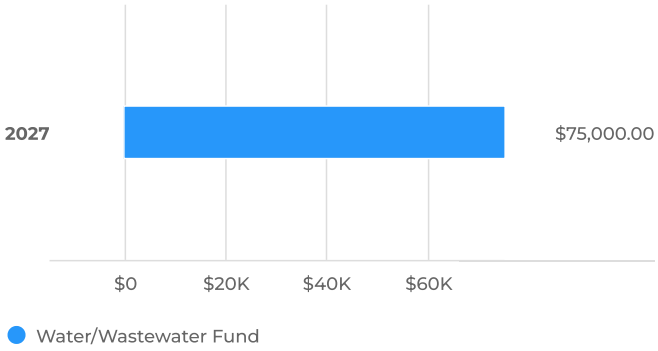
Capital Cost	FY2027	Total
Equipment/Vehicle	$75,000	$75,000
Total	**$75,000**	**$75,000**

Funding Sources

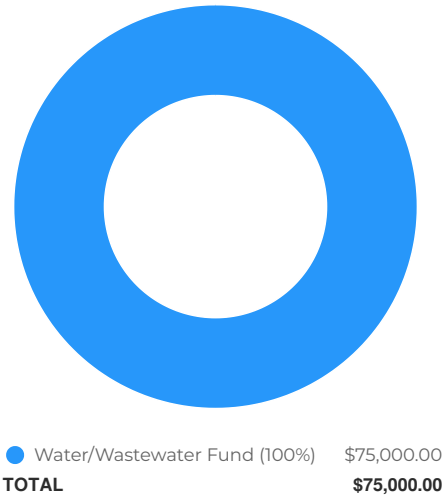
Total Budget (all years)
$75K

Project Total
$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
Water/Wastewater Fund	$75,000	$75,000
Total	**$75,000**	**$75,000**

Well Number 3 Replacement

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2027
Est. Completion Date	06/30/2028
Department	Expenditures
Type	Other

Description

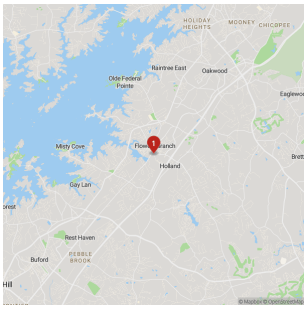
This project is a replacement a well pump after 20 years of service. Its is recommended that water pump are replaced every 20 years to avoid a breakdown in water system.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

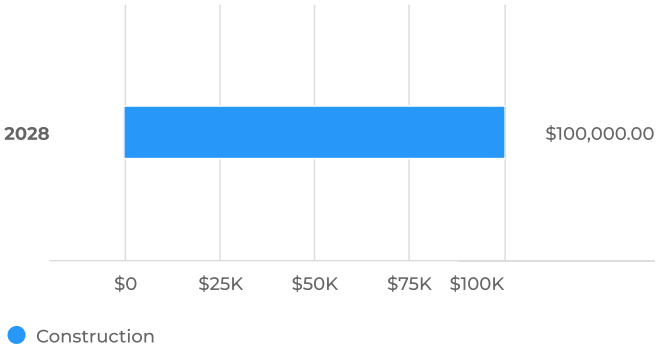
N/A

Capital Cost

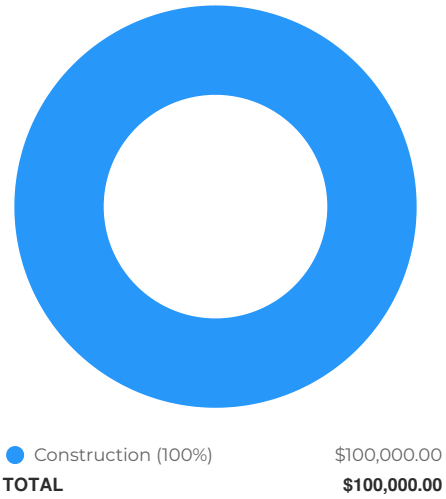
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (100%)	$100,000.00
TOTAL	**$100,000.00**

Capital Cost Breakdown

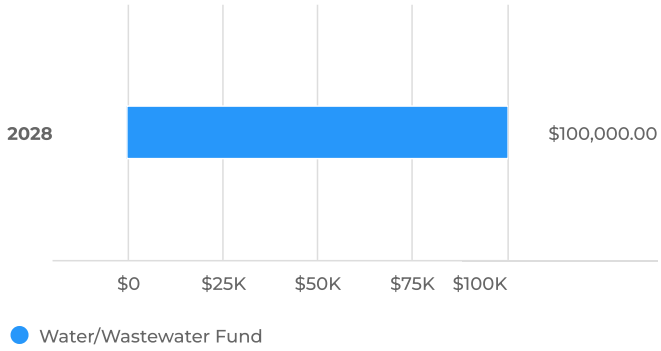
Capital Cost	FY2028	Total
Construction	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

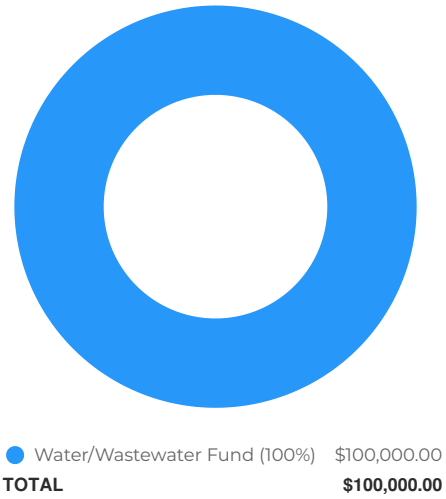
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2028	Total
Water/Wastewater Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

GEN GOVT BLDG AND PLANT REQUESTS

Roberts Drive Site Improvements

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Gen Govt Bldg and Plant
Type	Other

Description

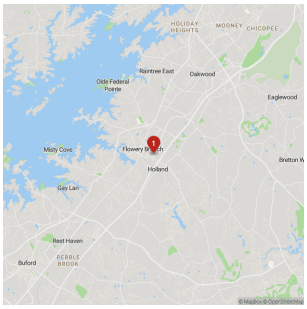
Continue the redevelopment of the Downtown area to promote economic development.

Images

Details

Project Type	Buildings
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Continue the redevelopment of the Downtown area to promote economic development.

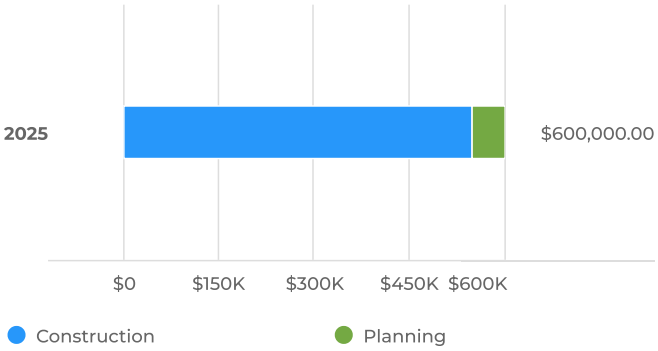
Capital Project Evaluation Criteria Discussion

N/A

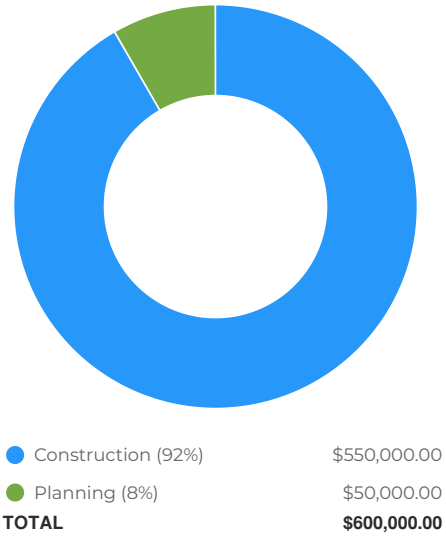
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$600,000	$600K	$600K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	Total
Planning	$50,000	$50,000
Construction	$550,000	$550,000
Total	**$600,000**	**$600,000**

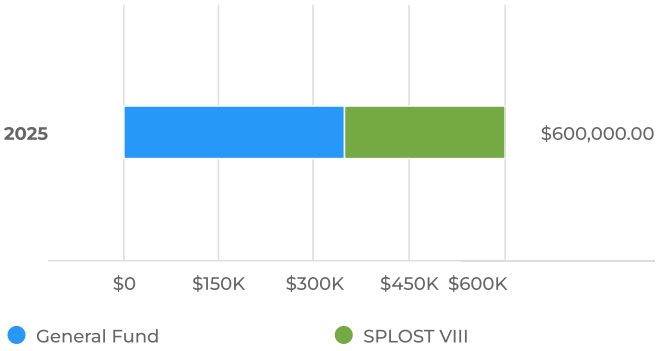
Funding Sources

FY2025 Budget
$600,000

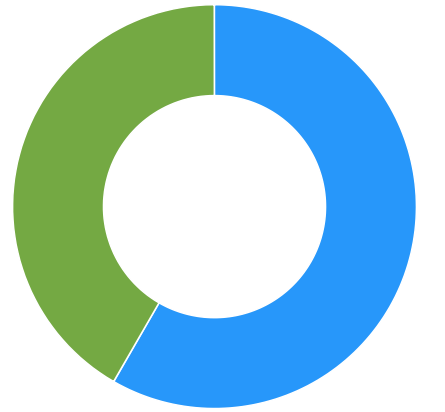
Total Budget (all years)
$600K

Project Total
$600K

Funding Sources by Year



Funding Sources for Budgeted Years



General Fund (58%)	$350,000.00
SPLOST VIII (42%)	$250,000.00
TOTAL	**$600,000.00**

Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	$350,000	$350,000
SPLOST VIII	$250,000	$250,000
Total	**$600,000**	**$600,000**

GENERAL ADMINISTRATION REQUESTS

City Buildings Security

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	General Administration
Type	Other

Description

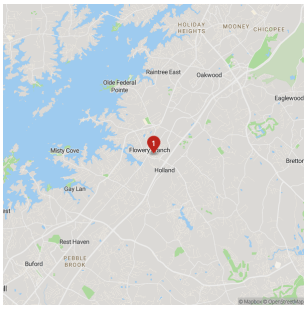
Update and install additional security measures through out the city and city facilities.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	1320 - City Manager
Project Manager	Tonya Parrish, City Manager
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Public Safety

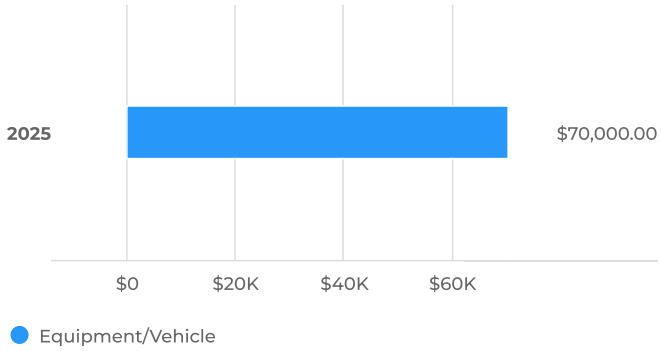
Capital Project Evaluation Criteria Discussion

N/A

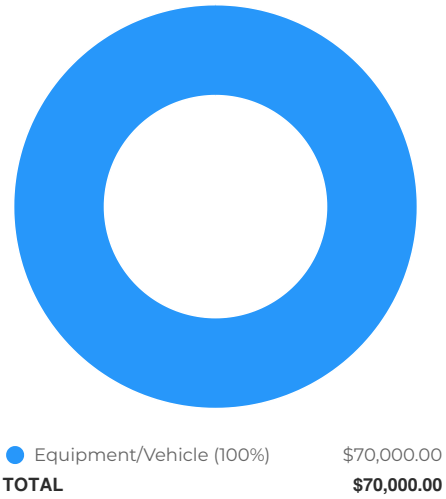
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$70,000	$70K	$70K

Capital Cost by Year



Capital Cost for Budgeted Years



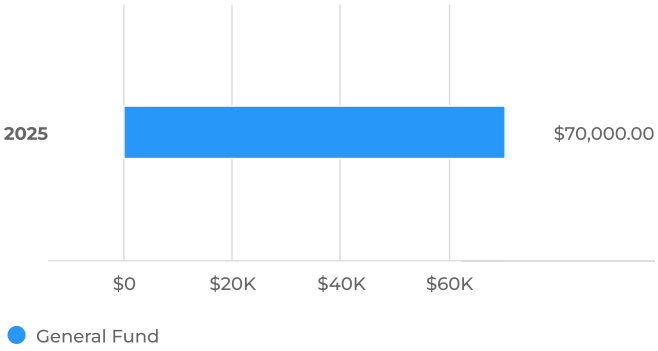
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicle	$70,000	$70,000
Total	**$70,000**	**$70,000**

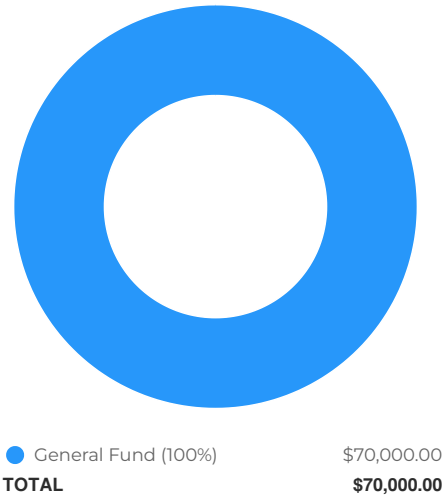
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$70,000	$70K	$70K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	$70,000	$70,000
Total	**$70,000**	**$70,000**

IT Equipment Upgrades Annual Program

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2029
Department	General Administration
Type	Other

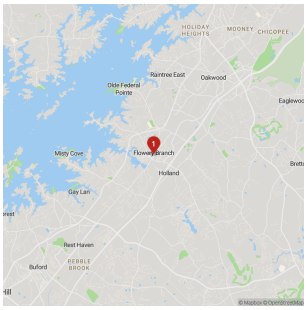
Description

The City of Flowery Branch has one server and several computers that are past its minimum life and no longer accepting update patches. This project is to upgrade all expired equipment.

Details

Project Type	Machinery & Equipment
Critical Need Ranking	A - Essential
Department	1500 - Administration
Project Manager	Tonya Parrish, City Manager
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

The City of Flowery Branch has one server and several computers that are past its minimum life and no longer accepting update patches. This project is to upgrade all expired equipment.

Capital Project Evaluation Criteria Discussion

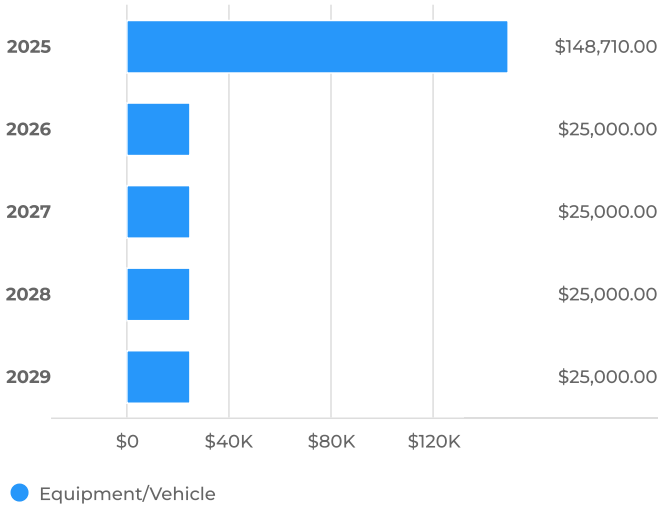
Capital Cost

FY2025 Budget
$148,710

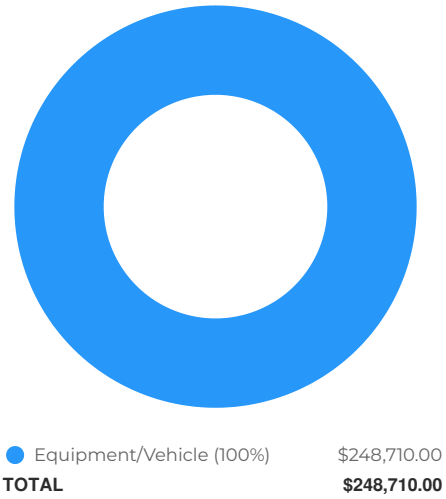
Total Budget (all years)
$248.71K

Project Total
$248.71K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Equipment/Vehicle	$148,710	$25,000	$25,000	$25,000	$25,000	$248,710
Total	**$148,710**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$248,710**

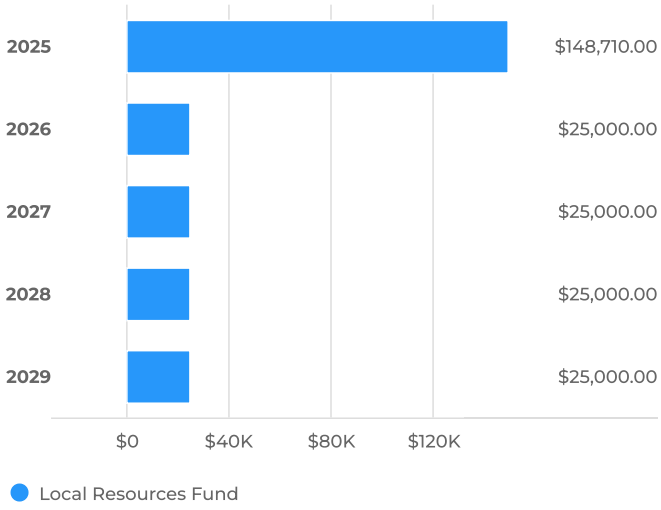
Funding Sources

FY2025 Budget
$148,710

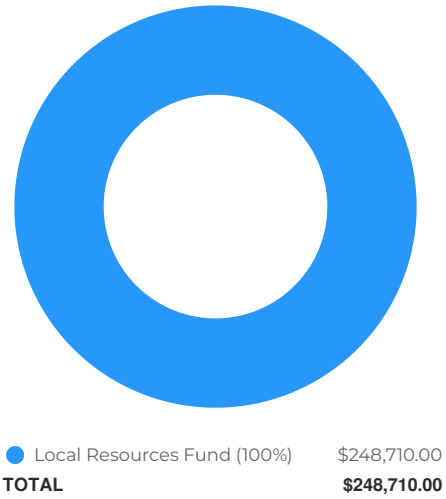
Total Budget (all years)
$248.71K

Project Total
$248.71K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Local Resources Fund	$148,710	$25,000	$25,000	$25,000	$25,000	$248,710
Total	**$148,710**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$248,710**

HIGHWAYS & STREET ADM REQUESTS

Annual Road Paving and Sidewalks Program

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2021
Est. Completion Date	06/30/2029
Department	Highways & Street Adm
Type	Other

Description

Maintaining the roads and sidewalks within the community is an essential part of the development of the city.

Funding will be provided by Local Resources Funds as well as SPLOST - VIII

Images



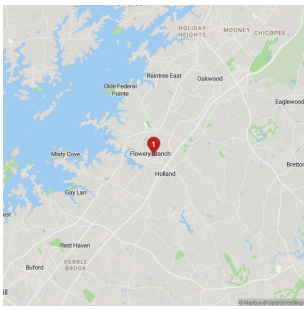




Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

Improvements to Exit 12, roads and sidewalks, and paving 1.5 miles within the City of Flowery Branch were decided on by referendum and are included in the SPLOST VIII Intergovernmental Agreement effective August 22, 2019. It includes items such as, but not limited to, road resurfacing, intersection improvements, and traffic safety enhancements.

Capital Project Evaluation Criteria Discussion

LEGAL MANDATES: SPLOST VIII and Local Resources Fund. **FISCAL AND BUDGET IMPACTS:** N/A. **HEALTH AND SAFETY IMPACTS:** Increase the safety of the community, providing sidewalks and safe roads. **ECONOMIC DEVELOPMENT IMPACTS:** Increase safety for the community. **ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:** N/A. **DISTRIBUTIONAL EFFECTS:** N/A. **DISRUPTION/INCONVENIENCE:** N/A. **IMPACT OF DEFERRAL:** N/A. **INTER JURISDICTIONAL EFFECTS:** N/A.

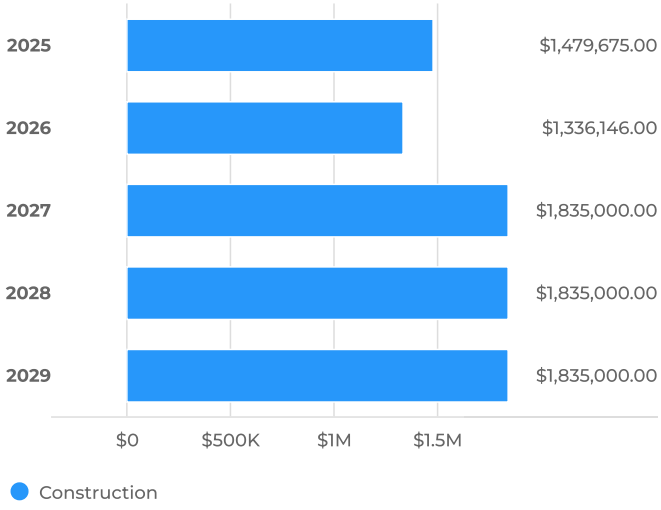
Capital Cost

FY2025 Budget
$1,479,675

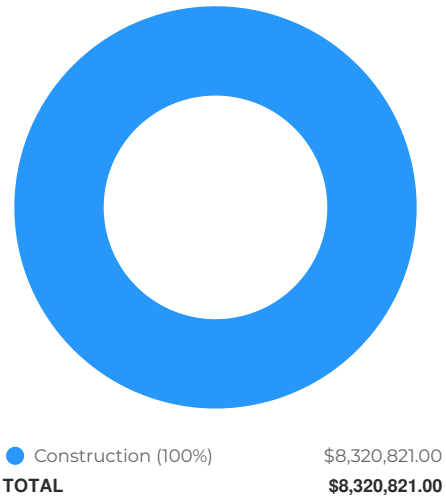
Total Budget (all years)
$8.321M

Project Total
$8.321M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction	$1,479,675	$1,336,146	$1,835,000	$1,835,000	$1,835,000	$8,320,821
Total	**$1,479,675**	**$1,336,146**	**$1,835,000**	**$1,835,000**	**$1,835,000**	**$8,320,821**

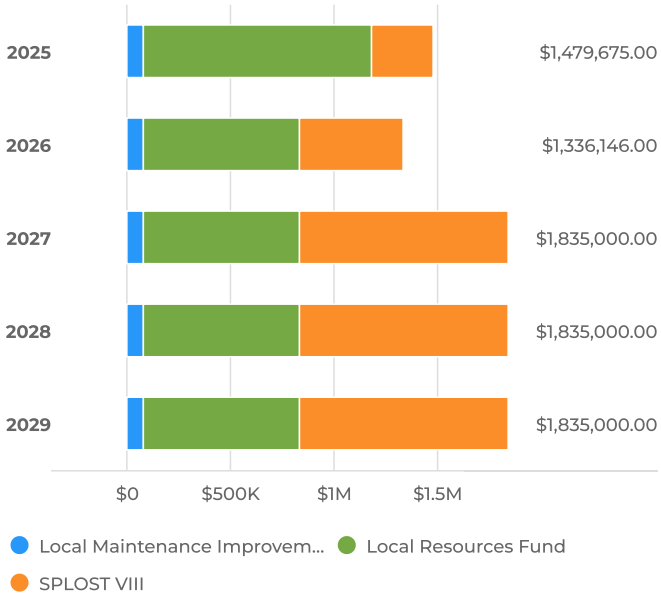
Funding Sources

FY2025 Budget
$1,479,675

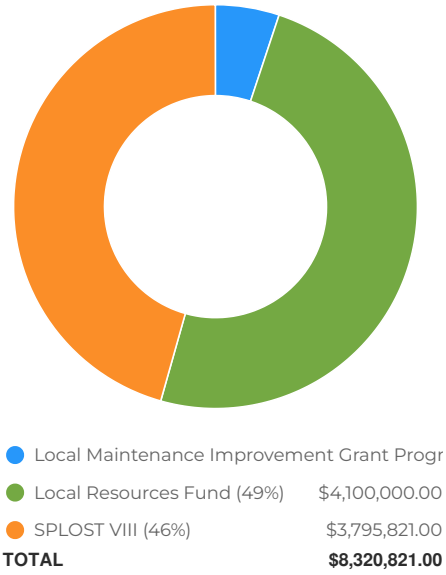
Total Budget (all years)
$8.321M

Project Total
$8.321M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
SPLOST VIII	$294,675	$501,146	$1,000,000	$1,000,000	$1,000,000	$3,795,821
Local Resources Fund	$1,100,000	$750,000	$750,000	$750,000	$750,000	$4,100,000
Local Maintenance Improvement Grant Program (LMIG)	$85,000	$85,000	$85,000	$85,000	$85,000	$425,000
Total	**$1,479,675**	**$1,336,146**	**$1,835,000**	**$1,835,000**	**$1,835,000**	**$8,320,821**

PARKS REQUESTS

Park Property and Improvements

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Parks
Type	Other

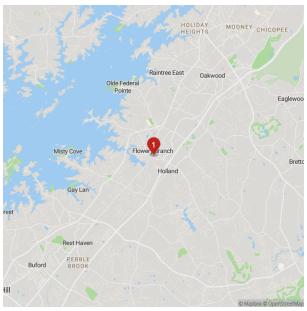
Description

Park property and improvements

Details

Project Type	Land Improvements
Critical Need Ranking	D - Deferrable, which can be deferred to a future year
Department	6200 - Parks
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	D - Deferrable, which can be deferred to a future year
Department Priority Ranking	3 - Low Priority
CIP Evaluation Team Ranking	D - Deferrable, which can be deferred to a future year

Location



Strategic Initiative

Park property and improvements

Capital Project Evaluation Criteria Discussion

Park property and improvements

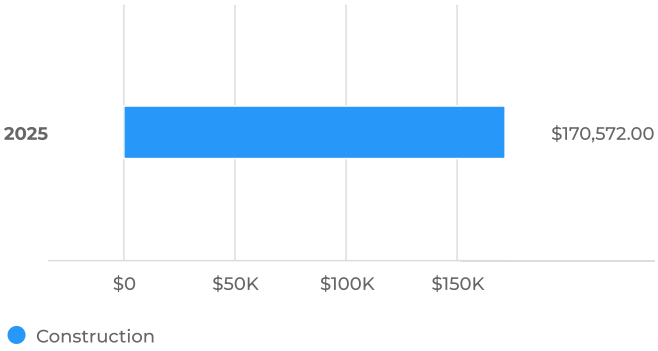
Capital Cost

FY2025 Budget
$170,572

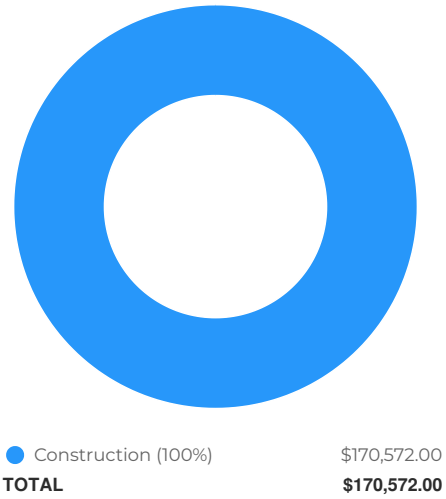
Total Budget (all years)
$170.572K

Project Total
$170.572K

Capital Cost by Year



Capital Cost for Budgeted Years



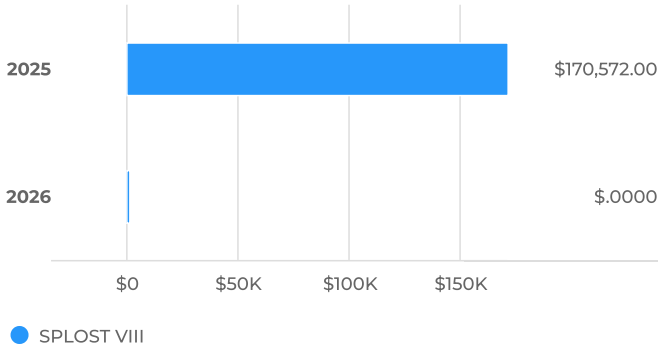
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$170,572	$170,572
Total	**$170,572**	**$170,572**

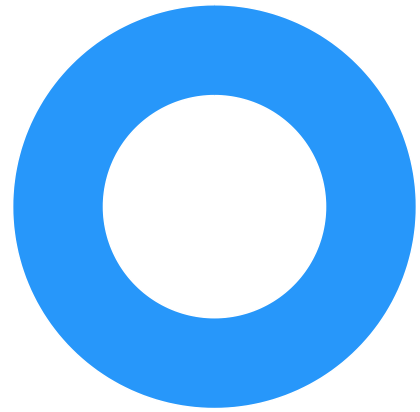
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$170,572	$170.572K	$170.572K

Funding Sources by Year



Funding Sources for Budgeted Years



SPLOST VIII (100%)	$170,572.00
TOTAL	**$170,572.00**

Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
SPLOST VIII	$170,572	$0	$170,572
Total	**$170,572**	**$0**	**$170,572**

POLICE REQUESTS

PD Vehicles and Equipment - VIII

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	12/01/2021
Est. Completion Date	12/31/2026
Department	Police
Type	Other

Description

This project will allow the City of Flowery Branch to purchase a police vehicle and other necessary equipment for the police department to ensure the safety of our patrol officers and our community members.

Images

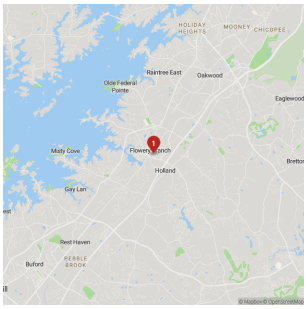




Details

Project Type	Vehicles
Critical Need Ranking	A - Essential
Department	3210 - Police Administration
Project Manager	Chris Hulsey, Interim Police Chief
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

The project to purchase a police vehicle and additional equipment was decided on by referendum and is included in the SPLOST VIII Intergovernmental Agreement effective August 22, 2019. It includes items such as, but not limited to, vehicles, equipment, jail/detention center capital improvements and related projects.

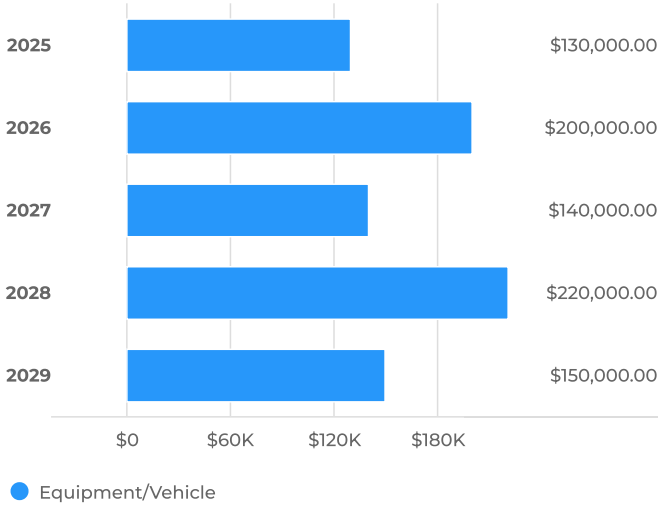
Capital Project Evaluation Criteria Discussion

LEGAL MANDATES: SPLOST VIII. **FISCAL AND BUDGET IMPACTS:** N/A. **HEALTH AND SAFETY IMPACTS:** N/A. **ECONOMIC DEVELOPMENT IMPACTS:** Increase safety for the community. **ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:** N/A. **DISTRIBUTIONAL EFFECTS:** N/A. **DISRUPTION/INCONVENIENCE:** N/A. **IMPACT OF DEFERRAL:** N/A. **INTER JURISDICTIONAL EFFECTS:** N/A.

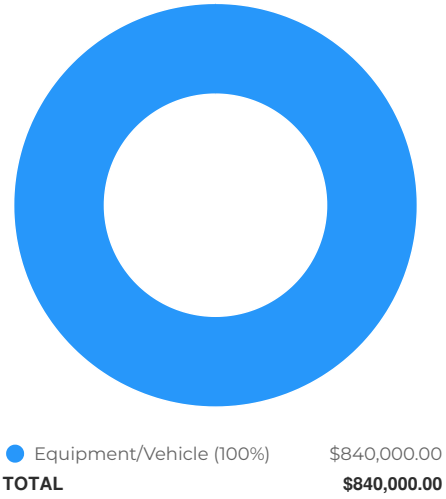
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$130,000	$840K	$840K

Capital Cost by Year



Capital Cost for Budgeted Years



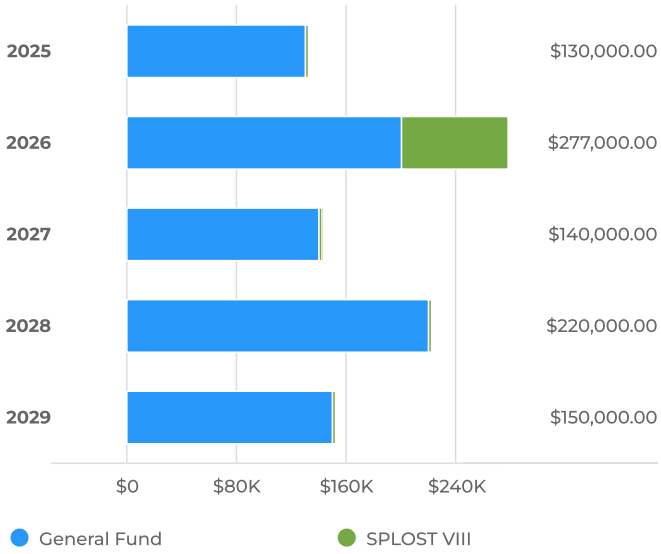
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Equipment/Vehicle	$130,000	$200,000	$140,000	$220,000	$150,000	$840,000
Total	**$130,000**	**$200,000**	**$140,000**	**$220,000**	**$150,000**	**$840,000**

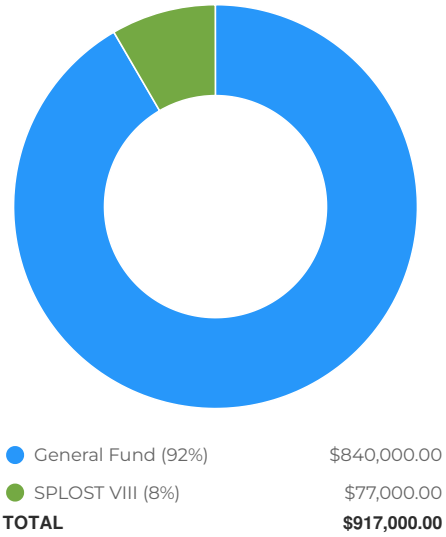
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$130,000	$917K	$917K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	$130,000	$200,000	$140,000	$220,000	$150,000	$840,000
SPLOST VIII	$0	$77,000	$0	$0	$0	$77,000
Total	**$130,000**	**$277,000**	**$140,000**	**$220,000**	**$150,000**	**$917,000**

PUBLIC WORKS REQUESTS

Public Works Property

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Public Works
Type	Other

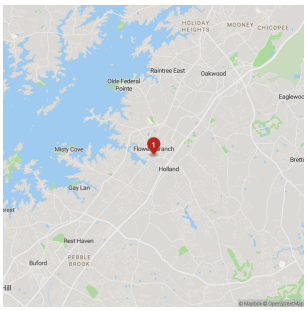
Description

Public Works Property

Details

Project Type	Land
Critical Need Ranking	D - Deferrable, which can be deferred to a future year
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	D - Deferrable, which can be deferred to a future year
Department Priority Ranking	3 - Low Priority
CIP Evaluation Team Ranking	D - Deferrable, which can be deferred to a future year

Location



Strategic Initiative

Public Works Property

Capital Project Evaluation Criteria Discussion

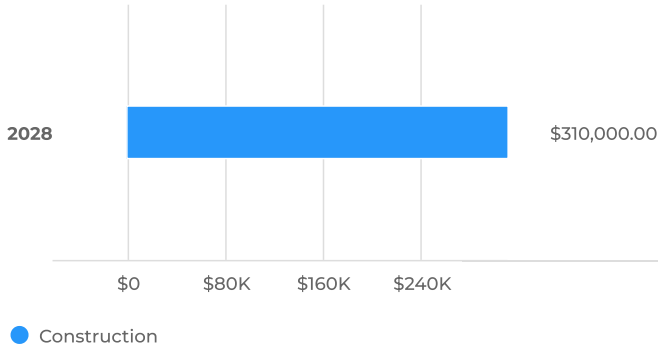
Public Works Property

Capital Cost

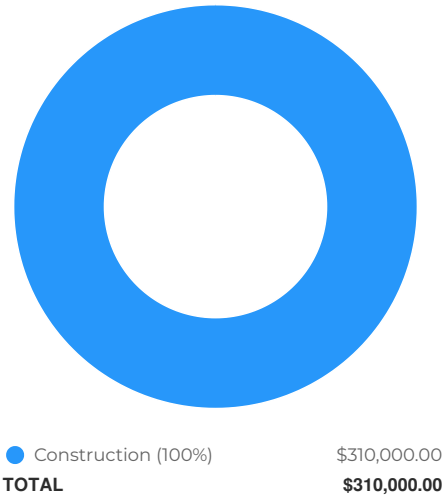
Total Budget (all years)
$310K

Project Total
$310K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

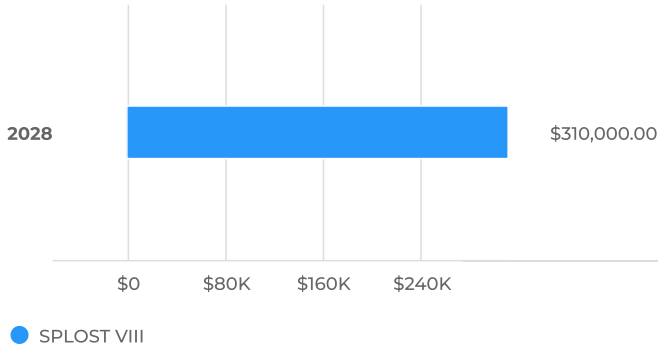
Capital Cost	FY2028	Total
Construction	$310,000	$310,000
Total	**$310,000**	**$310,000**

Funding Sources

Total Budget (all years)
$310K

Project Total
$310K

Funding Sources by Year



Funding Sources for Budgeted Years



SPLOST VIII (100%)	$310,000.00
TOTAL	**$310,000.00**

Funding Sources Breakdown

Funding Sources	FY2028	Total
SPLOST VIII	$310,000	$310,000
Total	**$310,000**	**$310,000**

WASTEWATER REQUESTS

Wastewater Effluent Discharge Force Main: Phase 2

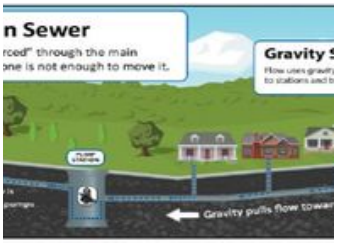
Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Wastewater
Type	Other

Description

This project is a replacement of the existing effluent discharge force main that runs from the railroad to a point in the lake near where McEver Road crosses the lake. The existing pipe is only 8-inch in diameter, while the replacement will be either 12-inch or 16-inch. The length will be approximately 4,000 feet.

Images

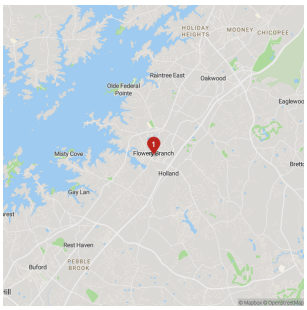


Force Main

Details

Project Type	Infrastructure
Critical Need Ranking	D - Deferrable, which can be deferred to a future year
Department	4300 - Wastewater
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	D - Deferrable, which can be deferred to a future year
Department Priority Ranking	3 - Low Priority
CIP Evaluation Team Ranking	D - Deferrable, which can be deferred to a future year

Location



Strategic Initiative

This pipeline is required to move wastewater to an approved location. The existing pipe must be increased in diameter and length to properly move the wastewater after the completion of the expanded wastewater treatment plant. This must take place prior to the expansion of the plant.

Capital Project Evaluation Criteria Discussion

Legal Mandate: This pipeline is required to move the wastewater to the approved discharge location.

Fiscal and Budget Impacts: This project has been in the capital plan for several years.

Health and Safety Impacts: The required discharge location has been confirmed by the Georgia EPD. They require that discharges of this nature be located in relatively deep parts of the lake.

Economic Development Impacts: This pipeline is required for operation of the expanded wastewater treatment plant.

Environmental, Aesthetic and Social Effects: Construction along the shoreline of the lake will have minimal environmental and aesthetic effects. Erosion control measures will be installed and maintained to limit sediment loss from the construction site along the pipeline alignment. Once the project is completed, including grassing, it will be difficult to know that the pipeline has been installed.

Distributional Effects: N/A

Disruption/Inconvenience: There will be minimal disruption caused by construction. Most of the line will be constructed across unoccupied Corps of Engineers property, although the line will cross the parking lot of the marina. The line will be relatively shallow, which will help to minimize the installation time.

Impact of Deferral: The project cannot be deferred because the expanded plant is expected to start operations in the latter part of 2024.

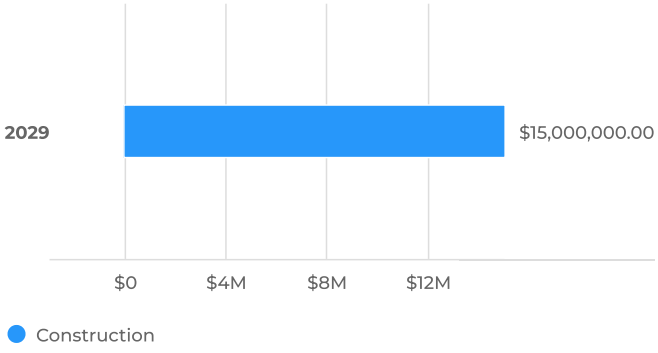
Interjurisdictional Effects: Some of the reclaimed wastewater to be carried by the pipeline originates in Oakwood and Hall County. These units of local government would be negatively impacted if the pipeline was delayed.

Capital Cost

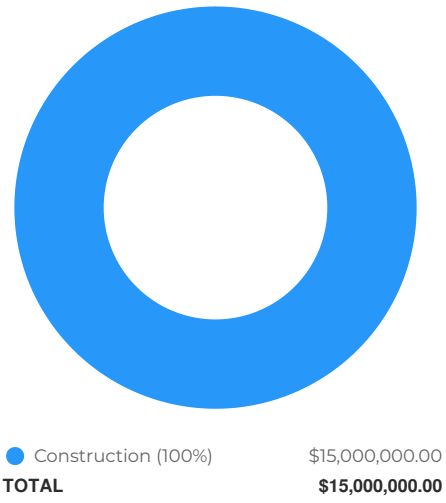
Total Budget (all years)
$15M

Project Total
$15M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

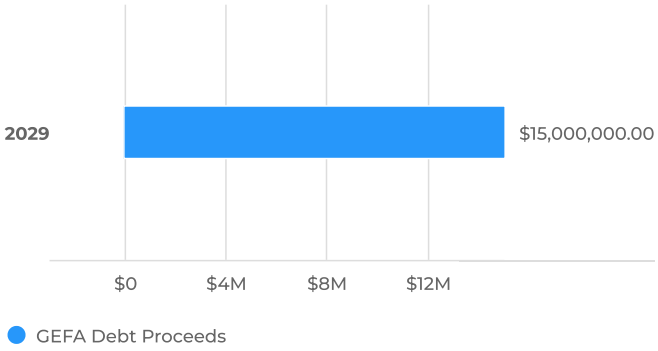
Capital Cost	FY2029	Total
Construction	$15,000,000	$15,000,000
Total	**$15,000,000**	**$15,000,000**

Funding Sources

Total Budget (all years)
$15M

Project Total
$15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2029	Total
GEFA Debt Proceeds	$15,000,000	$15,000,000
Total	**$15,000,000**	**$15,000,000**

WATER REQUESTS

Water Distribution System Upgrade

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2026
Department	Water
Type	Other

Description

These areas are currently served by 2-inch galvanized water lines. New 6-inch lines will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and commercial properties in the area.

Images



WD

WD

Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

Location



Strategic Initiative

This project will provide improved water service to various parts of the city by replacing old galvanized pipes with 6-inch ductile iron pipes. It is also necessary to utilize the new wells that will be acquired by the City.

PROJECT LOCATION:

Various pipelines are located throughout the City. They are:

Street Segment Start and End Description

Railroad Avenue Cantrell to Vireo Replace 2-in galvanized with 6-in ductile

Cantrell Replace 2-in galvanized with 6-in ductile Church To west city limits Replace 2-in galvanized with 6-in ductile

Myers Mulberry to Atlanta Hwy Replace 2-in galvanized with 6-in ductile

Mulberry E. Main to P. Niekro Replace 2-in galvanized with 6-in ductile

Spring Gnv St to Church Replace 2-in galvanized with 6-in ductile

Reed Gnv St to end Replace 2-in galvanized with 6-in ductile

Capital Project Evaluation Criteria Discussion

HEALTH AND SAFETY: Better water service will provide health and safety benefits to residents and business owners in the area.

LEGAL MANDATES: The City is required to provide a minimum water pressure of 20 psi at all times.

IMPACT OF DEFERRAL: Project deferral will delay the improved health and safety benefits.

ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS: Improved water service will provide social benefits to the community.

DISRUPTIONS/INCONVENIENCES: There will be some disruptions to traffic during construction.

COST SAVINGS (IF ANY): In the event of a significant fire, there would be cost savings in being able to extinguish the fire rather than allowing the structure(s) to be a total loss.

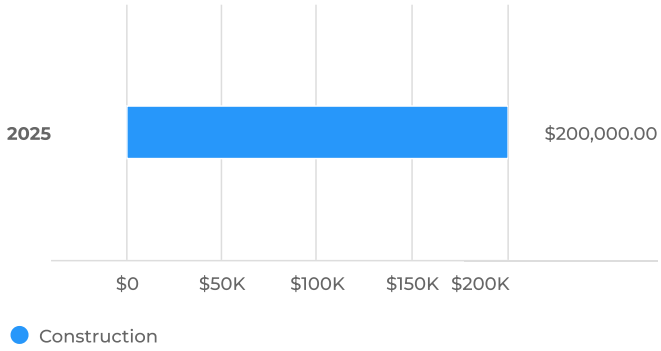
Capital Cost

FY2025 Budget
$200,000

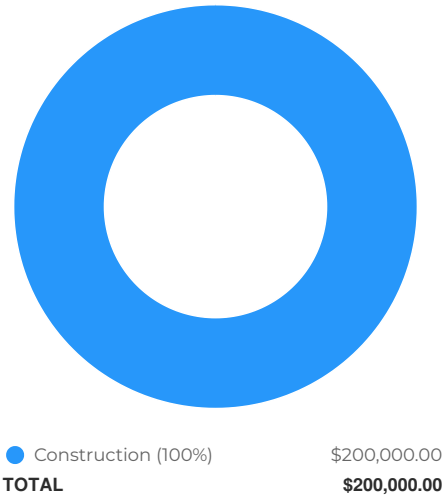
Total Budget (all years)
$200K

Project Total
$200K

Capital Cost by Year



Capital Cost for Budgeted Years



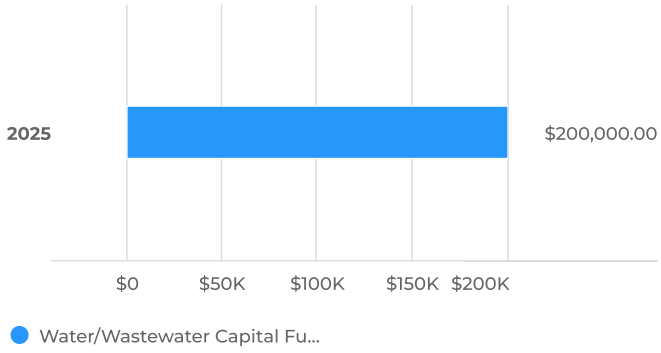
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	$200,000	$200,000
Total	**$200,000**	**$200,000**

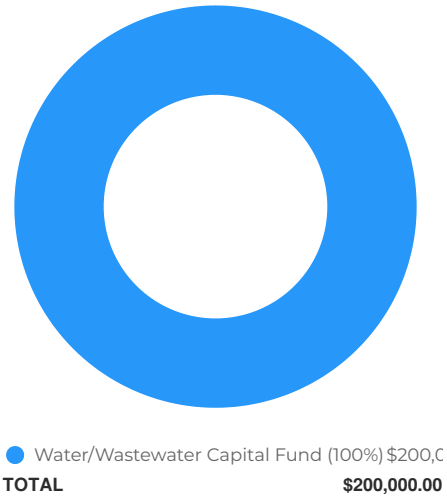
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$200,000	$200K	$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water/Wastewater Capital Fund	$200,000	$200,000
Total	**$200,000**	**$200,000**

WATER SUPPLY REQUESTS

Water Line Improvements Planning & Design

Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2026
Department	Water Supply
Type	Other

Description

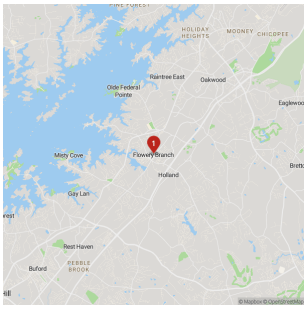
The planning and design elements related to improving the water lines within the City of Flowery Branch to accommodate growth.

Images

Details

Project Type	Infrastructure Improvements
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority

Location



Strategic Initiative

Infrastructure Improvements

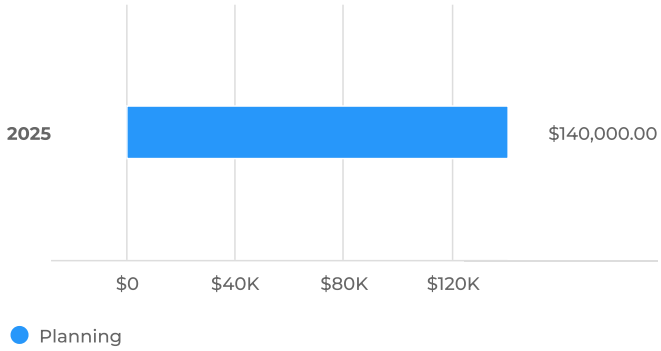
Capital Project Evaluation Criteria Discussion

N/A

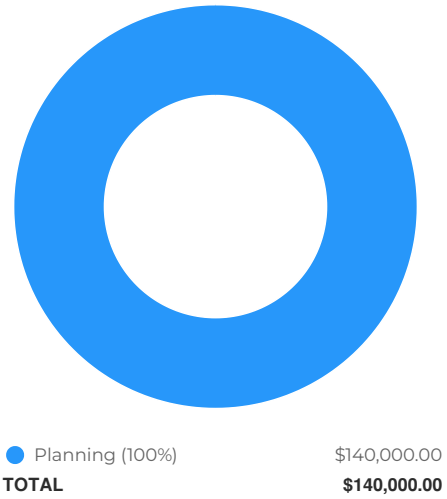
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$140,000	$140K	$140K

Capital Cost by Year



Capital Cost for Budgeted Years



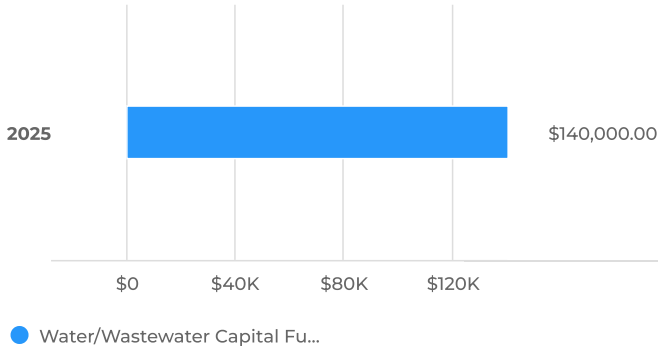
Capital Cost Breakdown

Capital Cost	FY2025	Total
Planning	$140,000	$140,000
Total	**$140,000**	**$140,000**

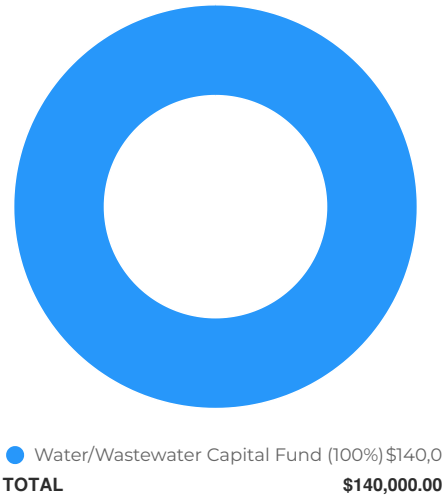
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$140,000	$140K	$140K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water/Wastewater Capital Fund	$140,000	$140,000
Total	**$140,000**	**$140,000**

Well 4 & 5 Implementation

Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/29/2025
Department	Water Supply
Type	Other

Description

This area is currently served by a 2-inch water line. A new 6-inch line will be installed which will provide better water service to the area. This includes higher available pressure and fire protection for the residential and commercial properties in the area.

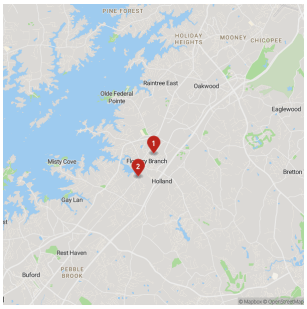
Images



Details

Project Type	Infrastructure
Critical Need Ranking	D - Deferrable, which can be deferred to a future year
Department	4210 - Public Works
Project Manager	Bill Whidden, Public Works Director
Department Director Ranking	D - Deferrable, which can be deferred to a future year
Department Priority Ranking	3 - Low Priority
CIP Evaluation Team Ranking	D - Deferrable, which can be deferred to a future year

Location



Strategic Initiative

This project will provide improved water service to the Atlanta Highway area from Myers Avenue to the Water reclamation facility. Adequate fire protection is not available in this area at present.

PROJECT LOCATION: The project is located along Atlanta Highway between Myers Avenue and the wastewater treatment plant.

Capital Project Evaluation Criteria Discussion

HEALTH AND SAFETY: Better water service will provide health and safety benefits to residents and business owners in the area.

LEGAL MANDATES:

IMPACT OF DEFERRAL: Project deferral will delay the improved health and safety benefits.

ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS: Improved water service will provide social benefits.

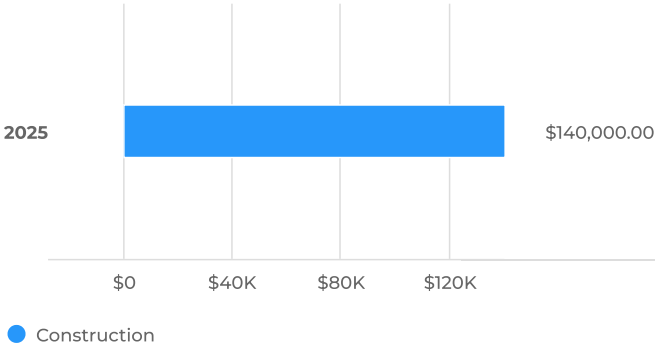
DISRUPTIONS/INCONVENIENCES: There will be some disruptions to traffic during construction.

COST SAVINGS (IF ANY): In the event of a significant fire, there would be cost savings in being able to extinguish the fire rather than allowing the structure to be a total loss.

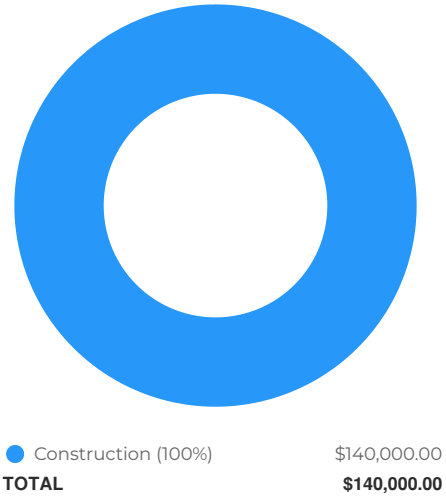
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$140,000	$140K	$140K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	**FY2025**	**Total**
Construction	$140,000	$140,000
Total	**$140,000**	**$140,000**

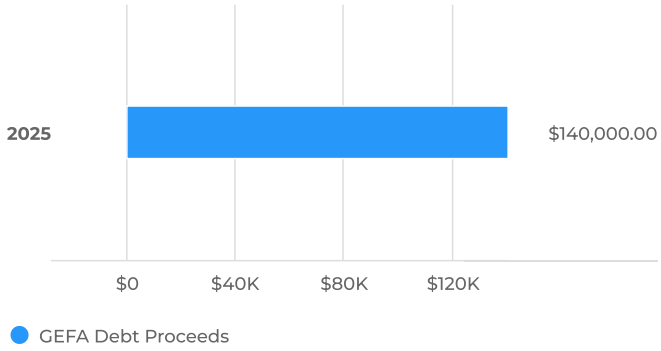
Funding Sources

FY2025 Budget
$140,000

Total Budget (all years)
$140K

Project Total
$140K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
GEFA Debt Proceeds	$140,000	$140,000
Total	**$140,000**	**$140,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request

that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



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