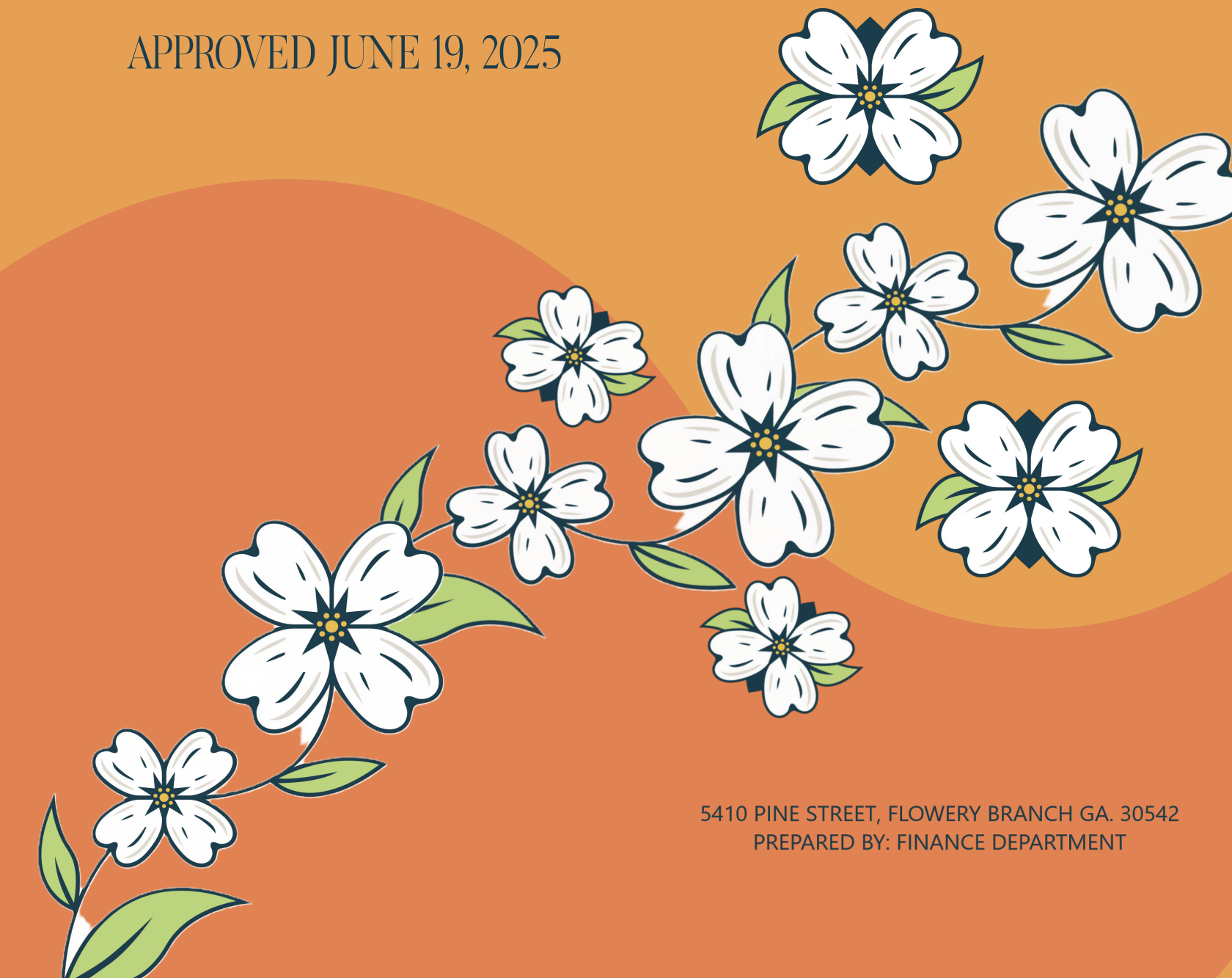
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FLOWERY BRANCH

FY2026 APPROVED ANNUAL OPERATING AND CAPITAL BUDGET

APPROVED JUNE 19, 2025



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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Flowery Branch
Georgia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

Transmittal Letter

July 2025

The Adopted Budget Document for FY2026 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 and 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 FY2026 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 FY2026 was presented during the Council Meetings held on May 15th, June 5th and June 19th. The Public Hearing was held during the June 5th meeting date. The Operating Budget has been available online and in hard copy since May 15, 2025, and was the focus of evaluation, two work sessions, and one public hearing as the Mayor and Council considered the City-wide budget.

The Adopted Operating Budget for FY2026 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-FY2025.
2. Four new positions were approved in the FY2026 General Fund Operating Budget.
    a. Purchasing Coordinator (Finance Department)
    b. Property and Evidence Custodian (Police Department)

c. City Engineer (Planning)
d. Building Inspector (Planning)

3. Cost of Living Adjustment approved at two percent (2%) increase and a merit increase of 4% based on the employee's annual performance evaluation rating.

Changes and initiatives in the Adopted Operating Budget for FY2026 are highlighted below. No significant changes are noted other than the items noted above.

General Fund

Police Services and Municipal Court accounts for 34.26% of all the general fund expenditure (excluding capital transfers). 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 Cadet Program was reinstated during FY2024; the program serves middle and high school students that are interested in law enforcement. The FY2026 budget includes a new Property and Evidence Custodian position.

Public Works (including Highways & Street Administration and Public Land & Buildings) accounts for approximately 16.9% of the general fund expenditure (excluding capital transfers). 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.

Financial Services accounts for approximately 13.1% of the general fund expenditure (excluding capital transfers). The department includes budget, audit, purchasing accounts payable, property tax collections, utility billing and information technology. The FY2026 budget includes the addition of a new purchasing coordinator position.

Human Resources accounts for approximately 2.3% of the general fund expenditure (excluding capital transfers). The Human Resources Department was established during the FY2025 budget and fully funded in FY2026.

Planning and Community Development services account for approximately 13.0% of the general fund expenditures (excluding capital transfers). This area is responsible for plans, building permits, and building inspections. The FY2026 budget includes a new City Engineer position and a new Building Inspector position.

Department of Fun services account for approximately 6.5% of the general fund expenditure (excluding capital transfers). 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 13.9% of the general fund expenditures. This area includes Agency Allocations, Capital Transfers and Contingencies. Agency Allocations is a department that accounts for all allocations of funds to agencies that provide a service that compliments city services.

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 increased 18.9%; the fund was budgeted at $185,000 for FY2025 and for FY2026 it was budgeted at $220,000. 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 FY2026, the Local Resources Fund will provide funding for projects such as Downtown Development Phase II, Gateway signs, and a Public works building. The SPLOST VIII Capital Projects Fund began a six-year term on July 1, 2020, and the most notable FY2026 projects are Highlands to Islands Trail, Roberts Drive Improvements, McEver & Gaines Ferry Roundabout and Annual Road Paving. 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 38.4%, however $4,104,504 is a projected use of fund balance for capital needs. Excluding the projected use of fund balance, reoccurring operating revenue is project to increase by 12.6% Current projections for Property Tax revenue are a 3% increase, however the final digest from the County Tax assessor was not available at the time of budget development. The tax digest was delayed due to new state regulations. The City tax rate will remain at the current rate, 3.264 mils. The Water and Sewer Fund revenues are projected to increase 21.13%. A

water rate increase of 8.7% and a wastewater rate increase of 8.7% for FY 2026 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 FY2025. Aslo during the FY2025, the City issued $25 million in revenue bonds to complete the Wastewater Treatment Plant expansion project.

Conclusion

The FY2026 budget seeks to address many of the citywide opportunities, while maintaining a healthy workforce, keeping benefits costs manageable, keeping pace with growth, and providing the service level expected while meeting the city's mission, vision and goals.. This budget was created with the collaborative efforts of the City Manager. Department Directors and the Finance Department. With the guidance of the Mayor and Council, we are pleased to present the FY2026 Budget.

Tonya Parrish

City Manager

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.

Budgeting 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.



- **January 4, 2025**
  Council Retreat
- **January 6, 2025**
  FY2026 Budget Workbooks open
- **February 10, 2025**
  Week of Budget Workshops with Directors
- **March 17, 2025**
  Week of Budget Team Review
- **June 5, 2025**
  Ratify Estimated roll-back millage rate and budget hearing.
- **June 19, 2025**
  Adoption of the FY2026 Budget
- **July 15, 2025**
  FY2026 Operating and Capital Budget presentation to Council.
- **September 2025**
  Millage rate public hearing and adoption

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.

Proposed budget changes

During the FY2026 budget development, 7 new positions were proposed to the council. After the presentation to the council and further discussion, three of the seven positions were cut from the FY2026 budget. The following positions were removed from the FY2026 budget: Deputy Police Chief, Administrative Assistant, and Maintenance Worker.

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.

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 shall 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.

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.

Demographics

Population

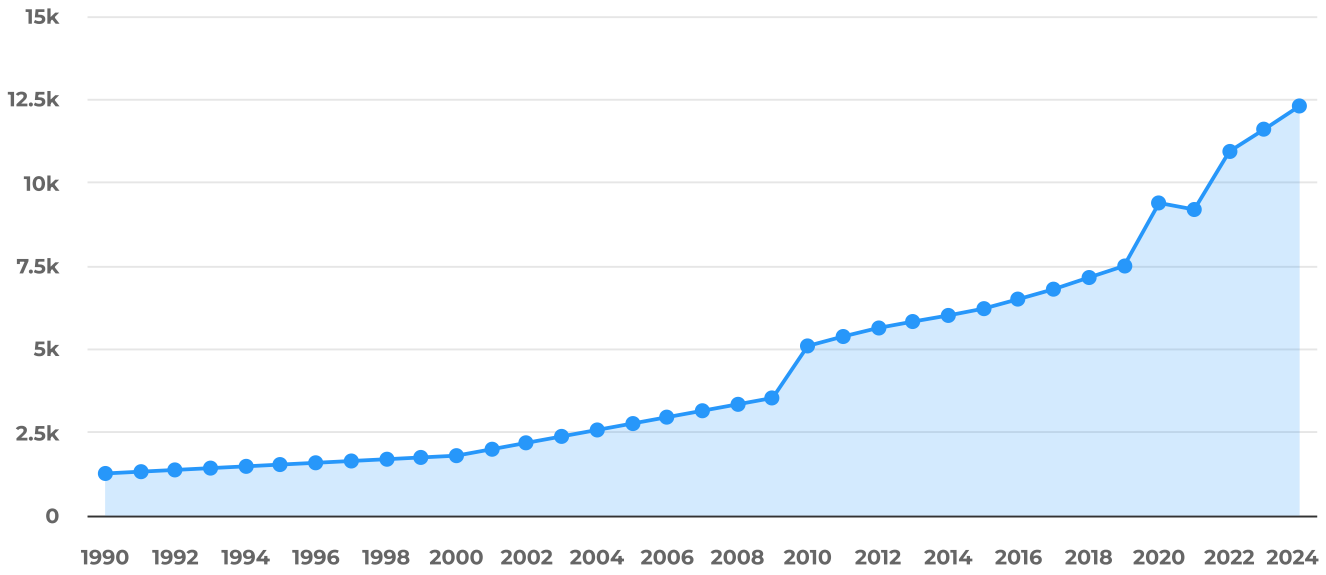
TOTAL POPULATION

12,304

6.00%
vs. 2023

GROWTH RANK

1 out of 540 Municipalities in Georgia



** Data Source: Client entered data for year 2024*

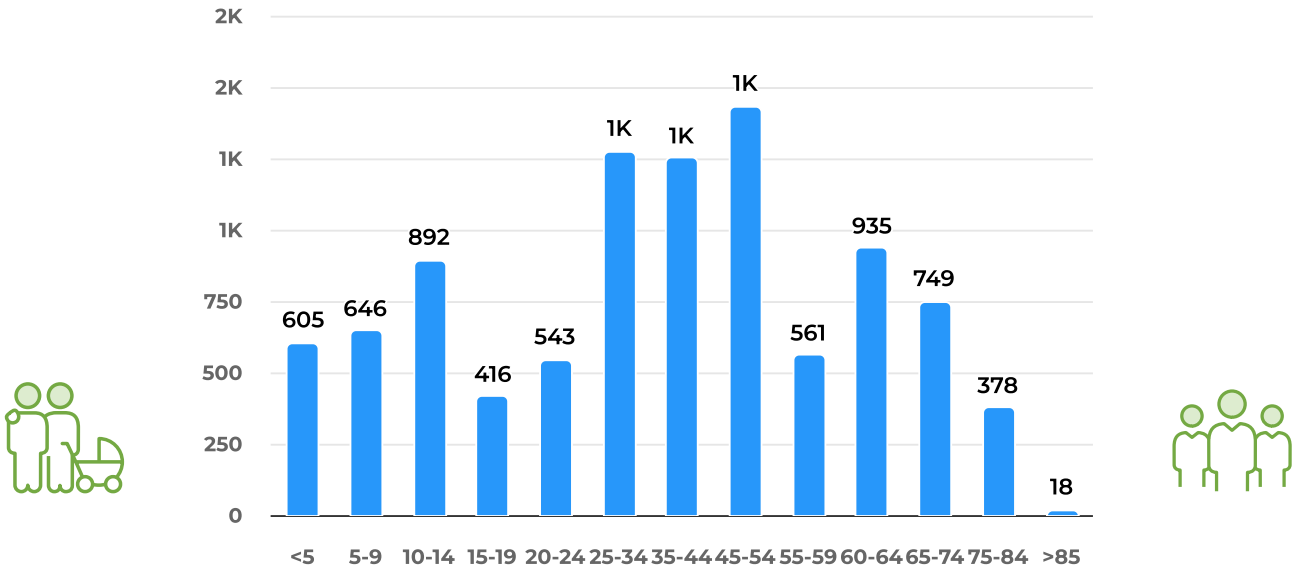
DAYTIME POPULATION

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*



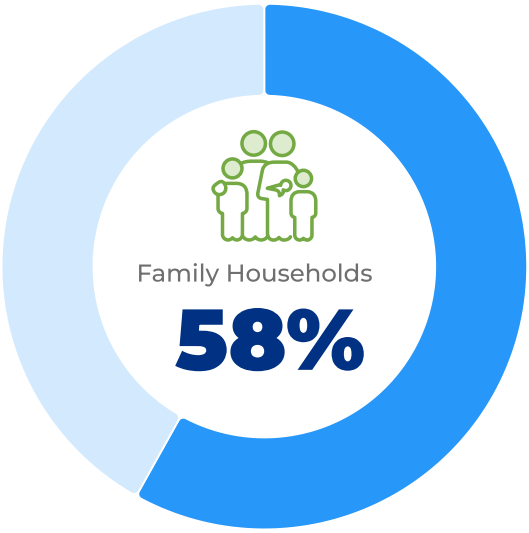


Household

TOTAL HOUSEHOLDS

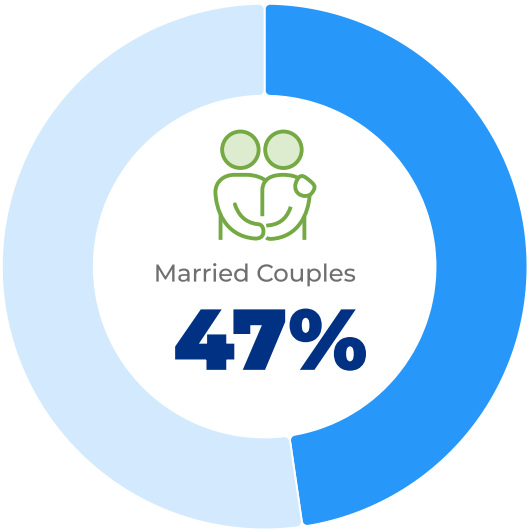
3,516

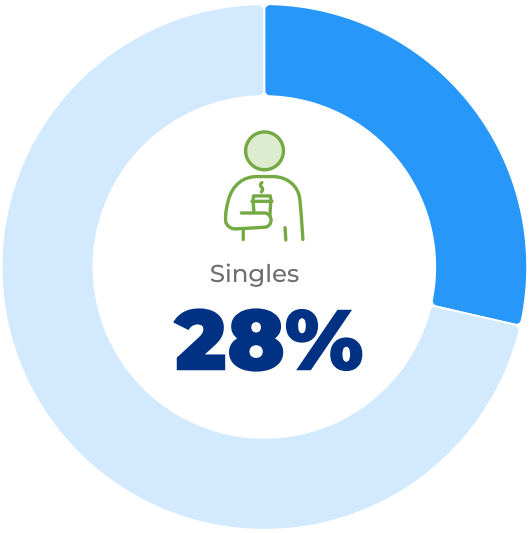
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



24%

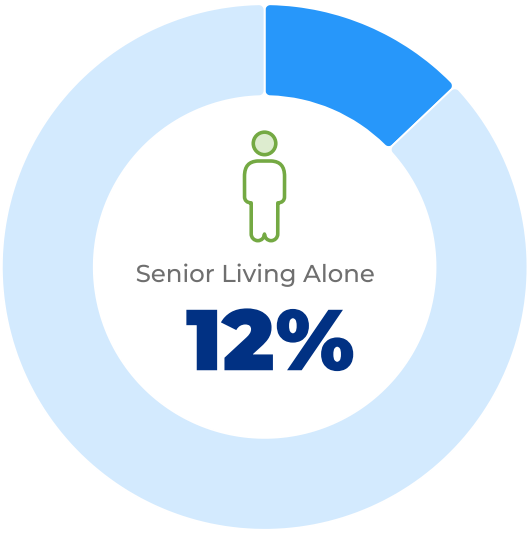
higher than state average





6%

higher than state average



-16%

lower than state average

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

Economic

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%

22.47%
higher than state average

Median income

$93,684

31.29%
higher than state average

Below $25,000

10%

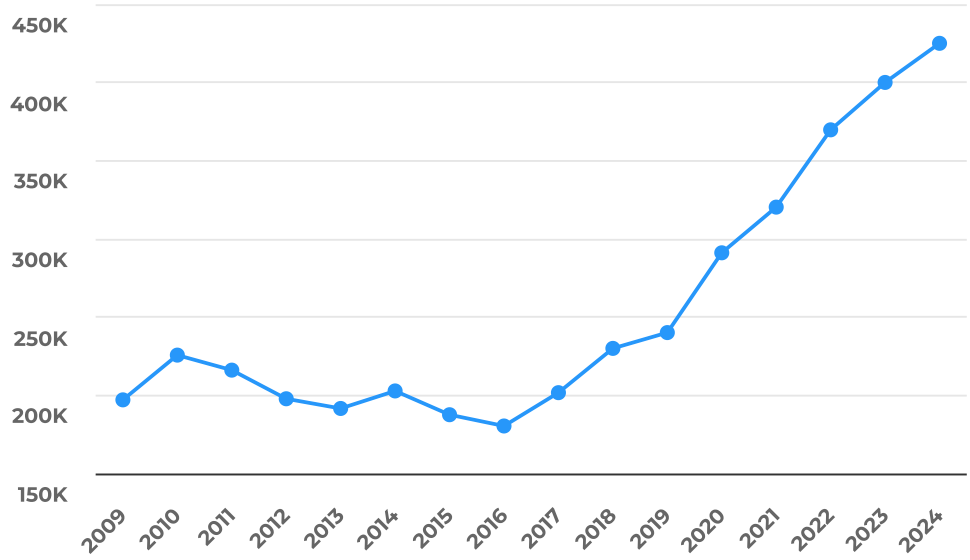
-38.05%
lower than state average

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

Housing

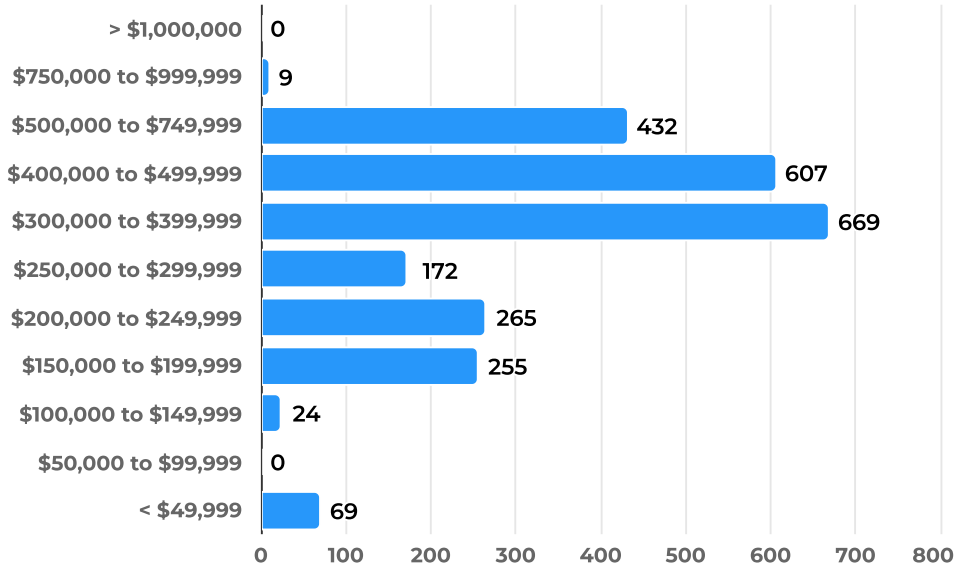
2024 MEDIAN HOME VALUE

$425,000



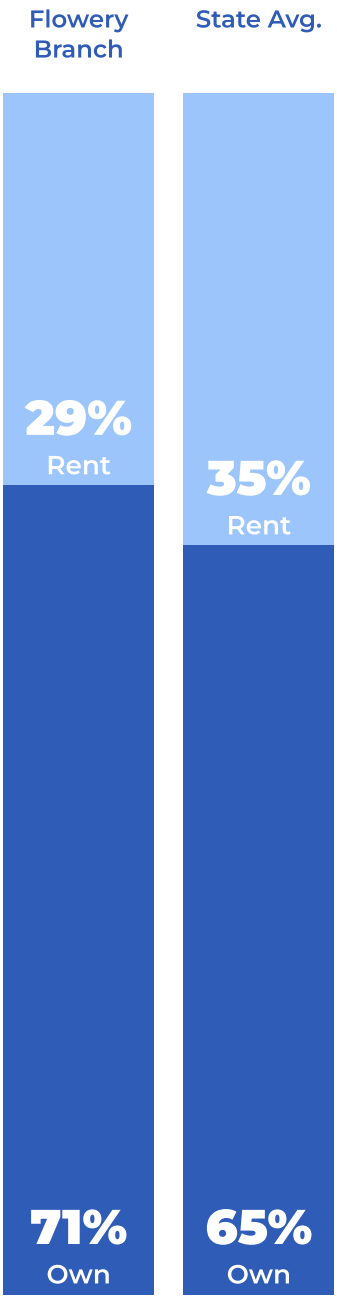
** Data Source: Flowery Branch, GA 2024*

HOME VALUE DISTRIBUTION



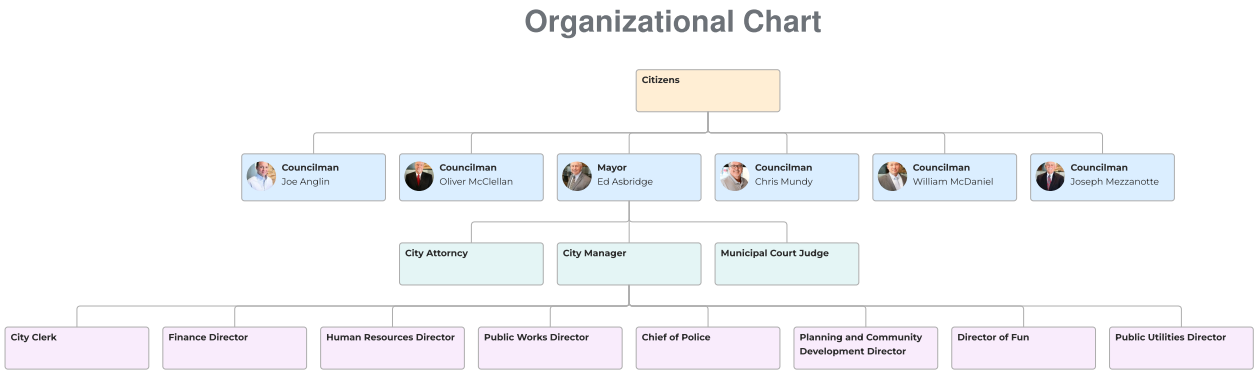
** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organizational Chart



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 Mezzanottee

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."

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.

History of the 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.





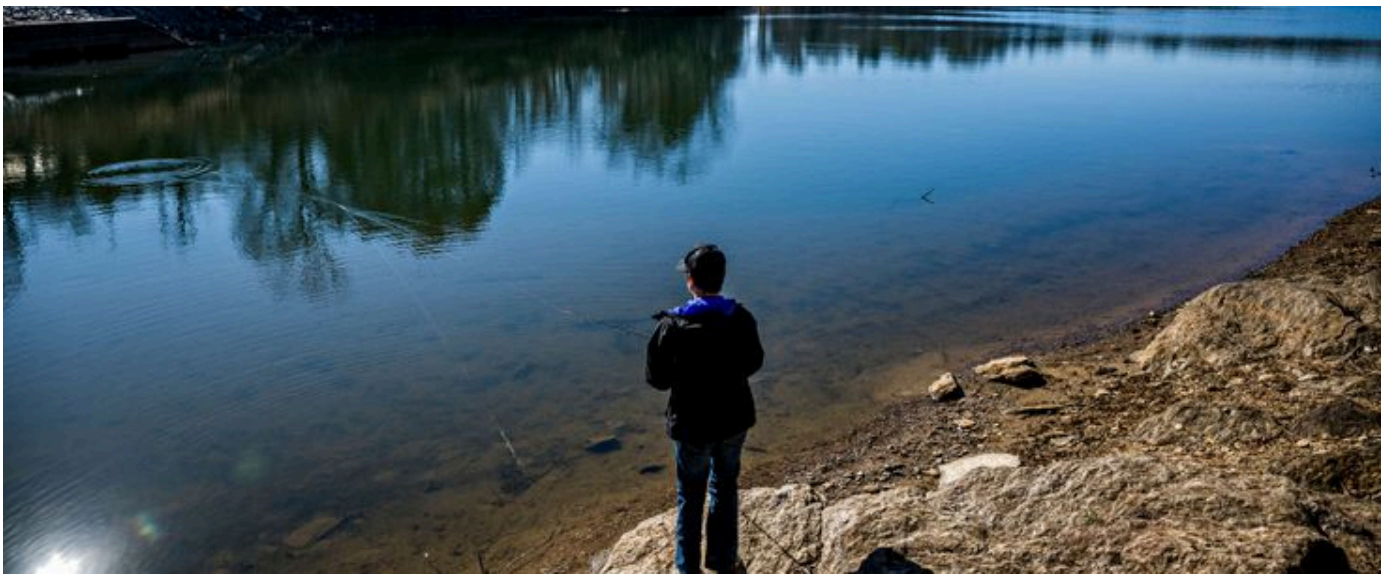
Executive Summary

Throughout fiscal year 2026, the City of Flowery Branch will continue to focus on improvements through capital projects, strategic planning, and sound financial decisions. In January 2025, 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.

Revenues

Overall, all allocated fund revenues are showing a downward trend of -29%, however; FY2025 showed revenue of $25 million for a bond issue related to the Wastewater Treatment Expansion project.

Revenue Source:	FY2024 Actual	FY2025 Budged	FY2026 Budgeted	% Change
Taxes	$ 10,942,245	$ 9,993,246	$ 11,379,587	13.87%
Licenses and Permits	$ 442,870	$ 387,700	$ 979,400	152.62%
Intergovernmental	$ 2,471,617	$ 85,603	$ 1,115,603	1203.23%
Charges for Services	$ 6,262,570	$ 6,677,149	$ 7,719,875	15.62%
Fines and Forfeitures	$ 788,796	$ 530,000	$ 605,000	14.15%
Investment Earnings	$ 889,962	$ 577,000	$ 1,120,000	94.11%
Contributions	$ 346,642	$ 42,000	$ 11,500	-72.62%
Miscellaneous Revenue	$ 331,240	$ 327,341	$ 406,584	24.21%
Other Financing Sources	$ 5,872,535	$ 30,978,515	$ 11,858,635	-61.72%
Total Revenues	$ 28,348,477	$ 49,598,554	$ 35,196,184	-29.04%



Expenditures

Overall, all allocated fund expenditures/expenses are showing a downward trend of -29%, however; FY2025 showed expenditures of $25 million for a bond issue related to the Wastewater Treatment Expansion project.

Name:	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
General Fund	$ 10,570,389	$ 9,981,493	$ 15,361,619	53.90%
Special Revenue:				
Grant Fund	$ -	$ -	$ -	
American Rescue Pla	$ 2,006,570	$ 52,000	$ -	-100.00%
Tax Allocation District	$ 996,346	$ 1,393,779	$ 1,525,734	9.47%
Hotel/Motel Fund	$ 176,907	$ 185,000	$ 220,000	18.92%
Confiscated Assets	$ 54,297	$ 25,000	$ 30,000	20.00%
Capital Funds:				
Wastewater Capital	$ 2,829,135	$ 25,695,000	$ 890,000	-96.54%
SPLOST Fund	$ 466,694	$ 2,380,247	$ 7,351,146	208.84%
Local Resources Fun	$ 2,809,454	$ 3,503,515	$ 2,061,823	-41.15%
Wastewater Operating	$ 894,387	$ 4,895,520	$ 5,929,700	21.13%
Employee Benefits Fun	$ 1,115,771	$ 1,452,000	$ 1,821,162	25.42%
Total Allocated Funds:	$ 21,919,950	$ 49,563,554	$ 35,191,184	-29.00%

Strategic Alignment

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 2026 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.

Strategic Plan

The core of this plan comprises five strategic priorities and a vision statement. With this high-level vision established, we spent the 2023–2024 fiscal year developing detailed implementation plans for a series of key city-wide initiatives that align with and support the strategic priorities.

This planning effort has resulted in a clear road map that articulates how the City of Flowery Branch will continue its ascent as a forward-thinking community.

Our Vision:

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

Our Mission:

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

Our Values:

- Trust
- Accountability
- Integrity
- Professional Excellence
- Respect
- Sustainability
- Stewardshop

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 2026 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.

City Council Review

At the beginning of the budget process, council holds a council retreat to discuss the city's vision, mission and strategic goals for the upcoming budget year. This process drives the development of the budget from the department level.

Departmental Use

After the council retreat, City Management takes what they have learned from the council retreat, in terms of strategic focus, and pass it along to department heads to focus their budget development.

Budget Integration

Below are some of the questions that we use to drive our strategic planning.





Budget Timeline

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 Calendar

- **January 4, 2025**
  Council Retreat
- **January 6, 2025**
  FY2026 budget workbooks open
- **February 10, 2025**
  Week of budget workshops with directors.
- **March 17, 2025**
  Week of Budget Team review with directors.
- **May 15, 2025**
  FY2026 Operating and Capital budget presentation to Council.
- **June 5, 2025**
  Council ratified the estimated roll-back millage rate and budget hearing held.
- **June 19, 2025**
  Adoption of the FY2026 operating and capital budget.
- **September 2025**
  Public hearing and adoption of the tax year 2025 millage rate.

Priorities and Issues

Public Safety:

According to SafeWise, the City of Flowery Branch has ranked in the Top 20 of the safest cities in Georgia for over 10 consecutive years. To continue putting safety first within the community, Public Safety is one of the focus areas in the Strategic Plan. Our citizens' safety is the top priority for our Flowery Branch Police Department. The PD continues to look for opportunities to increase their presence within the community, respond quickly to calls, and remove criminals from the streets. Some of the ways this is being addressed are through continuing the K-9 Program, maintaining the Safe Exchange Zone in front of the Police Station, creating new specialized units, recruiting and growing the Cadet Program, and providing new equipment and technology for our officers.

Infrastructure Improvements:

As the City of Flowery Branch continues to bring in new businesses and homes, our infrastructure will experience strain. Our annual road paving and maintenance program has been developed to address the concern of more vehicles on our roadways. SPLOST and Local Resources funds will continue to be utilized for this project. Along with the roadways, our water and sewer plant is aging and is unable to continue to provide the needed gallons our city will be demanding. A project is underway to build a new plant that will handle the increased needs, which will continue through FY2026. A new water tower was completed and brought online in FY2024 to assist in the city's water capabilities. Other infrastructure that is a part of this Focus Area is the City's roadways and pedestrian pathways.

Internal Operations:

Internal Operations is another Focus Area that will remain in the Strategic Plan. With the growth that the city has been experiencing over the past several years, there has been an increased need in the number of employees required to continue providing services to the community. As with any growth, it requires a look at several areas of the city. This includes functions and items such as technology, reporting, compliance and regulations, and records management. Every internal operation impacts the mission of the City and should consistently be monitored for success.

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.

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 make it their business home. A major part of this Focus Area will be beginning and completing the Downtown Development Phase II.

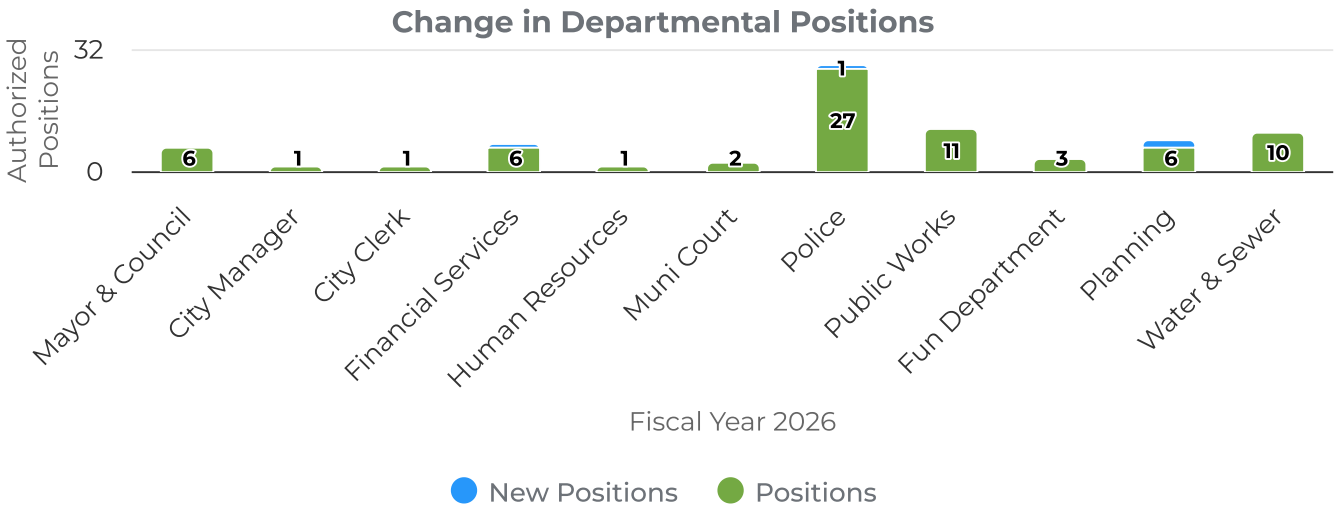
Along with these priorities, several other factors contributed to the FY2026 budget development. Over the past several years, the City of Flowery Branch has seen tremendous growth. This growth is a great opportunity for the city but also poses some challenges. The City is seeing an influx of new citizens which places additional stress on the city infrastructure and increases service demands. The FY2026 budget seeks to mitigate these challenges with additional infrastructure improvements and additional staff. The FY2026 budget approved the addition of four new positions (purchasing coordinator, city engineer, an additional building inspector, and a property and evidence custodian). It also authorized approximately $9 million in infrastructure improvement projects.



Personnel Changes

The FY2026 budget includes 72 approved positions. Included in that total, four new positions were added to the FY2026 General Fund Operating Budget. The new positions include a Purchasing Coordinator (Finance), City Engineer (Planning), Building Inspector (Planning) and a Property & Evidence Custodian (Police).

Change in Departmental Positions



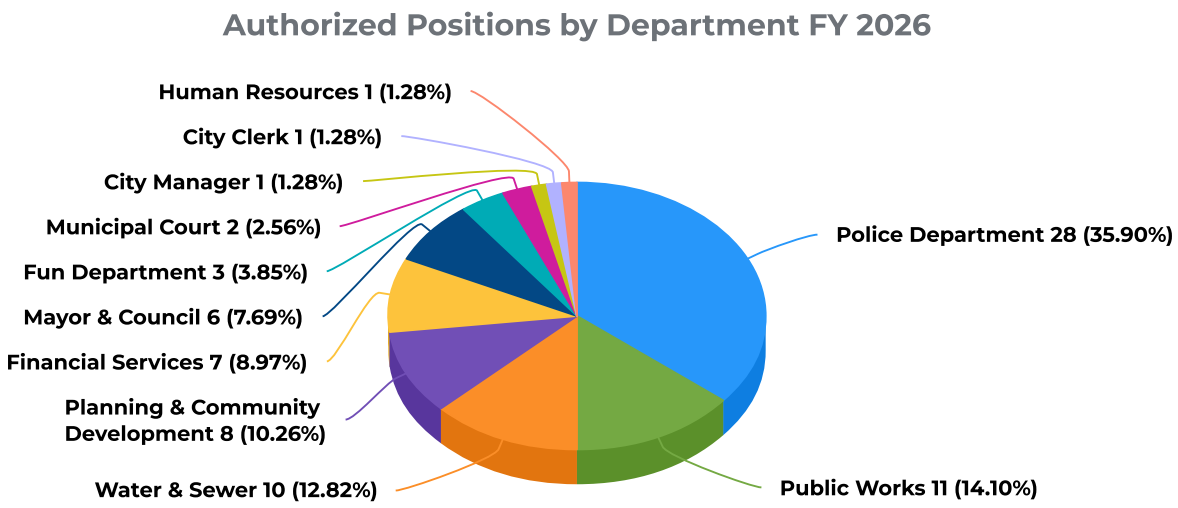
New Positions for FY2026

Financial Services: Purchasing Coordinator (1 position)

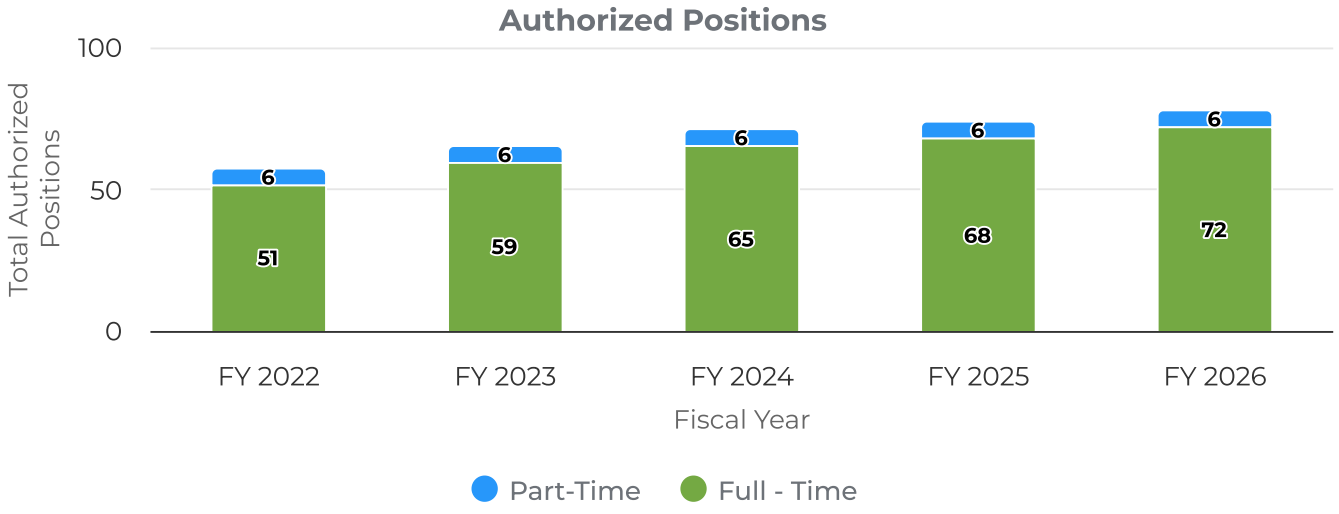
Police Department: Property and Evidence Custodian (1 position)

Planning and Community Development: City Engineer and Building Inspector (2 positions)

Authorized Positions by Fund



Authorized Positions five-year summary



Long-Range Operating Plan

The five-year financial forecast for **FY2026 to FY2030** projects our **General Fund** revenue and expenditures to go from $15,361,619 to $12,849,796 in FY2027 due to some reduced capital funding in FY2027. The FY2026 **General Fund** budget has higher than normal contributions to capital funds due to equipment replacement needs. From FY2027, the **General Fund** is projected to grow by 6% year over year based on historical growth averages. The **Confiscated Assets Fund** is projected to grow by 6% year over year. The **Employee Benefits Fund** is projected to grow, on average, by 10% per year based on projected personnel growth and rising insurance costs. The **Hotel Motel Fund** is projected to grow by 3% per year based on historical trends. The **Tax Allocation District Fund** is projected to grow by 3% per year based on anticipated property tax growth. The **Water Wastewater Operating Fund** is projected to grow by 8.7% per year based on approved water and wastewater rates increases approved for the next 5 years. All **Capital Fund** projections are based on the requested projects in the city's five-year capital plan.

Five-year Financial Forecast

Fund	FY2026 Adopted	FY2027 Forcasted	FY2028 Forcasted	FY2029 Forecasted	FY2030 Forecasted
General Fund	$ 15,361,619	$ 12,849,796	$ 13,620,784	$ 14,438,031	$ 15,304,313
Special Revenue Funds:					
Confiscated Assets	$ 30,000	$ 31,800	$ 33,708	$ 35,730	$ 37,874
Emloyee Benefits Fund	$ 1,821,162	$ 2,003,278	$ 2,203,606	$ 2,423,967	$ 2,666,363
Hotel Motel Tax Fund	$ 220,000	$ 226,600	$ 233,398	$ 240,400	$ 247,612
Tax Allocation District Fund	$ 1,525,734	$ 1,571,506	$ 1,618,651	$ 1,667,211	$ 1,717,227
Capital Projects Fund (General Govt. & SPLOST)	$ 9,412,969	$ 2,678,841	$ 3,070,904	$ 3,593,012	$ 2,765,168
Water Wastewater Operating Fund	$ 5,929,700	$ 6,445,584	$ 7,006,350	$ 7,615,902	$ 8,278,486
Water Wastewater Capital Fund	$ 895,000	$ 630,000	$ 1,975,000	$ 18,000,000	$ 3,000,000
Total All Funds	**$ 35,196,184**	**$ 26,437,405**	**$ 29,762,401**	**$ 48,014,253**	**$ 34,017,043**



Short-Term Organization Factors

Over the past several years, the City of Flowery Branch has seen tremendous growth. This growth is a great opportunity for the city but also poses some challenges. There are several short-term factors that influence decisions made during the development of the annual budget. Those factors include the following:

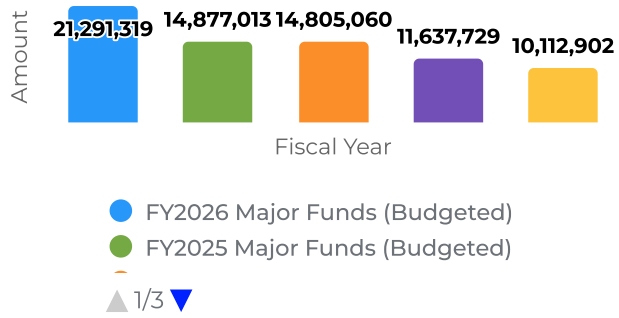
1. Salary increases for all employees in the amount of 2% to adjust the pay scales in response to increases in the cost of living and market competitiveness. Merit increases up to 4% based on employee performance rating during their annual evaluation.
2. New positions were added were a Planning Coordinator, City Engineer, Building Inspector and a Property and Evidence Custodian to meet the needs of our growing City.
3. Continued growth in the city population placing stress on infrastructure.
4. Growing number of citizens and visitors visiting city facilities.
5. Health insurance and benefit costs continue to rise.
6. House Bill 581 & 92 changes. State House Bill 581 & 92 made changes to property tax assessments.
7. Increasing cost of supplies and materials
8. Debt payments influence decisions to ensure there is sufficient funding to cover these payments and all other needed expenditures.

Funds Summary Overview

Major Funds

A major fund is defined by the GFOA as those funds whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of the total for their fund category (governmental or proprietary) and five percent of the aggregate of all governmental and proprietary funds in total.

The City of Flowery Branch has two major funds, which are the General Fund and the Wastewater fund. The adjacent chart shows the five-year trend for these two funds.



General Fund

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

The City of Flowery Branch, Georgia is projecting $15.36M of revenue in FY2026, which represents a 38.4% increase over the prior year's amended budget. However, this is due primarily to a $5m contribution to the capital funds. Excluding the capital transfers, the General Fund expenditures are projected to grow by 18.1.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Revenues:					
Taxes	$ 5,616,451	$ 7,195,053	$ 8,079,370	$ 7,935,561	$ 8,289,587
Licenses and Permits	$ 508,430	$ 341,499	$ 442,870	$ 387,700	$ 979,400
Intergovernmental	$ 603	$ 2,005	$ 146,375	$ 603	$ 603
Charges for Services	$ 45,441	$ 33,239	$ 824,045	$ 837,129	$ 908,175
Fines and Forfeitures	$ 312,924	$ 395,781	$ 724,753	$ 505,000	$ 605,000
Investment Earnings	$ 4,337	$ 32,806	$ 257,673	$ 160,000	$ 300,000
Miscellaneous Revenue	$ 136,971	$ 156,936	$ 127,392	$ 85,500	$ 94,350
Other Financing Sources	$ 117,004	$ 187,372	$ 81,653	$ 70,000	$ 4,184,504
Total Revenues:	$ 6,742,161	$ 8,344,691	$ 10,684,131	$ 9,981,493	$ 15,361,619
Expenditures:					
Personal Services and Benefits	$ 2,745,358	$ 3,230,787	$ 4,957,605	$ 5,634,880	$ 6,712,741
Purchased/Contracted Service	$ 1,288,504	$ 1,335,761	$ 1,621,182	$ 2,028,280	$ 2,389,128
Supplies	$ 432,665	$ 579,322	$ 558,650	$ 720,357	$ 781,857
Capital Outlay	$ 192,844	$ -	$ 13,849	$ -	$ 40,000
Other Costs	$ 5,623	$ 24,998	$ 27,495	$ 364,461	$ 426,070
Other Financing Uses	$ 1,301,205	$ 850,000	$ 3,391,608	$ 1,233,515	$ 5,011,823
Total Expenditures:	$ 5,966,199	$ 6,020,868	$ 10,570,389	$ 9,981,493	$ 15,361,619
Total Revenues less Expenditu	$ 775,962	$ 2,323,823	$ 113,742	$ -	$ -

Water and Sewer Fund

The Water and Sewer Fund is under the classification of Proprietary Funds. It is the primary fund that accounts for the operation of the City's water and sewer utility service.

The City of Flowery Branch, Georgia is projecting $15.36M of revenue in FY2026, which represents a 38.4% increase over the prior year's amended budget. However, this is due primarily to a $5m contribution to the capital funds. Excluding the capital transfers, the General Fund expenditures are projected to grow by 18.1.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenues:						
Charges for Services	$3,479,253.00	$3,798,754.00	$3,775,105.00	$4,388,020.00	$5,011,700.00	14.2%
Investment Earnings	130.00	66,609.00	417,540.00	375,000.00	750,000.00	100.0%
Misc. Revenue	104,564.00	135,014.00	150,763.00	132,500.00	168,000.00	26.8%
Other Sources	962,372.00	-	-	-	-	0.0%
Total Revenues:	4,546,319.00	4,000,377.00	4,343,408.00	4,895,520.00	5,929,700.00	21.1%
Expenses:						
Personal Services	829,758.00	1,274,037.00	769,902.00	839,324.00	908,311.00	8.2%
Purchased Services	607,176.00	682,264.00	680,468.00	1,131,348.00	1,361,577.00	20.3%
Supplies	587,183.00	732,514.00	1,154,862.00	1,635,573.00	2,086,623.00	27.6%
Capital Outlay	-	-	-	12,000.00	12,000.00	0.0%
Depreciations	480,856.00	485,790.00	508,109.00	-	-	0.0%
Other Costs	-	(7.00)	5.00	-	236,097.00	
Debt Services	49,638.00	118,441.00	62,919.00	464,516.00	455,117.00	-2.0%
Other	816,132.00	-	(3,071,557.00)	-	-	0.0%
Indirect Cost Allocation	-	-	789,679.00	812,759.00	869,975.00	7.0%
Total Expenses:	3,370,743.00	3,293,039.00	894,387.00	4,895,520.00	5,929,700.00	21.1%
Over/(Short)	$1,175,576.00	$ 707,338.00	$3,449,021.00	$ -	$ -	0.0%

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:

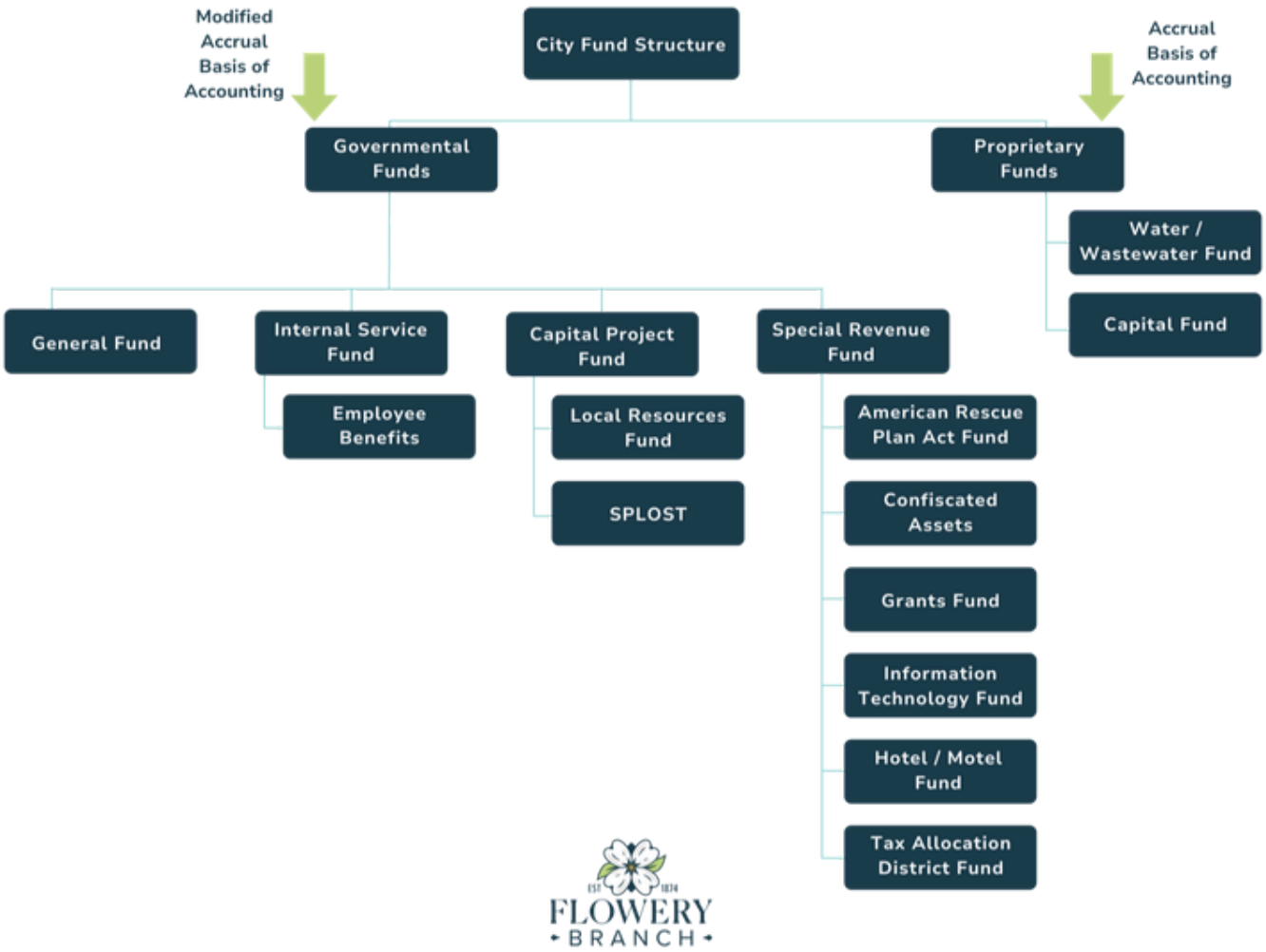
These funds are accounting segregation of financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental 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: The American Rescue Plan, Information Technology Fund and Grant Fund budgets were not included because the American Rescue plan funds were depleted in FY2025 and the Information Technology and Grant Fund are no longer used.



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.

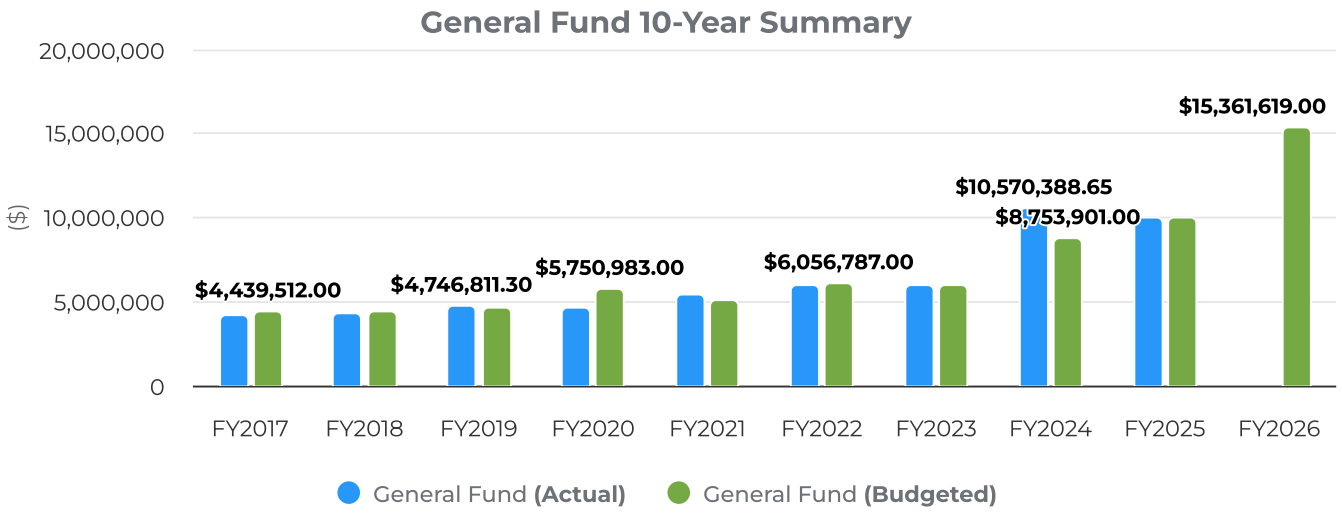
Water/Sewer Capital Projects Fund - This fund accounts for capital projects for infrastructure improvements/expansion of the system as our community continues to grow. Capital projects are funded by development capacity charges to connect to our system plus Georgia Environmental Finance Authority (GEFA)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


EST
1874
FLOWERY
BRANCH
Always Blooming!

General Fund

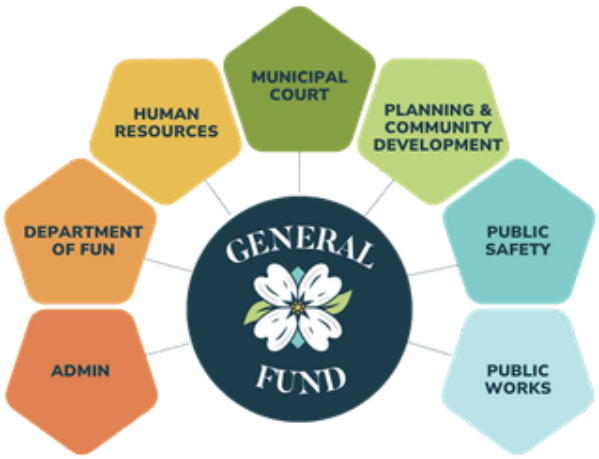
The General Fund is under the classification of Governmental Funds. It is the primary fund utilized by the City of Flowery Branch.

The City of Flowery Branch, Georgia is projecting $15.36M of revenue in FY2026, which represents a 38.4% increase over the prior year amended budget, however; this is due primarily to a $5m contribution to the capital funds. Excluding the capital transfers, the General Fund expenditures are projected to grow by 18.1%

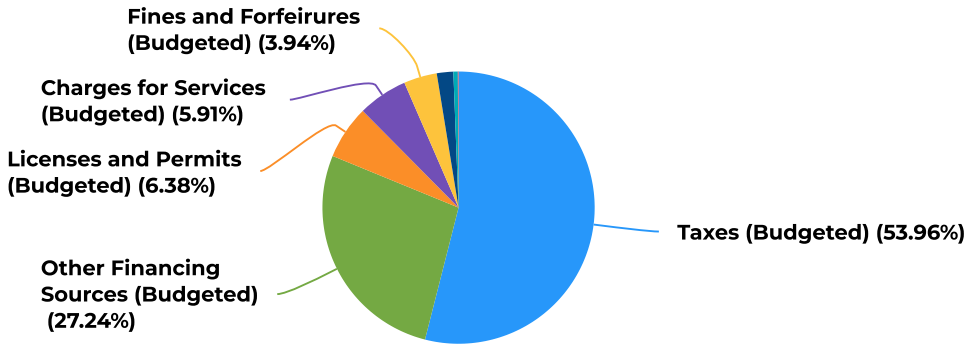


General Fund Departments

The General Fund includes seven (7) core departments.

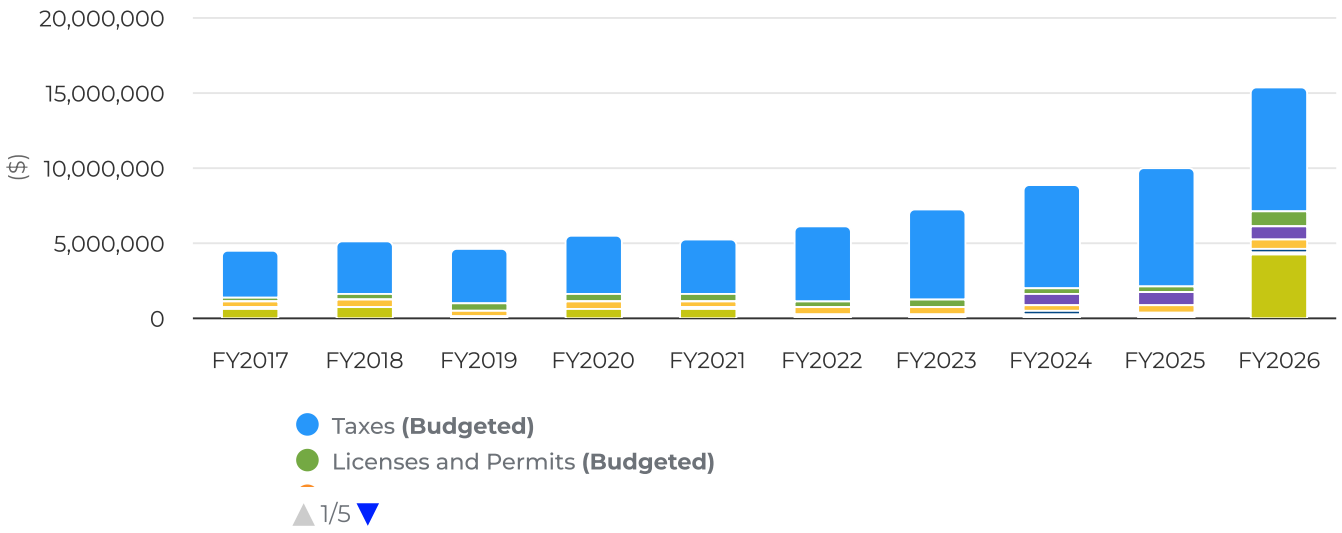


General Fund - Revenue by Source



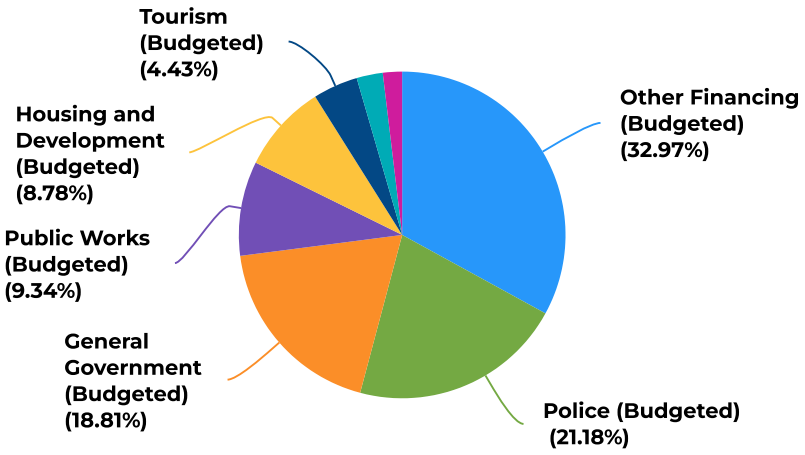
The City of Flowery Branch has a number of revenue sources. As seen in the graph below, taxes provide the greatest source of revenue representing 54% of total revenue, which is down from 79.5%, showing more diversification is revenue streams.

Historical Revenues by Source - General Fund

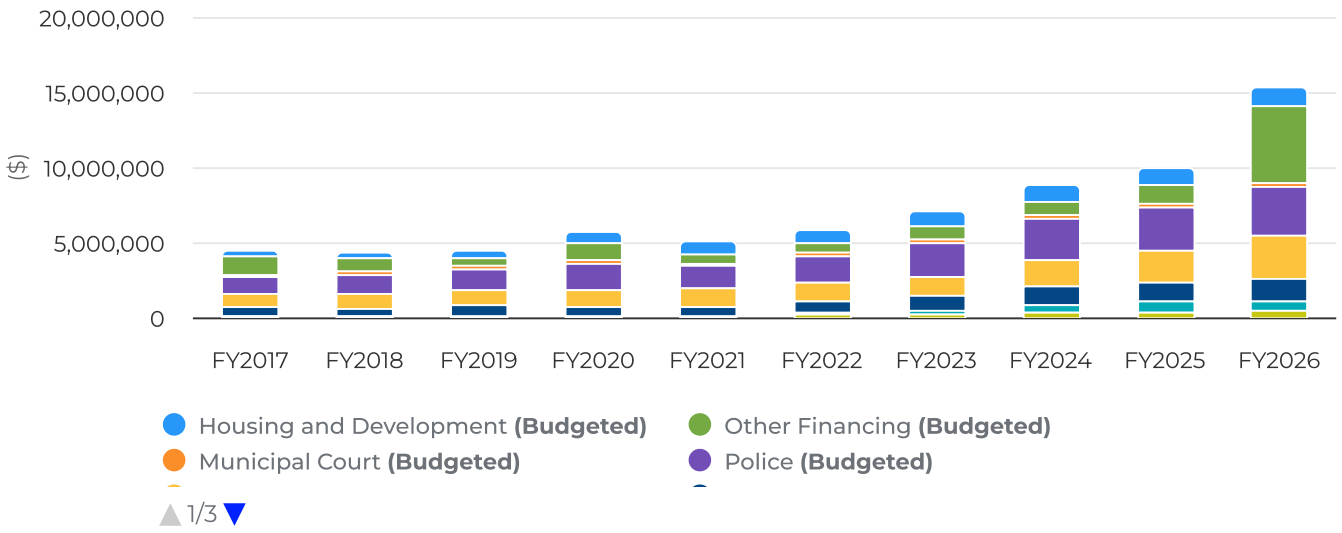


General Fund - Expenditures by Function

Expenditures by function provides the percentage of each department's expenditures within the General Fund. The Capital Transfers (Other Financing) has the highest percentage of expenditures, representing 33% of the total. The Police Department represents 21.2% of the total budget. 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.

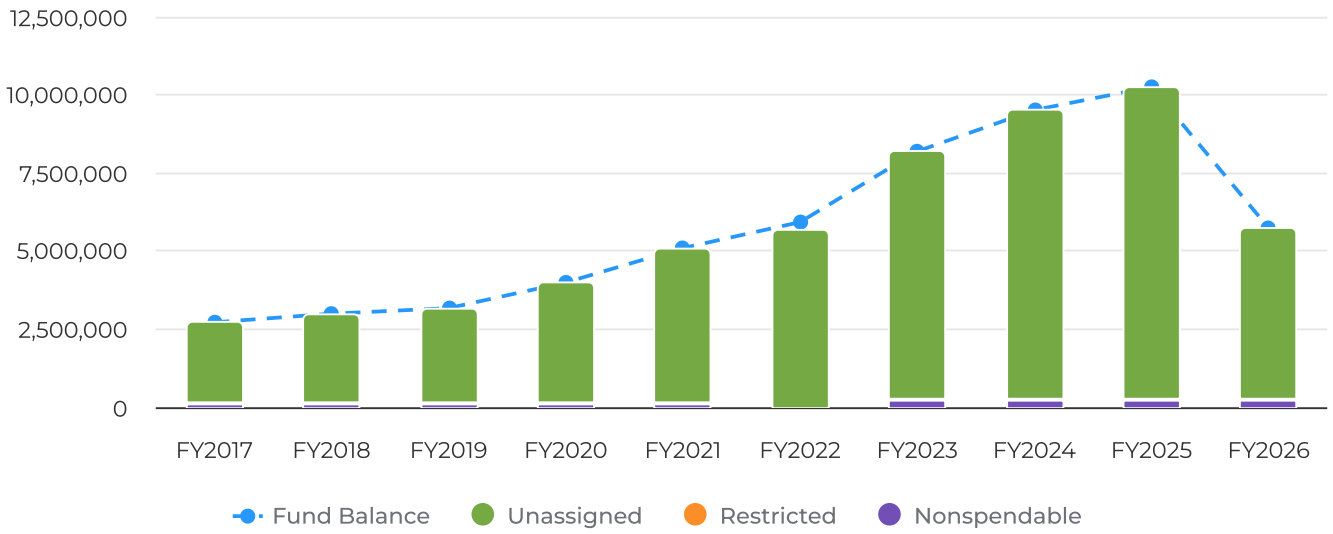


Historical Expenditures by Function - General Fund



General Fund - Fund Balance Projections

The fund balance for the General Fund is projected to fall by 4.5million. This projected reduction is due to the anticipated use of fund balance for one-time expenditures in the FY2026 capital plan.

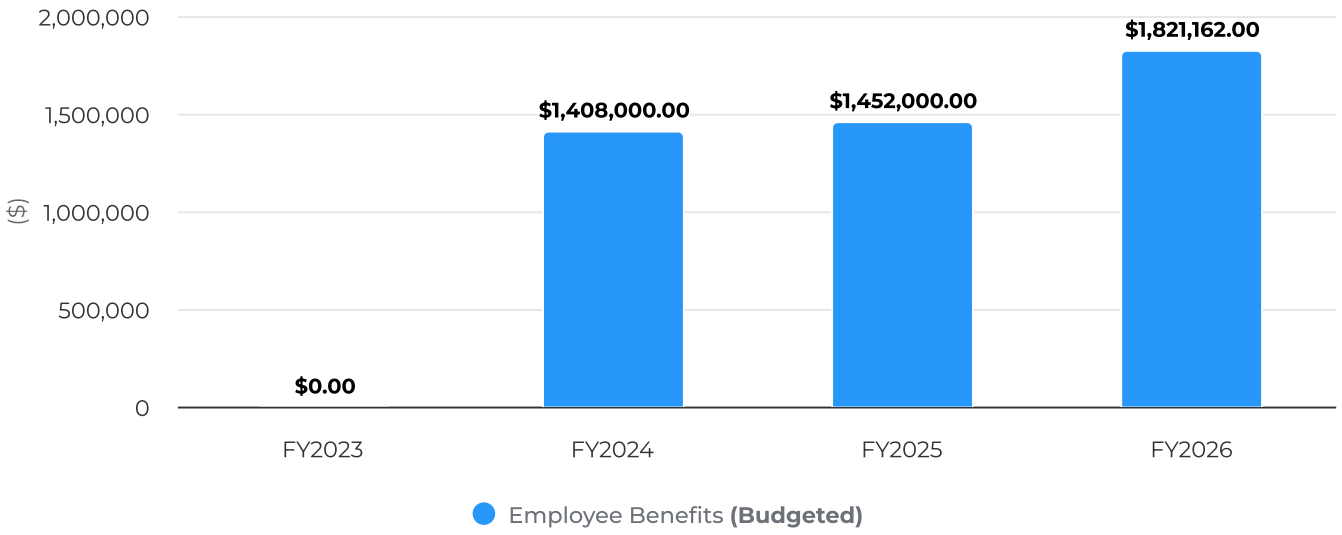

12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
0
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024
FY2025
FY2026
Fund Balance
Unassigned
Restricted
Nonspendable

Employee Benefits Fund

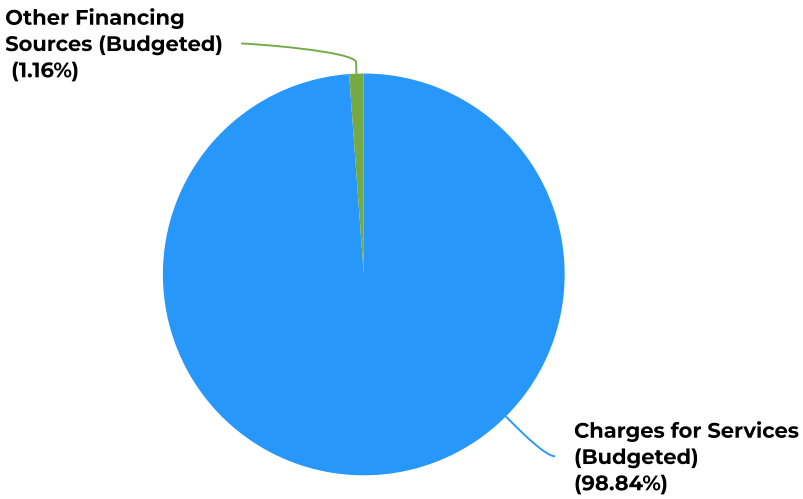
The Employee Benefits Fund is an Internal Service Fund which falls under the classification of Proprietary Funds.

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.

Three-year Summary

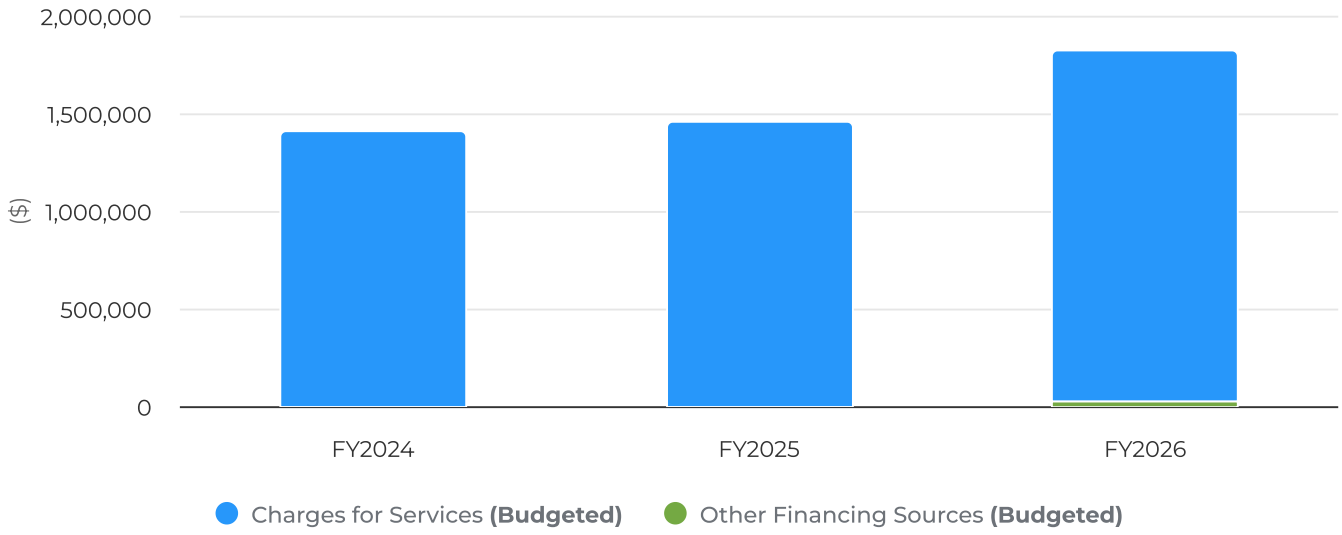


Employee Benefits - Revenue by Source



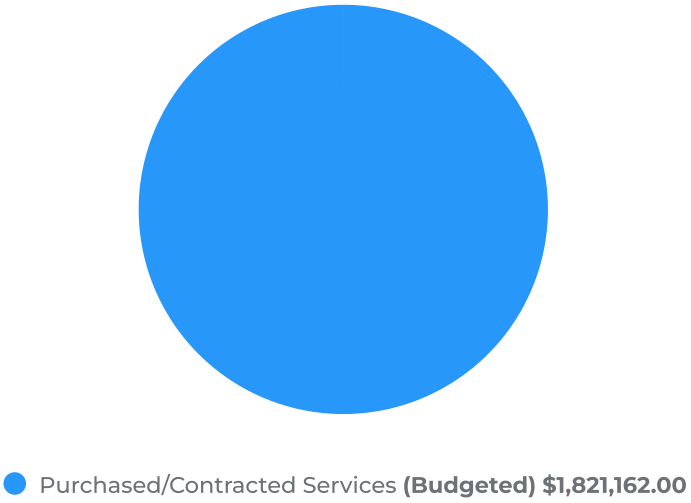
The Employee Benefits fund is primarily funded by charges for services. These charges are direct charges to each department for the associated cost of employee benefits per employee.

Historical Revenues by Source - Employee Benefits



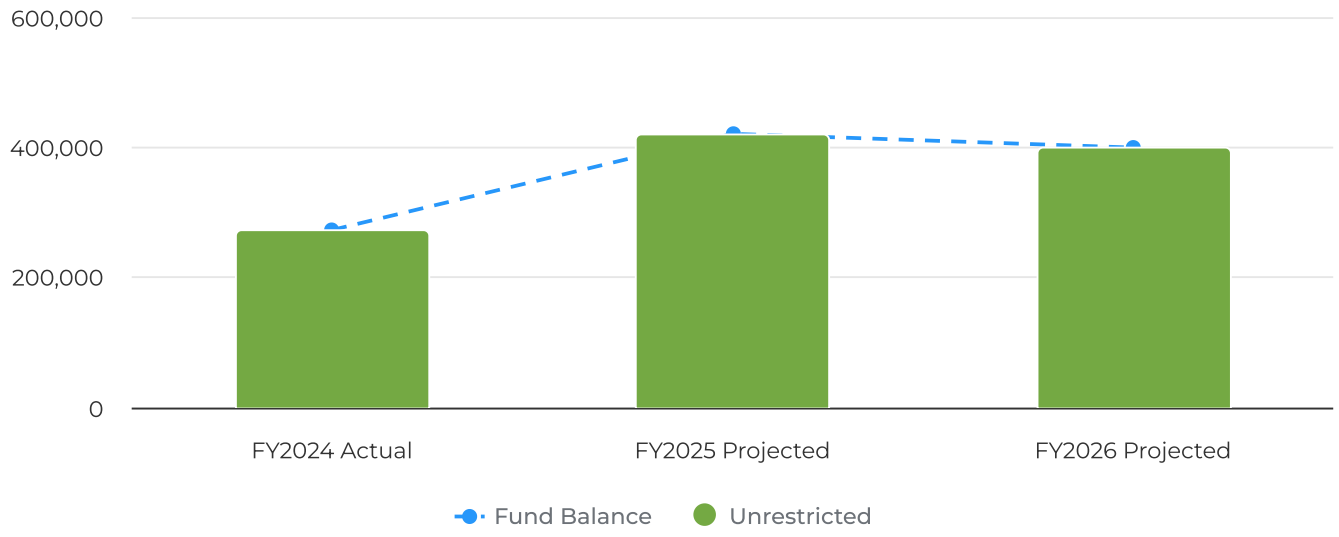
Employee Benefits - Expenditures by Function

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.



Employee Benefits - Fund Balance Projections

The fund balance for the Employee Benefits Fund is projected to fall by $21,162. This projected reduction is due to the anticipated use of fund balance for one-time expenses.



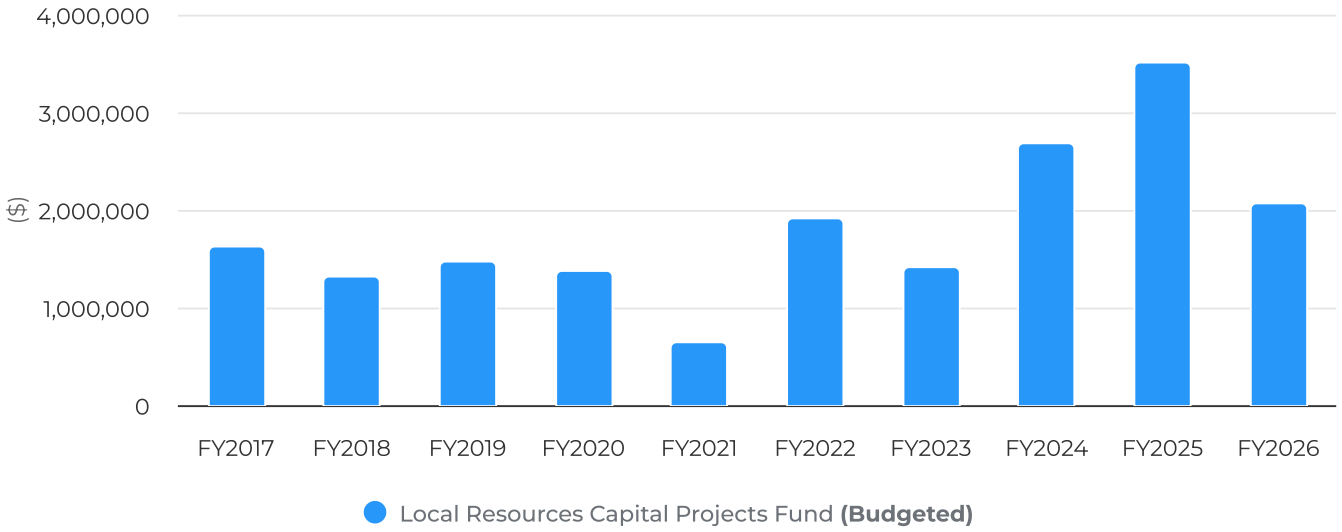
Local Resources Fund

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

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 $115,000 annually with a required 30% match of grant proceeds received.

City of Flowery Branch, Georgia is projecting $2.06M of revenue in FY2026, which represents a 41.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 41.1% or $1.44M to $2.06M in FY2026.

Ten-year Summary

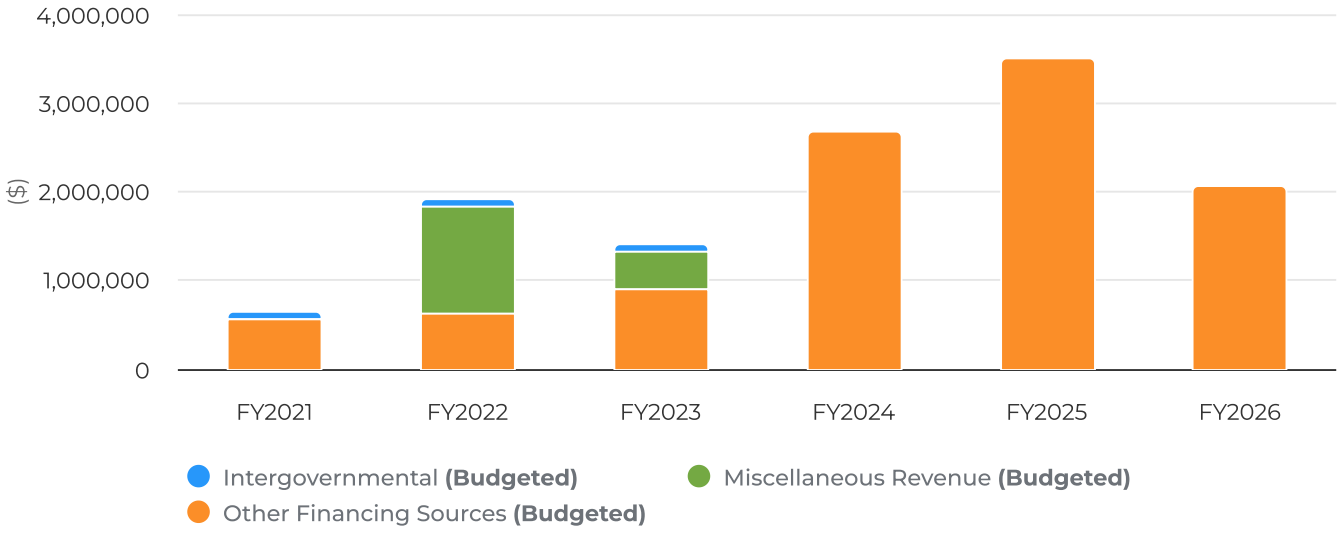


Local Resources Fund - Revenue by Source



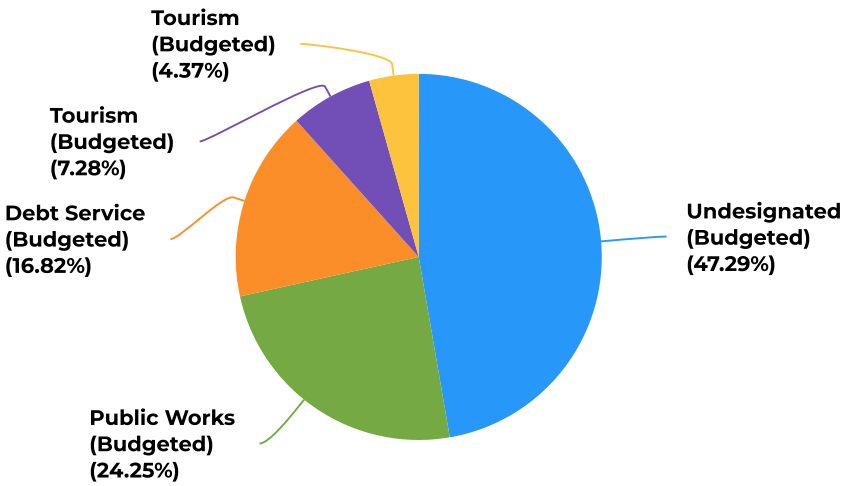
The Local Resources fund is primarily funded by General Fund transfers.

Historical Revenues by Source - Local Resources Fund

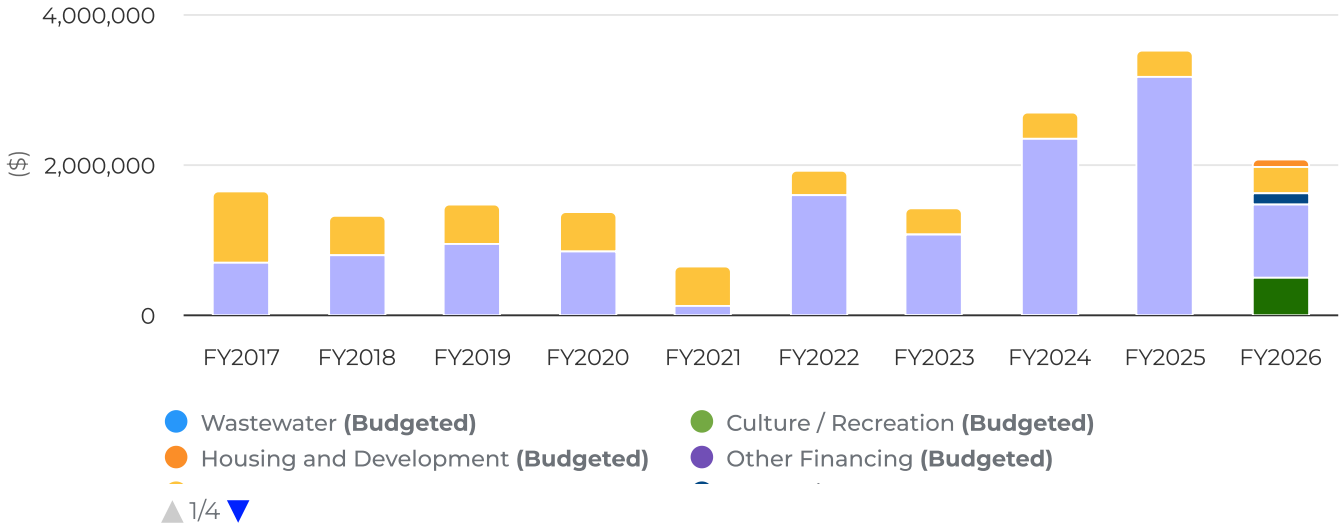


Local Resources Fund - Expenditures by Function

The Local Resources Fund accounts for capital projects not funded by SPLOST or Water/sewer funds. This chart shows the allocation of capital funds by function.

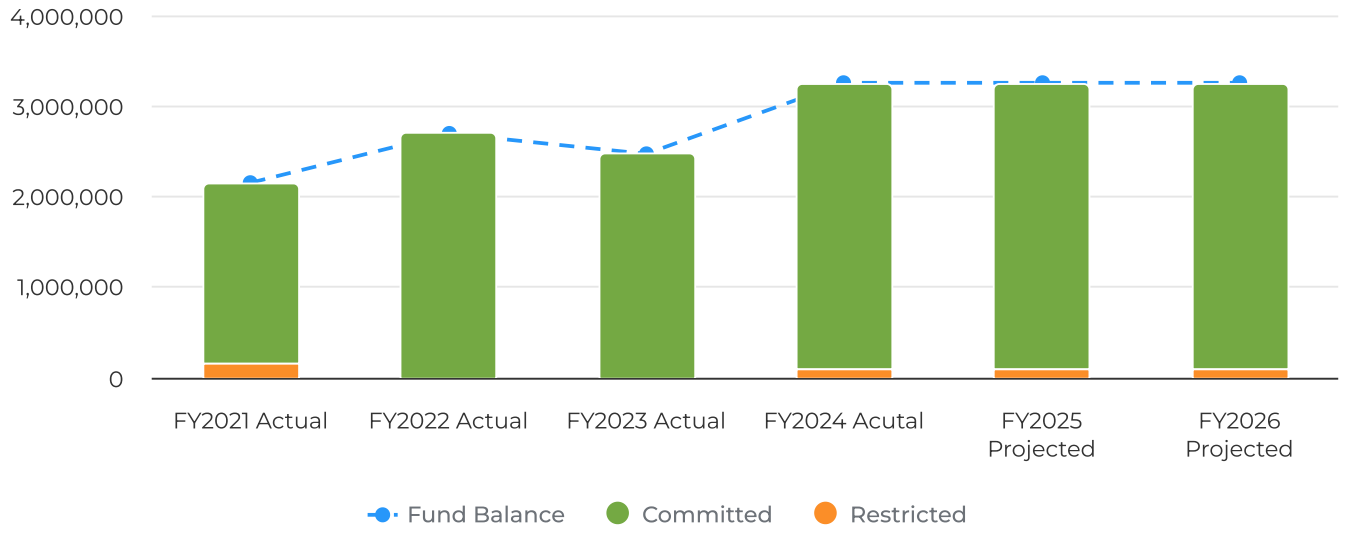


Historical Expenditures by Function - Local Resources Fund



Local Resouces Fund - Fund Balance Projections

The fund balance for the Local Resources Fund is projected to stagnate.



Special Purpose Local Option Sales Tax Fund

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

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 is currently one active SPLOST program (2020) in effect. 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. During FY2026, there will be a referendum on the November ballot to implement the 2026 SPLOST program. If approved, collections will begin on July 1st, 2026 and the 2020 SPLOST program will end.

2020 SPLOST VIII Highlights (Fund 320)

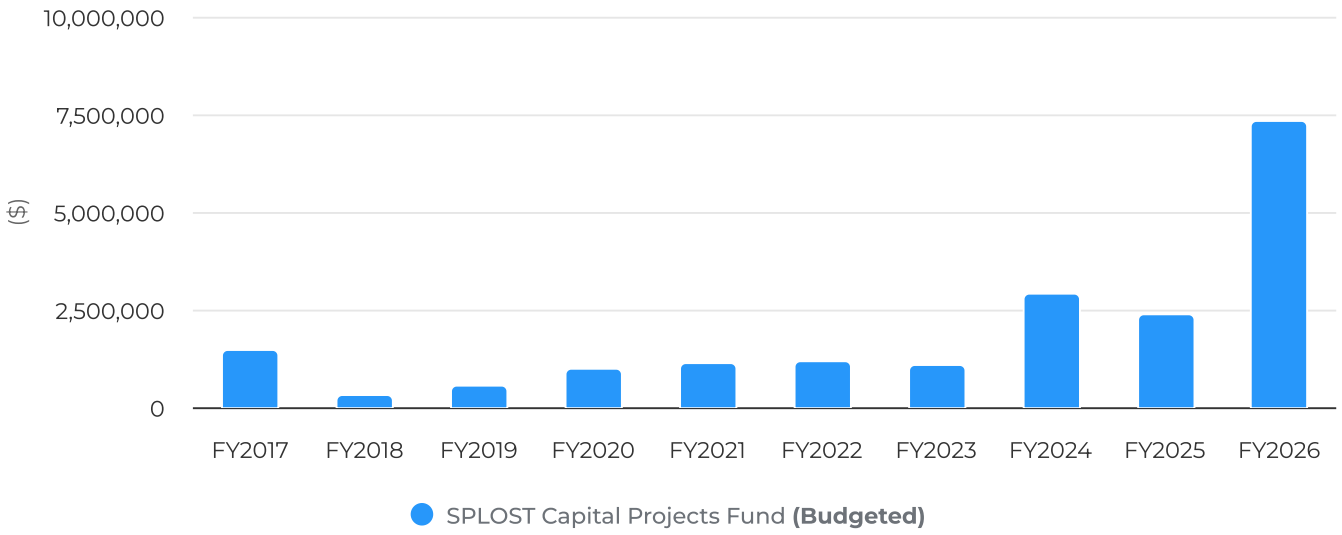
- Approved by the voters on November 5, 2019.
- Six-year program, 72 months of revenue collections.
- Collections began on July 1, 2020, and will continue through June 30, 2026. Revenue collections are expected to be 6.8 million dollars.
- This program focuses on roads, streets, and bridges (84%), public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

2026 SPLOST IX Highlights (Fund 320)

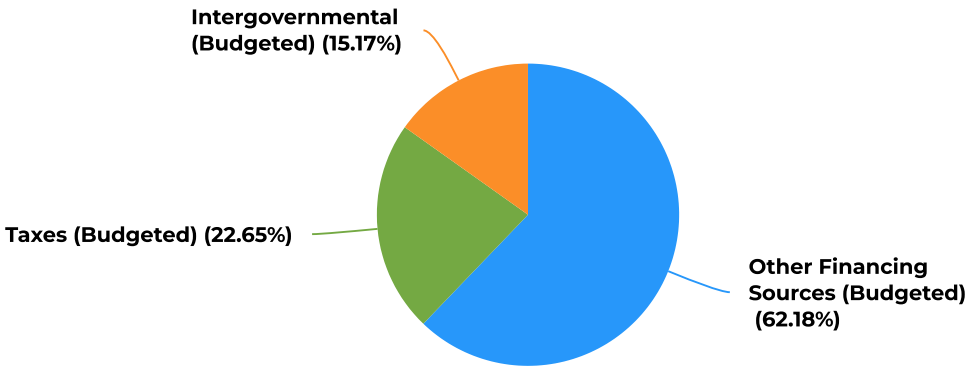
- Referendum by the voters in November, 2025.
- Six-year program, 72 months of revenue collections.
- Collections began on July 1, 2026, and continued through June 30, 2032. Revenue collections for the City are expected to be 14.5 million dollars.
- This program focuses on roads, streets, bridges, stormwater, sidewalks, and related improvements ($7,445,141), public works facilities and equipment ($1,453,099), parks and leisure facilities, land and equipment ($726,549), public safety facilities and equipment ($3,453,099), and public utilities facilities, land, vehicles and equipment ($1,453,099).

City of Flowery Branch, Georgia is projecting $7.35M of revenue in FY2026, which represents a 208.8% increase over the prior year. Budgeted expenditures are projected to increase by 208.8% or $4.97M to $7.35M in FY2026

Ten-year Summary

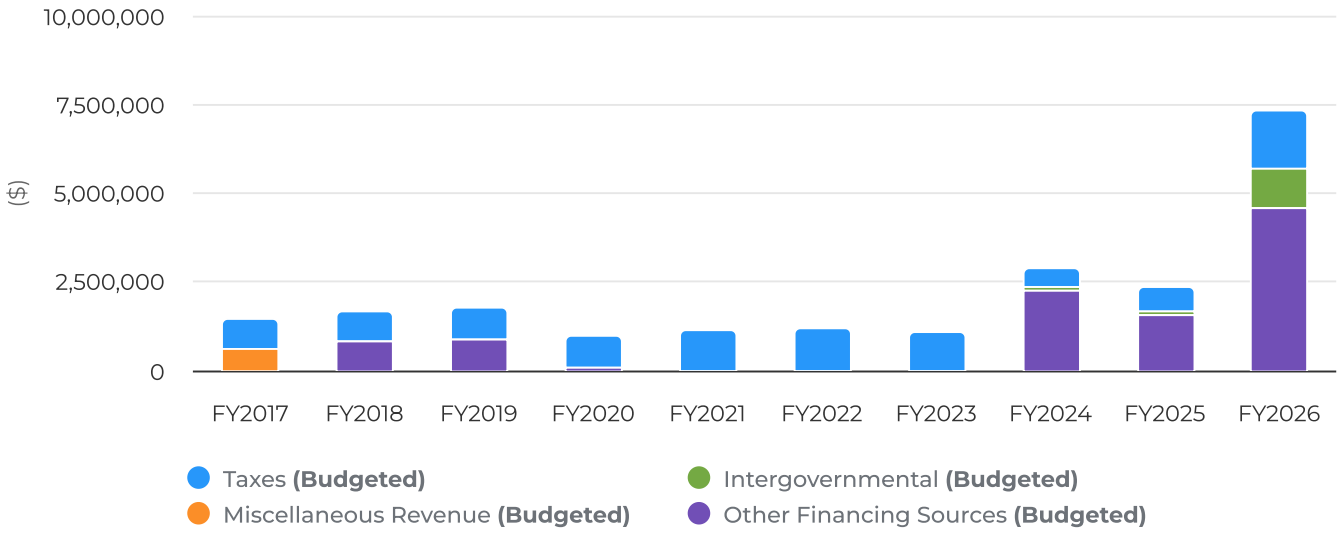


SPLOST Fund - Revenue by Source



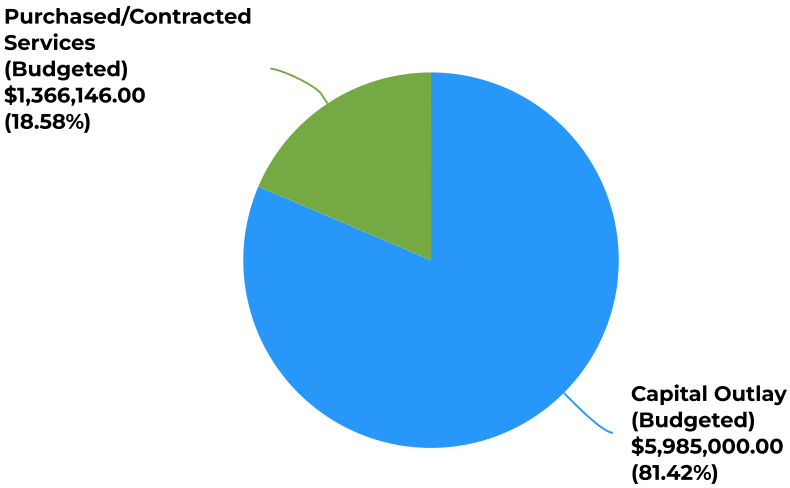
The SPLOST fund accounts for projects funded by SPLOST Funds, Grants and the General Fund. The chart to the left displays the funding sources for the FY2026 budget year.

Historical Revenues by Source - SPLOST Fund

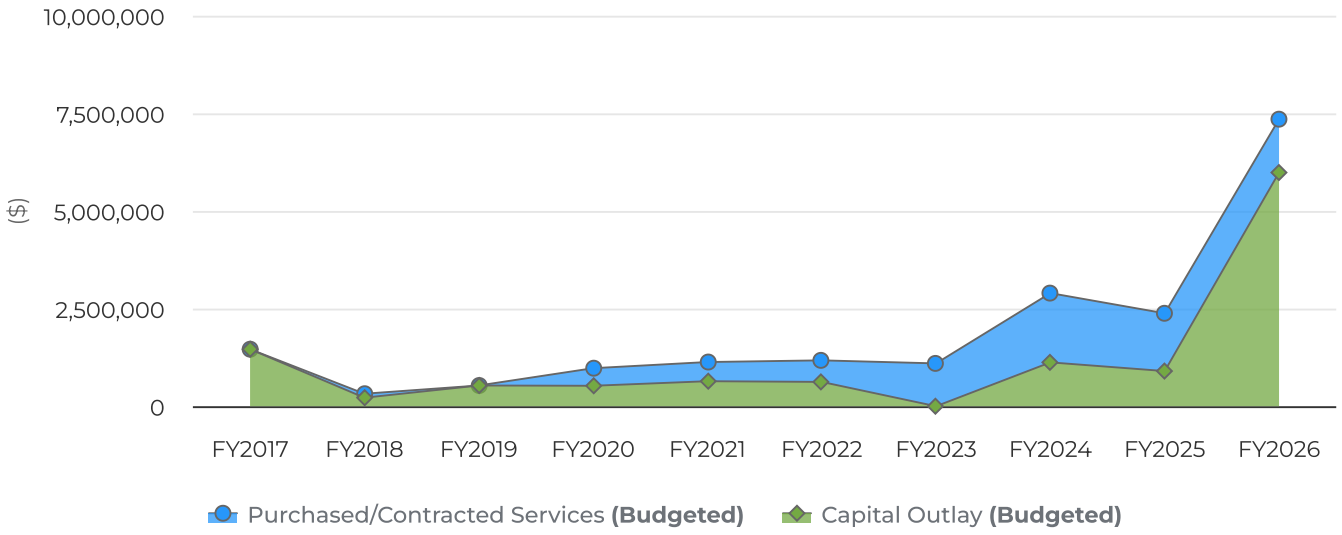


SPLOST Fund - Expenditures by Function

The SPLOST Fund accounts for capital projects funded by SPLOST funds. This chart shows the allocation of capital funds by function.

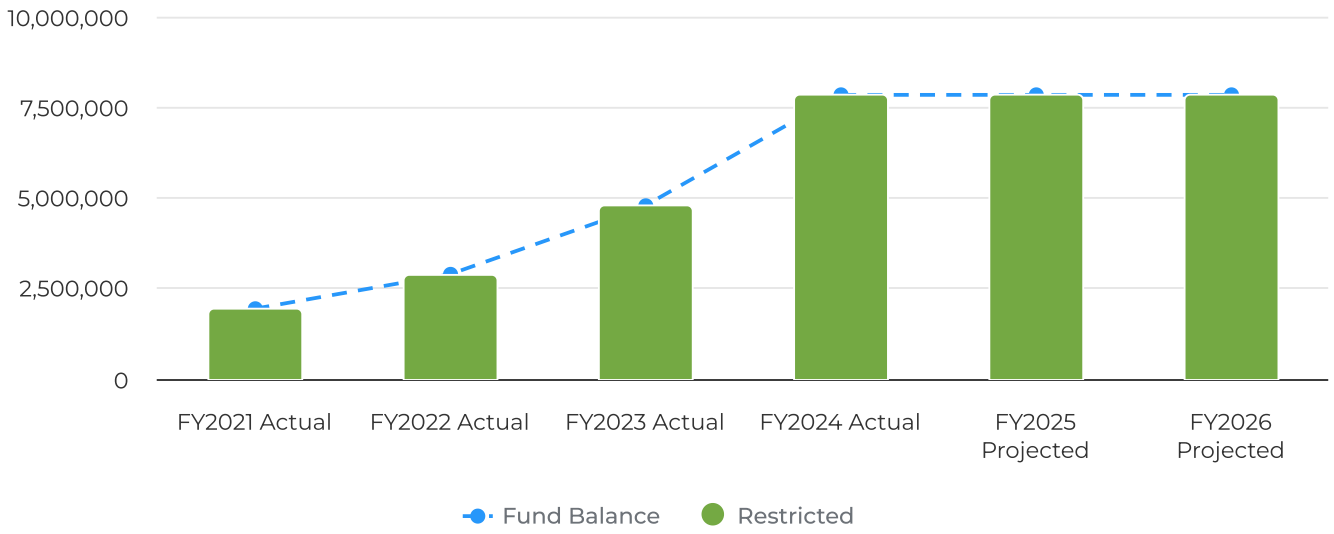


Historical Expenditures by Function - SPLOST Fund



SPLOST Fund - Fund Balance Projections

The fund balance for the SPLOST Fund is projected to stagnate.



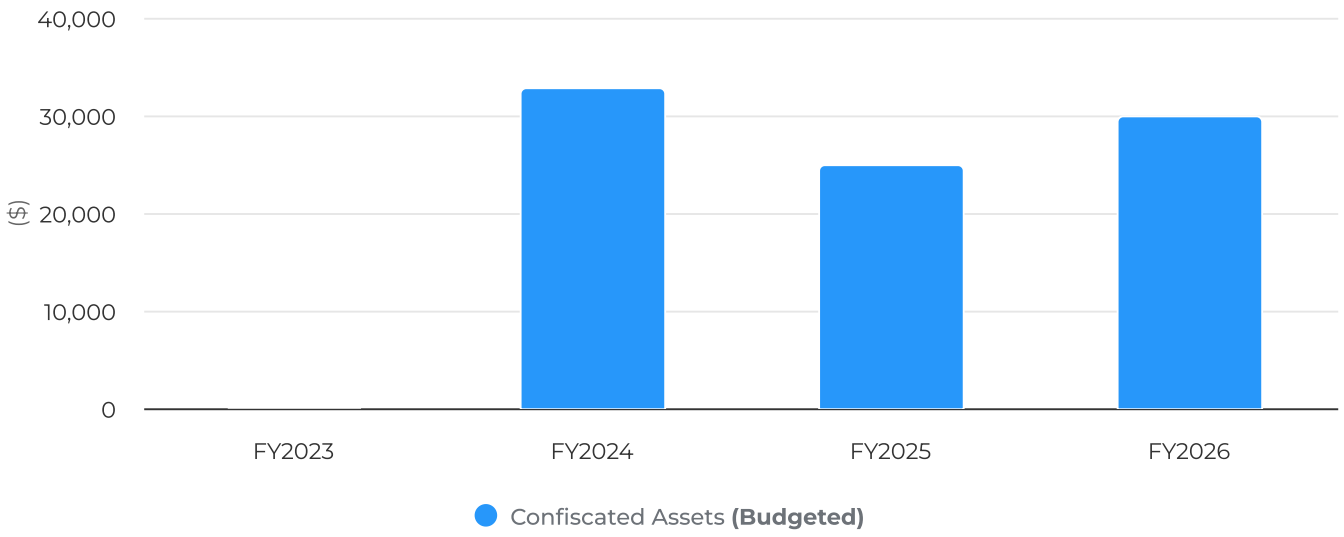
Confiscated Assets Fund

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

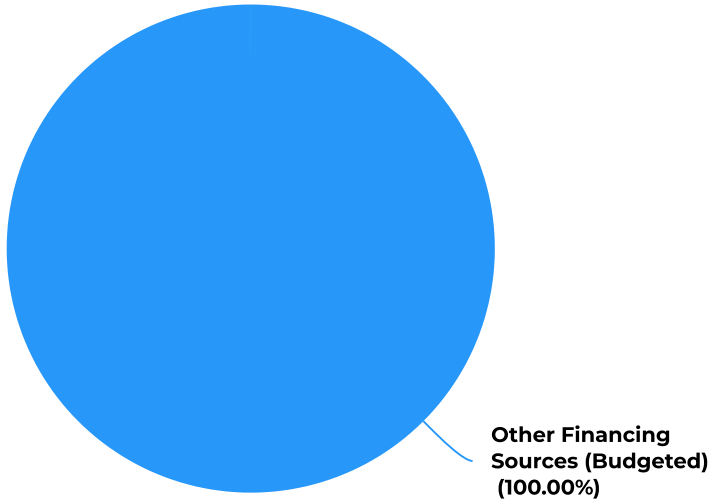
The Confiscated Assets Fund is for the proceeds received from the sale of confiscated assets. These funds are restricted and can only be used by the City's Police Department in support of law enforcement operations. This can include costs associated with investigations, equipment, training, and supplies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

City of Flowery Branch, Georgia is projecting $30K of revenue in FY2026, which represents a 20% increase over the prior year. Budgeted expenditures are projected to increase by 20% or $5K to $30K in FY2026.

Four-year Summary

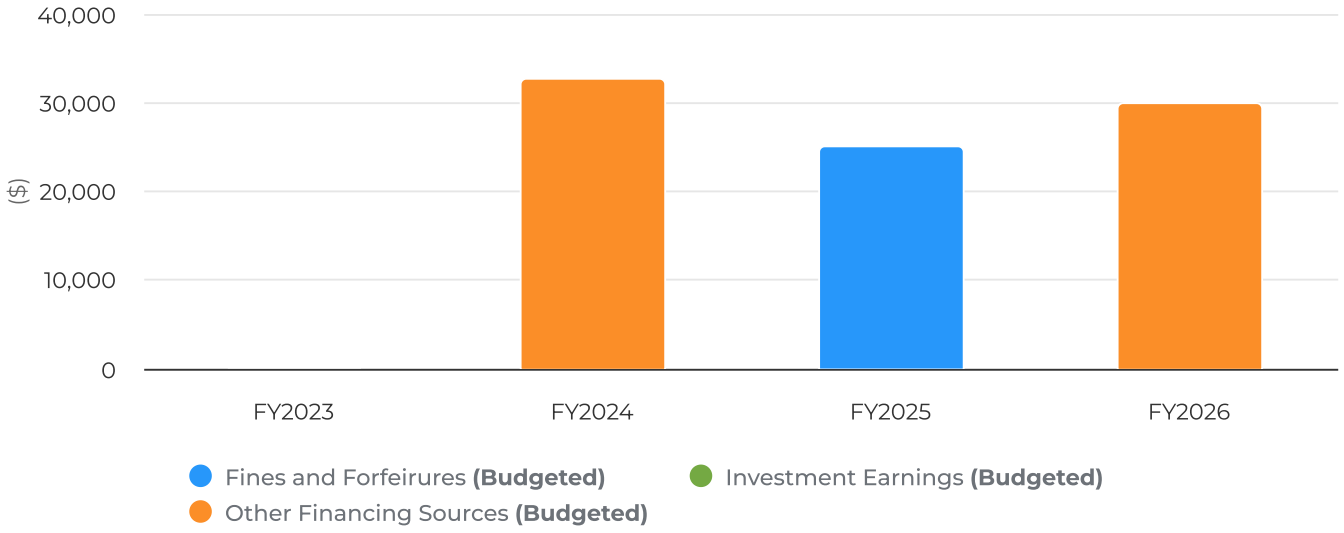


Confiscated Assets Fund - Revenue by Source



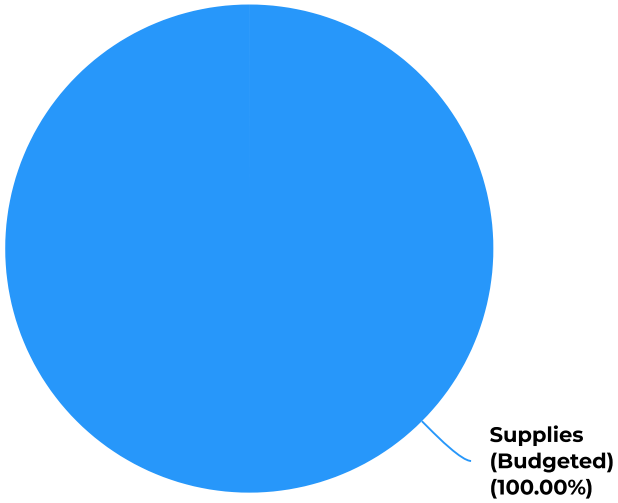
The Confiscated Asset fund accounts for revenue received through confiscated assets acquired by the police department. The revenue budget is established by the projected remaining funds at the end of the previous fiscal year. The expenditures associated with these funds are regulated by the federal government.

Historical Revenues by Source - Confiscated Assets Fund

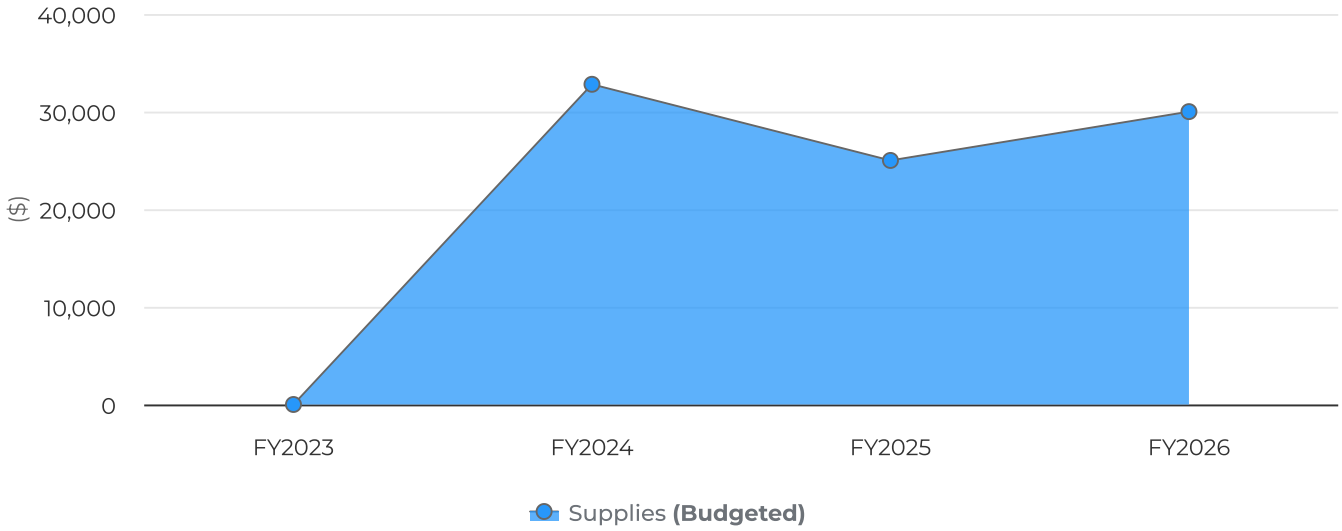


Confiscated Assets Fund - Expenditures by Function

The Confiscated Assets Fund accounts for purchases made with confiscated assets from the police department. These expenditures are regulated by the Federal Government.

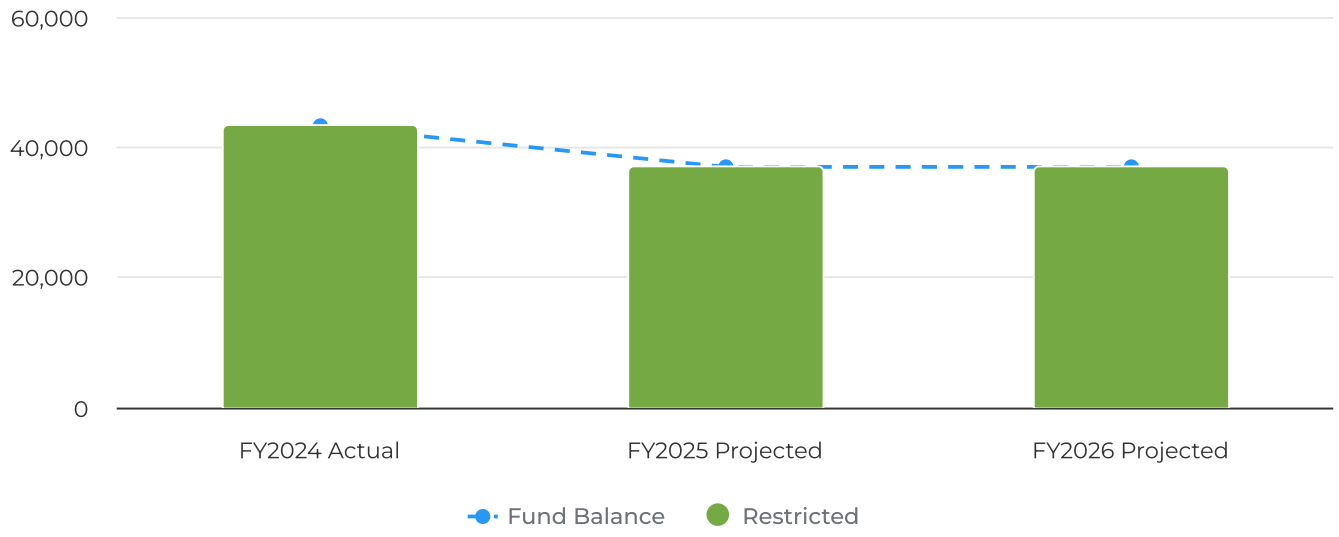


Historical Expenditures by Function - Confiscated Assets Fund



Capital Assets Fund - Fund Balance Projections

The fund balance for the Confiscated Assets Fund is expected to dip from FY2024 to FY2025 based on FY2025 expenditures.



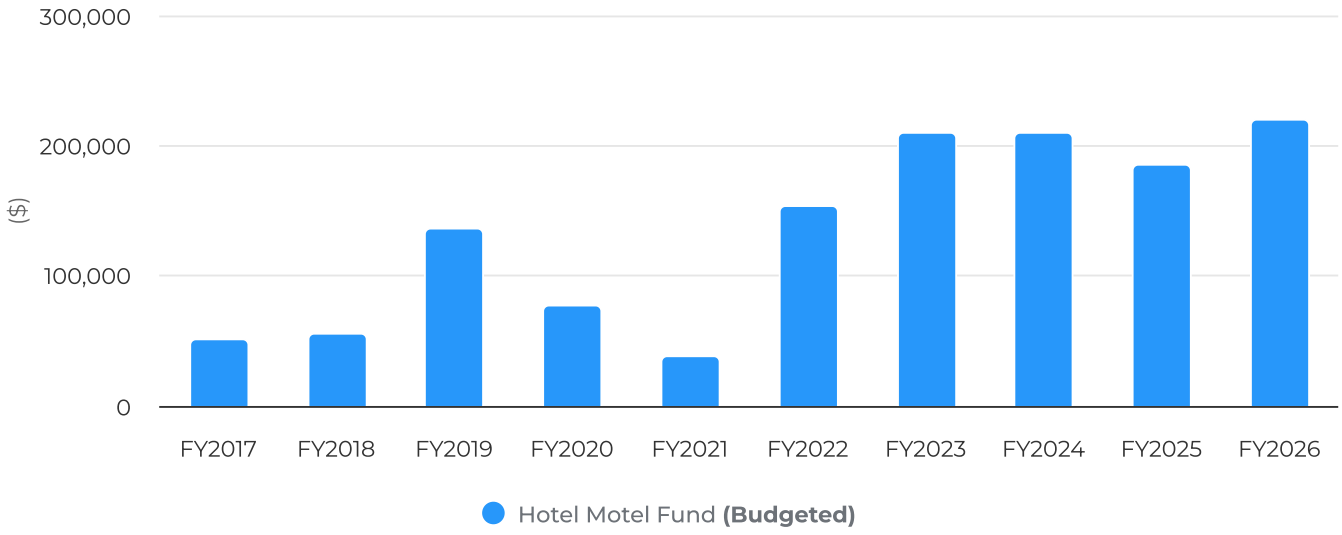
Hotel/Motel Tax Fund

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

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.

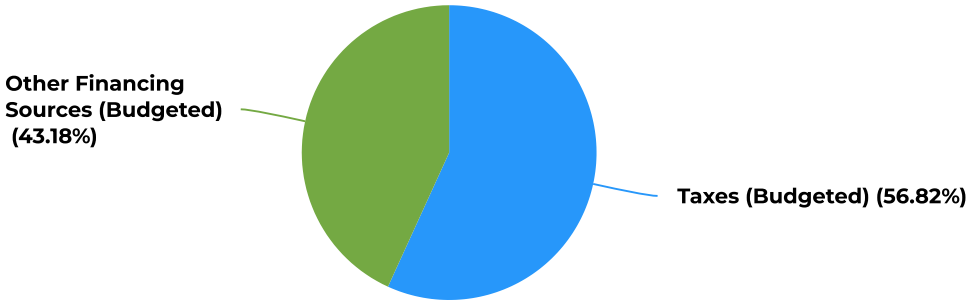
City of Flowery Branch, Georgia is projecting $220K of revenue in FY2026, which represents a 18.9% increase over the prior year. Budgeted expenditures are projected to increase by 18.9% or $35K to $220K in FY2026.

Ten-year Summary

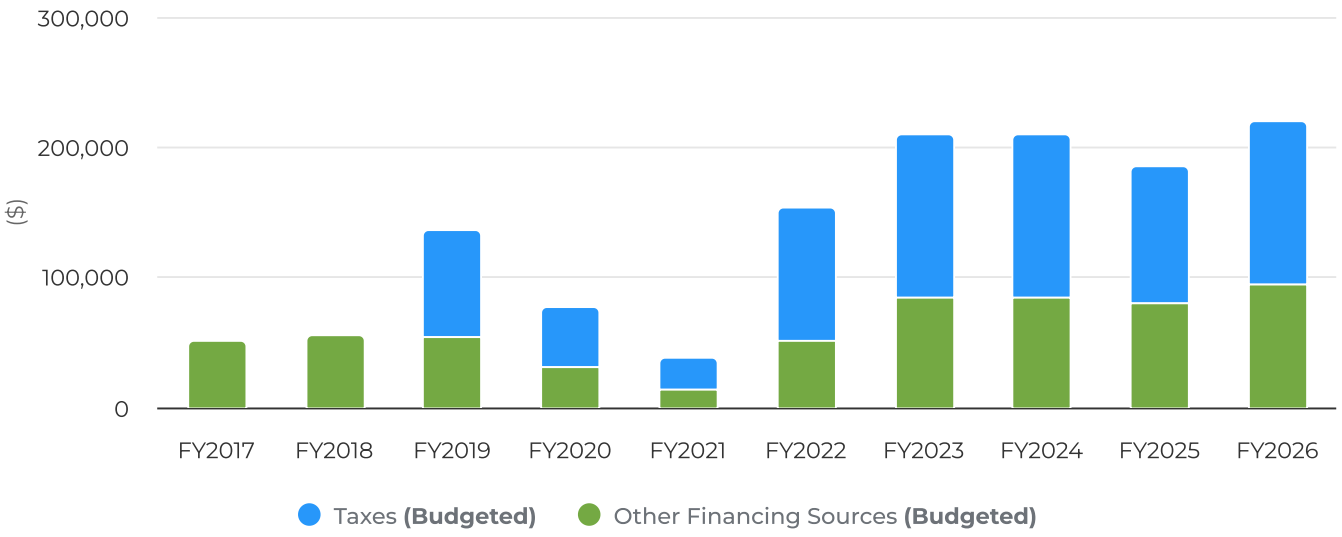


Hotel/Motel Tax Fund - Revenue by Source

The Hotel/Motel tax fund accounts for tax revenue received when staying in a hotel, motel, AirBnB or VRBO.

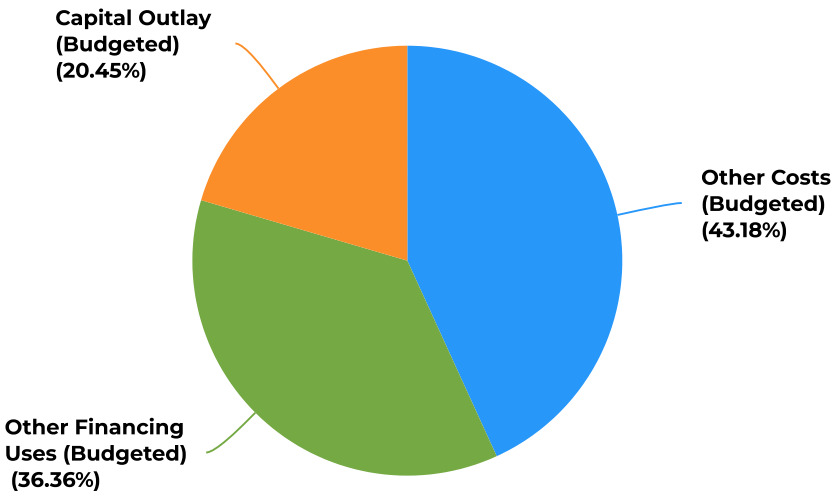


Historical Revenues by Source - Hotel/Motel Tax Fund

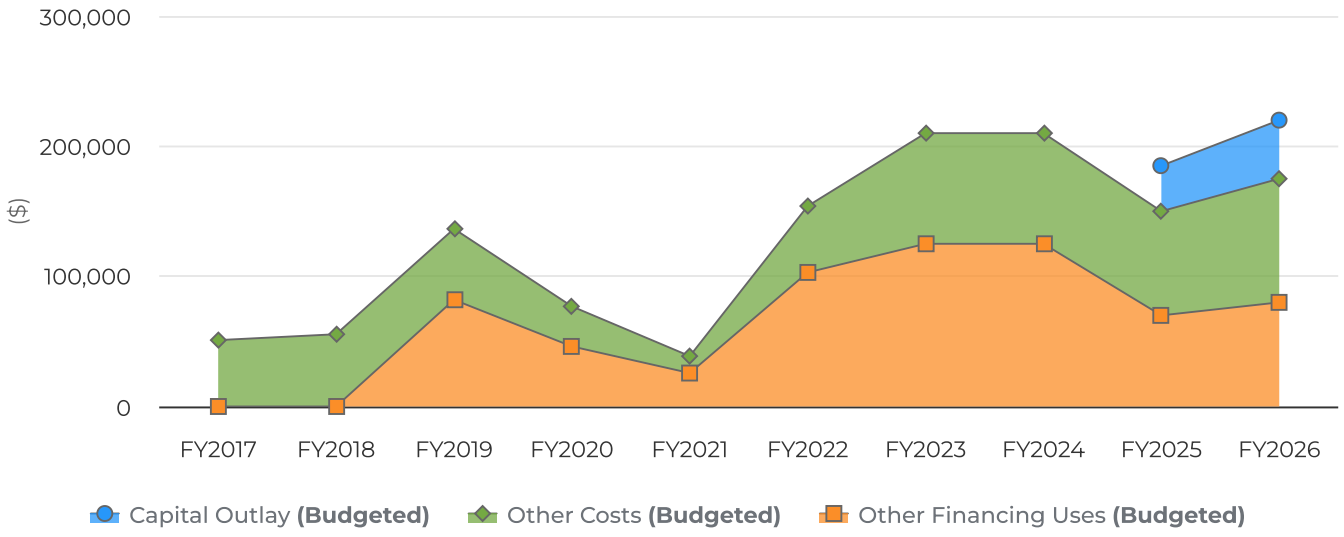


Hotel/Motel Tax Fund - Expenditures by Function

The Hotel/Motel Tax Fund accounts for purchases made with Hotel/Motel Tax funds. These expenditures are regulated by the State of Georgia and can primarily be used for tourism, tourism promotion or event spaces.

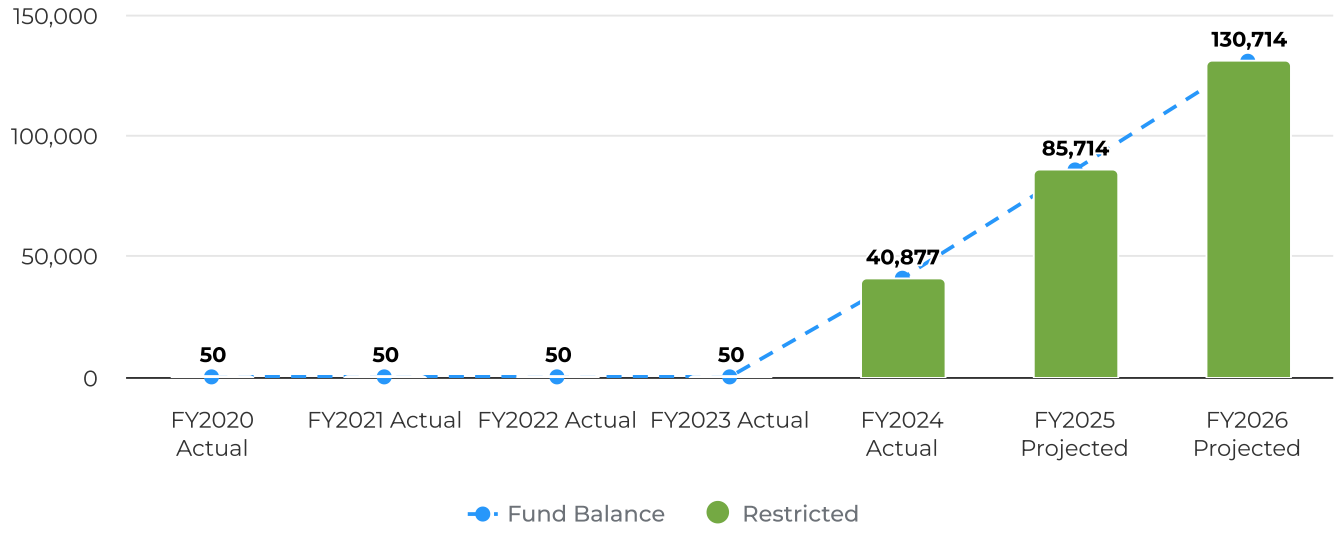


Historical Expenditures by Function - Hotel/Motel Tax Fund



Hotel/Motel Tax Fund - Fund Balance Projections

The fund balance for the Hotel/Motel tax Fund is expected to grow from FY2025 to FY2026 based on FY2026 budgeted expenditures. This growth is due to the use of Tourism Product Development (TPD) allocation of the Hotel/Motel Tax. There are no projects in FY2026 that were allocated the TPD funds.



Tax Allocation District Fund

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

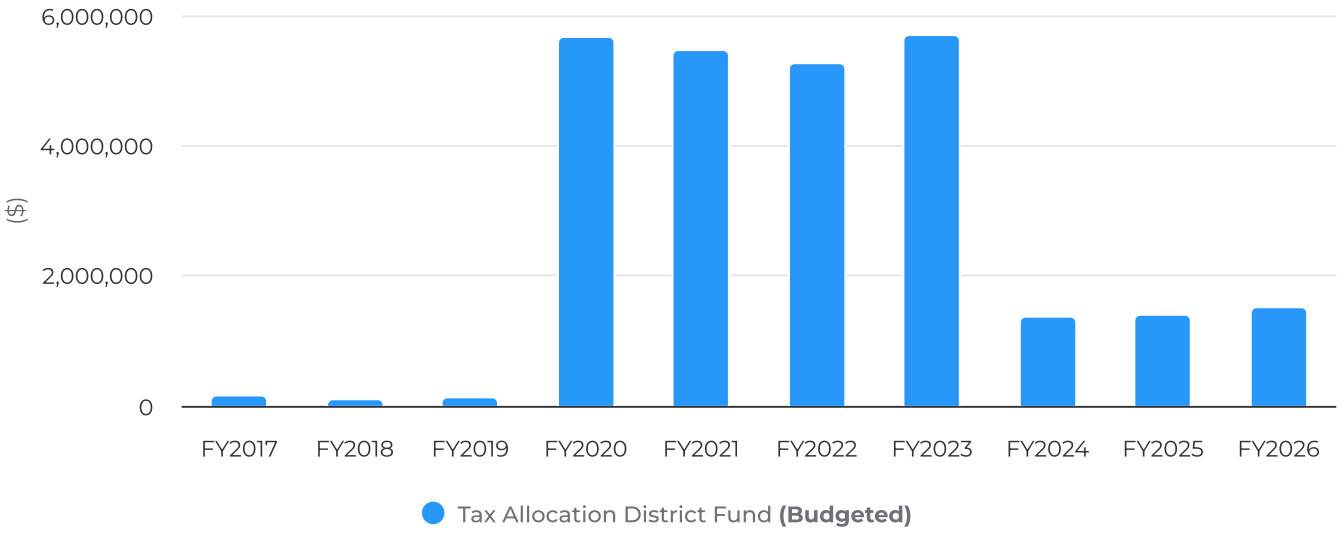
The Tax Allocation District enables designated communities the opportunity to reinvest property tax revenues back into their community. The revenue must be used on projects to improve these areas. The City of Flowery Branch has established the Old Town and Commercial Gateways as the Tax Allocation District.

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

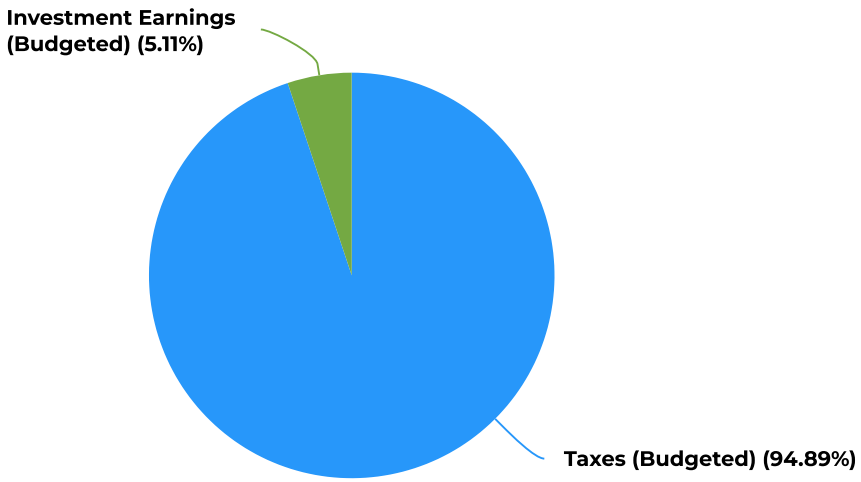
The City of Flowery Branch, Georgia is projecting $1.53M of revenue in FY2026, which represents a 9.5% increase over the prior year. Budgeted expenditures are projected to increase by 9.5% or $131.96K to $1.53M in FY2026.

The ten-year summary shows over $5 million for the years 2020-2023 for bond proceeds. There was only one bond obtained for a total of $5.45million.

Ten-year Summary

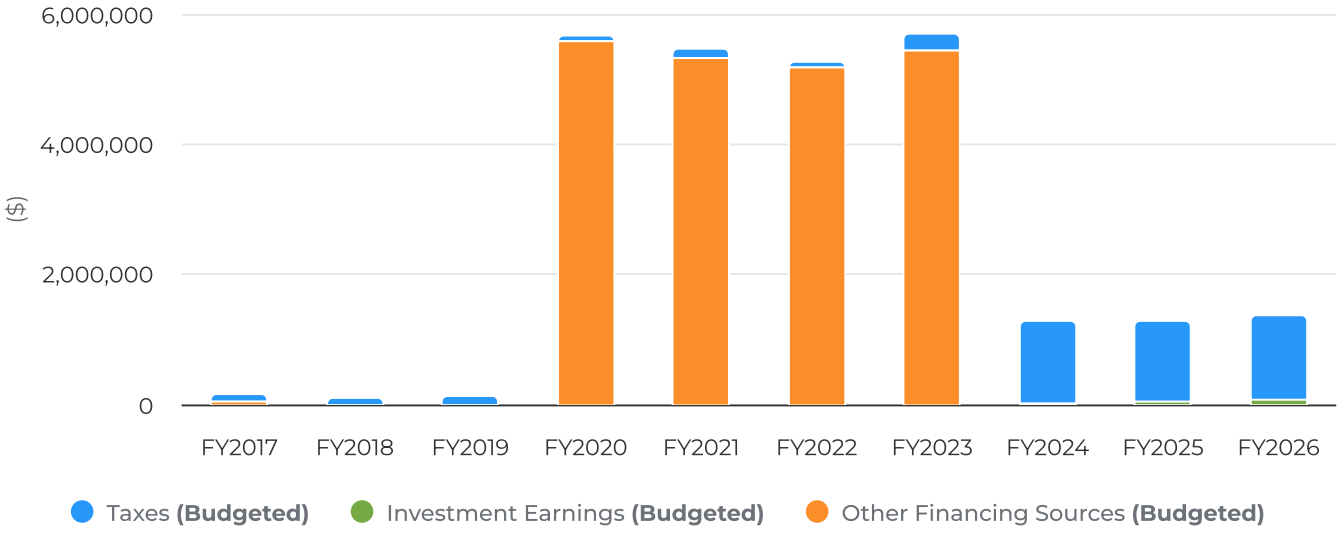


Tax Allocation District Fund - Revenue by Source



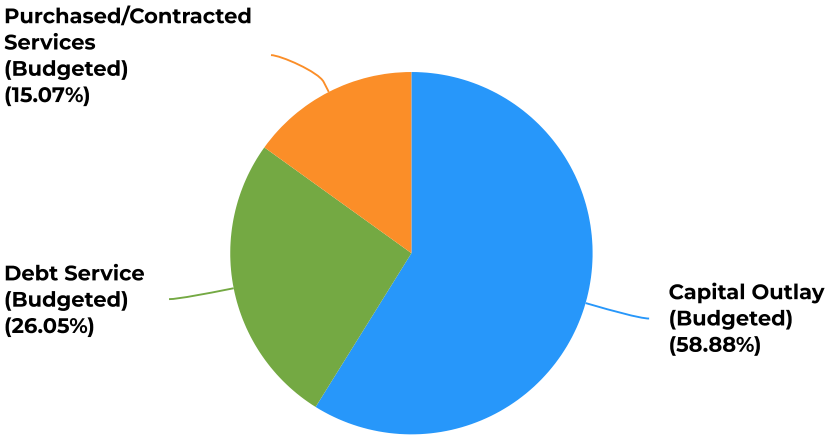
The Tax Allocation District fund accounts for tax revenue received over the original tax base of the Tax District. These funds are used to promote economic development in the tax district.

Historical Revenues by Source - Tax Allocation District Fund

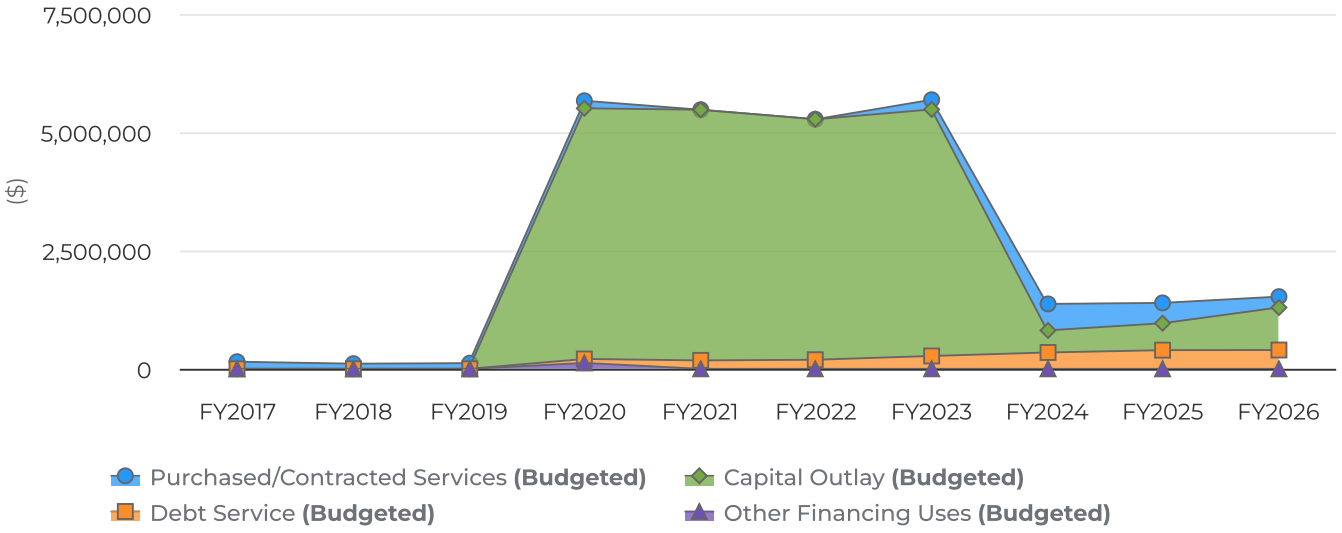


Tax Allocation District Fund - Expenditures by Function

The Tax Allocation District Fund accounts for purchases made the tax increment over the base digest value of the tax allocation district. These expenditures must be used to promote economic development and are regulated by the Tax Allocation District board made up of Hall County and City of Flowery Branch representatives.

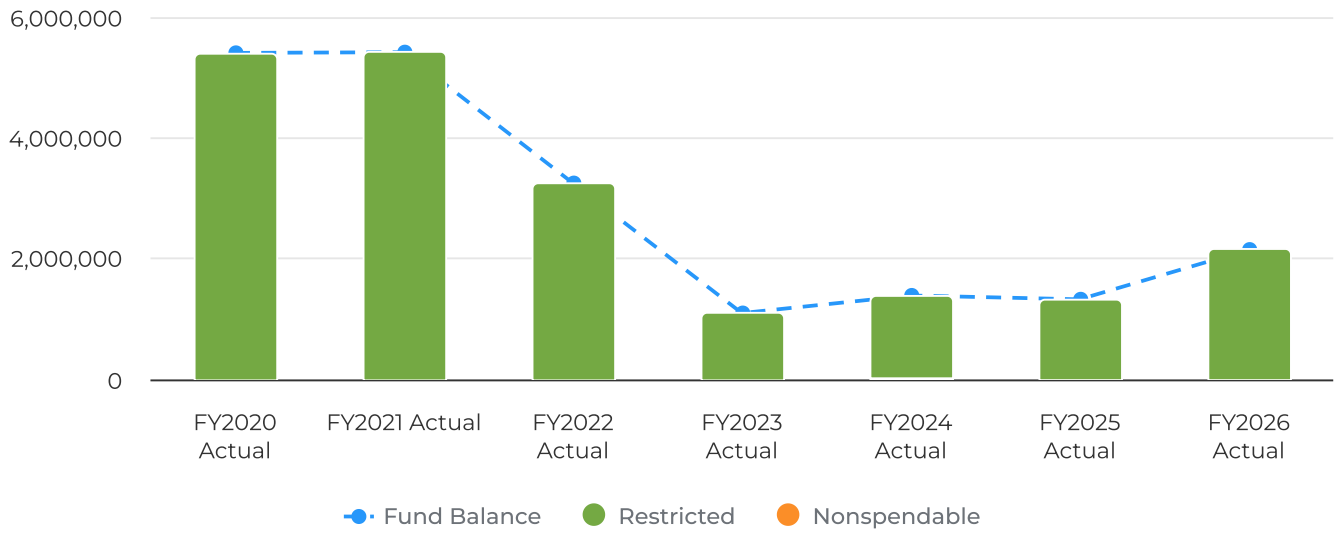


Historical Expenditures by Function - Tax Allocation District Fund



Tax Allocation District Fund - Fund Balance Projections

The fund balance for the Tax Allocation District Fund is expected to grow from FY2025 to FY2026 based on FY2026 budgeted expenditures.



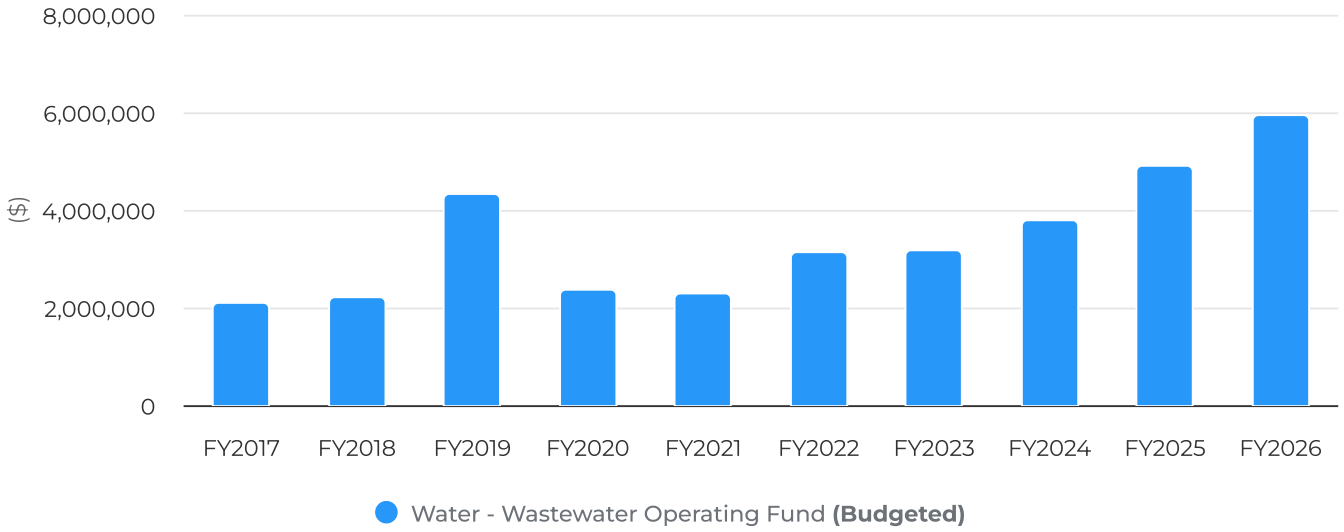
Water & Sewer Fund

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

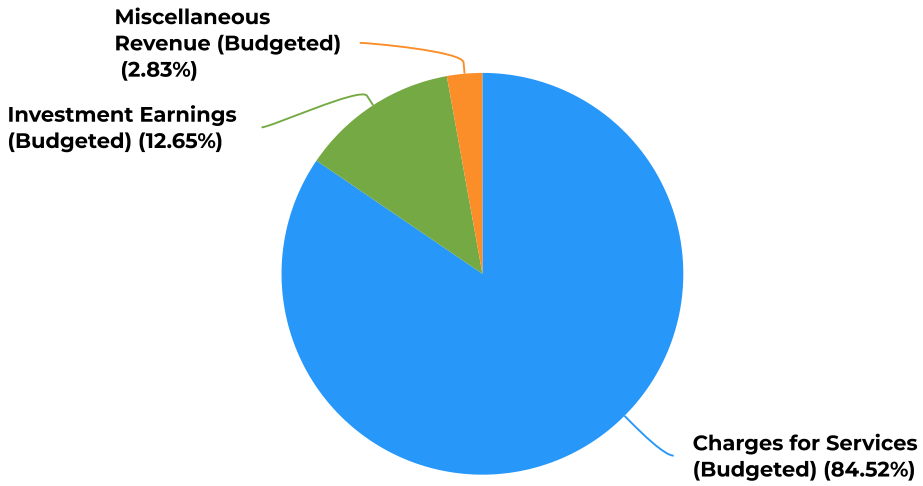
The Water - Wastewater Operating Fund accounts for all activities within the Water and Wastewater department. This includes the development, operations, and maintenance of the Water and Sewer services in the City of Flowery Branch. This fund is considered an enterprise fund, which means it is financed 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. The Water & Sewer Fund is projecting a significant increase due to a large number of approved homes being built in the coming year.

The City of Flowery Branch, Georgia is projecting $5.93M of revenue in FY2026, which represents a 21.1% increase over the prior year. Budgeted expenditures are projected to increase by 21.1% or $1.03M to $5.93M in FY2026.

Ten-year Summary

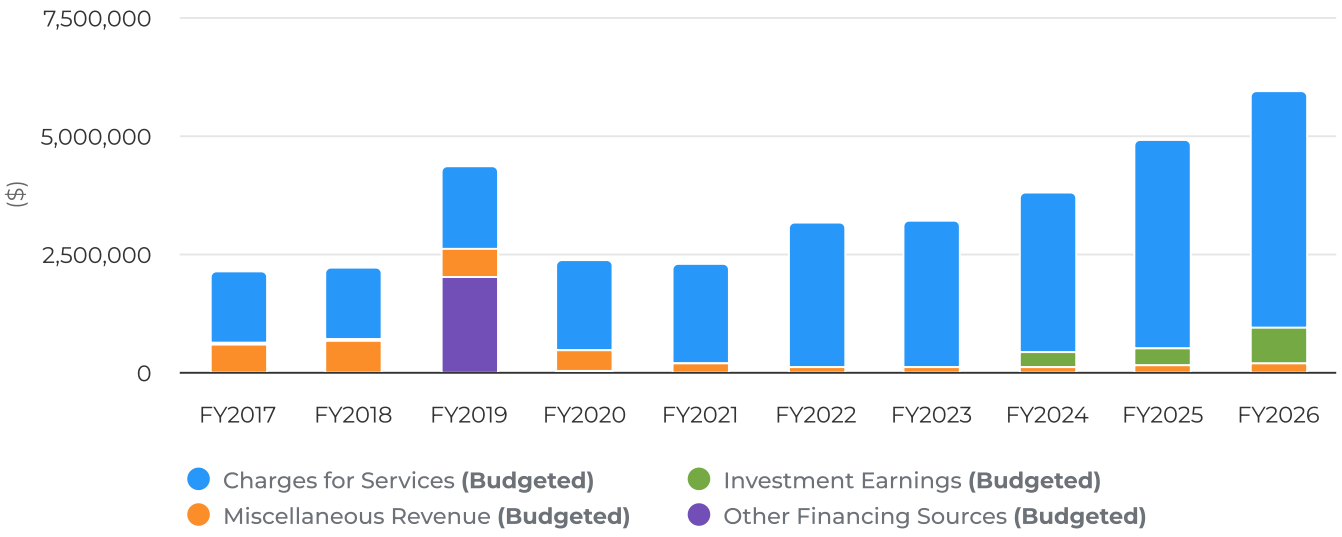


Water & Sewer Fund - Revenue by Source



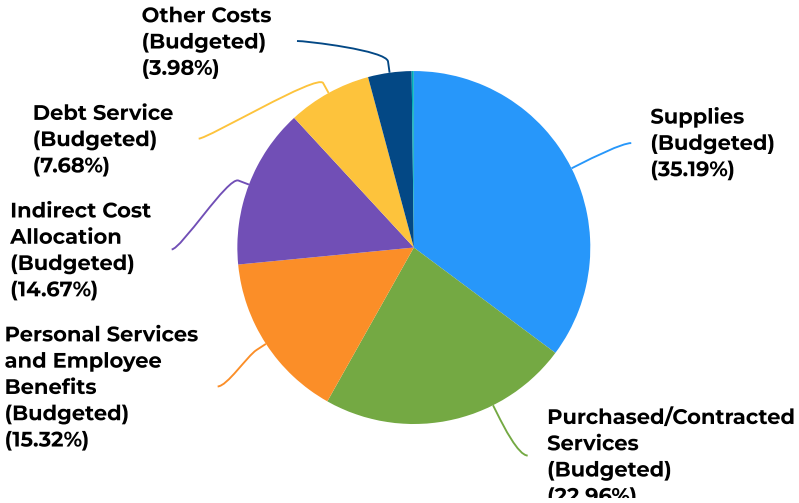
The Water and Sewer fund accounts for charges for services related to water and sewer usage. These funds are used to maintain and expand the city's water and sewer infrastructure.

Historical Revenues by Source - Water and Sewer Fund

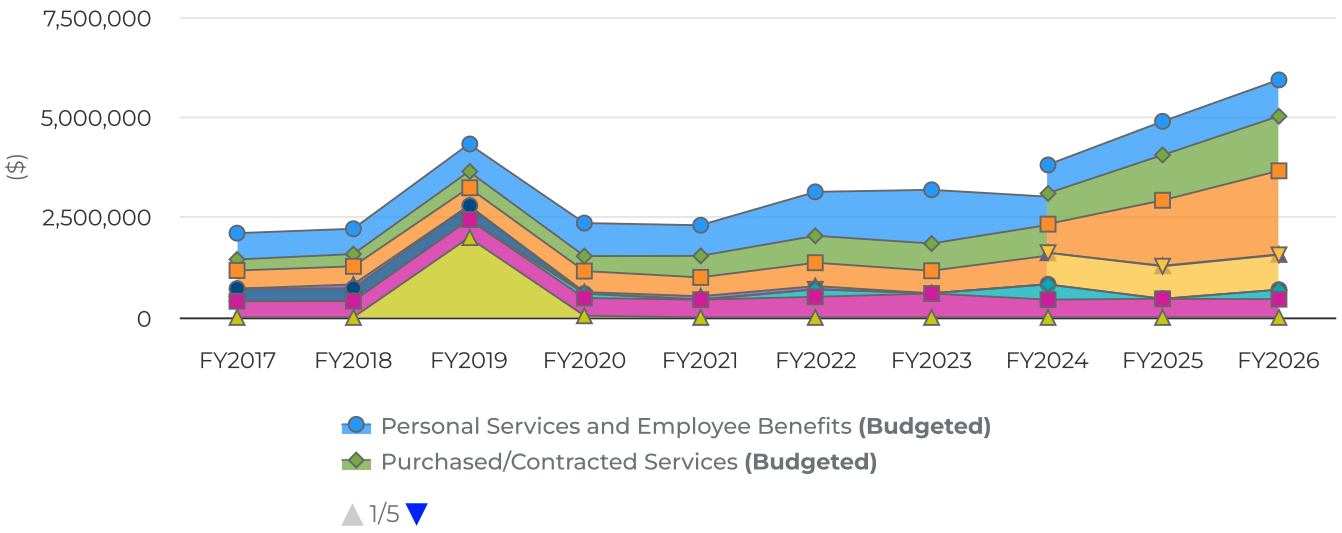


Water & Sewer Fund - Expenses by Function

The Water & Sewer Fund accounts for purchases related to the maintenance and expansion of the city's water and sewer infrastructure. This chart shows the breakdown of expenses by function for the Water and Sewer Fund.

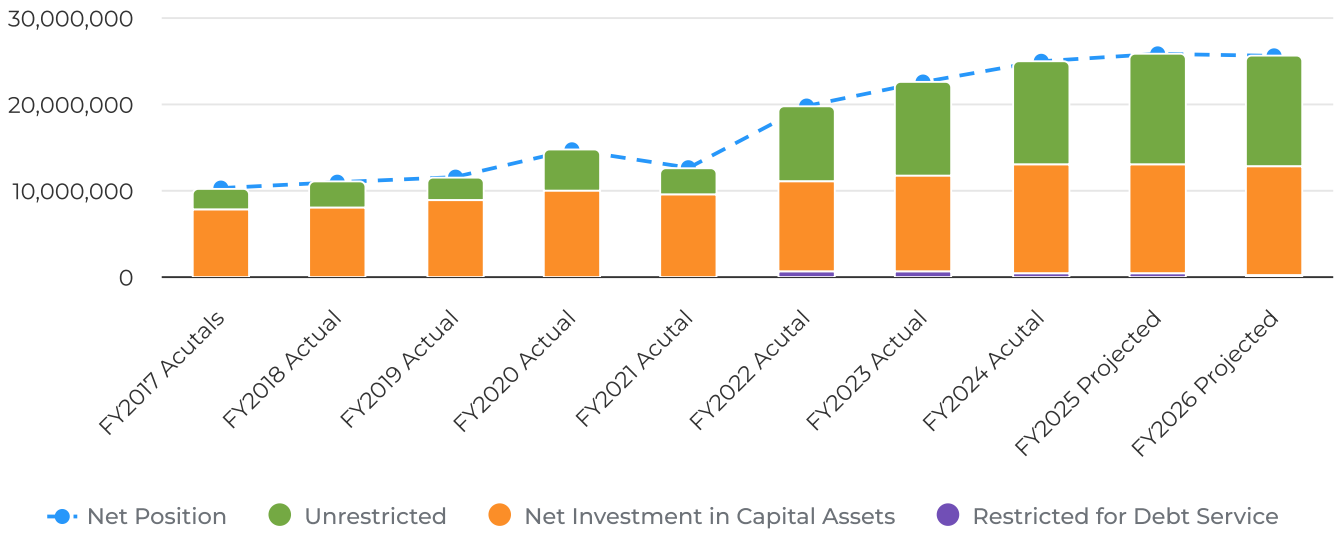


Historical Expenses by Function - Water & Sewer Fund



Water & Sewer Fund - Fund Balance Projections

The fund balance for the Water & Sewer Fund is expected to remain relatively stagnant from FY2025 to FY2026 based on FY2026 budgeted expenditures.



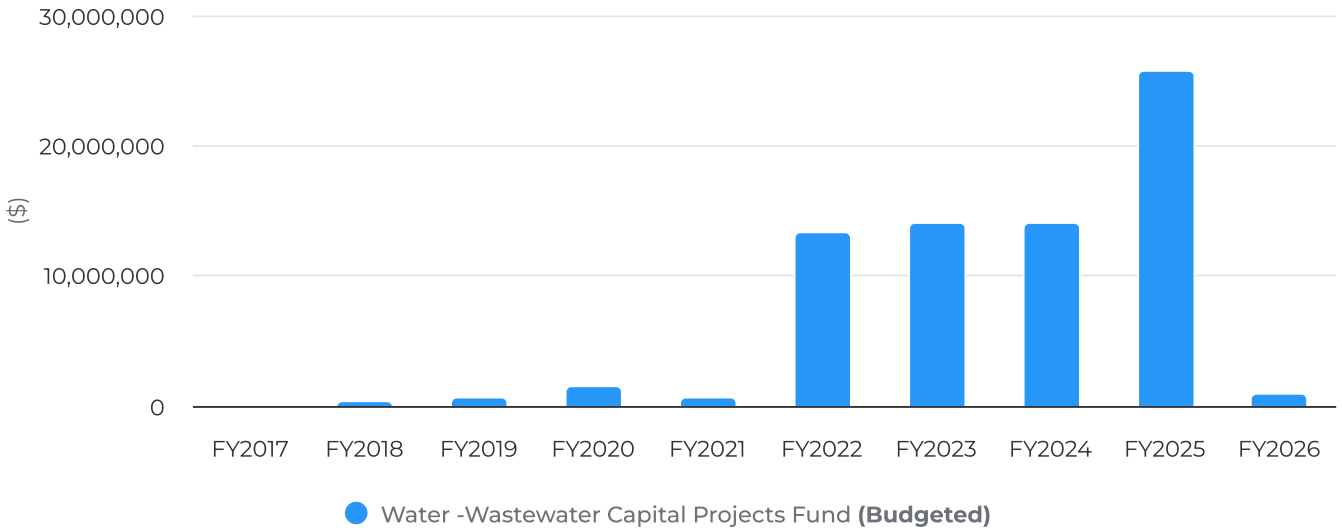
Water & Sewer Capital Fund

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

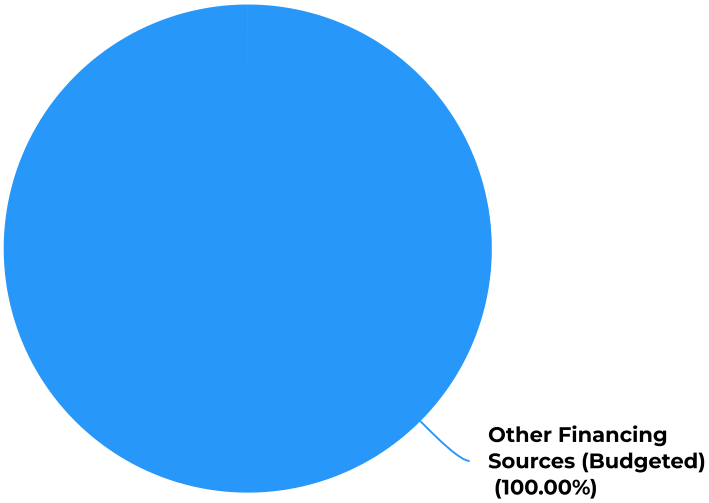
This fund accounts for the financial resources provided by new Water and Wastewater development charges within our City limits. This revenue stream is used to enhance the quality of the Water and Wastewater system and services for our citizens by funding necessary capital improvements. The Water & Sewer Capital Fund is showing a significant decrease compared to FY2025, which is due to a large wastewater treatment plant expansion being funded in FY2025.

City of Flowery Branch, Georgia is projecting $895K of revenue in FY2026, which represents a 96.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 96.5% or $24.8M to $895K in FY2026.

Ten-year Summary

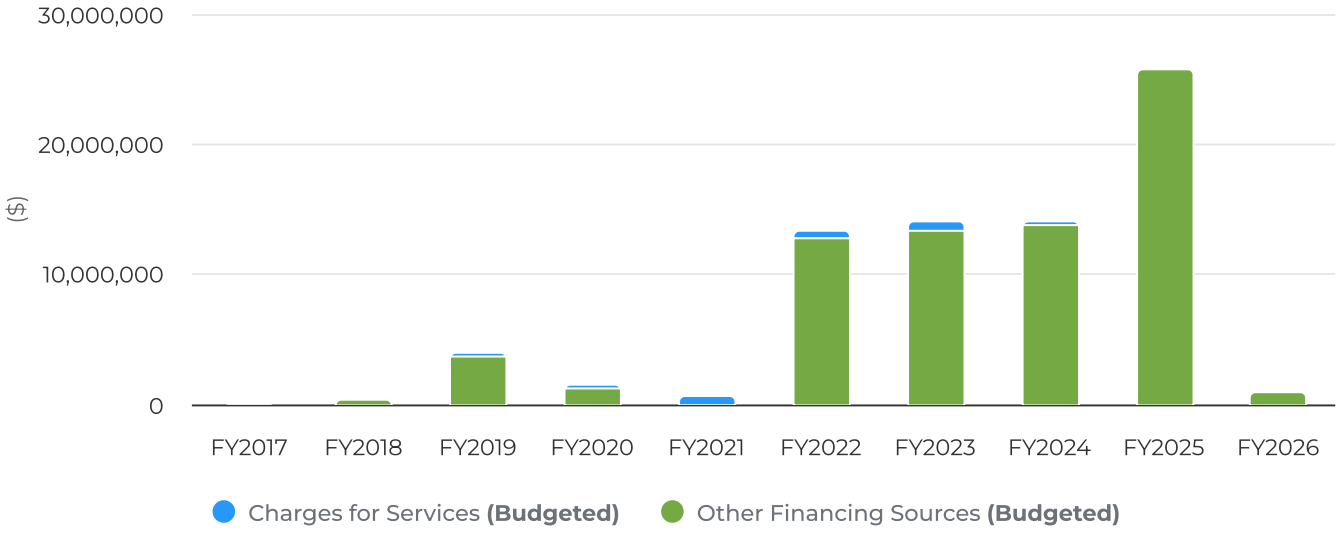


Water & Sewer Capital Fund - Revenue by Source



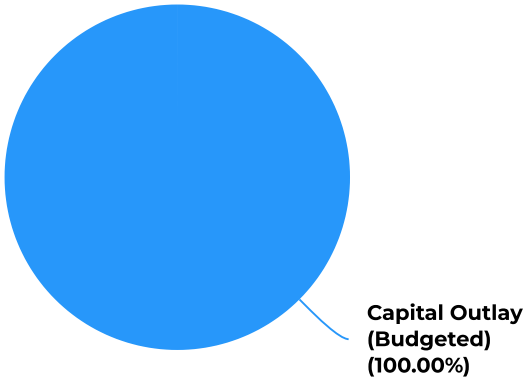
The Water and Sewer Capital fund accounts for service delivery charges related to water and sewer usage. These funds are used for capital replacement or expansion of the city's water and sewer infrastructure.

Historical Revenues by Source - Water and Sewer Capital Fund

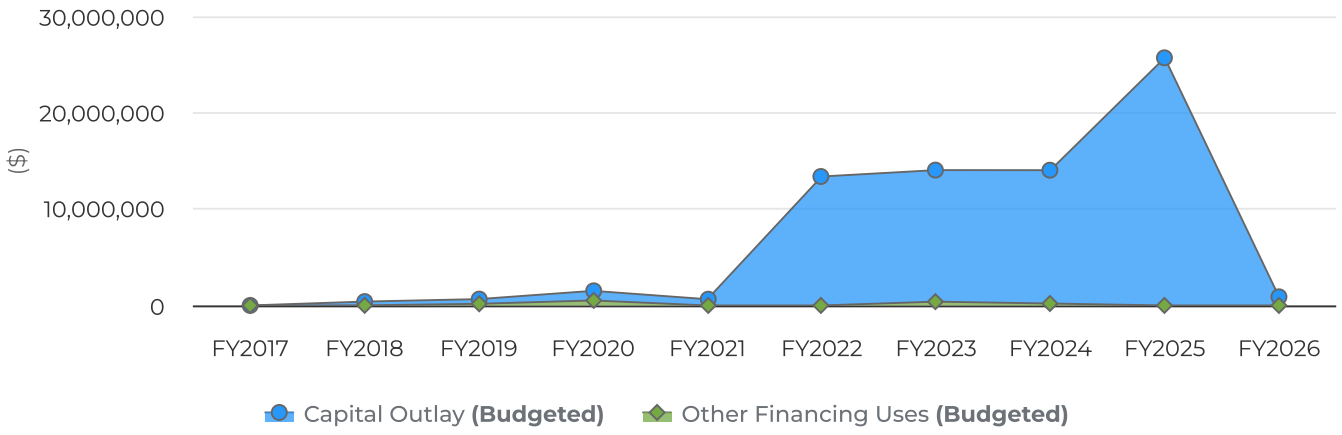


Water & Sewer Capital Fund - Expenses by Function

The Water & Sewer Capital Fund accounts for purchases related to the maintenance and expansion of the city's water and sewer infrastructure. This chart shows the breakdown of expenses by function for the Water and Sewer Fund.



Historical Expenses by Function - Water & Sewer Capital Fund



Water & Sewer Fund - Fund Balance Projections

The fund balance for the Water & Sewer Capital Fund is consolidated with the Water & Sewer Operating Fund.

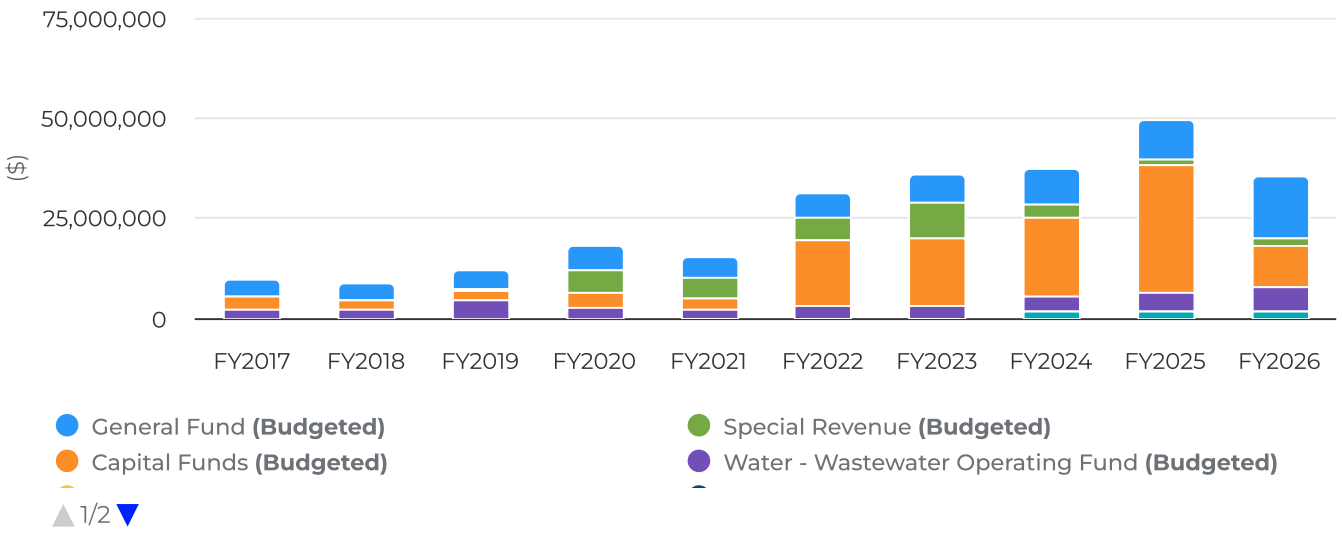
All Appropriated Funds

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

The City of Flowery Branch, Georgia is projecting $35.2M of revenue in FY2026, which represents a 29.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 29.0% or $14.4M to $35.2M in FY2026.

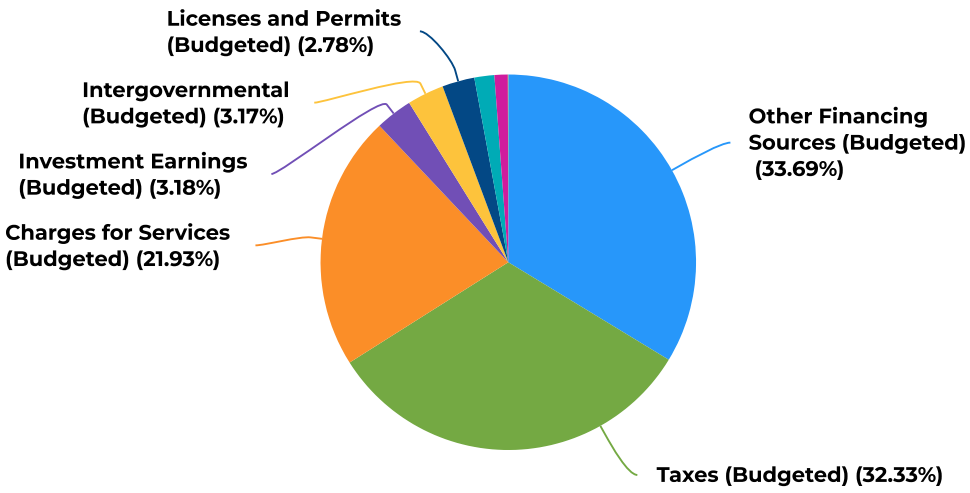
There is a significant decrease from FY2025 to FY2026 due to a large wastewater plant expansion project being funded in FY2025.

Ten-year Summary

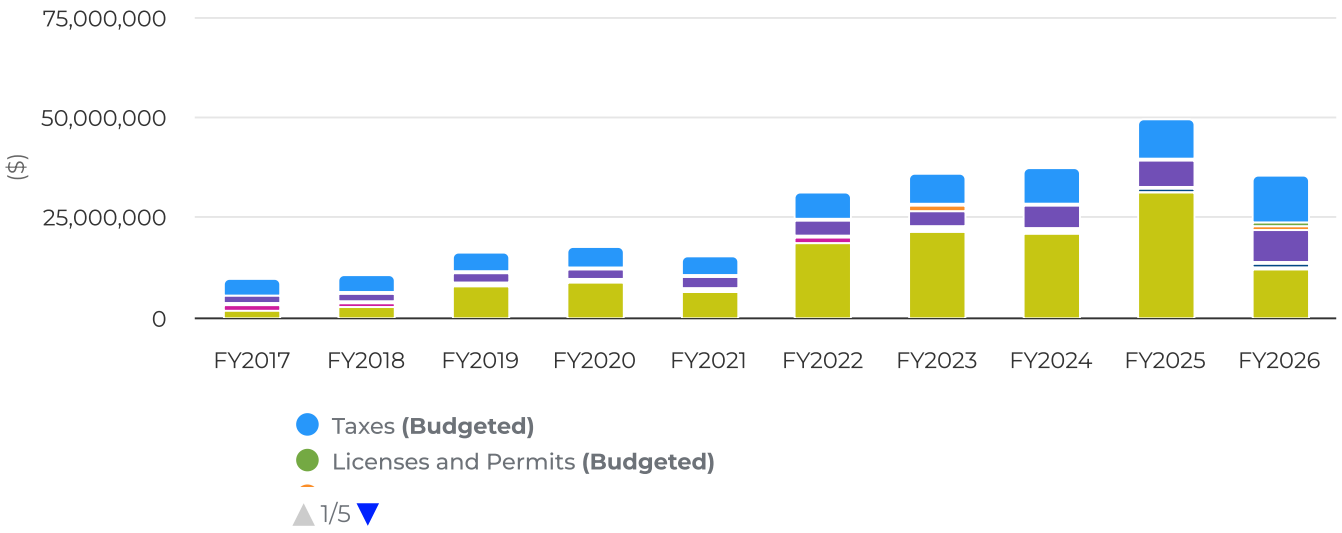


All Appropriated Funds - Revenue by Source

This chart shows the revenues by sources for all appropriated funds.

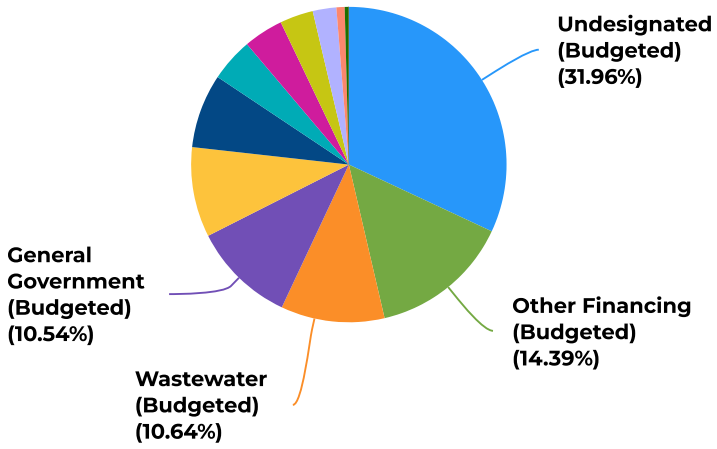


Historical Revenues by Source - All Appropriated Funds

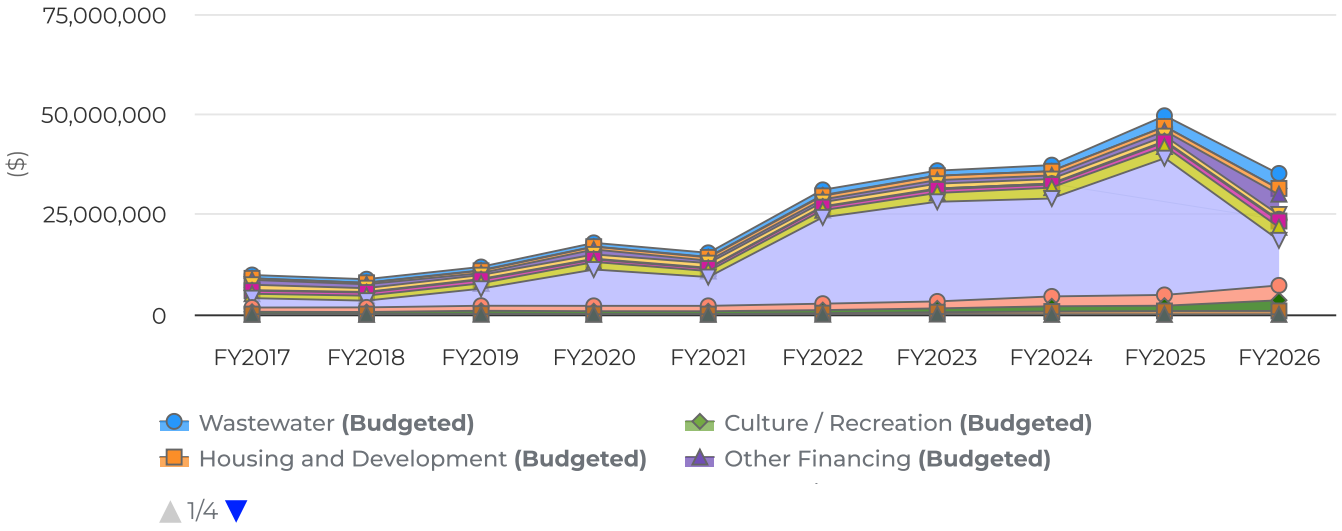


All Appropriated Funds - Expenditures by Function

This chart shows the expenditures by function for all appropriated funds.

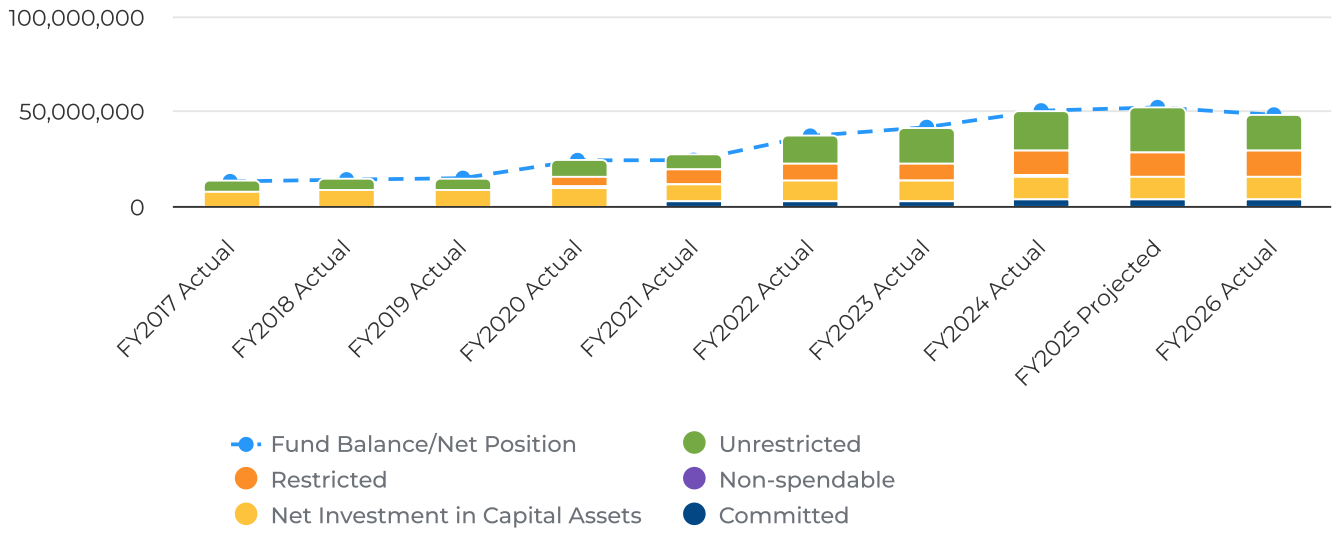


Historical Expenses by Function - All Appropriated Funds



All Appropriated Funds - Fund Balance Projections

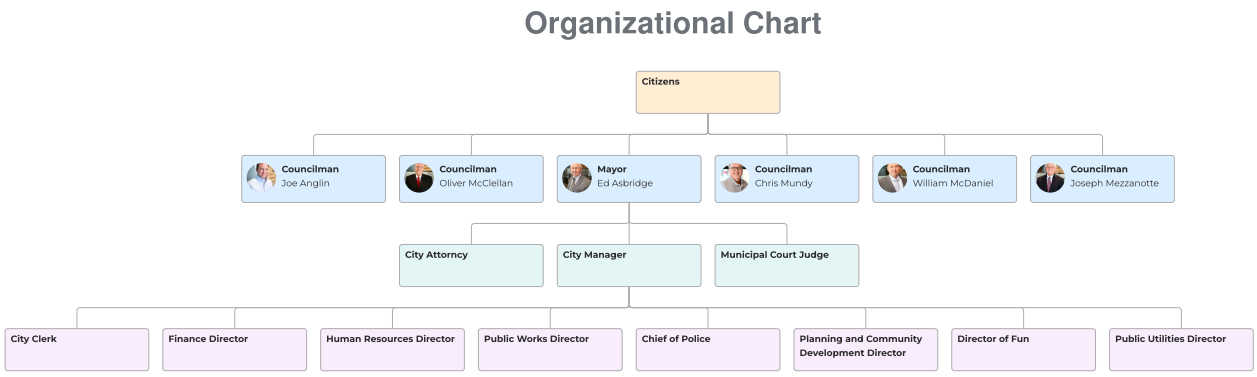
The chart below shows the fund balance/net position for all appropriated funds. It is projected that the fund balance/net position drops slightly due to one-time capital expenditures. Also, the 10-year history shows a large growth in the fund balance/net position. This growth is due to a significant growth in housing and private investment in the City of Flowery Branch, which has dramatically increased the city's tax digest.



Departments Summary

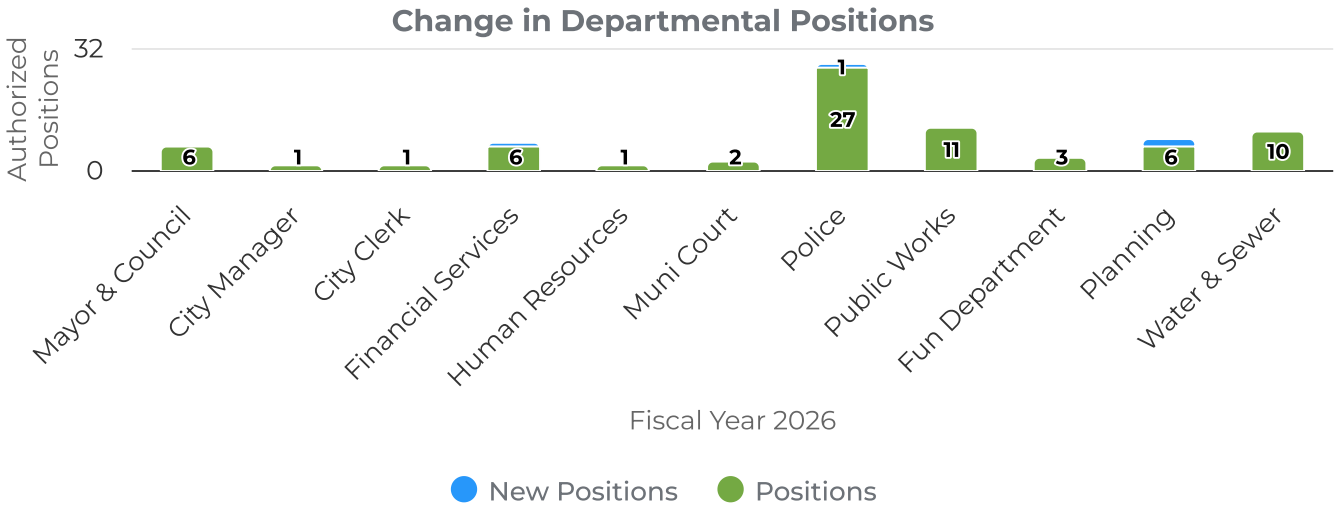
Organizational Structure

Below is the organizational structure at the department level. Department-level structure will be displayed on each department page.



Authorized Positions by Department Summary

Authorized positions by department can be seen in the chart below.



Department & Fund Relationship

The table below shows the fund relationship with each department. An "X" signifies a department is funded or partially funded by this fund.

Department & Fund Relationship Chart

Department: \/ Fund>	GF	CAF	ARF	TAD	H/MF	CPF	W/S	EMB
Mayor & Council	X							
City Clerk	X							
City Manager	X							
Financial Services	X							
Human Resources	X							
Risk Managment	X							
Public Works	X							
Municipal Court	X							
Police	X							
Planning	X							
Fund Department	X					X		
Agency Allocations	X							
Confiscated Assets		X						
Tax Allocation				X				
Hotel/Motel						X		
Capital Projects	X						X	X
Water & Sewer								X
Employee Benefits	X							X

Abbreviations:

GF - General Fund
CAF - Confiscated Assets Fı
ARF - American Rescue Pla
TAD - Tax Allocation District Fund
H/MF - Hotel/Motel Fund
CPF - Capital Projects Fund
W/S - Water & Sewer Fund
EMB - Employee Benefits Fur

Mayor and Council

The Mayor and five Council members represent the governing body of the City of Flowery Branch. Each member of the governing body is elected by the voters of the city at-large. The members of the governing body are elected via nonpartisan elections to serve four-year terms which are staggered.

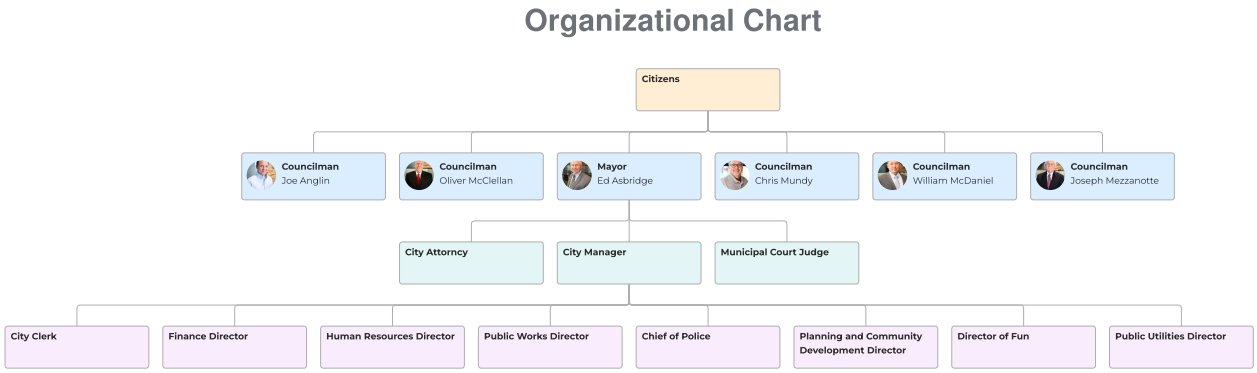
Mission Statement:

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

Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 50,554.00	$ 53,287.00	$ 80,449.00	51.0%
Purchased/Contracted Services	8,313.00	26,220.00	22,750.00	-13.2%
Supplies & Operating Charges	680.00	4,000.00	5,500.00	37.5%
Capital Outlay	-	-		#DIV/0!
Total	$ 59,547.00	$ 83,507.00	$ 108,699.00	30.2%

Organizational Chart



Goals & Objectives

1. **Economic Development**
    a. Generate more business & attract new businesses in downtown.
    b. Update the Unified Development Code.
    c. Begin Downtown Development Phase II.
2. **Financial Stability**
    a. Further diversify the City's revenue streams.
3. **Internal Operations**
    a. Enhance employee compensation and benefits.
    b. Hire needed additional positions.
4. **Infrastructure Improvements**
    a. Continue updating the City's roadways and pedestrian pathways.
    b. Continue updating the City's water and sewer infrastructure.
5. **Public Safety**
    a. Attract and retain highly qualified police personnel.
    b. Ensure the police response is in an efficient and effective manner.

		Actual				Budget	
Measure:	Strategic Priority	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
New Business	ED	N/A	2	1	3	2	2
Investment revenue	FS	$10,270	$192,605	$1,155,819	$886,465	$750,000	$800,000
Authorized Positions	IO	51	59	65	67	68	72
$ on Infrast. Improve.	II	$3,674,95	$7,417,26	$1,004,421	$1,000,00	$28,927,29	$8,836,14



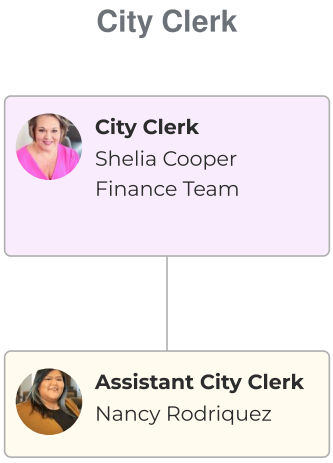
City Clerk

The City Clerk works with members of the Council and other departments to execute the agenda. The City Clerk's responsibilities include recording minutes of council meetings and maintaining all municipal documents. The City Clerk must also prepare meeting agendas that report on current issues facing our community, record data and ensure that documents are stored, filed and maintained correctly. Prepare and maintain official reports, legal documents, financial records and reference material. A City Clerk works directly with the Mayor, City Council and various Directors of all city administration departments.

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.

Organizational Chart



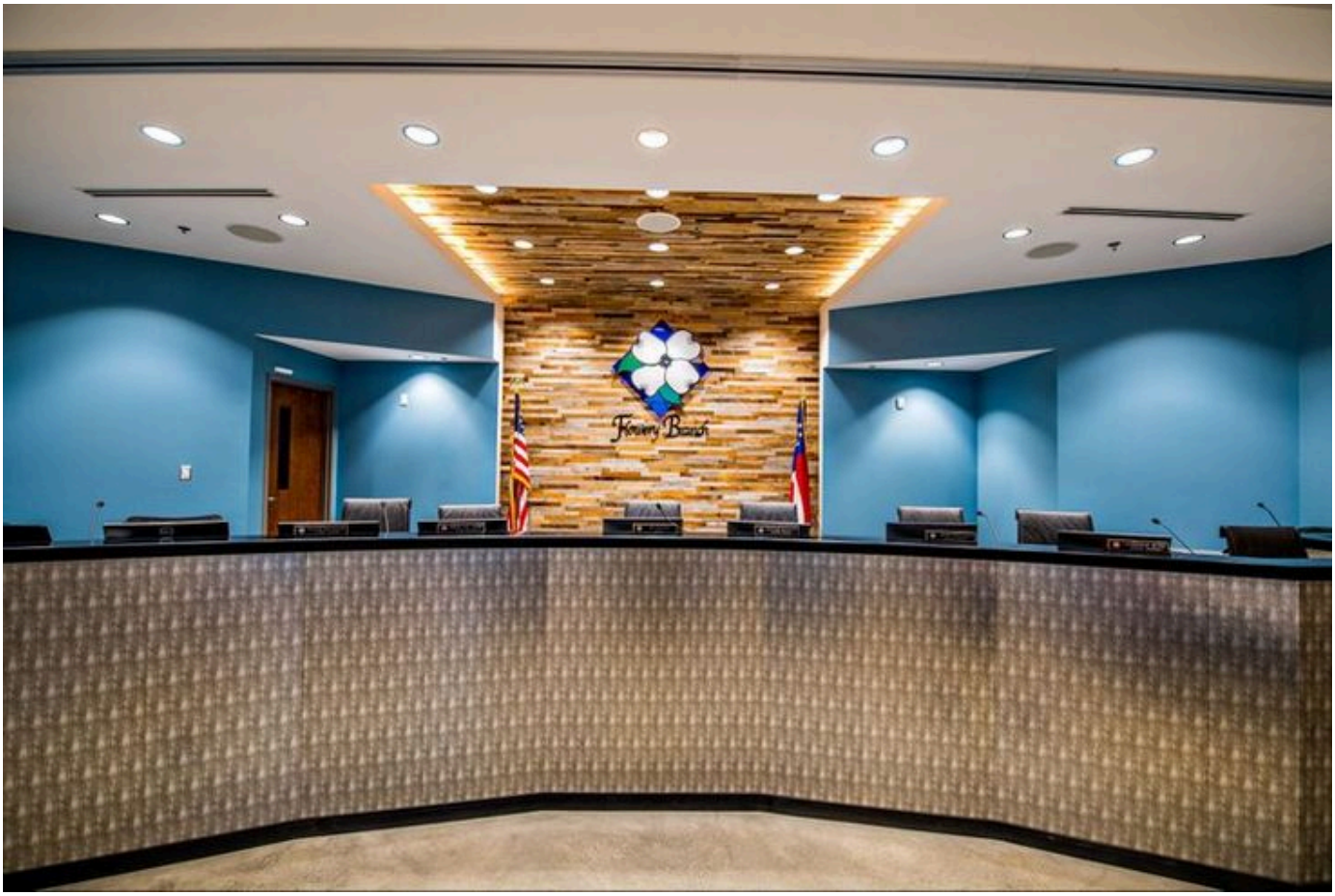
Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 130,260.00	$ 118,751.00	$ 154,465.00	30.1%
Purchased/Contracted Services	12,885.00	81,020.00	48,050.00	-40.7%
Supplies & Operating Charges	4,616.00	4,250.00	7,500.00	76.5%
Capital Outlay	-	-	-	0.0%
Total	$ 147,761.00	$ 204,021.00	$ 210,015.00	2.9%

Goals & Objectives

1. **Maintain excellence in records management**
    a. Research and implement technology to increase transparency in records management.
    b. Comply with local and state regulations.
    c. Create a disaster recovery plan.
2. **Increase knowledge of city operations**
    a. Continue the education process of the Master Municipal Clerk program.
    b. Obtain the Certified City Clerk certificate for the Assistant City Clerk.
3. **Ensure city meetings are run in an efficient and effective manner.**
    a. Hold biweekly meetings with city staff to ensure agendas are posted according to city deadlines.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Average days agenda poste	IO	N/A	5	6	7	7	7
# of records scanned month	IO	10	40	73	60	50	100
# of certs maintained	IO	N/A	2	3	3	4	4



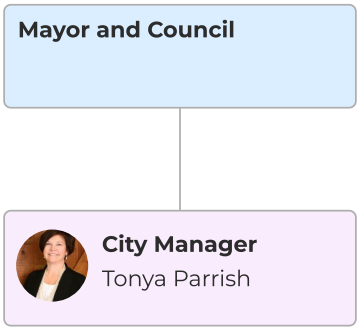
City Manager

The City Manager's Office is responsible for implementation of the City Council's policy decisions and direction, leadership and direction of department heads and other staff, as well as working with Council and staff to develop action plans and programs to support the City's mission, values and priorities while serving our great community.

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.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 190,613.00	$ 200,845.00	$ 210,728.00	4.9%
Purchased/Contracted Services	35,360.00	41,832.00	55,924.00	33.7%
Supplies & Operating Charges	940.00	5,000.00	6,500.00	30.0%
Capital Outlay	-	-	-	0.0%
Total	$ 226,913.00	$ 247,677.00	$ 273,152.00	10.3%

Goals & Objectives

1. **Ensure the City is fiscally responsible.**
    a. Submit a balanced budget to council.
    b. Present a five-year capital plan to council.
2. **Ensure the city is transparent to the community.**
    a. Keep the council informed on all city operations.
    b. Keep the community informed on the progress of all capital projects.
3. **Ensure Flowery Branch is a safe community to live, work and play.**
    a. Create a city-wife safety program.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Balance budget submitted	FS	N/A	Yes	Yes	Yes	Yes	Yes
Five-year capital plan subm	FS	10	Yes	Yes	Yes	Yes	Yes
# of updates submitted	IO	N/A	48	24	36	36	36
Quarterly CIP meeting held	IO	N/A	4	4	2	4	4
# of ClearGov portal update	IO	N/A	5	8	4	12	12



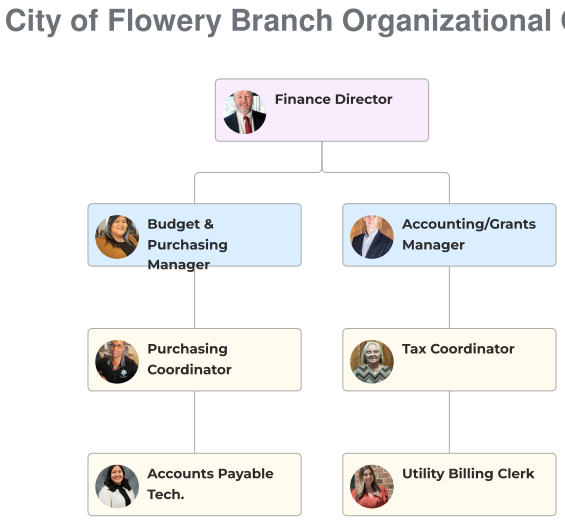
Financial Services

The Financial Services Department is accountable for financial activity, including reporting, investments, purchasing, budget, revenue collections, grant application and tracking, capital project tracking, Information Technology, and capital asset tracking.

Mission Statement:

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

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 525,659.00	$ 606,493.00	$ 746,965.00	23.2%
Purchased/Contracted Services	261,889.00	279,190.00	588,400.00	110.8%
Supplies & Operating Charges	23,130.00	19,550.00	21,500.00	10.0%
Capital Outlay	-	-	-	0.0%
Total	$ 810,678.00	$ 905,233.00	$1,356,865.00	49.9%

Goals & Objectives

1. **Protect and improve the financial resources of the city.**
    a. Maximize investment earnings.
    b. Continue to update financial reporting.
    c. Increase financial transparency through the ClearGov web portal
2. **Assure continued compliance with laws and regulations.**
    a. Work with auditors to implement necessary GASB statements.
    b. Continue training in the state purchasing guidelines.
3. **Utilize technology to improve efficiencies and decrease costs.**
    a. Implement alternative ways to collect payments.
    b. Continue to implement necessary modules in financial software.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Average Yield Earned	FS	N/A	N/A	5.05%	4.65%	4.50%	4.00%
GFOA awards	IO	2	2	3	3	3	3
ClearGov Financial updates	IO	N/A	N/A	4	4	12	12
Credit Agency Bond Rating	IO	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2



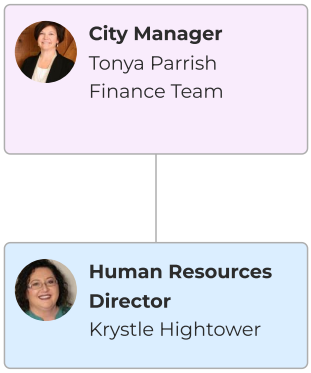
Human Resources

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

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.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026* Budgeted	% Change
Personal Services	$ -	$ -	$ 140,373.00	
Purchased/Contracted Services	-	10,550.00	83,800.00	694.3%
Supplies & Operating Charges	-	14,000.00	21,300.00	52.1%
Capital Outlay	-	-	-	0.0%
Total	$ -	$ 24,550.00	$ 245,473.00	899.9%

* Salary and Benefits moved to Human Resources department from Employee Benefits fund in FY2026.

Goals & Objectives

1. **Attract and retain highly qualified personnel.**
    a. Streamline the application and onboarding process.
    b. Develop an employer brand for recruitment efforts.
    c. Ensure job descriptions are accurate
2. **Promote a healthy lifestyle in the home and workplace.**
    a. Develop an Employee Wellness/Mental Health program.
    b. Educate and empower employees with health education.
    c. Raise awareness about the importance of mental health and promote help-seeking behaviors.
3. **Invest in ongoing professional development.**
    a. Obtain SHRM certification.
    b. Obtain the Certified Retirement Plan Fiduciary designation through GAPPT Trustee school.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Time to Hire in days	IO	N/A	N/A	N/A	N/A	N/A	30
Update Job Descriptions	IO	N/A	N/A	N/A	N/A	N/A	25%
Healthy Living Lunch and Le	IO	N/A	N/A	N/A	N/A	N/A	4
Healthy Living Events	IO	N/A	N/A	N/A	N/A	N/A	2



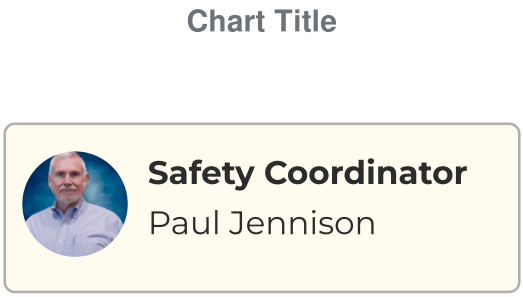
Risk Management

The Risk Management department accounts for workers' compensation and property & liability insurance. This department also accounts for supplies related to the safety coordinator.

Mission Statement:

To ensure the City of Flowery Branch maintains a safe work environment.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026* Budgeted	% Change
Personal Services/Workers' Comp	$ 106,289.00	$ 125,000.00	$ 125,000.00	0.0%
Purchased/Contracted Services	98,678.00	180,000.00	250,000.00	38.9%
Supplies & Operating Charges	3,636.00	5,000.00	5,000.00	0.0%
Capital Outlay	-	-	-	0.0%
Total	$ 208,603.00	$ 310,000.00	$ 380,000.00	22.6%

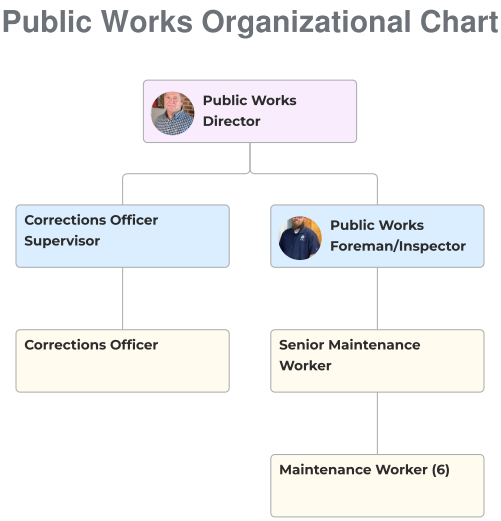
Public Works

The Public Works Department is composed of 2 General Fund divisions: Public Lands and Buildings (PL&B) and Highways & Street Administration. PL&B ensures a safe, functional, comfortable, clean, attractive and pleasant environment in the buildings under its management. The Highways & Street Administration is responsible for the repair and maintenance of all streets, sidewalks, storm drainage infrastructure, rights-of-way, and other related facilities located within the City of Flowery Branch.

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.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 813,233.00	$ 994,815.00	$1,023,036.00	2.8%
Purchased/Contracted Services	300,158.00	399,800.00	424,028.00	6.1%
Supplies & Operating Charges	194,131.00	218,000.00	263,000.00	20.6%
Capital Outlay	-	-	40,000.00	0.0%
Total	$ 1,307,522.00	$1,612,615.00	$1,750,064.00	8.5%

Goals & Objectives

1. **Improve stormwater drainage structure throughout the city.**
    a. Maintain and replace drains.
    b. Clean, mow, and excavate drainage structures and ditches throughout the city.
2. **Improve and maintain the city's pedestrian pathways.**
    a. Inspect, cut and replace existing sidewalks.
    b. Implement sidewalk maintenance plan.
3. **Improve and maintain the city's streets.**
    a. Raise existing manholes, that have been covered, to ensure accessibility.
    b. Order and place/replace street signage.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
# of Cross Drains maintaine	II	N/A	N/A	200	100	200	200
LF of ped. pathways repaire	II	N/A	N/A	100	100	100	100
# of manholes maintained	II	N/A	N/A	50	25	50	50
LF of streets repaired	II	N/A	N/A	4,000	4,000	4,000	4,000





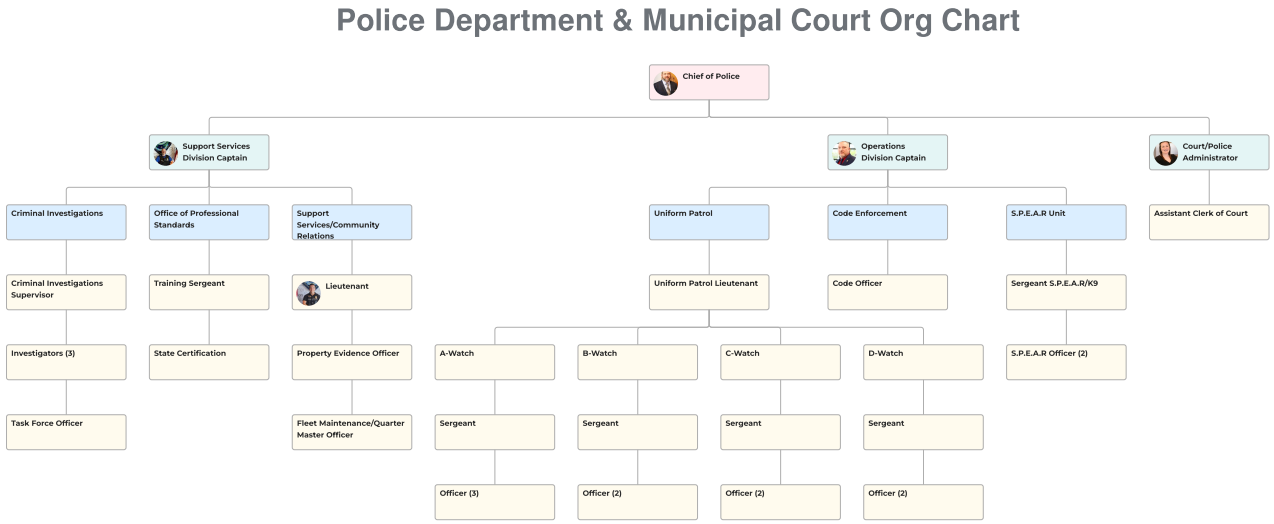
Municipal Court

Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol, possession of marijuana less than an ounce, shoplifting less than $500.00 and code enforcement violations. The Court also is responsible for entering case dispositions and forwarding entries to the Department of Drivers Services.

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.

Organizational Chart



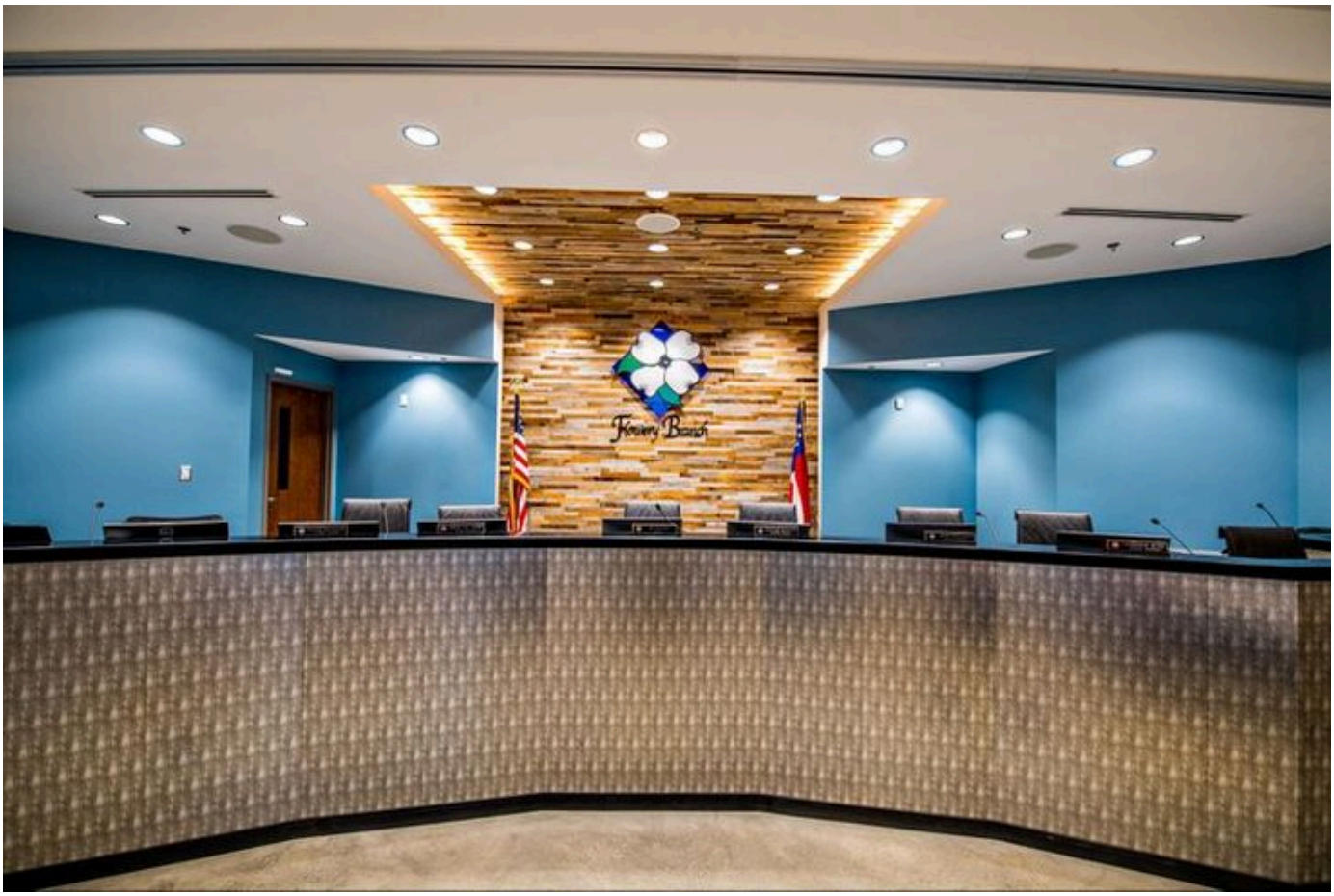
Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 157,848.00	$ 166,832.00	$ 179,851.00	7.8%
Purchased/Contracted Services	58,584.00	7,990.00	76,950.00	863.1%
Supplies & Operating Charges	34,080.00	40,000.00	36,000.00	-10.0%
Capital Outlay	-	-	-	0.0%
Total	$ 250,512.00	$ 214,822.00	$ 292,801.00	36.3%

Goals & Objectives

1. **Enhance communications regarding court proceedings.**
    a. Explore and implement notifications for defendants to receive court information.
2. **Improve access to reports, open records, etc.**
    a. Explore and implement online access to reports, open records, etc.
    b. Fine a software editing company that would allow us to redact videos for open records.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
# of notifications issued	IO	N/A	N/A	540	250	5	500
# of in-person record reques	IO	N/A	N/A	400	100	400	200
# of online record request	IO	N/A	N/A	520	250	250	520



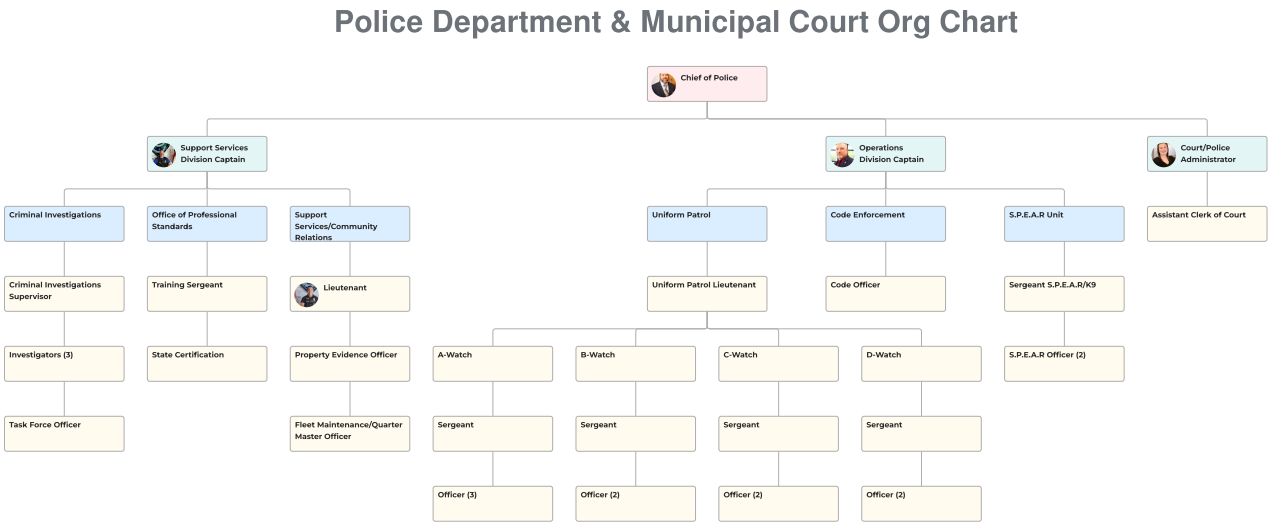
Police Department

The Flowery Branch Police Department provide the City of Flowery Branch with emergency and non-emergency service 24 hours a day to more than 10,000 city residents. Our jurisdiction covers the City of Flowery Branch and includes houses, apartment complexes, businesses, industrial parks, recreational facilities, schools, churches and numerous shopping centers. The City of Flowery Branch Police department is made up of Police Administration and the Patrol division.

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.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 2,279,975.00	$2,452,978.00	$2,912,583.00	18.7%
Purchased/Contracted Services	210,233.00	250,100.00	168,659.00	-32.6%
Supplies & Operating Charges	147,132.00	173,957.00	171,957.00	-1.1%
Capital Outlay	13,849.00	15,000.00	-	0.0%
Total	$ 2,651,189.00	$2,892,035.00	$3,253,199.00	12.5%

Goals & Objectives

1. **Ensure the police response is in an efficient and effective manner.**
    a. Reduce response time for call for services.
2. **Reduce crime and accidents in the City of Flowery Branch.**
    a. Create the S.P.E.A.R program (Specialized Proactive Enforcement and Response Unit).
    b. Explore and implement a drone program.
    c. Develop a Safety program for the schools and community
3. **Attract and retain highly qualified police personnel.**
    a. Develop a recruitment and retention plan.
    b. Explore additional pay incentives and benefits.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
# of Patrol units	PS	18	21	25	26	25	26
Response time in minutes	PS	8:00	3:32	2:00	2:00	2:00	2:00
Call Volume	PS	4,463	4,762	4,500	2,250	4,500	4,500







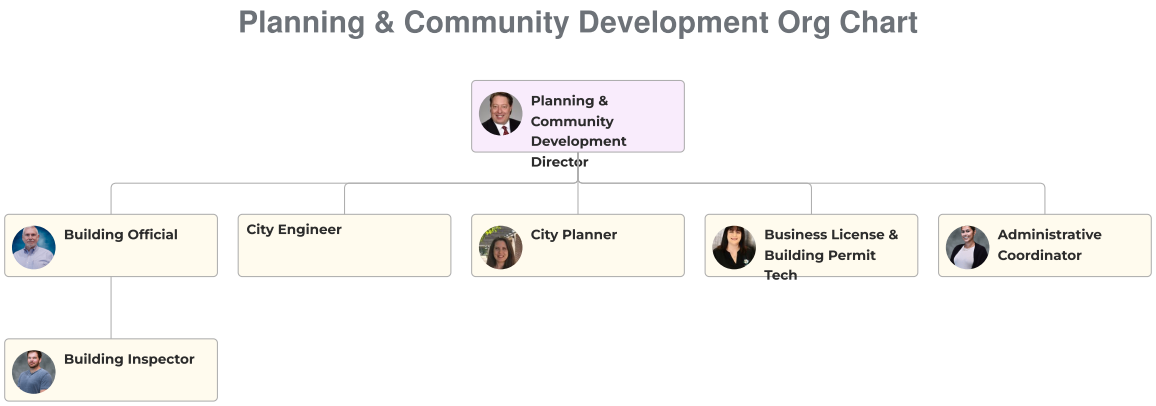
Planning and Community Development

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, and building construction. The department is responsible for current and future planning, zoning, building permits, site development, plan review, building and site inspections.

Mission Statement:

Planning and Community Development is to be a bridge between the city's growth ambitions and the practical, regulatory, and community needs, ensuring that development benefits the entire community.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 584,945.00	$ 627,345.00	$ 824,655.00	31.5%
Purchased/Contracted Services	325,562.00	478,130.00	500,800.00	4.7%
Supplies & Operating Charges	8,258.00	12,450.00	22,700.00	82.3%
Capital Outlay	-	-	-	0.0%
Total	$ 918,765.00	$1,117,925.00	$1,348,155.00	20.6%

Goals & Objectives

1. **Keep up with growth with same level of service.**
    a. Hire a City Engineer and additional building inspector
    b. Provide increased efficiency and streamlined services for both citizens and developers.
2. **Develop a high-quality, vibrant community.**
    a. Finish text amendments and then develop a Unified Development code.
    b. Downtown Development Phase II Master plan.
3. **Obligated DCA Standards.**
    a. Develop a new comprehensive plan.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Code Updates	ED	N/A	1	1	5	1	5
Community Clean-Ups	ED	N/A	2	2	2	2	2
Downtown Development Fu	ED	$112,272	$1,364,13	$324,797.0	$4,219	$400,000	$500,000





Department of Fun

The Department of Fun is dedicated to ensure the City of Flowery Branch remains a quaint, vibrant community. We strive to provide the highest quality of service to 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. Our team partners with multiple departments throughout the city.

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.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Personal Services	$ 194,900.00	$ 288,534.00	$ 314,636.00	9.0%
Purchased/Contracted Services	162,743.00	177,741.00	145,161.00	-18.3%
Supplies & Operating Charges	148,780.00	224,150.00	220,900.00	-1.4%
Capital Outlay	-	-	-	0.0%
Total	$ 506,423.00	$ 690,425.00	$ 680,697.00	-1.4%

Goals & Objectives

1. **Create better communication with citizens and main street businesses.**
    a. Do quarterly insert in water bills for what's happening downtown.
    b. Set up constant communication with surrounding subdivisions and communities around Flowery Branch.
    c. Have permanent signage on Main Street with events and what's happening.
2. **Increase tourism to the downtown area.**
    a. Develop and implement a robust events calendar.
    b. Promote and advertise more about downtown.
    c. Develop and implement a plan to connect the marina to downtown.
3. **Enrich the lives of our citizens and encourage community involvement.**
    a. Create a citizens' academy, to help support volunteer efforts at events.
    b. Bring events to downtown that our citizens want to be a part of.
    c. Develop and send a "What's Blooming" newsletter.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
# of community Events	ED	5	8	15	8	20	20
# of monthly newsletters	ED	N/A	0	0	0	12	4
# of Farmer's Markets	ED	38	31	34	15	34	34





Water/Wastewater Department

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.

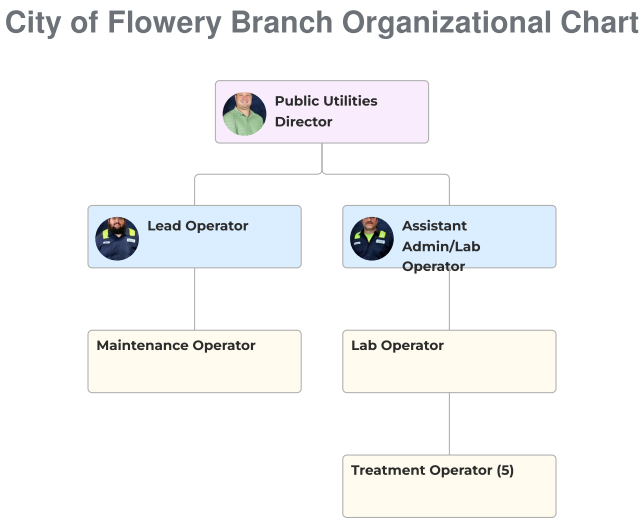
Our wastewater operators, working at the Water Reclamation Facility, operate the plant with the objective of providing the best possible treatment of waste to protect the receiving water, downstream users, and neighbors. Delivery methods for the best possible treatment include:

- 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.

Mission Statement:

To protect public health and the environment through the delivery of safe and reliable water and wastewater services with a commitment of excellence to all generations.

Organizational Chart



Expenditure Summary

	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change
Water Charges	$ 1,405,655.00	$ 1,302,500.00	$ 1,502,500.00	15.4%
Meter Set Fees	23,780.00	110,520.00	309,200.00	179.8%
Admin Fees	51,222.00	50,000.00	75,000.00	50.0%
Sewer Charges - Gainesville	1,451,790.00	1,400,000.00	1,625,000.00	16.1%
Sewer Charges	1,365,335.00	1,525,000.00	1,500,000.00	-1.6%
Bank Fees	780.00	-	-	0.0%
Interest Revenue	585,045.00	375,000.00	750,000.00	100.0%
Penalties	70,887.00	50,000.00	60,000.00	20.0%
S/F.O.G & Pre-Treatment	8,211.00	7,500.00	8,000.00	6.7%
Rebates	72,143.00	75,000.00	100,000.00	0.0%
Total Revenue	$ 5,034,848.00	$ 4,895,520.00	$ 5,929,700.00	21.1%
Personal Services	$ 781,549.00	$ 839,324.00	$ 908,310.00	8.2%
Purchased/Contracted Services	575,792.00	894,473.00	1,018,703.00	13.9%
Supplies & Operating Charges	1,267,403.00	1,872,448.00	2,429,498.00	29.7%
Indirect Cost Allocation	789,679.00	812,759.00	869,975.00	7.0%
Capital Outlay	-	12,000.00	12,000.00	0.0%
Depreciation	508,109.00	-	-	0.0%
Contingency	-	-	236,097.00	0.0%
Debt Service	62,912.00	464,516.00	455,117.00	0.0%
Total	$ 3,985,444.00	$ 4,895,520.00	$ 5,929,700.00	21.1%
Excess Revenues over/(under) expen	$ 1,049,404.00	0	0	

Goals & Objectives

1. **Maintain operational reliability.**
    a. Continue to upgrade existing plant to newer technology to increase plant capacity and efficiency.
    b. Improve existing wastewater outfall line.
    c. Bring wells #4 and #5 online.
    d. Continue to replace Electronic and Mechanical Equipment at WWTP that's over 20 years old.
    e. Continue to replace Electronic and Mechanical Equipment in Collection and Distribution system that's over 20 years old.
2. **Ensure financial stability.**
    a. Continue to upgrade existing plant to newer technology to increase plant capacity and efficiency.
    b. Continue ongoing account reviews to ensure account collections are received in a timely manner.
3. **Ensure regulatory compliance.**
    a. Continue timely reporting to EPD.
    b. Continue to maintain water and wastewater quality requirements.

		Actual				Budget	
Measure:	Strategic Priorit	FY2022	FY2023	FY2024	YTD 12/31	FY2025	FY2026
Gallons of water Capacity	IO	N/A	N/A	390,000	400,000	400,000,	400,000
% of accounts reviewed	IO	N/A	100%	100%	50%	100%	100%
# of month exceed permit	IO	N/A	N/A	2	1	2	0
Gallons of Wastewater capa	IO	N/A	N/A	.850MGD	.875MGD	0.9MGD	0.9MGD
Total Wastewater capacity	IO	0.9 MGD	0.9 MGD	0.91 MGD	0.91 MGD	0.9 MDG	0.9 MGD





Funding Sources Overview

The following pages will describe the top five funding sources.

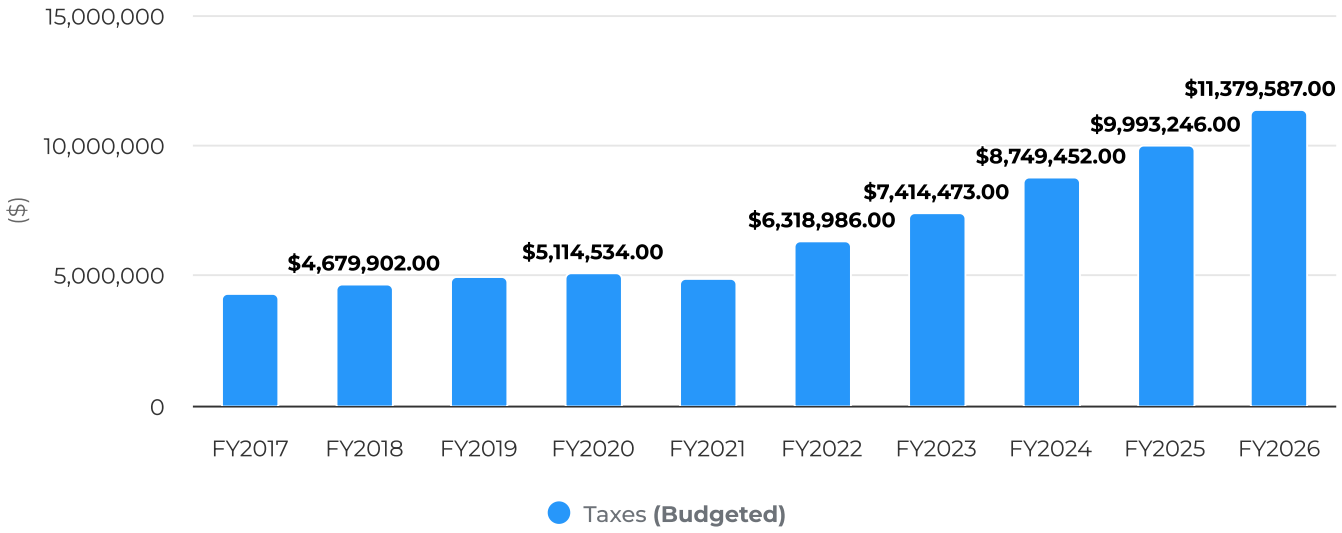
Tax Summary

Tax revenue is received from several sources such as:

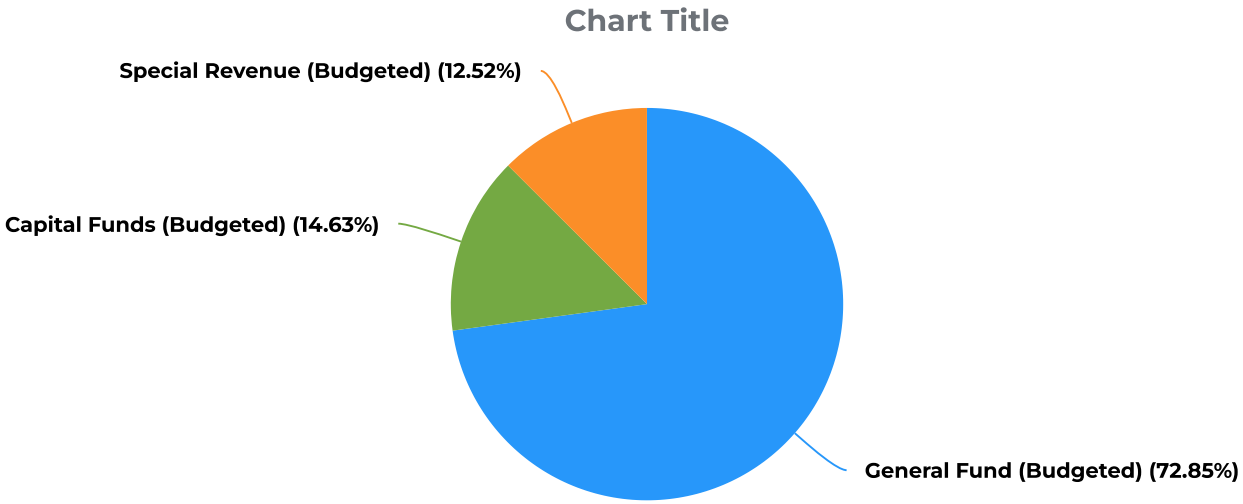
- Real Property Taxes: this includes real property taxes, which are ad valorem taxes levied on land, buildings, permanent fixtures, and improvements, based on assessing the value of the property.
- Electric Franchise Fees: Franchise fees are implemented as part of a service agreement executed between 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 the worth in the industry.

For the General Fund, tax revenue accounts for 72.68% of total revenue. Within the Special Revenue Fund, it accounts for 14.63% and in the Capital Funds it is 22.65%. The revenue projection for FY2026 represents an increase of 13.87% over the

FY2025 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2026 and development growth within our city.



2026 Tax Revenue by Fund



Charges for Services Summary

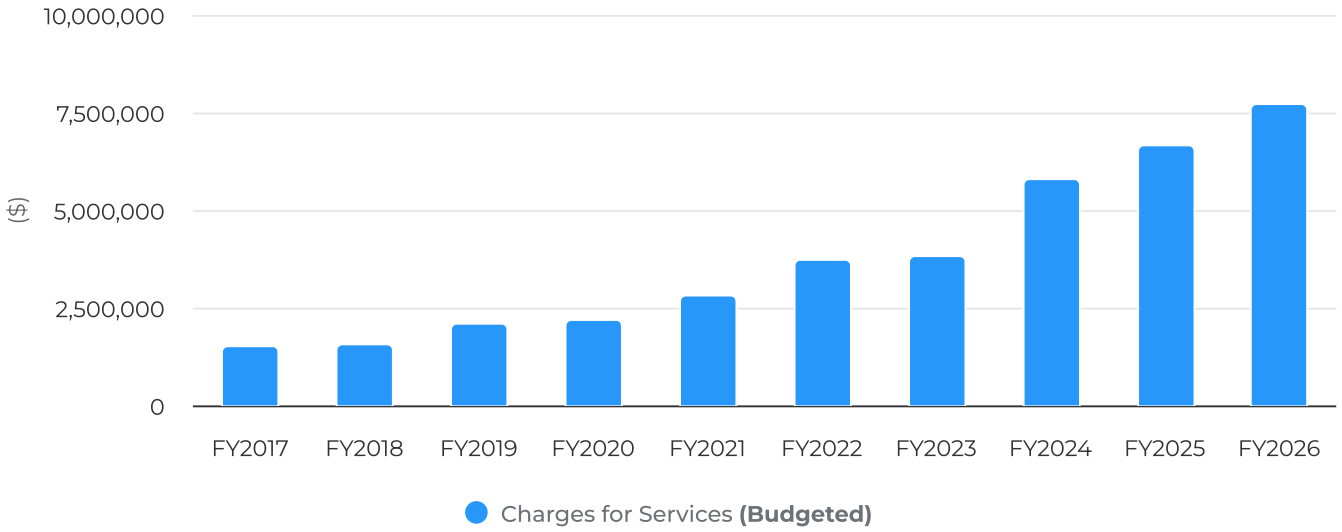
Charges for services include items such as:

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

For the General Fund, charges for service revenue account for 5.6% of revenue, in the Water/Wastewater Operating Fund, charges for service represent 87.4% of the revenue and in the Employee Benefits fund, charges for services represent 98.84% of the revenue.

Revenue received from charges for service is split between three funds, with 9.6% to the General Fund, 67.1% to the Water/Wastewater Fund and 23.3% to the Employee Benefits fund.

This is up due to increased water and sewer rates and increased benefit cost.



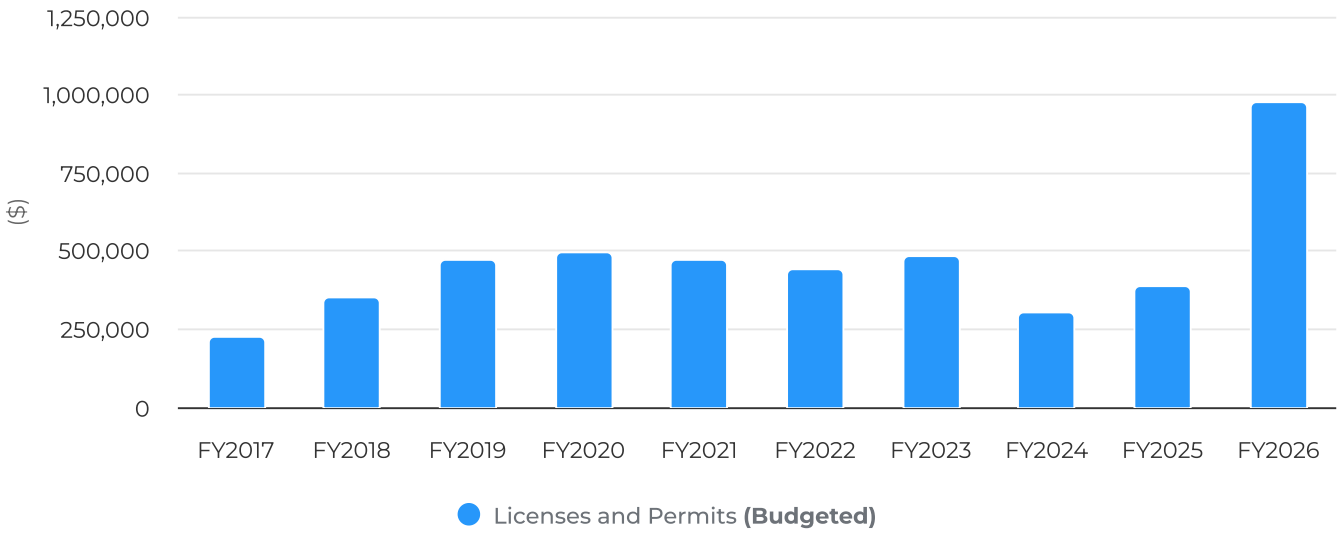
Licenses and Permits

Licenses and Permits include items such as:

- Business Licenses
- Zoning Permits
- Building Permits
- Various Alcohol Licesnes

For the General Fund, fines and forfeiture revenue account for 6.4% of total general fund revenue.

This revenue category is up to increased development in the city and increased building permits.

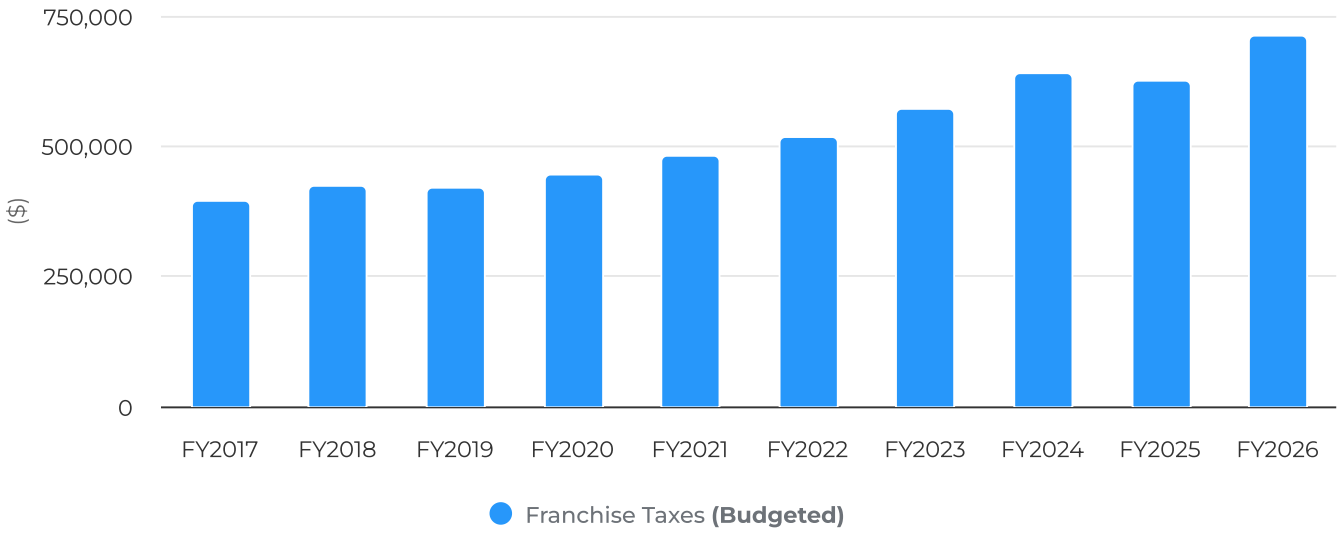


Franchise Fees

Franchise fees are revenues derived from utility companies' use of the City right away. Current franchise agreements consist of the following:

- Georgia Power
- Jackson EMC
- Atlanta Gas
- Charter Cable
- AT&T
- Others

Franchise fees make up 4.6



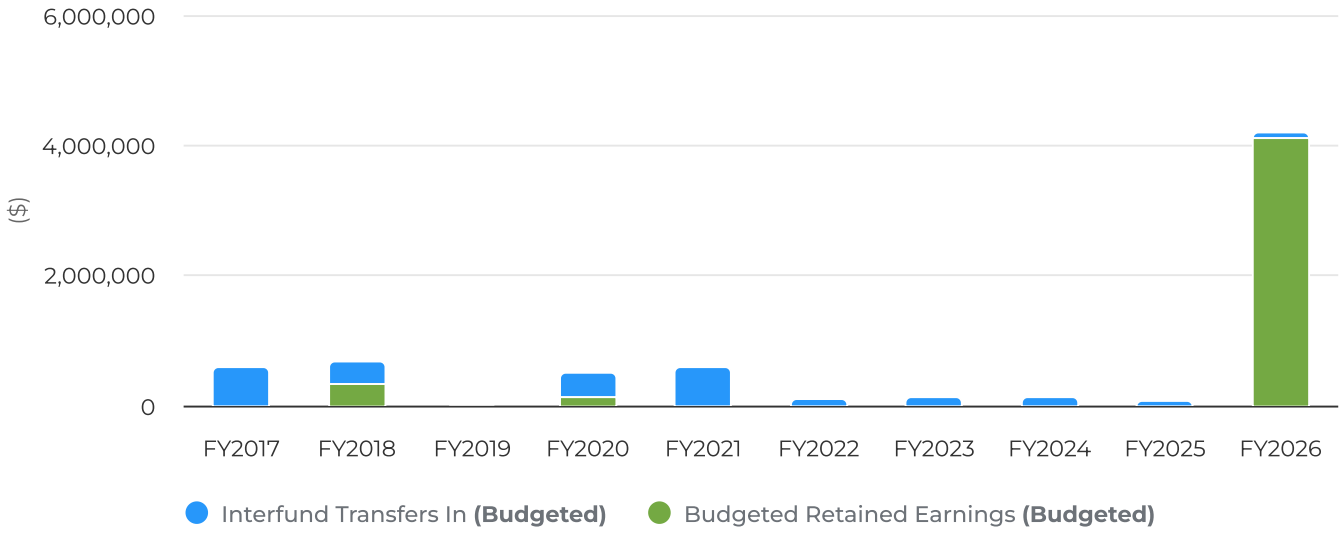
Other Financing Sources

Other financing sources include items such as:

- Transfer from other funds
- Budget Fund Balance (anticipated use of fund balance for one-time capital items.)

These sources make up 27.24% of the General Fund.

This category is up due to an anticipated use of fund balance for one-time capital purchases.



Capital Improvement Plan

The Capital Improvement Program currently consists of a total of thirty-five (40) projects. Twelve (11) of those are planned for future fiscal years and twenty-three (29) are for FY2026. 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 Budgeting Process

The Capital Budgeting Process is combined with the operating budget process. Each department evaluates their capital needs during the operating budget process and presents those needs for review to the budget team in late March. The Budget team evaluates the requested needs against available funds and strategic priorities.

Basis for Capital Revenue and Expenditures Estimates

The primary funding sources for the Capital Plan are the General Fund Surplus, SPLOST funds, Grant Funds and Water & Sewer Surplus/Development Charges. At the beginning of the budget development process, the Finance Director evaluates the available unallocated funds and this is used to determine which projects may be approved.

Capital Improvement Project Ranking and Prioritization Process

During the budget process, each department director ranks their capital requests using an Essential, Desirable, Acceptable, Deferrable methodology. During the Budget team review, the budget team ranks them with this same methodology.

Definitions and Criteria for Capital Projects

Capital Priority Ranking Definitions:

A - Essential - project is essential to meeting the strategic goals of the city.

B - Desirable - project may enhance a strategic goal of the city.

C - Acceptable - project will benefit the city but may not be directly related the a strategic goal.

D - Deferrable - project may benefit the city but may not be directly related to a strategic goal.



One Year Plan

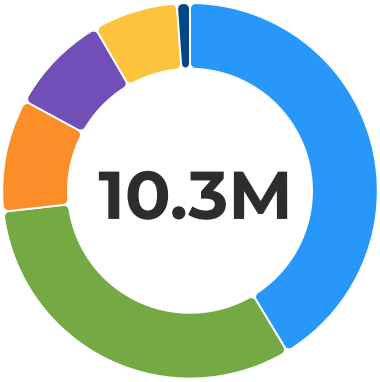
FY26 Total Capital Requested

$10,307,969

FY26 Total Funding Requested

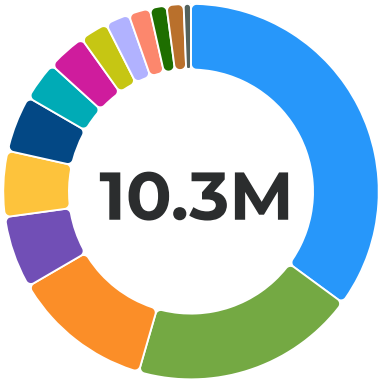
$10,307,969

FY26 Total Funding Requested by Source



General Fund	$4,261,823	41.34%
SPLOST VIII	$3,286,146	31.88%
Grant Funds	$1,000,000	9.70%
Water/Wastewater Fund	$895,000	8.68%
Local Resources Fund	$750,000	7.28%
Local Maintenance Improvement Grant Program (LMIG)	$115,000	1.12%

FY26 Total Funding Requested by Department



Highways & Street Adm	$3,616,146	35.08%
Finance	$2,000,000	19.40%
Police	$1,250,000	12.13%
Wastewater	$640,000	6.21%
Public Works	$585,000	5.68%
Economic Development	$500,000	4.85%
Gen Govt Bldg and Plant	$350,000	3.40%
General Administration	$346,823	3.36%
Tourism	$250,000	2.43%
Planning & Community Dev.	$215,000	2.09%
Sewer Lift Station	$190,000	1.84%
Tourism	$150,000	1.46%
Highways and Streets	$150,000	1.46%
Sewer Lift Stations	$65,000	0.63%
General Administration	$0	0.00%

FY26 Capital Cost Breakdown



Capital Costs	$10,307,969	100.00%
Operational Costs	$0	0.00%

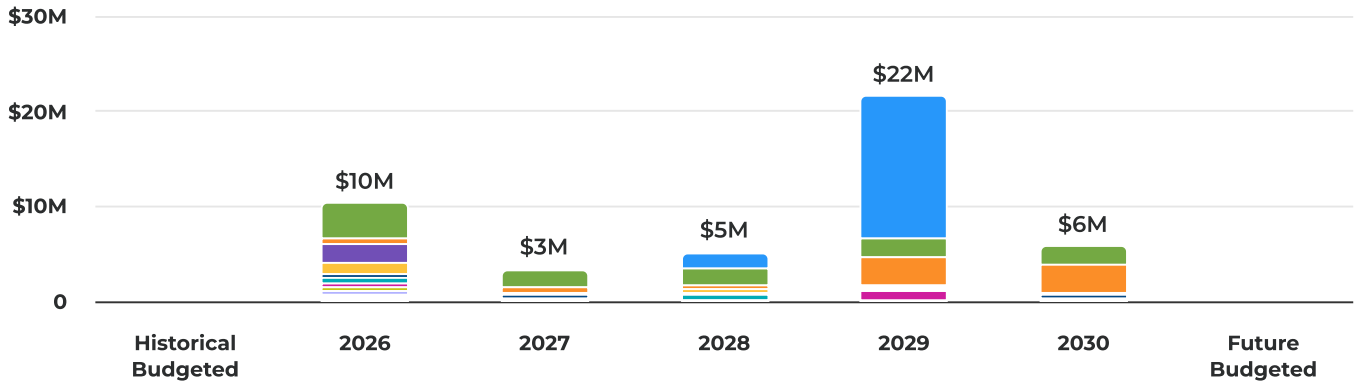
FY26 Cost Savings & Revenue Breakdown



Revenue	$0	N/A
Cost Savings	$0	N/A

Capital Improvement Multi-Year Plan

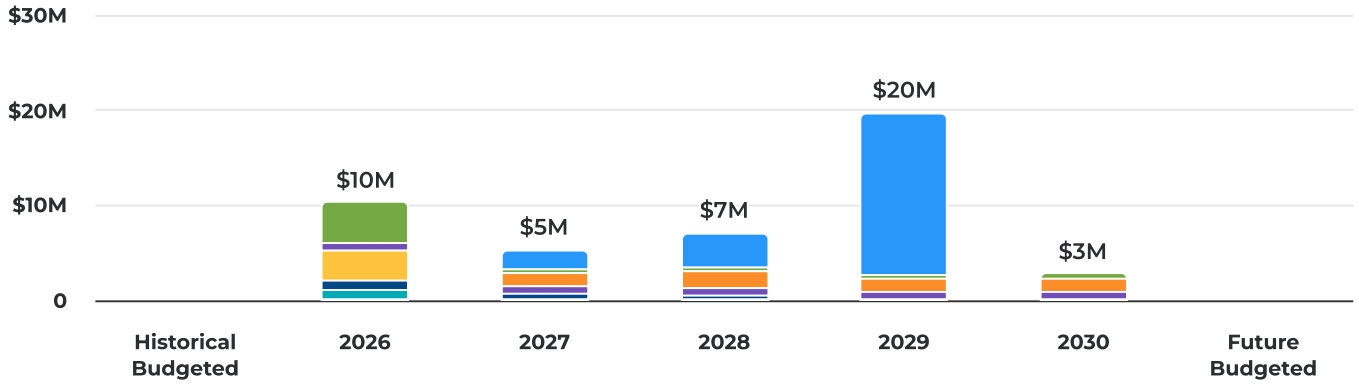
FY26 - FY30 Total Funding Requested by Department (including Historical Budgeted, Future Budgeted)



Funding by Department Totals (all years)

Wastewater	$16,500,000	35.85%
Highways & Street Adm	$11,076,146	24.07%
Wastewater	$7,745,000	16.83%
Finance	$2,000,000	4.35%
Police	$1,980,000	4.30%
General Administration	$1,754,748	3.81%
Public Works	$1,695,000	3.68%
Gen Govt Bldg and Plant	$1,650,000	3.59%
Economic Development	$500,000	1.09%
Tourism	$250,000	0.54%
Planning & Community Dev.	$215,000	0.47%
Sewer Lift Station	$190,000	0.41%
Tourism	$150,000	0.33%
Highways and Streets	$150,000	0.33%
General Administration	$100,000	0.22%
Sewer Lift Stations	$65,000	0.14%

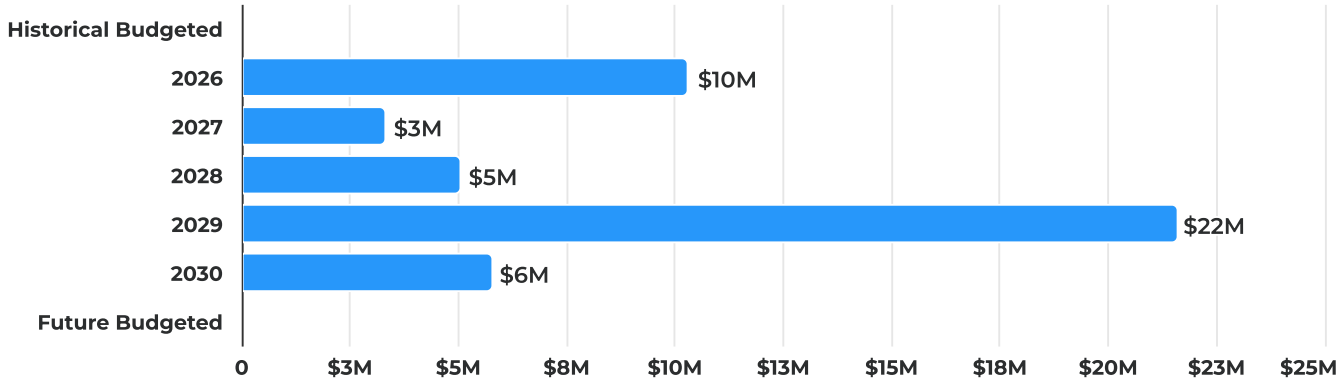
FY26 - FY30 Total Funding Requested by Source (including Historical Budgeted, Future Budgeted)



Funding by Source Totals (all years)

GEFA Debt Proceeds	$22,500,000	49.87%
General Fund	$6,069,748	13.45%
SPLOST IX	$5,840,000	12.94%
Local Resources Fund	$3,850,000	8.53%
SPLOST VIII	$3,286,146	7.28%
Water/Wastewater Fund	$2,000,000	4.43%
Grant Funds	$1,000,000	2.22%
Local Maintenance Improvement Grant Program (LMIG)	$575,000	1.27%

FY26 - FY30 Capital Cost Breakdown (including Historical Budgeted, Future Budgeted)

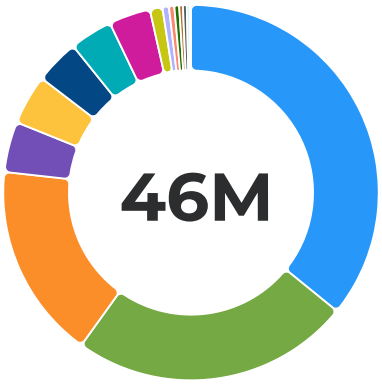


Capital Cost Totals (all years)

Capital Costs	$46,020,894	100.00%
Operational Costs	$0	0.00%

Capital Improvement Plan - Departments

FY26 - FY30 Capital Costs by Department (including Historical Budgeted, Future Budgeted)



Wastewater	$16,500,000	35.85%
Highways & Street Adm	$11,076,146	24.07%
Wastewater	$7,745,000	16.83%
Finance	$2,000,000	4.35%
Police	$1,980,000	4.30%
General Administration	$1,754,748	3.81%
Public Works	$1,695,000	3.68%
Gen Govt Bldg and Plant	$1,650,000	3.59%
Economic Development	$500,000	1.09%
Tourism	$250,000	0.54%
Planning & Community Dev.	$215,000	0.47%
Sewer Lift Station	$190,000	0.41%
Highways and Streets	$150,000	0.33%
Tourism	$150,000	0.33%
General Administration	$100,000	0.22%
Sewer Lift Stations	$65,000	0.14%

Wastewater

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Wastewater	$0	$0	$1,500,000	$15,000,000	$0	$16,500,000

Highways & Street Adm

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Highways & Street Adm	$3,616,146	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$11,076,146

Wastewater

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Wastewater	$640,000	$630,000	$475,000	$3,000,000	$3,000,000	$7,745,000

Finance

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Finance	$2,000,000	$0	$0	$0	$0	$2,000,000

Police

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Police	$1,250,000	$140,000	$220,000	$150,000	$220,000	$1,980,000

General Administration

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General Administration	$346,823	$348,841	$350,904	$353,012	$355,168	$1,754,748

Public Works

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Public Works	$585,000	$200,000	$510,000	$200,000	$200,000	$1,695,000

Gen Govt Bldg and Plant

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Gen Govt Bldg and Plant	$350,000	$100,000	$100,000	$1,000,000	$100,000	$1,650,000

Economic Development

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Economic Development	$500,000	$0	$0	$0	$0	$500,000

Tourism

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Tourism	$250,000	$0	$0	$0	$0	$250,000

Planning & Community Dev.

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Planning & Community Dev.	$215,000	$0	$0	$0	$0	$215,000

Sewer Lift Station

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Sewer Lift Station	$190,000	$0	$0	$0	$0	$190,000

Highways and Streets

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Highways and Streets	$150,000	$0	$0	$0	$0	$150,000

Tourism

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Tourism	$150,000	$0	$0	$0	$0	$150,000

General Administration

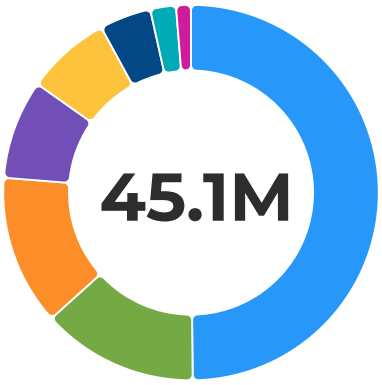
	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General Administration	$0	$25,000	$25,000	$25,000	$25,000	$100,000

Sewer Lift Stations

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Sewer Lift Stations	$65,000	$0	$0	$0	$0	$65,000

Capital Improvement Plan - Expenditures

FY26 - FY30 Expenditures by Fund (including Historical Budgeted, Future Budgeted)



GEFA Debt Proceeds	$22,500,000	49.87%
General Fund	$6,069,748	13.45%
SPLOST IX	$5,840,000	12.94%
Local Resources Fund	$3,850,000	8.53%
SPLOST VIII	$3,286,146	7.28%
Water/Wastewater Fund	$2,000,000	4.43%
Grant Funds	$1,000,000	2.22%
Local Maintenance Improvement Grant Program (LMIG)	$575,000	1.27%

GEFA Debt Proceeds

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total GEFA Debt Proceeds	$0	$2,000,000	$3,500,000	$17,000,000	$0	$22,500,000

General Fund

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General Fund	$4,261,823	$448,841	$450,904	$453,012	$455,168	$6,069,748

SPLOST IX

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total SPLOST IX	$0	$1,340,000	$1,730,000	$1,350,000	$1,420,000	$5,840,000

Local Resources Fund

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Local Resources Fund	$750,000	$775,000	$775,000	$775,000	$775,000	$3,850,000

SPLOST VIII

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total SPLOST VIII	$3,286,146	$0	$0	$0	$0	$3,286,146

Water/Wastewater Fund

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Water/Wastewater Fund	$895,000	$630,000	$475,000	$0	$0	$2,000,000

Grant Funds

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Grant Funds	$1,000,000	$0	$0	$0	$0	$1,000,000

Local Maintenance Improvement Grant Program (LMIG)

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Local Maintenance Improvement Grant Program (LMIG)	$115,000	$115,000	$115,000	$115,000	$115,000	$575,000

Capital Projects

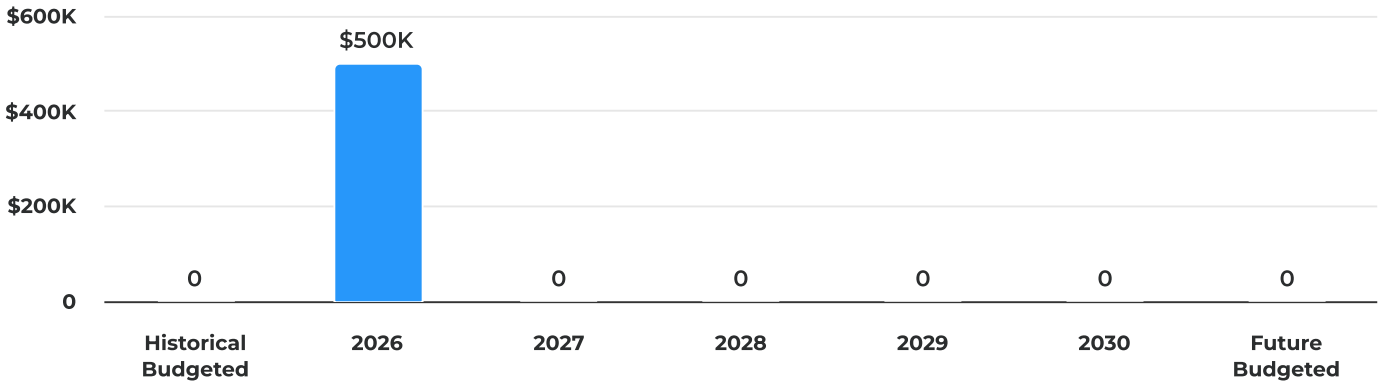
Capital Projects

Project No. / Project Name		Years	Departments	Type	Total
--	Bell Drive LS Modification	2026	Sewer Lift Station	Capital Improvement Request Form	$70,000
--	4x4 Crew Cab Truck	2026	Public Works	Capital Improvement Request Form	$60,000
30120; 20120	Annual Road Paving and Sidewalks Program	2026 - 2030	Highways & Street Adm	Capital Improvement Request Form	$8,826,146
--	Back of Plant Buildings Rehab	2028	Wastewater	Capital Improvement Request Form	$150,000
--	Bucket Truck	2026	Public Works	Capital Improvement Request Form	$200,000
--	Chipper Truck	2026	Highways and Streets	Capital Improvement Request Form	$150,000
--	City Hall Debt Services	2026 - 2030	General Administration	Capital Improvement Request Form	$1,754,748
--	Downtown Development Phase II	2026	Economic Development	Capital Improvement Request Form	$500,000
--	Emergency Bypass Pump	2027	Wastewater	Capital Improvement Request Form	$150,000
--	F-350 Dump Truck	2026	Public Works	Capital Improvement Request Form	$125,000
--	F-550 Dump Truck	2026	Highways & Street Adm	Capital Improvement Request Form	$150,000
--	Front of Plant Buildings Rehab	2027	Wastewater	Capital Improvement Request Form	$100,000
--	Gateway Signs	2026	Tourism	Capital Improvement Request Form	$250,000
--	Highlands to Islands Trail Phase I	2026	Finance	Capital Improvement Request Form	$2,000,000
20220	IT Equipment Upgrades Annual Program	2026 - 2030	General Administration	Capital Improvement Request Form	$100,000
--	Lights Ferry Lift Station Modification	2026	Sewer Lift Stations	Capital Improvement Request Form	$65,000
--	McEver & Gaines Ferry roundabout	2026	Highways & Street Adm	Capital Improvement Request Form	$2,000,000
--	McEver Road Manhole Installation	2026	Wastewater	Capital Improvement Request Form	$75,000
--	Oakwood Industrial Lift Station Rehab.	2026	Wastewater	Capital Improvement Request Form	$150,000
30130	PD Vehicles and Equipment - VIII	2026 - 2030	Police	Capital Improvement Request Form	$980,000
--	Planning Building Renovation	2026	Planning & Community Dev.	Capital Improvement Request Form	$125,000
--	Planning Vehicle	2026	Planning & Community Dev.	Capital Improvement Request Form	$90,000
--	Public Works Building	2026	Gen Govt Bldg and Plant	Capital Improvement Request Form	$250,000

Project No. / Project Name		Years	Departments	Type	Total
30250	Public Works Property	2028	Public Works	Capital Improvement Request Form	**$310,000**
--	Railroad Fencing	2026	Tourism	Capital Improvement Request Form	**$150,000**
--	Replacement Pumps for Liftstations	2027 - 2028	Wastewater	Capital Improvement Request Form	**$145,000**
--	Roberts Drive Site Improvements	2026	Police	Capital Improvement Request Form	**$1,000,000**
--	Septage Receiving Station	2028	Wastewater	Capital Improvement Request Form	**$250,000**
--	Sidewalk Program	2026 - 2030	Gen Govt Bldg and Plant	Capital Improvement Request Form	**$500,000**
--	Small Excavator	2026	Highways & Street Adm	Capital Improvement Request Form	**$100,000**
--	Stormwater Program	2026 - 2030	Public Works	Capital Improvement Request Form	**$1,000,000**
--	Trailer Mounted Generator 150kw	2027	Wastewater	Capital Improvement Request Form	**$150,000**
--	Utility Truck with a Crane	2026	Wastewater	Capital Improvement Request Form	**$225,000**
50370	Wastewater Effluent Discharge Force Main: Phase 2	2028 - 2029	Wastewater	Capital Improvement Request Form	**$16,500,000**
--	Wastewater Effluent Reuse Pump Rebuild	2026	Wastewater	Capital Improvement Request Form	**$80,000**
--	Wastewater Expansion of Additional Basin and Modification	2027 - 2029	Wastewater	Capital Improvement Request Form	**$6,000,000**
--	Wastewater Plant Disc Filter Rehab	2026	Wastewater	Capital Improvement Request Form	**$55,000**
--	Wastewater Plant Off Road Fork Lift	2027	Wastewater	Capital Improvement Request Form	**$100,000**
--	Wastewater Plant Replacement Truck	2027	Wastewater	Capital Improvement Request Form	**$60,000**
--	Wastewater Plant Skid Steer Replacement	2026	Wastewater	Capital Improvement Request Form	**$55,000**
--	White Horse Creek Lift-station Rehab	2026	Sewer Lift Station	Capital Improvement Request Form	**$120,000**

Economic Development

FY26 - FY30 Economic Development Projects (including Historical Budgeted, Future Budgeted)



Downtown Development Phase II **$500,000** 100.00%

Summary of Requests

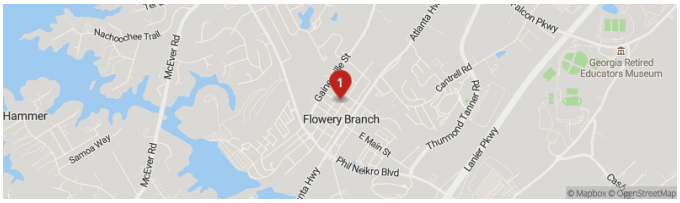
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Downtown Development Phase II	$0	$500,000	$0	$0	$0	$0	$0	**$500,000**
Total Summary of Requests	**$0**	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**

Downtown Development Phase II

Overview

Request Owner	Matt Hamby, Finance Director
Department	Economic Development
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2030

Project Location



Request Description

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

Details

Project Type: Land Improvements

Critical Need Ranking: A - Essential

Department: 1320 - City Manager

Project Manager: Tonya Parrish, City Manager

Strategic Initiative

Economic Development

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

Legal mandates: None; Health and safety impacts: Promote walkability; Economic development impacts: Continue to promote private/public economic develoment in the downtown area; Environmental, aesthetic, and social effects: This project will continue to beautify the dowtown area and create an inviting atmosphere; Distributional effects: All citizens and patrons to the City of Flowery Branch; Disruption/Inconvenience: Anticipated congestion during the construction phase; Impact of deferral: Potenial for increase cost; Uncertainty or risk: None; Interjurisdictional effects: None.

Capital Cost

FY2026 Budget
$500K

Total Budget (all years)
$500K

Project Total
$500K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$450,000	$0	**$450,000**
Planning	$0	$50,000	$0	**$50,000**
Total	**$0**	**$500,000**	**$0**	**$500,000**

Funding Sources

FY2026 Budget
$500K

Total Budget (all years)
$500K

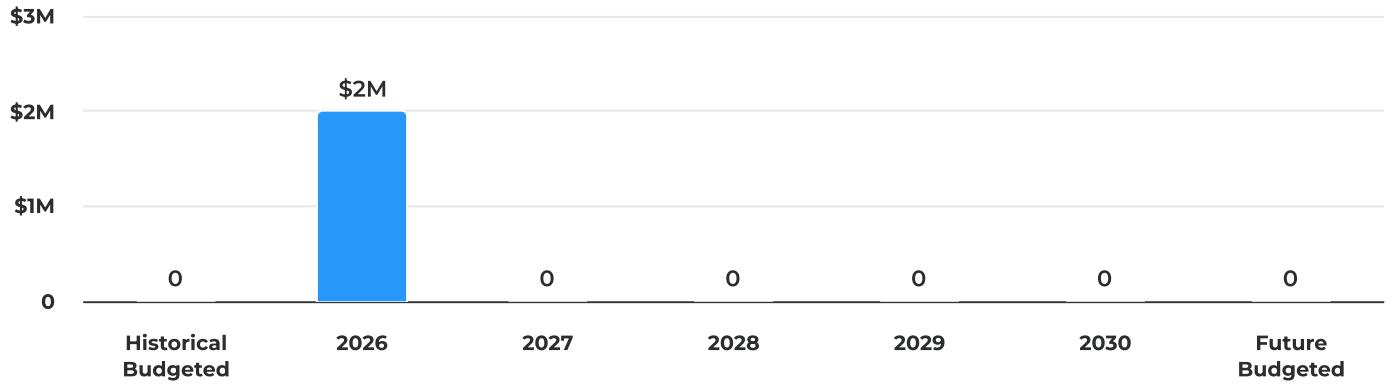
Project Total
$500K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$500,000	$0	**$500,000**
Total	**$0**	**$500,000**	**$0**	**$500,000**

Finance

FY26 - FY30 Finance Projects (including Historical Budgeted, Future Budgeted)



Highlands to Islands Trail Phase I **$2,000,000** 100.00%

Summary of Requests

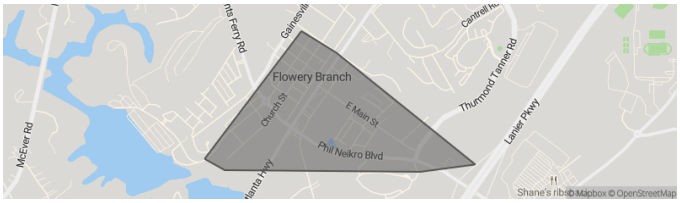
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Highlands to Islands Trail Phase I	$0	$2,000,000	$0	$0	$0	$0	$0	**$2,000,000**
Total Summary of Requests	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**

Highlands to Islands Trail Phase I

Overview

Request Owner	Matt Hamby, Finance Director
Department	Finance
Type	Other
Estimated Start Date	07/1/2024
Estimated Completion Date	06/30/2027

Project Location



Request Description

Phase one of the Highlands to Islands trail that will run from Gainesville to Lake Lanier Islands. This will complete the first phase of the City of Flowery Branch section.

Images



Highlands to islands 1.jpg



Highlands to islands 2.PNG

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 1500 - Administration

Project Manager: Tonya Parrish, City Manager

Strategic Initiative

Economic Development

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$2,000,000	$0	**$2,000,000**
Total	**$0**	**$2,000,000**	**$0**	**$2,000,000**

Funding Sources

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Grant Funds	$0	$1,000,000	$0	**$1,000,000**
SPLOST VIII	$0	$1,000,000	$0	**$1,000,000**
Total	**$0**	**$2,000,000**	**$0**	**$2,000,000**

Gen Govt Bldg and Plant

FY26 - FY30 Gen Govt Bldg and Plant Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Sidewalk Program	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$0	**$500,000**
Public Works Building	$0	$250,000	$0	$0	$0	$0	$0	**$250,000**
Total Summary of Requests	**$0**	**$350,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$0**	**$750,000**

Public Works Building

Overview

Request Owner	Matt Hamby, Finance Director
Department	Gen Govt Bldg and Plant
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2027

Project Location



Request Description

Modular Building at Public Works Site to include additional bathroom, lockers, and office space.

Images



Public works Building.png

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

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

Health and Safety: Improves and quality of life for public works employees and provides needed space to work efficiently.

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

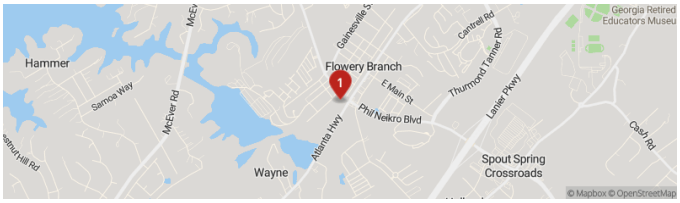
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Sidewalk Program

Overview

Request Owner	Matt Hamby, Finance Director
Department	Gen Govt Bldg and Plant
Type	Other
Estimated Start Date	07/1/2023
Estimated Completion Date	06/30/2029

Project Location



Request Description

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

Images



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20240605_140318.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

Infrastructure improvements throughout the city limits.

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$1.4M

Project Total
$1.4M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$100,000	$100,000	$100,000	$1,000,000	$100,000	$0	**$1,400,000**
Total	**$0**	**$100,000**	**$100,000**	**$100,000**	**$1,000,000**	**$100,000**	**$0**	**$1,400,000**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$500K

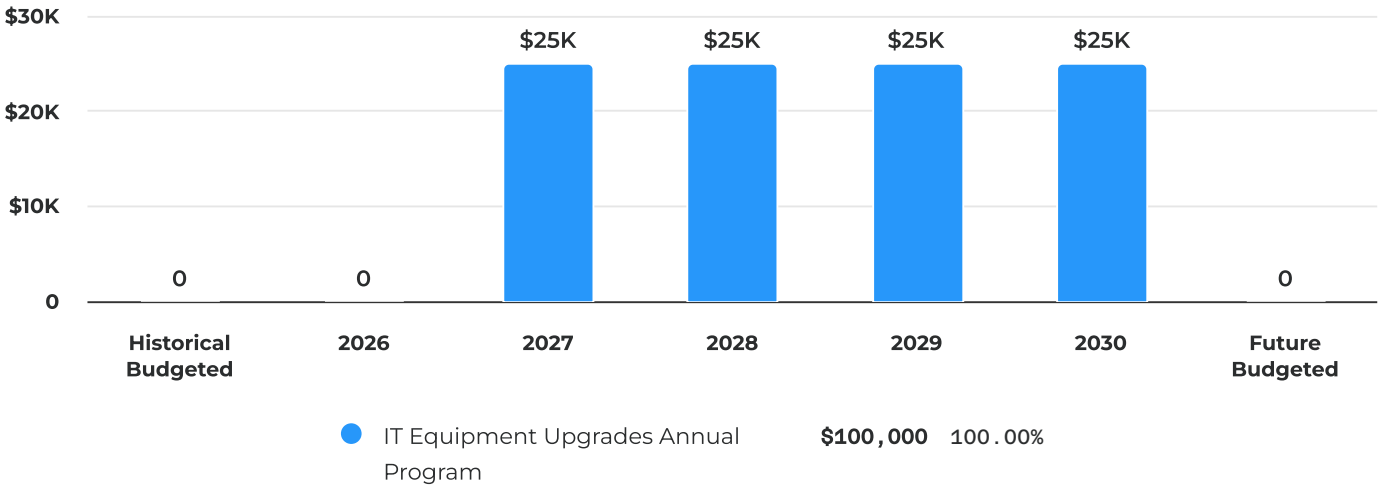
Project Total
$500K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
General Fund	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$0	**$500,000**
Total	**$0**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$0**	**$500,000**

General Administration

FY26 - FY30 General Administration Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Project No. / Category		Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
20220	IT Equipment Upgrades Annual Program	$0	$0	$25,000	$25,000	$25,000	$25,000	$0	**$100,000**
Total Summary of Requests		**$0**	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$100,000**

IT Equipment Upgrades Annual Program

Overview

Request Owner	Matt Hamby, Finance Director
Department	General Administration
Type	Other
Project Number	20220
Estimated Start Date	07/1/2022
Estimated Completion Date	06/30/2029

Project Location



Request 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

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

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 Requested	FY2027 Requested	FY2028 Requested	FY2029 Requested	FY2030 Requested	Future Budgeted	Total
Equipment/Vehicle	$0	$0	$25,000	$25,000	$25,000	$25,000	$0	$100,000
Total	**$0**	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$100,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$100K

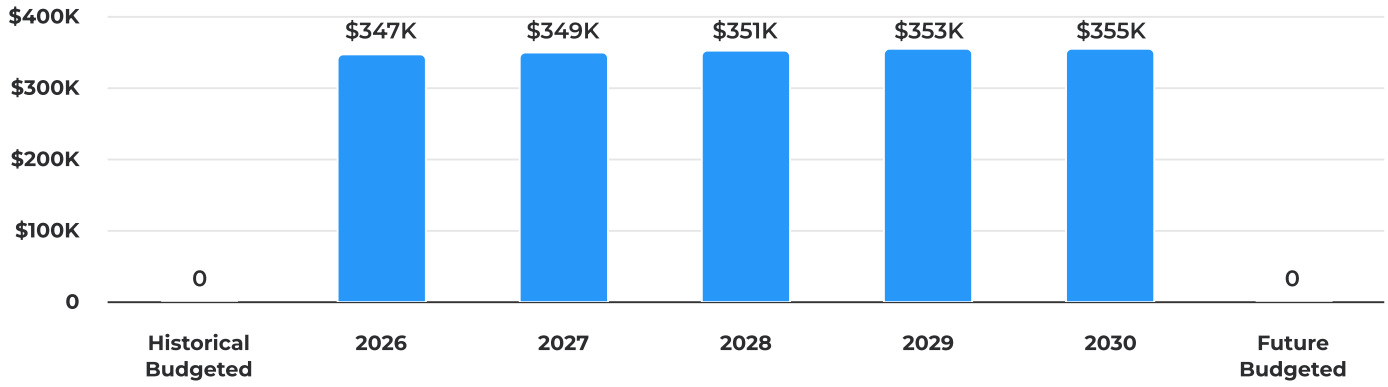
Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Local Resources Fund	$0	$0	$25,000	$25,000	$25,000	$25,000	$0	**$100,000**
Total	**$0**	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$100,000**

General Administration

FY26 - FY30 General Administration Projects (including Historical Budgeted, Future Budgeted)



City Hall Debt Services **$1,754,748** 100.00%

Summary of Requests

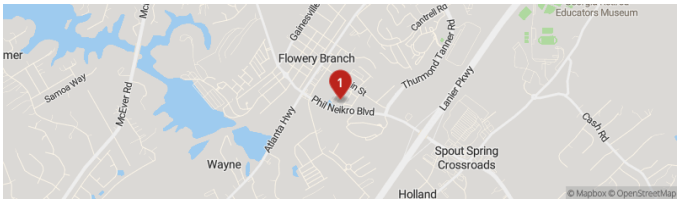
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
City Hall Debt Services	$0	$346,823	$348,841	$350,904	$353,012	$355,168	$0	**$1,754,748**
Total Summary of Requests	**$0**	**$346,823**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$1,754,748**

City Hall Debt Services

Overview

Request Owner	Matt Hamby, Finance Director
Department	General Administration
Type	Other
Estimated Start Date	07/1/2023
Estimated Completion Date	06/30/2030

Project Location



Request Description

City Hall Debt

Images



Logo 800x500px.png

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

Strategic Initiative

City Hall Debt Services

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$347K

Total Budget (all years)
$1.75M

Project Total
$1.75M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Other	$0	$346,823	$348,841	$350,904	$353,012	$355,168	$0	**$1,754,748**
Total	**$0**	**$346,823**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$1,754,748**

Funding Sources

FY2026 Budget
$347K

Total Budget (all years)
$1.75M

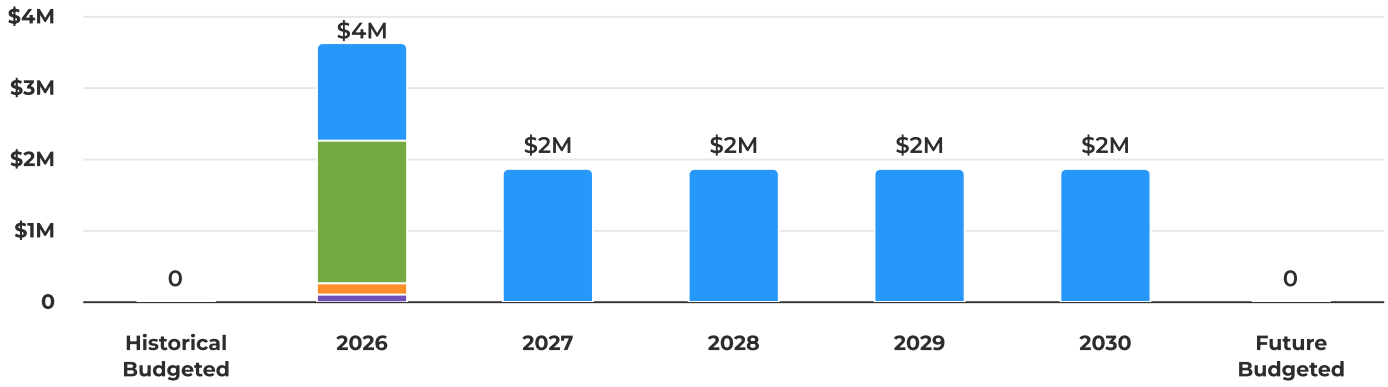
Project Total
$1.75M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
General Fund	$0	$346,823	$348,841	$350,904	$353,012	$355,168	$0	**$1,754,748**
Total	**$0**	**$346,823**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$1,754,748**

Highways & Street Adm

FY26 - FY30 Highways & Street Adm Projects (including Historical Budgeted, Future Budgeted)



Annual Road Paving and Sidewalks Program	**$8,826,146**	79.69%
McEver & Gaines Ferry roundabout	**$2,000,000**	18.06%
F-550 Dump Truck	**$150,000**	1.35%
Small Excavator	**$100,000**	0.90%

Summary of Requests

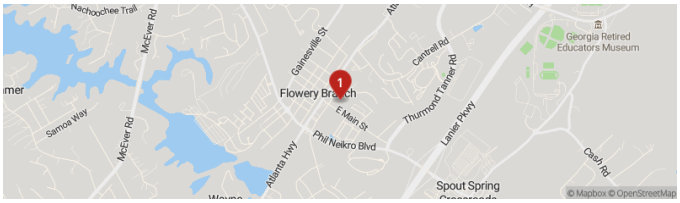
Project No. / Category		Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
30120; 20120	Annual Road Paving and Sidewalks Program	$0	$1,366,146	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$0	**$8,826,146**
--	McEver & Gaines Ferry roundabout	$0	$2,000,000	$0	$0	$0	$0	$0	**$2,000,000**
--	F-550 Dump Truck	$0	$150,000	$0	$0	$0	$0	$0	**$150,000**
--	Small Excavator	$0	$100,000	$0	$0	$0	$0	$0	**$100,000**
Total Summary of Requests		**$0**	**$3,616,146**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$11,076,146**

Annual Road Paving and Sidewalks Program

Overview

Request Owner	Matt Hamby, Finance Director
Department	Highways & Street Adm
Type	Other
Project Number	30120; 20120
Estimated Start Date	07/1/2021
Estimated Completion Date	06/30/2029

Project Location



Request Description

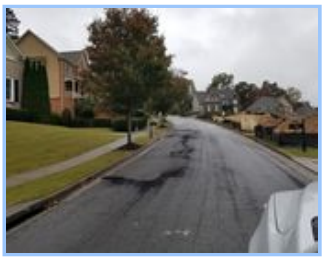
Maintaining the roads and sidewalks within the community is an essential part of the development of the city.

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

Images


resurfacing-image.jpg


Road Paving.jpg


Road Paving1.jpg

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

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

FY2026 Budget
$1.37M

Total Budget (all years)
$8.83M

Project Total
$8.83M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$1,366,146	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$0	**$8,826,146**
Total	**$0**	**$1,366,146**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$8,826,146**

Funding Sources

FY2026 Budget
$1.37M

Total Budget (all years)
$8.83M

Project Total
$8.83M

Detailed Breakdown

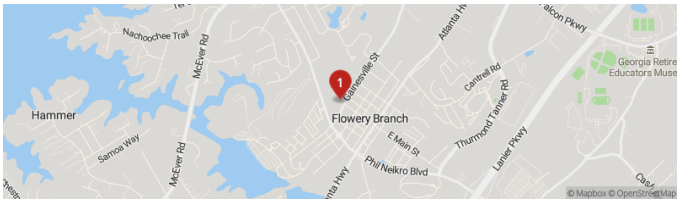
Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$0	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	**$4,000,000**
Local Resources Fund	$0	$750,000	$750,000	$750,000	$750,000	$750,000	$0	**$3,750,000**
Local Maintenance Improvement Grant Program (LMIG)	$0	$115,000	$115,000	$115,000	$115,000	$115,000	$0	**$575,000**
SPLOST VIII	$0	$501,146	$0	$0	$0	$0	$0	**$501,146**
Total	**$0**	**$1,366,146**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$8,826,146**

F-550 Dump Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Highways & Street Adm
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of a new F-550 to replace 2006 F-550 model.

Images



F550 dump.jpg

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Equipment Replacement

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

Health and Safety: Replacement of outdated equipment is necessary to ensure a healthy and safe work envirnment.

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

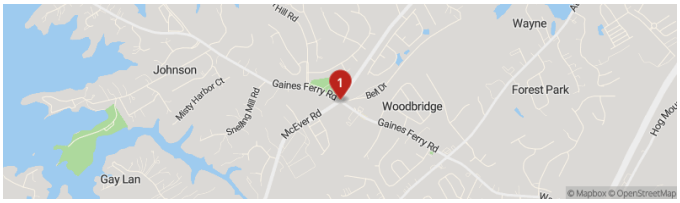
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
SPLOST VIII	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

McEver & Gaines Ferry roundabout

Overview

Request Owner	Matt Hamby, Finance Director
Department	Highways & Street Adm
Type	Other
Estimated Start Date	07/1/2024
Estimated Completion Date	06/30/2028

Project Location



Request Description

Construction of a roundabout at McEver and Gaines Ferry Road

Images



Round about.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 1500 - Administration

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastrucure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$2,000,000	$0	**$2,000,000**
Total	**$0**	**$2,000,000**	**$0**	**$2,000,000**

Funding Sources

FY2026 Budget
$2M

Total Budget (all years)
$2M

Project Total
$2M

Detailed Breakdown

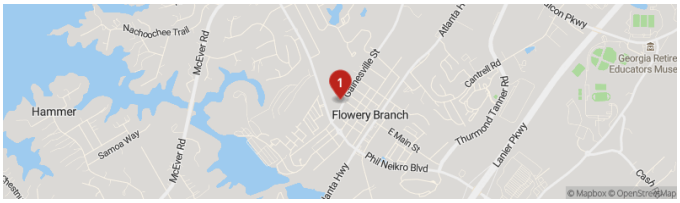
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$1,200,000	$0	**$1,200,000**
SPLOST VIII	$0	$800,000	$0	**$800,000**
Total	**$0**	**$2,000,000**	**$0**	**$2,000,000**

Small Excavator

Overview

Request Owner	Matt Hamby, Finance Director
Department	Highways & Street Adm
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of a new excavator.

Images



Excavator.jpg

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Needed Equipment

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

The purchase of needed equipment will allow employees to complete their job more efficiently. It will also allow for cross-departmental use.

Capital Cost

FY2026 Budget
$100K

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Funding Sources

FY2026 Budget
$100K

Total Budget (all years)
$100K

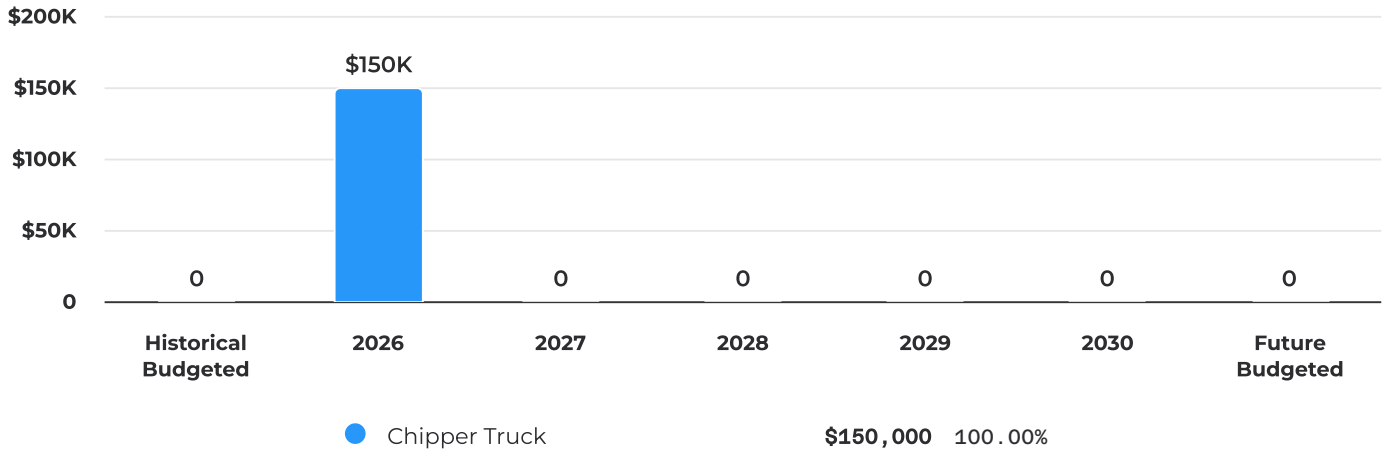
Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Highways and Streets

FY26 - FY30 Highways and Streets Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

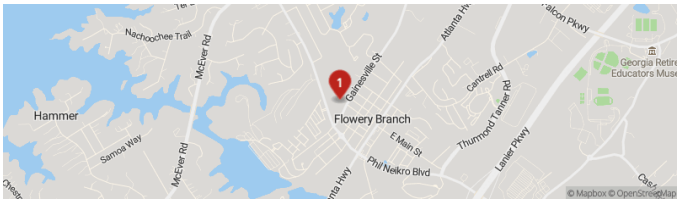
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Chipper Truck	$0	$150,000	$0	$0	$0	$0	$0	**$150,000**
Total Summary of Requests	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Chipper Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Highways and Streets
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of a new F-350 chipper truck to replace 2006 chipper truck for yard trimming program.

Images



Chipper-Trucks-Ford-F-350-32924835-thumb.jpg

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

Strategic Initiative

Equipment Replacement

Capital Project Evaluation Criteria Discussion

Health and Safety: Replacement of outdated equipment is needed to ensure a healthy and safe work evironment.

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$150K

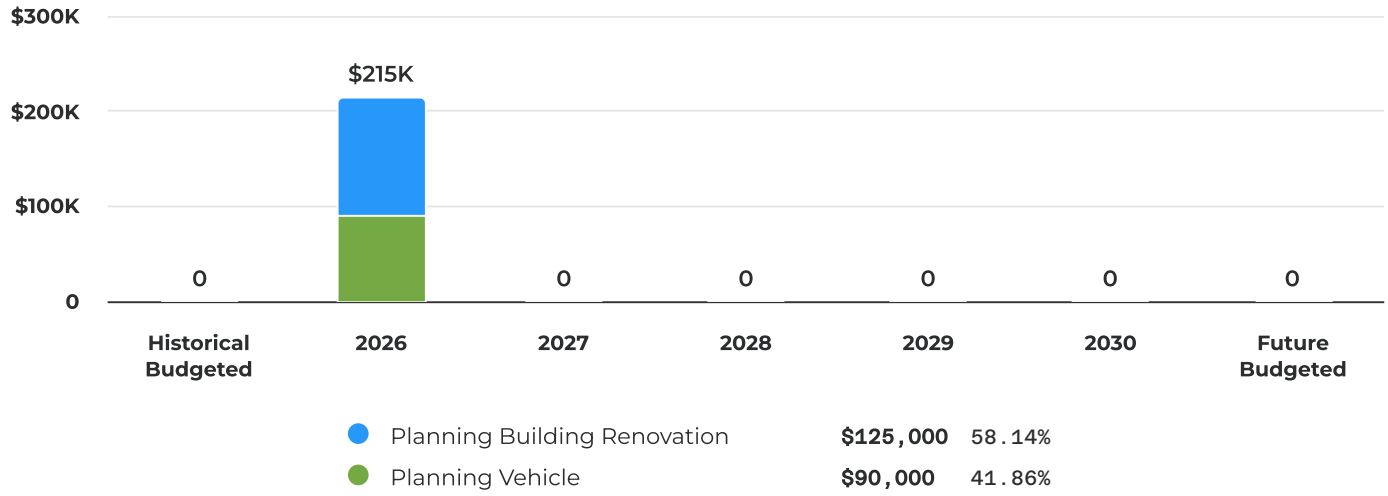
Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Planning & Community Dev.

FY26 - FY30 Planning & Community Dev. Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

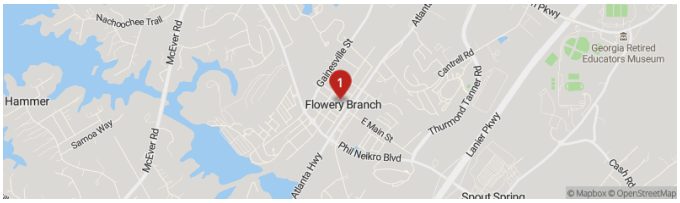
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Planning Building Renovation	$0	$125,000	$0	$0	$0	$0	$0	**$125,000**
Planning Vehicle	$0	$90,000	$0	$0	$0	$0	$0	**$90,000**
Total Summary of Requests	**$0**	**$215,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,000**

Planning Building Renovation

Overview

Request Owner	Matt Hamby, Finance Director
Department	Planning & Community Dev.
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2027

Project Location



Request Description

Renovate the the exterior of the Mainstreet building. (Including painting exterior and refurbish patio area). Also interior renovation after CVB moves out to make building more functional and second floor accessiblity safer.

Images



Planning Building.png

Details

Project Type: Buildings

Critical Need Ranking: A - Essential

Department: 7400 - Planning & Community Development

Project Manager: Bill Whidden, Public Works Director

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Economic Development

Capital Project Evaluation Criteria Discussion

Health and Safety: The rear exterior of the building is leaking from rain water causing damage on the interior and reconstruction of the rear of the building is needed for safety.

Capital Cost

FY2026 Budget
$125K

Total Budget (all years)
$125K

Project Total
$125K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$125,000	$0	**$125,000**
Total	**$0**	**$125,000**	**$0**	**$125,000**

Funding Sources

FY2026 Budget
$125K

Total Budget (all years)
$125K

Project Total
$125K

Detailed Breakdown

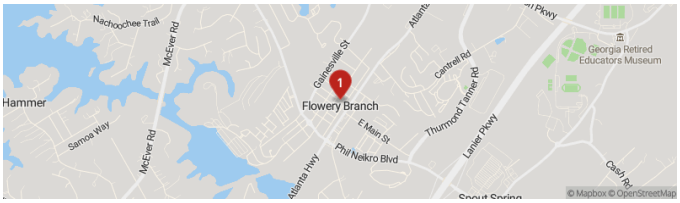
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$125,000	$0	**$125,000**
Total	**$0**	**$125,000**	**$0**	**$125,000**

Planning Vehicle

Overview

Request Owner	Matt Hamby, Finance Director
Department	Planning & Community Dev.
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of 2 trucks for New Building Inspector and City Engineer.

Images



Ford Ranger.png

Details

Project Type: Vehicles

Critical Need Ranking: A - Essential

Department: 7400 - Planning & Community Development

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Economic Development

Capital Project Evaluation Criteria Discussion

Vehicles needed for new positions.

Capital Cost

FY2026 Budget
$90K

Total Budget (all years)
$90K

Project Total
$90K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$90,000	$0	**$90,000**
Total	**$0**	**$90,000**	**$0**	**$90,000**

Funding Sources

FY2026 Budget
$90K

Total Budget (all years)
$90K

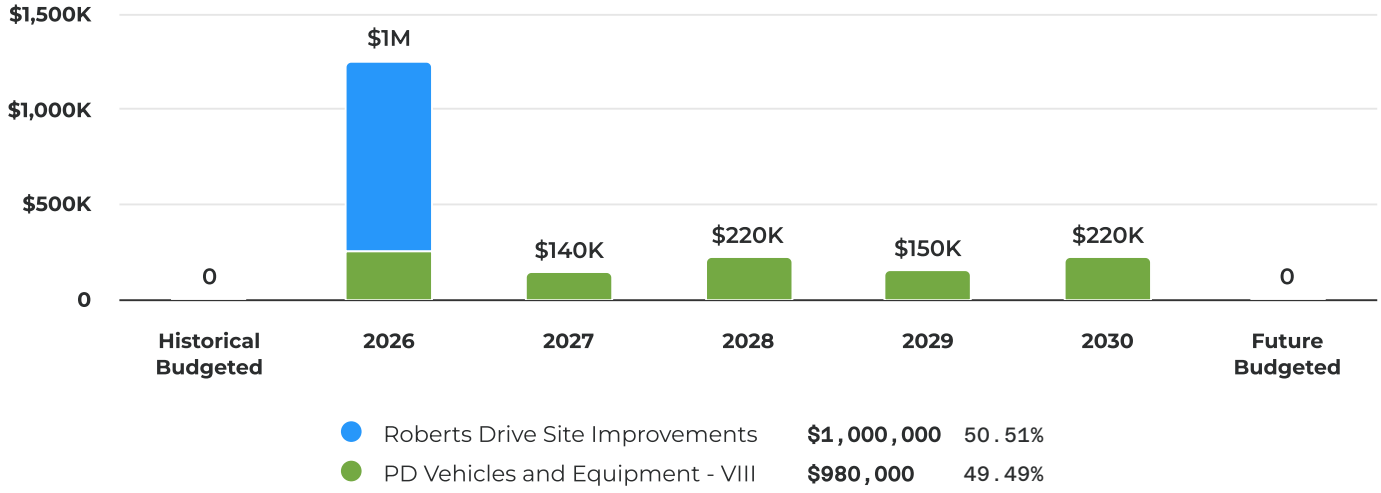
Project Total
$90K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$90,000	$0	**$90,000**
Total	**$0**	**$90,000**	**$0**	**$90,000**

Police

FY26 - FY30 Police Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

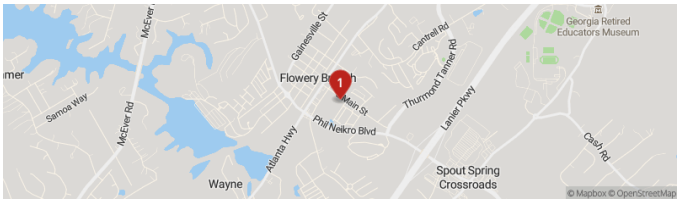
Project No. / Category		Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
--	Roberts Drive Site Improvements	$0	$1,000,000	$0	$0	$0	$0	$0	**$1,000,000**
30130	PD Vehicles and Equipment - VIII	$0	$250,000	$140,000	$220,000	$150,000	$220,000	$0	**$980,000**
Total Summary of Requests		**$0**	**$1,250,000**	**$140,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$1,980,000**

PD Vehicles and Equipment - VIII

Overview

Request Owner	Matt Hamby, Finance Director
Department	Police
Type	Other
Project Number	30130
Estimated Start Date	12/1/2021
Estimated Completion Date	12/31/2026

Project Location



Request 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


Police Vehicles.jpg


Police Vests and Equipment.jpg

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

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

FY2026 Budget
$250K

Total Budget (all years)
$980K

Project Total
$980K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$250,000	$140,000	$220,000	$150,000	$220,000	$0	**$980,000**
Total	**$0**	**$250,000**	**$140,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$980,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$980K

Project Total
$980K

Detailed Breakdown

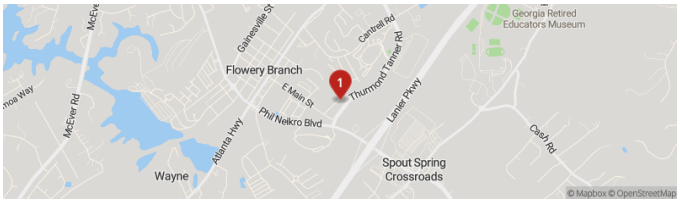
Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$0	$140,000	$220,000	$150,000	$220,000	$0	**$730,000**
SPLOST VIII	$0	$250,000	$0	$0	$0	$0	$0	**$250,000**
Total	**$0**	**$250,000**	**$140,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$980,000**

Roberts Drive Site Improvements

Overview

Request Owner	Matt Hamby, Finance Director
Department	Police
Type	Other
Estimated Start Date	07/1/2024
Estimated Completion Date	06/30/2027

Project Location



Request Description

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

Details

Project Type: Buildings

Critical Need Ranking: A - Essential

Department: 3210 - Police 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

Strategic Initiative

Public Safety

Capital Project Evaluation Criteria Discussion

n/a

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$1M	**$1M**	**$1M**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$1,000,000	$0	**$1,000,000**
Total	**$0**	**$1,000,000**	**$0**	**$1,000,000**

Funding Sources

FY2026 Budget
$1M

Total Budget (all years)
$1M

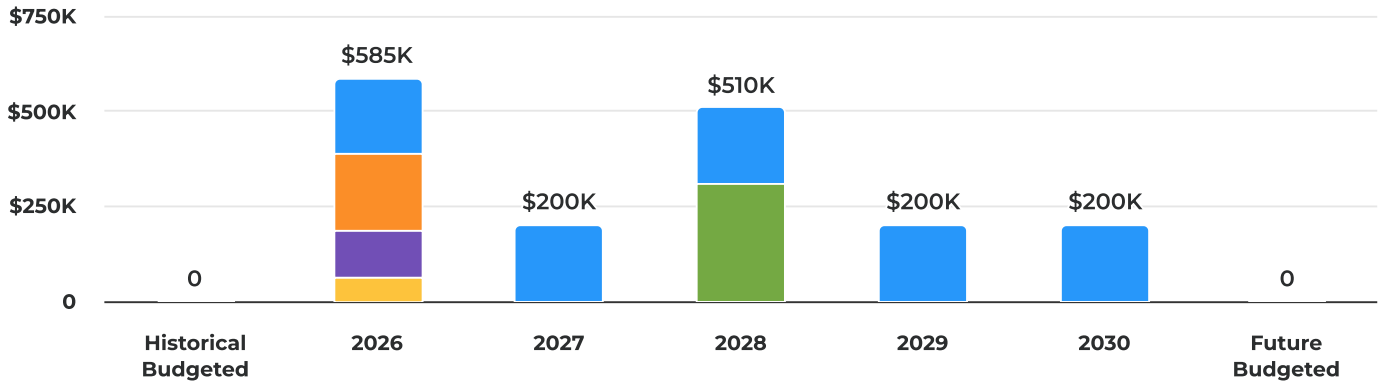
Project Total
$1M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$1,000,000	$0	**$1,000,000**
Total	**$0**	**$1,000,000**	**$0**	**$1,000,000**

Public Works

FY26 - FY30 Public Works Projects (including Historical Budgeted, Future Budgeted)



Stormwater Program	**$1,000,000**	59.00%
Public Works Property	**$310,000**	18.29%
Bucket Truck	**$200,000**	11.80%
F-350 Dump Truck	**$125,000**	7.37%
4x4 Crew Cab Truck	**$60,000**	3.54%

Summary of Requests

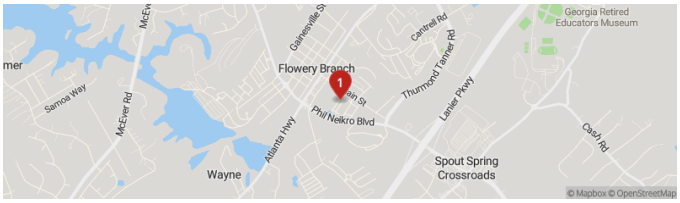
Project No. / Category		Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
--	Stormwater Program	$0	$200,000	$200,000	$200,000	$200,000	$200,000	$0	**$1,000,000**
30250	Public Works Property	$0	$0	$0	$310,000	$0	$0	$0	**$310,000**
--	Bucket Truck	$0	$200,000	$0	$0	$0	$0	$0	**$200,000**
--	F-350 Dump Truck	$0	$125,000	$0	$0	$0	$0	$0	**$125,000**
--	4x4 Crew Cab Truck	$0	$60,000	$0	$0	$0	$0	$0	**$60,000**
Total Summary of Requests		**$0**	**$585,000**	**$200,000**	**$510,000**	**$200,000**	**$200,000**	**$0**	**$1,695,000**

4x4 Crew Cab Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Public Works
Type	Other
Estimated Start Date	07/1/2027
Estimated Completion Date	06/30/2028

Project Location



Request Description

Purchase of a 4x4 Crew Cab Truck

Images



Logo 800x500px.png

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

Strategic Initiative

Purchase of a 4x4 Crew Cab Truck

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$60K

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Funding Sources

FY2026 Budget
$60K

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
SPLOST VIII	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Bucket Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Public Works
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of a new bucket truck to replace an existing 2003 bucket truck.

Images



Bucket truck.png

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

Strategic Initiative

Replacement of Equipment.

Capital Project Evaluation Criteria Discussion

Health and Safety: Replacement of 2003 bucket truck.

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$200,000	$0	**$200,000**
Total	**$0**	**$200,000**	**$0**	**$200,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$200K

Project Total
$200K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
SPLOST VIII	$0	$200,000	$0	**$200,000**
Total	**$0**	**$200,000**	**$0**	**$200,000**

F-350 Dump Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Public Works
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

Purchase of a new F-350 to replace 2006 model.

Images



f350 dump.jpg

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Equipment

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

Health and Safety: Replacement of an older model piece of equipment is needed to ensure a healthy and safe work environment.

Capital Cost

FY2026 Budget
$125K

Total Budget (all years)
$125K

Project Total
$125K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$125,000	$0	**$125,000**
Total	**$0**	**$125,000**	**$0**	**$125,000**

Funding Sources

FY2026 Budget
$125K

Total Budget (all years)
$125K

Project Total
$125K

Detailed Breakdown

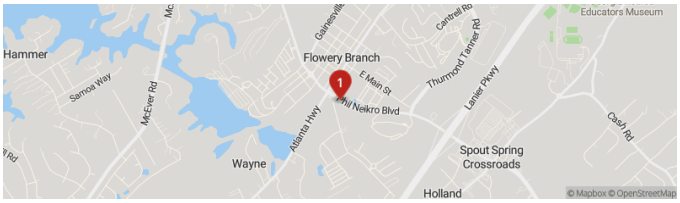
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
SPLOST VIII	$0	$125,000	$0	**$125,000**
Total	**$0**	**$125,000**	**$0**	**$125,000**

Public Works Property

Overview

Request Owner	Matt Hamby, Finance Director
Department	Public Works
Type	Other
Project Number	30250
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request 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

Strategic Initiative

Public Works Property

Capital Project Evaluation Criteria Discussion

Public Works Property

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$310K

Project Total
$310K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$310,000	$0	**$310,000**
Total	**$0**	**$310,000**	**$0**	**$310,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$310K

Project Total
$310K

Detailed Breakdown

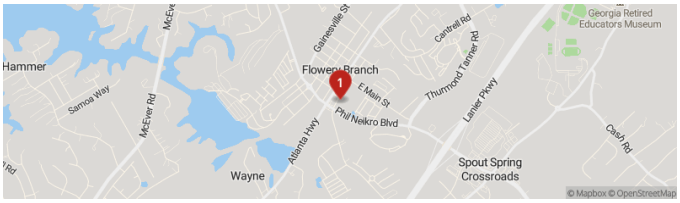
Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$310,000	$0	**$310,000**
Total	**$0**	**$310,000**	**$0**	**$310,000**

Stormwater Program

Overview

Request Owner	Matt Hamby, Finance Director
Department	Public Works
Type	Other
Estimated Start Date	07/1/2024
Estimated Completion Date	06/30/2029

Project Location



Request Description

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

Images



Logo 800x500px.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

N/A

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Cost

FY2026 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$200,000	$200,000	$200,000	$200,000	$200,000	$0	**$1,000,000**
Total	**$0**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$0**	**$1,000,000**

Funding Sources

FY2026 Budget
$200K

Total Budget (all years)
$1M

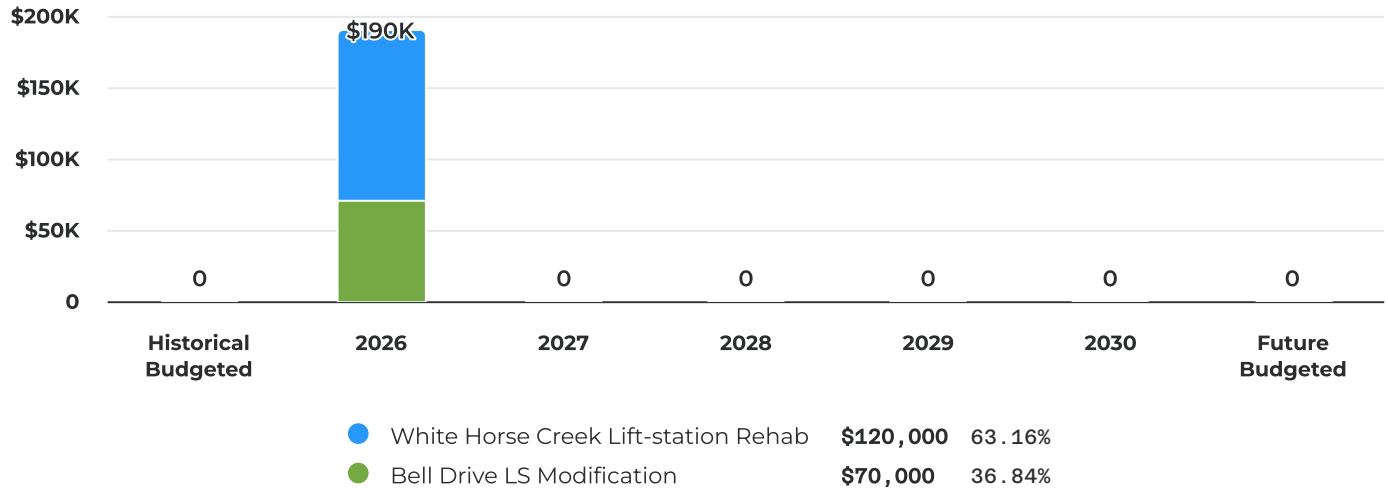
Project Total
$1M

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$0	$200,000	$200,000	$200,000	$200,000	$0	**$800,000**
SPLOST VIII	$0	$200,000	$0	$0	$0	$0	$0	**$200,000**
Total	**$0**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$0**	**$1,000,000**

Sewer Lift Station

FY26 - FY30 Sewer Lift Station Projects (including Historical Budgeted, Future Budgeted)



White Horse Creek Lift-station Rehab	**$120,000**	63.16%
Bell Drive LS Modification	**$70,000**	36.84%

Summary of Requests

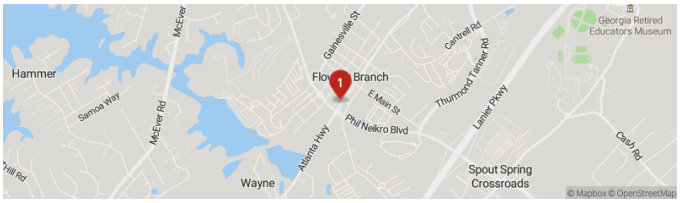
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
White Horse Creek Lift-station Rehab	$0	$120,000	$0	$0	$0	$0	$0	**$120,000**
Bell Drive LS Modification	$0	$70,000	$0	$0	$0	$0	$0	**$70,000**
Total Summary of Requests	**$0**	**$190,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$190,000**

Bell Drive LS Modification

Overview

Request Owner	Matt Hamby, Finance Director
Department	Sewer Lift Station
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

This Project is to improve the Bell Drive liftstaion by modifying it to install a 3rd pump. This 3rd pump will help with future growth coming.

Images



Bell Drive.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This Project is to improve the Bell Drive liftstaion by modifying it to install a 3rd pump. This 3rd pump will help with future growth coming.

Capital Cost

FY2026 Budget
$70K

Total Budget (all years)
$70K

Project Total
$70K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$70,000	$0	**$70,000**
Total	**$0**	**$70,000**	**$0**	**$70,000**

Funding Sources

FY2026 Budget
$70K

Total Budget (all years)
$70K

Project Total
$70K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$70,000	$0	**$70,000**
Total	**$0**	**$70,000**	**$0**	**$70,000**

White Horse Creek Lift-station Rehab

Overview

Request Owner	Matt Hamby, Finance Director
Department	Sewer Lift Station
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

This project will be mainly focused on replacing the pumps in the wet well and the soft starters in the control panel

Images



White Horse.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This project will be mainly focused on replacing the pumps in the wet well and the soft starters in the control panel

Capital Cost

FY2026 Budget
$120K

Total Budget (all years)
$120K

Project Total
$120K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$120,000	$0	**$120,000**
Total	**$0**	**$120,000**	**$0**	**$120,000**

Funding Sources

FY2026 Budget
$120K

Total Budget (all years)
$120K

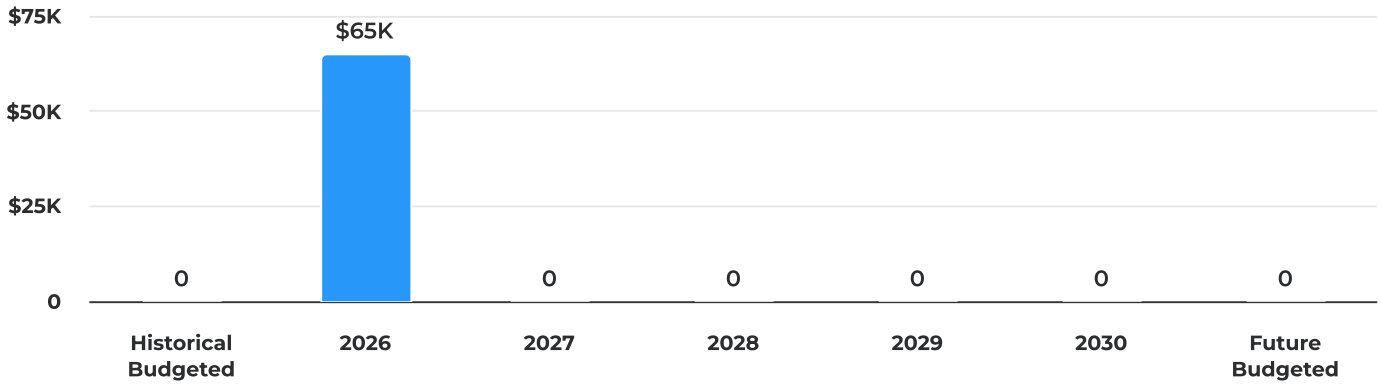
Project Total
$120K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$120,000	$0	**$120,000**
Total	**$0**	**$120,000**	**$0**	**$120,000**

Sewer Lift Stations

FY26 - FY30 Sewer Lift Stations Projects (including Historical Budgeted, Future Budgeted)



Lights Ferry Lift Station Modification **$65,000** 100.00%

Summary of Requests

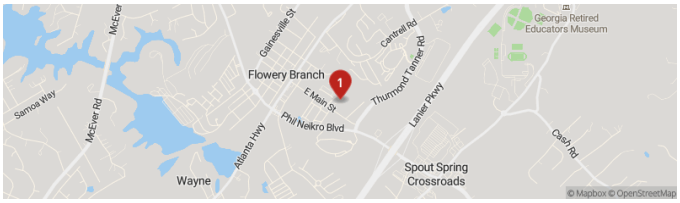
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Lights Ferry Lift Station Modification	$0	$65,000	$0	$0	$0	$0	$0	**$65,000**
Total Summary of Requests	**$0**	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**

Lights Ferry Lift Station Modification

Overview

Request Owner	Matt Hamby, Finance Director
Department	Sewer Lift Stations
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

This Project is to replace the pumps in the lift station with pumps that are in the city's specs. The current Concertor pumps are too big of a liability.

Images



LIghs Ferry LS.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

This Project is to replace the pumps in the lift station with pumps that are in the city's specs. The current Concertor pumps are too big of a liability.

Capital Cost

FY2026 Budget
$65K

Total Budget (all years)
$65K

Project Total
$65K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$65,000	$0	**$65,000**
Total	**$0**	**$65,000**	**$0**	**$65,000**

Funding Sources

FY2026 Budget
$65K

Total Budget (all years)
$65K

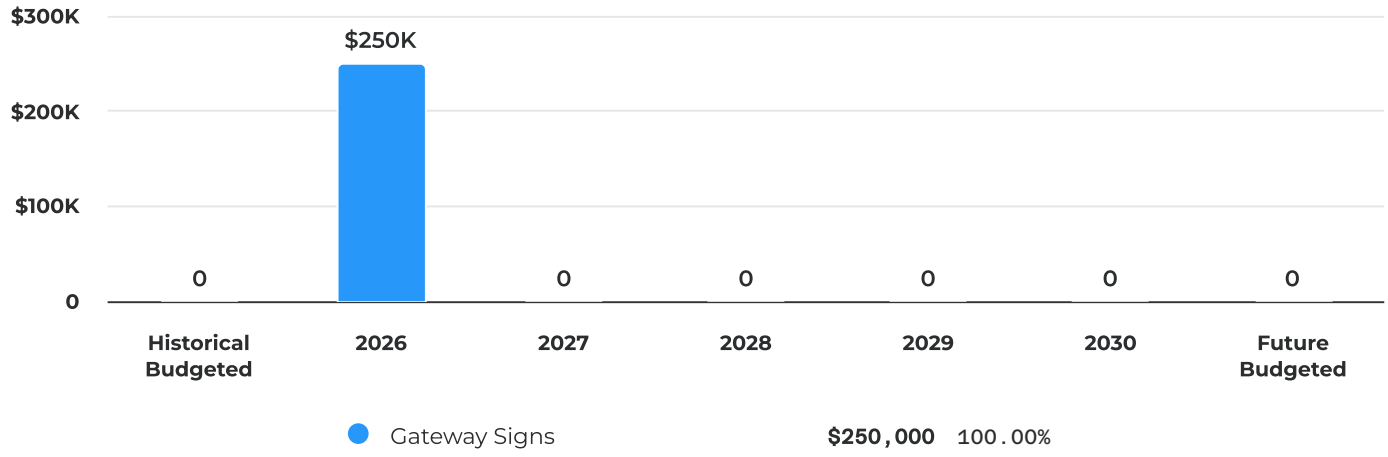
Project Total
$65K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$65,000	$0	**$65,000**
Total	**$0**	**$65,000**	**$0**	**$65,000**

Tourism

FY26 - FY30 Tourism Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Gateway Signs	$0	$250,000	$0	$0	$0	$0	$0	**$250,000**
Total Summary of Requests	**$0**	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$250,000**

Gateway Signs

Overview

Request Owner	Matt Hamby, Finance Director
Department	Tourism
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2027

Project Location



Request Description

Update to the City of Flowery Branch Gateway signs.

Images



Gateway Sign.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

This project aims to update the City's gateway signs.

Capital Cost

FY2026 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Funding Sources

FY2026 Budget
$250K

Total Budget (all years)
$250K

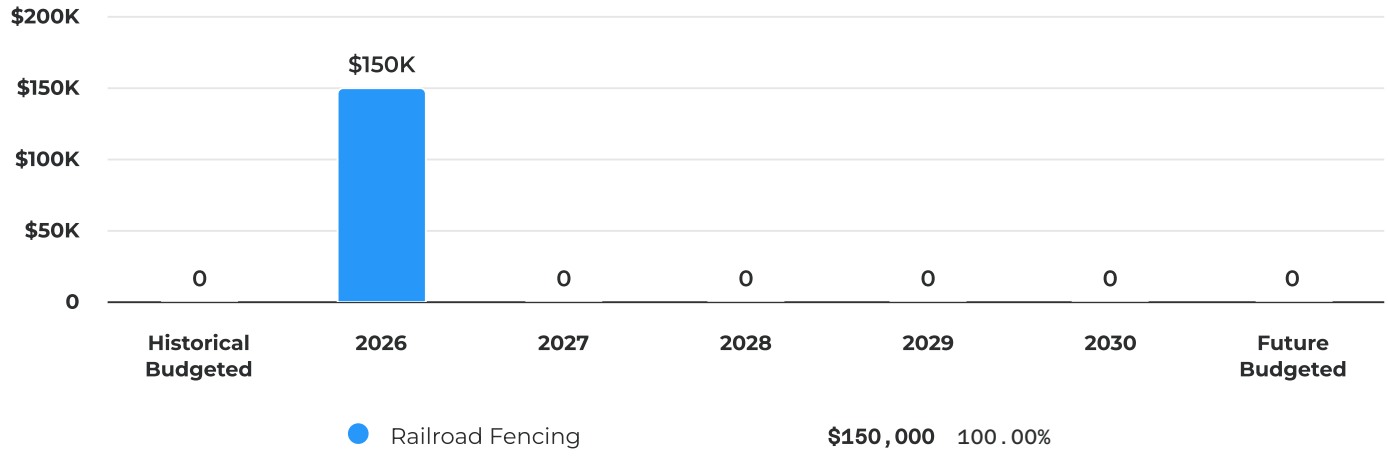
Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Tourism

FY26 - FY30 Tourism Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

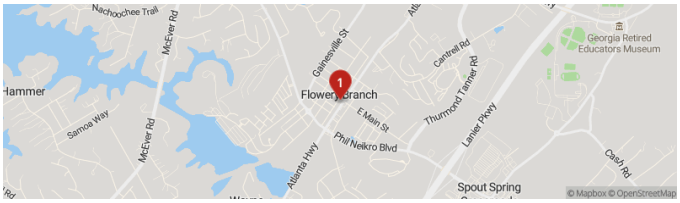
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Railroad Fencing	$0	$150,000	$0	$0	$0	$0	$0	**$150,000**
Total Summary of Requests	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Railroad Fencing

Overview

Request Owner	Matt Hamby, Finance Director
Department	Tourism
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2027

Project Location



Request Description

Fencing and Sidewalk along Railroad for Public Safety.

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 7540 - Tourism

Project Manager: Renee Carden, Downtown Events/Public Information Officer

Strategic Initiative

Health and Safety

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

Health and Safety: Fencing along the railroad is needed to mitigate safety concerns during events.

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$150K

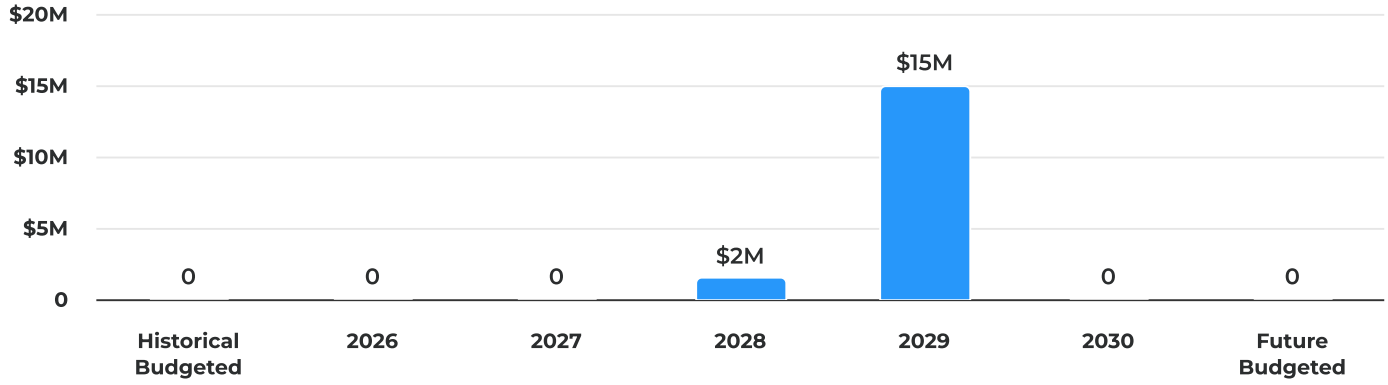
Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
General Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Wastewater

FY26 - FY30 Wastewater Projects (including Historical Budgeted, Future Budgeted)



Wastewater Effluent Discharge Force Main: Phase 2 **$16,500,000** 100.00%

Summary of Requests

Project No. / Category		Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
50370	Wastewater Effluent Discharge Force Main: Phase 2	$0	$0	$0	$1,500,000	$15,000,000	$0	$0	**$16,500,000**
Total Summary of Requests		**$0**	**$0**	**$0**	**$1,500,000**	**$15,000,000**	**$0**	**$0**	**$16,500,000**

Wastewater Effluent Discharge Force Main: Phase 2

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Project Number	50370
Estimated Start Date	07/1/2023
Estimated Completion Date	06/30/2025

Project Location



Request 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

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

FY2026 Budget	Total Budget (all years)	Project Total
$0	**$16.5M**	**$16.5M**

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	Future Budgeted	Total
Construction	$0	$0	$15,000,000	$0	**$15,000,000**
Planning	$0	$1,500,000	$0	$0	**$1,500,000**
Total	**$0**	**$1,500,000**	**$15,000,000**	**$0**	**$16,500,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$16.5M

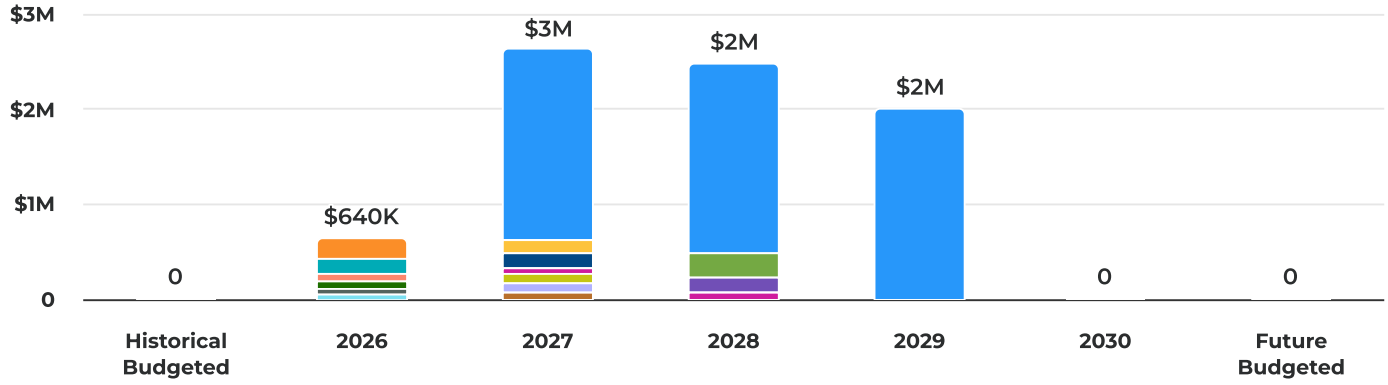
Project Total
$16.5M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	Future Budgeted	Total
GEFA Debt Proceeds	$0	$1,500,000	$15,000,000	$0	**$16,500,000**
Total	**$0**	**$1,500,000**	**$15,000,000**	**$0**	**$16,500,000**

Wastewater

FY26 - FY30 Wastewater Projects (including Historical Budgeted, Future Budgeted)



Wastewater Expansion of Additional Basin and Modification	$6,000,000	77.47%
Septage Receiving Station	$250,000	3.23%
Utility Truck with a Crane	$225,000	2.91%
Back of Plant Buildings Rehab	$150,000	1.94%
Emergency Bypass Pump	$150,000	1.94%
Trailer Mounted Generator 150kw	$150,000	1.94%
Oakwood Industrial Lift Station Rehab.	$150,000	1.94%
Replacement Pumps for Liftstations	$145,000	1.87%
Front of Plant Buildings Rehab	$100,000	1.29%
Wastewater Plant Off Road Fork Lift	$100,000	1.29%
Wastewater Effluent Reuse Pump Rebuild	$80,000	1.03%
McEver Road Manhole Installation	$75,000	0.97%
Wastewater Plant Replacement Truck	$60,000	0.77%
Wastewater Plant Skid Steer Replacement	$55,000	0.71%
Wastewater Plant Disc Filter Rehab	$55,000	0.71%

Summary of Requests

Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Wastewater Expansion of Additional Basin and Modification	$0	$0	$2,000,000	$2,000,000	$2,000,000	$0	$0	**$6,000,000**
Septage Receiving Station	$0	$0	$0	$250,000	$0	$0	$0	**$250,000**
Utility Truck with a Crane	$0	$225,000	$0	$0	$0	$0	$0	**$225,000**
Back of Plant Buildings Rehab	$0	$0	$0	$150,000	$0	$0	$0	**$150,000**
Emergency Bypass Pump	$0	$0	$150,000	$0	$0	$0	$0	**$150,000**
Trailer Mounted Generator 150kw	$0	$0	$150,000	$0	$0	$0	$0	**$150,000**
Oakwood Industrial Lift Station Rehab.	$0	$150,000	$0	$0	$0	$0	$0	**$150,000**

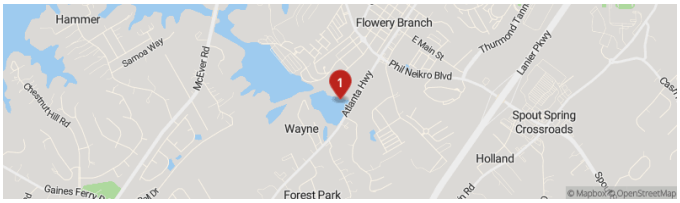
Category	Historical Budgeted	FY2026	FY2027	FY2028	FY2029	FY2030	Future Budgeted	Total
Replacement Pumps for Liftstations	$0	$0	$70,000	$75,000	$0	$0	$0	**$145,000**
Front of Plant Buildings Rehab	$0	$0	$100,000	$0	$0	$0	$0	**$100,000**
Wastewater Plant Off Road Fork Lift	$0	$0	$100,000	$0	$0	$0	$0	**$100,000**
Wastewater Effluent Reuse Pump Rebuild	$0	$80,000	$0	$0	$0	$0	$0	**$80,000**
McEver Road Manhole Installation	$0	$75,000	$0	$0	$0	$0	$0	**$75,000**
Wastewater Plant Replacement Truck	$0	$0	$60,000	$0	$0	$0	$0	**$60,000**
Wastewater Plant Skid Steer Replacement	$0	$55,000	$0	$0	$0	$0	$0	**$55,000**
Wastewater Plant Disc Filter Rehab	$0	$55,000	$0	$0	$0	$0	$0	**$55,000**
Total Summary of Requests	**$0**	**$640,000**	**$2,630,000**	**$2,475,000**	**$2,000,000**	**$0**	**$0**	**$7,745,000**

Back of Plant Buildings Rehab

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2027
Estimated Completion Date	06/30/2028

Project Location



Request Description

This project is to rehab the metal buildings on the back part of the Wastewater Plant Property. The blower, electrical, press, reuse pump and filter buidlings will get the rehab.

Images



Bake of Plant Building Rehab.jpg

Details

Project Type: Buildings

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Building Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

This project is to rehab the metal buildings on the back part of the Wastewater Plant Property. The blower, electrical, press, reuse pump and filter buidlings will get the rehab.

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

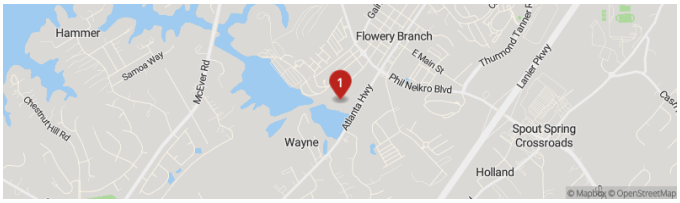
Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Emergency Bypass Pump

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	06/1/2027
Estimated Completion Date	06/30/2028

Project Location



Request Description

A bypass pump can be used in an Emergency situation but it can also be used when there are projects that need to be done.

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

A bypass pump can be used in an Emergency situation but it can also be used when there are projects that need to be done.

Supplemental attachments

Emergency Bypass pump.jpg

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Front of Plant Buildings Rehab

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request Description

This project is to rehab the metal buildings on the front part of the Wastewater Plant Property. The Manager's Office and Main Operations Building will get the rehab.

Images



Front Building.jpg

Details

Project Type: Buildings

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Building Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

This project is to rehab the metal buildings on the front part of the Wastewater Plant Property. The Manager's Office and Main Operations Building will get the rehab.

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Construction	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

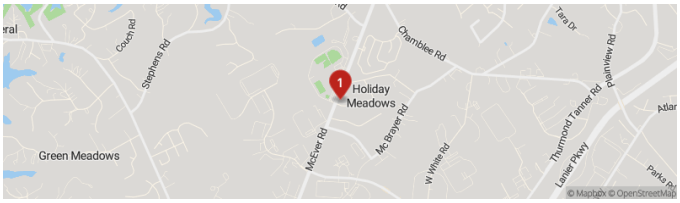
Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

McEver Road Manhole Installation

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2027

Project Location



Request Description

This project is needed to install to dog house manholes on a strech of sewer line on McEver Road. It will help Public Works better maintain the sewer line in the future.

Images



Manhole.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This project is needed to install to dog house manholes on a strech of sewer line on McEver Road. It will help Public Works better maintain the sewer line in the future.

Capital Cost

FY2026 Budget
$75K

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$75,000	$0	**$75,000**
Total	**$0**	**$75,000**	**$0**	**$75,000**

Funding Sources

FY2026 Budget
$75K

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$75,000	$0	**$75,000**
Total	**$0**	**$75,000**	**$0**	**$75,000**

Oakwood Industrial Lift Station Rehab.

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request 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

Logo 800x500px.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

N/A

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Cost

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Replacement Pumps for Liftstations

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request Description

This project is to purchase replacement pumps for the lift stations. This project will help reduce downtime and increase efficiency.

Images



Lift Station.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This project is to purchase replacement pumps for the lift stations. This project will help reduce downtime and increase efficiency.

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$145K

Project Total
$145K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$70,000	$75,000	$0	**$145,000**
Total	**$0**	**$70,000**	**$75,000**	**$0**	**$145,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$145K

Project Total
$145K

Detailed Breakdown

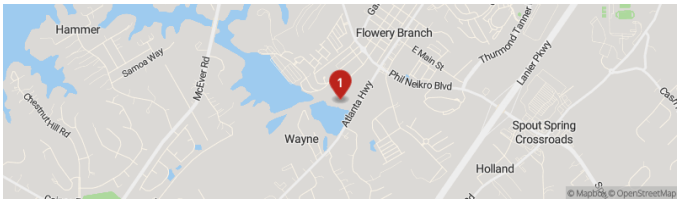
Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$70,000	$75,000	$0	**$145,000**
Total	**$0**	**$70,000**	**$75,000**	**$0**	**$145,000**

Septage Receiving Station

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2027
Estimated Completion Date	06/30/2028

Project Location



Request Description

This project is to accept septic tank deliveries to the plant.

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

This project is to accept septic tank deliveries to the plant.

Supplemental attachments

septage receiving station.jpg

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

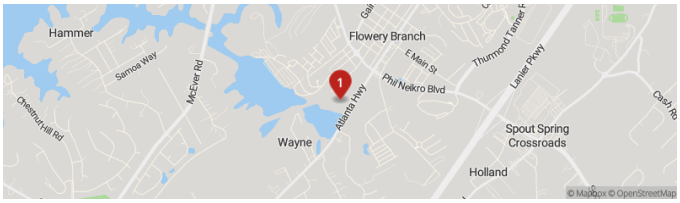
Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Trailer Mounted Generator 150kw

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request Description

The City needs to have a backup Generator on a Trailer to move to a lift station or pump station when needed. The Generator needs to be 150kw to supply power to all liftstations and drinking water pump stations when needed.

Images



Generator.png

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

The City needs to have a backup Generator on a Trailer to move to a lift station or pump station when needed. The Generator needs to be 150kw to supply power to all liftstations and drinking water pump stations when needed.

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

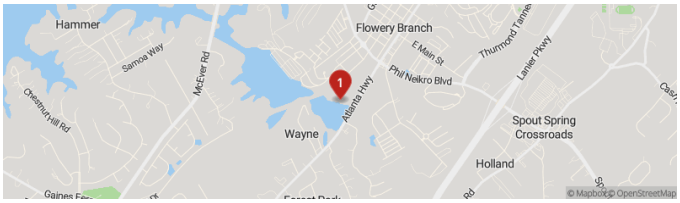
Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Utility Truck with a Crane

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request 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



Wastewater Crane Truck.png

Details

Project Type: Vehicles

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

New Vehicle

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$225K

Total Budget (all years)
$225K

Project Total
$225K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$225,000	$0	**$225,000**
Total	**$0**	**$225,000**	**$0**	**$225,000**

Funding Sources

FY2026 Budget
$225K

Total Budget (all years)
$225K

Project Total
$225K

Detailed Breakdown

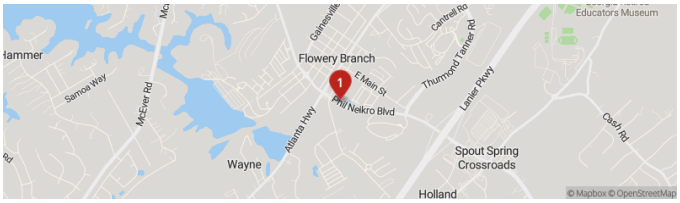
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$225,000	$0	**$225,000**
Total	**$0**	**$225,000**	**$0**	**$225,000**

Wastewater Effluent Reuse Pump Rebuild

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request 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



Wastewater Pump.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$80K

Total Budget (all years)
$80K

Project Total
$80K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Construction	$0	$80,000	$0	**$80,000**
Total	**$0**	**$80,000**	**$0**	**$80,000**

Funding Sources

FY2026 Budget
$80K

Total Budget (all years)
$80K

Project Total
$80K

Detailed Breakdown

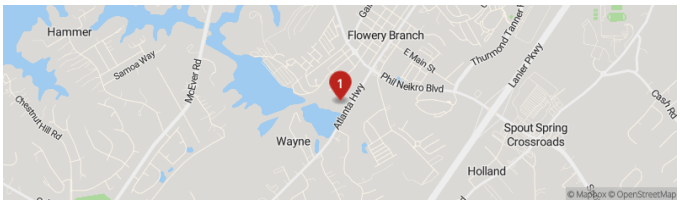
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$80,000	$0	**$80,000**
Total	**$0**	**$80,000**	**$0**	**$80,000**

Wastewater Expansion of Additional Basin and Modification

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2028
Estimated Completion Date	06/30/2031

Project Location



Request 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



wastewater basin.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$6M

Project Total
$6M

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$3,000,000	$3,000,000	$0	**$6,000,000**
Total	**$0**	**$3,000,000**	**$3,000,000**	**$0**	**$6,000,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$6M

Project Total
$6M

Detailed Breakdown

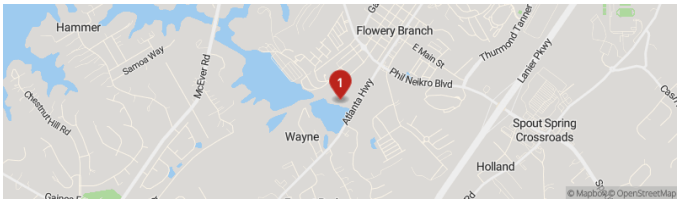
Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	Future Budgeted	Total
GEFA Debt Proceeds	$0	$2,000,000	$2,000,000	$2,000,000	$0	**$6,000,000**
Total	**$0**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$0**	**$6,000,000**

Wastewater Plant Disc Filter Rehab

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/30/2026

Project Location



Request Description

This project is a replacement or repair of the Disc Filter so that it can continue to operate at a high level

Images



Disc Filter.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This project is a replacement or repair of the Disc Filter so that it can continue to operate at a high level

Capital Cost

FY2026 Budget
$55K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$55,000	$0	**$55,000**
Total	**$0**	**$55,000**	**$0**	**$55,000**

Funding Sources

FY2026 Budget
$55K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

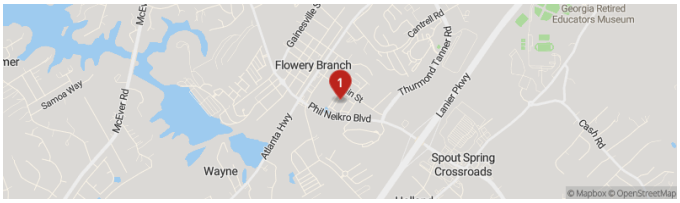
Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$55,000	$0	**$55,000**
Total	**$0**	**$55,000**	**$0**	**$55,000**

Wastewater Plant Off Road Fork Lift

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request 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

Logo 800x500px.png

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Strategic Initiative

Improvement of Fleet

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

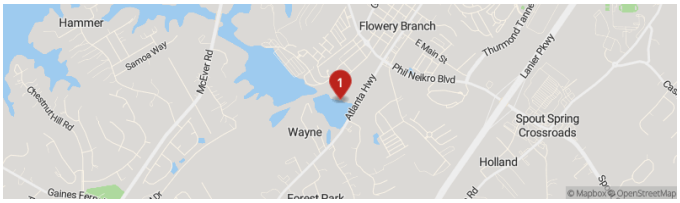
Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Wastewater Plant Replacement Truck

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Project Location



Request Description

This project is to replace the old 2013 ford truck that continues to break down and has had many years of service to the city.

Images



Replacement Truck.jpg

Details

Project Type: Vehicles

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Health and Safety

Capital Project Evaluation Criteria Discussion

This project is to replace the old 2013 ford truck that continues to break down and has had many years of service to the city.

Capital Cost

FY2026 Budget
$0

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Funding Sources

FY2026 Budget
$0

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Wastewater Plant Skid Steer Replacement

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2025
Estimated Completion Date	06/1/2026

Project Location



Request Description

This project is a replacement Bobcat for the current on at the plant after many years of service.

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Tonya Parrish, City Manager

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

This project is a replacement Bobcat for the current on at the plant after many years of service.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
$55K	**$55K**	**$55K**

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$55,000	$0	**$55,000**
Total	**$0**	**$55,000**	**$0**	**$55,000**

Funding Sources

FY2026 Budget
$55K

Total Budget (all years)
$55K

Project Total
$55K

Detailed Breakdown

Category	Historical Budgeted	FY2026 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$55,000	$0	**$55,000**
Total	**$0**	**$55,000**	**$0**	**$55,000**

Debt Overview Summary

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 2026 is $123,792,789. This amount is based on the 2025 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.

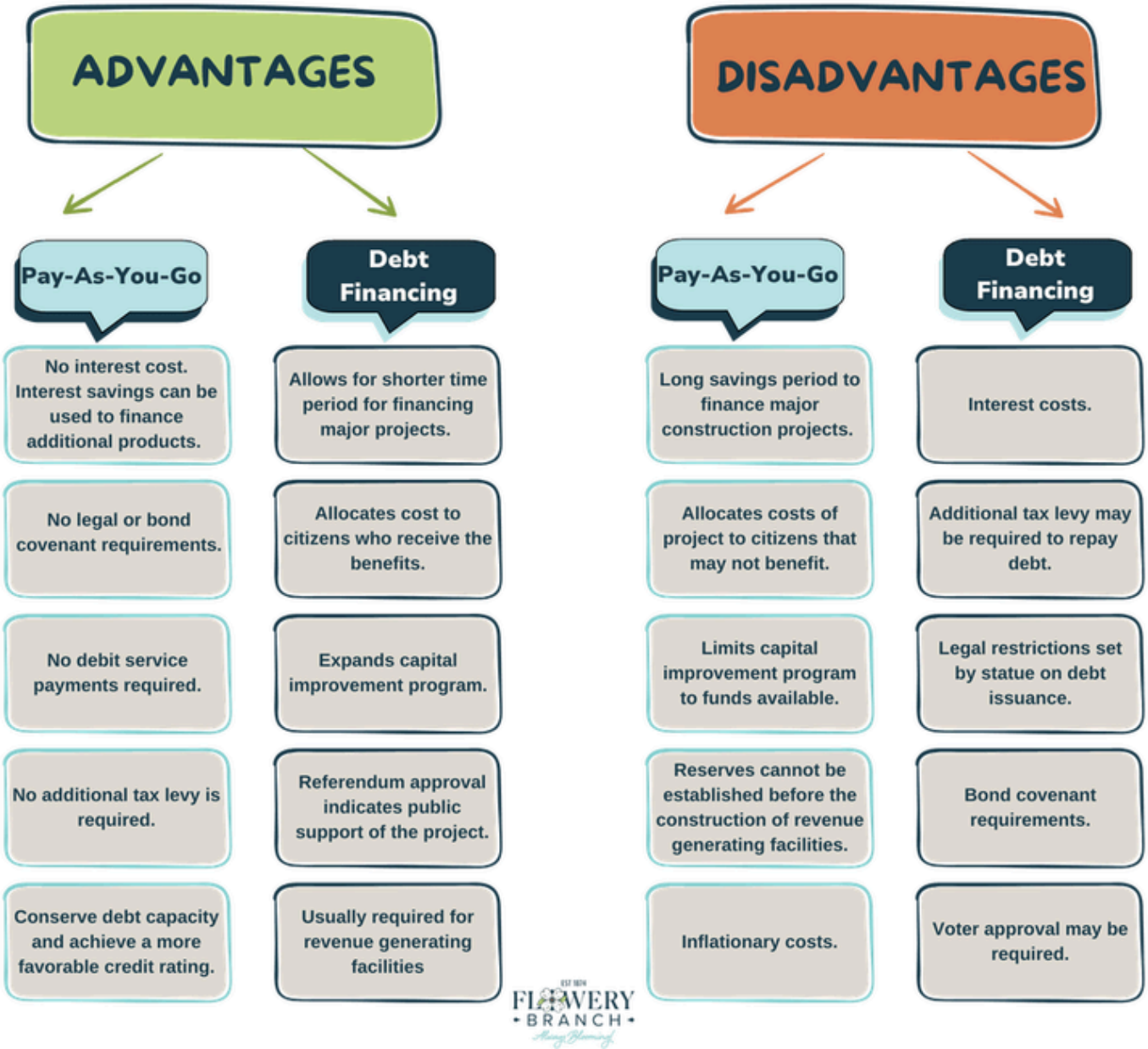
The computation of the legal debt limit is as follows:

2025 Assessed Value		$ 1,235,792,789
Debt Limit 10% of Assessed Value		$ 123,579,279
Less Debt Applicable to Debt Limit Outstanding		$ 0
Legal Debt Margin		$ 123,579,279

Bonded debt per capita, based on an estimated population of 12,304 is $0.

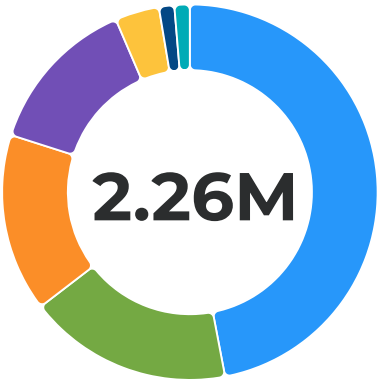
The City currently has three GEFA loans and four Revenue Bonds. Information about each of these can be found in the following section.

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



Debt By Type

Within the General Fund, it is anticipated to pay $320,370 in principle and $26,453 in interest during FY2026. For the Tax Allocation District Fund, it is anticipated to pay $255,000 in principle and $142,444 in interest during FY2026. For the Water - Wastewater Operating Fund, it is anticipated to pay $1,453,360 in principle and approximately $60,000 in interest, depending on the number of GEFA loan draws during the year.



Debt By Type

Series 2024 W&S Revenue Bond	$1,062,506	47.00%
Series 2020 TAD Revenue Bond	$397,444	17.58%
Series 2016 City Hall Revenue Bond	$346,823	15.34%
Series 2014 W& S Revenue Bond	$307,821	13.62%
GEFA Loan CW13009	$86,033	3.81%
GEFA Loan CW2020010	$30,000	1.33%
GEFA Loan DW2020020	$30,000	1.33%

Total Debt

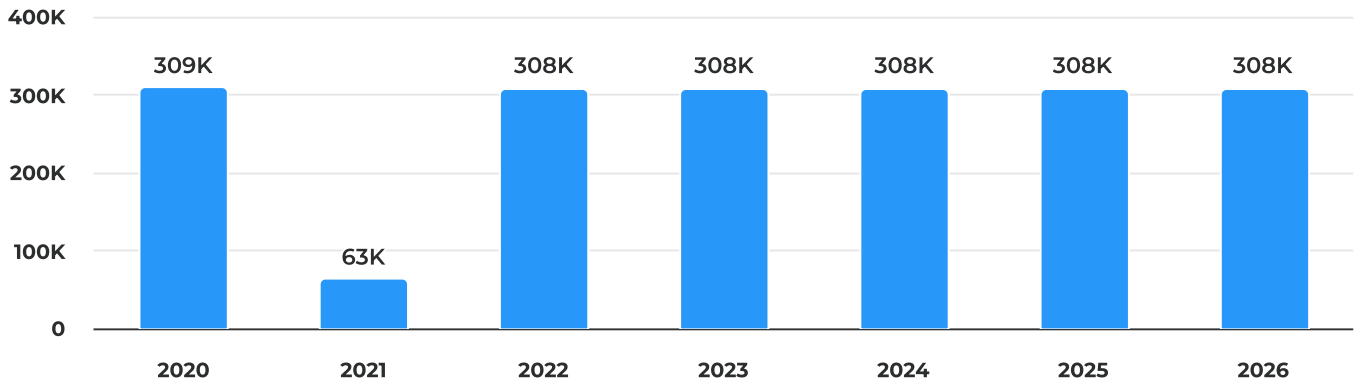
$2,260,627

$157,372 (7.48% vs. FY25)

Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Series 2014 W& S Revenue Bond	$308,062.00	$307,821.00	-0.08%	-$241.00
Series 2016 City Hall Revenue Bond	$344,848.00	$346,823.00	0.57%	$1,975.00
Series 2020 TAD Revenue Bond	$394,793.76	$397,443.76	0.67%	$2,650.00
Series 2024 W&S Revenue Bond	$920,838.76	$1,062,506.26	15.38%	$141,667.50
GEFA Loan CW13009	$86,032.80	$86,032.80	0.00%	$0.00
GEFA Loan DW2020020	$25,758.77	$30,000.00	16.47%	$4,241.23
GEFA Loan CW2020010	$22,920.72	$30,000.00	30.89%	$7,079.28
Total Debt	**$2,103,254.81**	**$2,260,626.82**	**7.48%**	**$157,372.01**

Series 2014 W& S Revenue Bond

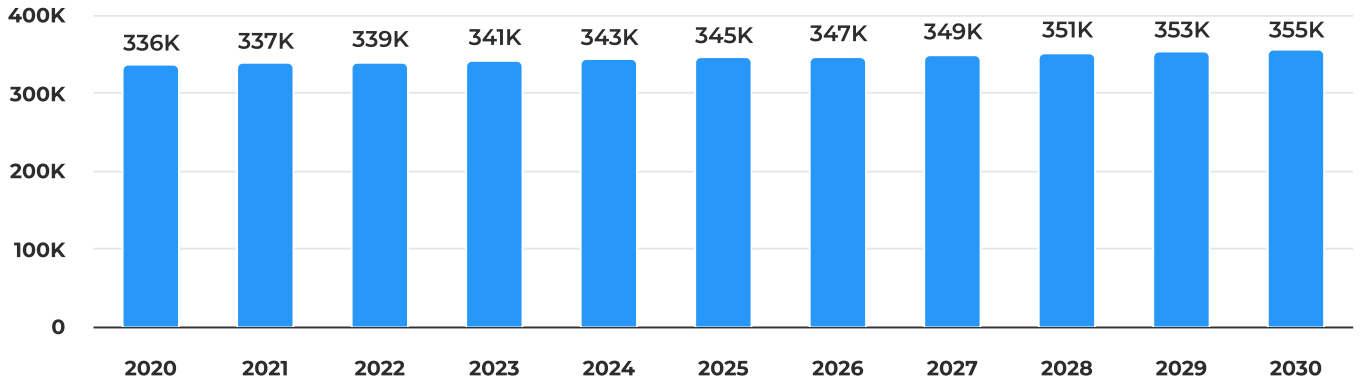
The city issued revenue bonds in 2014 and 2024 to make expansion needs to the wastewater treatment facilities. The city has also acquired three GEFA loans to update the city's water and wastewater infrastructure.



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Principal	$299,000.00	$306,000.00	2.34%	$7,000.00
Interest	$9,062.00	$1,821.00	-79.91%	-$7,241.00
Total Debt	**$308,062.00**	**$307,821.00**	**-0.08%**	**-$241.00**

Series 2016 City Hall Revenue Bond

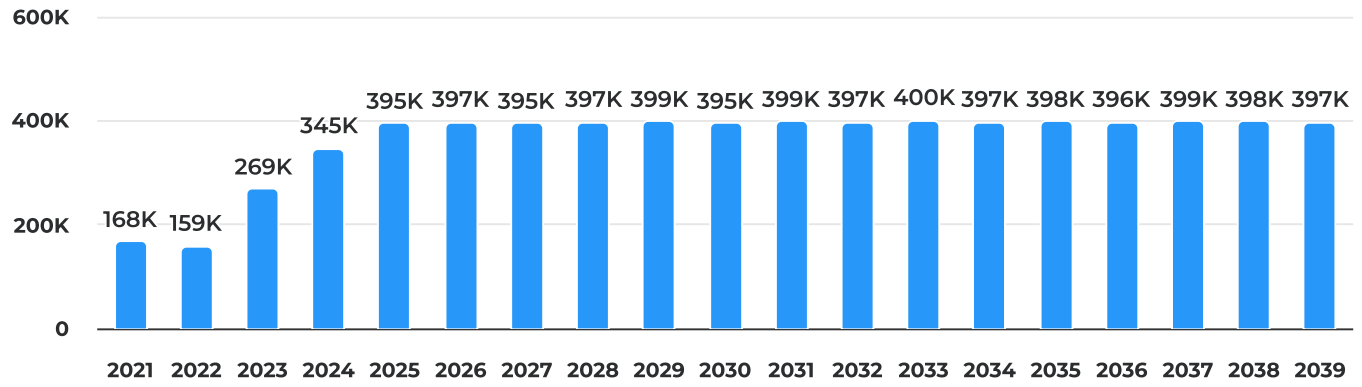
The city issued a revenue bond in 2016 to construct a new city hall and police department.



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Principal	$313,443.00	$320,370.00	2.21%	$6,927.00
Interest	$31,405.00	$26,453.00	-15.77%	-$4,952.00
Total Debt	**$344,848.00**	**$346,823.00**	**0.57%**	**$1,975.00**

Series 2020 TAD Revenue Bond

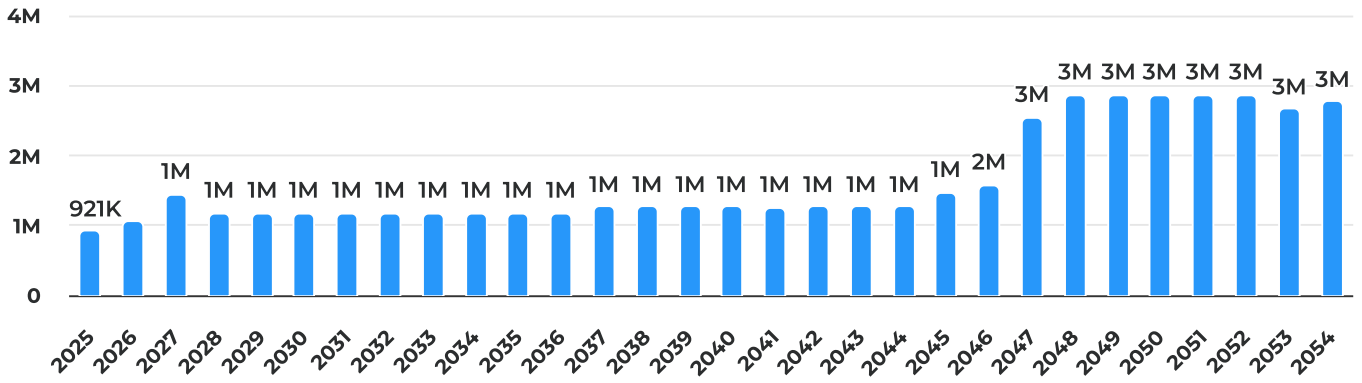
Of the Special Revenue Funds, the city issued revenue bonds in 2020 to stimulate economic development in the Tax Allocation District.



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Principal	$245,000.00	$255,000.00	4.08%	$10,000.00
Interest	$149,793.76	$142,443.76	-4.91%	-$7,350.00
Total Debt	**$394,793.76**	**$397,443.76**	**0.67%**	**$2,650.00**

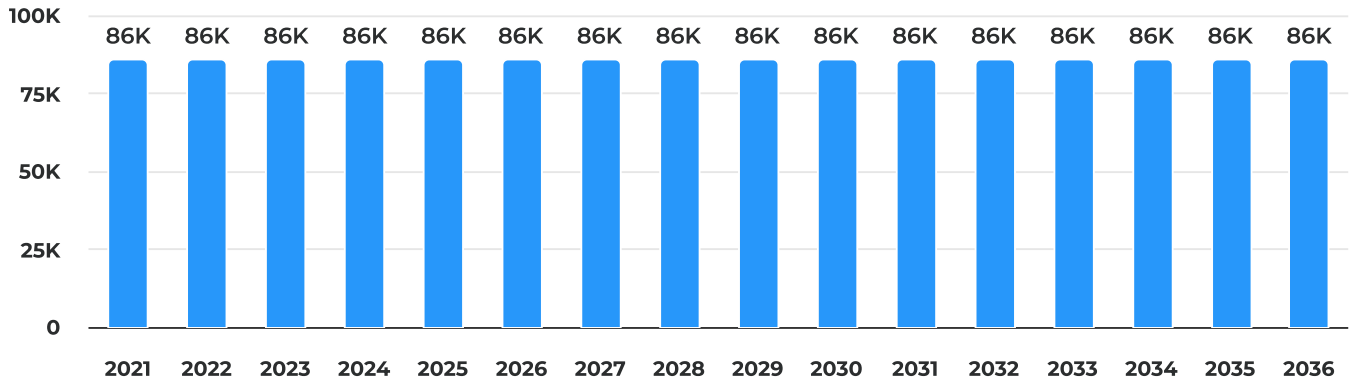
Series 2024 W&S Revenue Bond

The city issued revenue bonds in 2014 and 2024 to make expansion needs to the wastewater treatment facilities. The city has also acquired three GEFA loans to update the city's water and wastewater infrastructure.



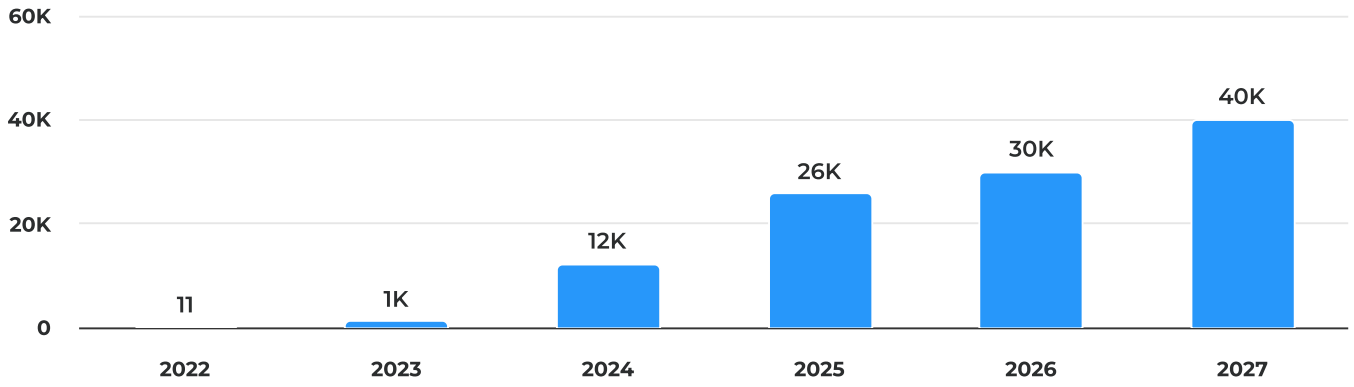
Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Principal	$0.00	$0.00		$0.00
Interest	$920,838.76	$1,062,506.26	15.38%	$141,667.50
Total Debt	**$920,838.76**	**$1,062,506.26**	**15.38%**	**$141,667.50**

GEFA Loan CW13009



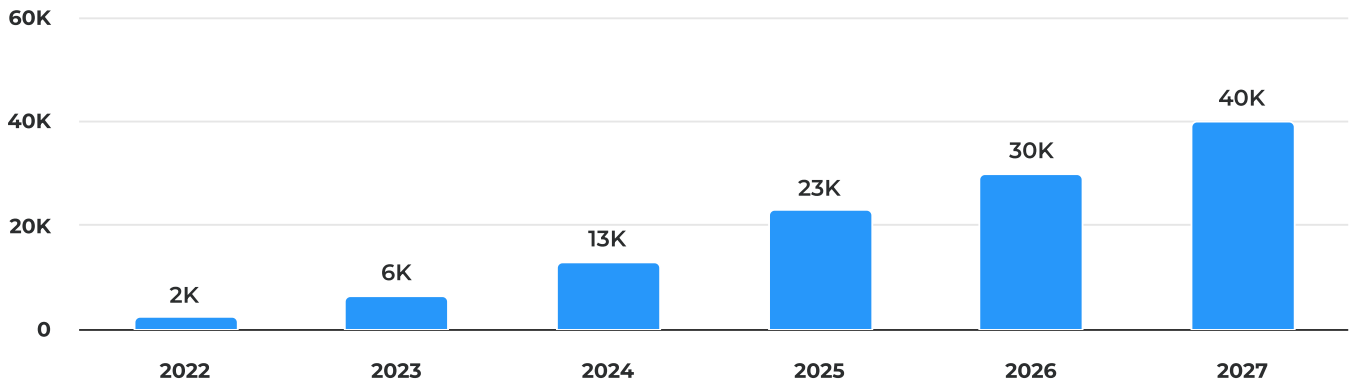
Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Principal	$73,203.80	$74,235.28	1.41%	$1,031.48
Interest	$12,829.00	$11,797.52	-8.04%	-$1,031.48
Total Debt	**$86,032.80**	**$86,032.80**	**0.00%**	**$0.00**

GEFA Loan DW2020020



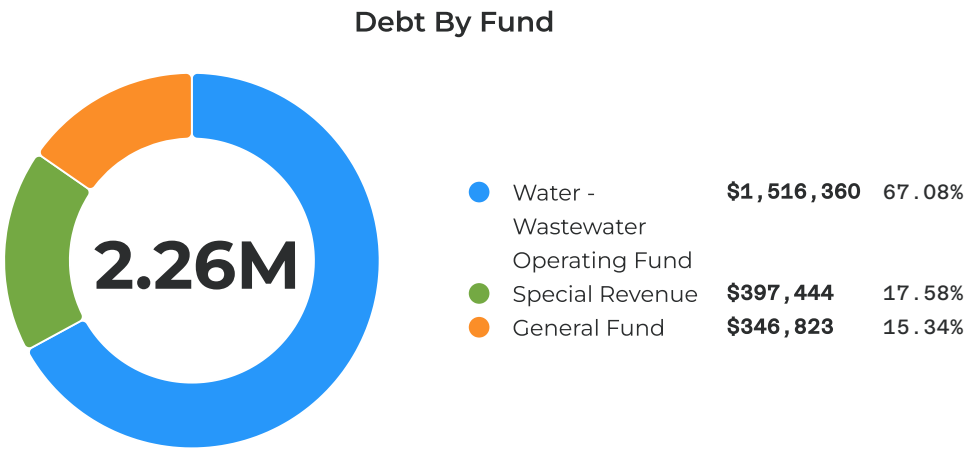
Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Interest	$25,758.77	$30,000.00	16.47%	$4,241.23
Total Debt	**$25,758.77**	**$30,000.00**	**16.47%**	**$4,241.23**

GEFA Loan CW2020010



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Interest	$22,920.72	$30,000.00	30.89%	$7,079.28
Total Debt	**$22,920.72**	**$30,000.00**	**30.89%**	**$7,079.28**

Debt Service Payment By Fund



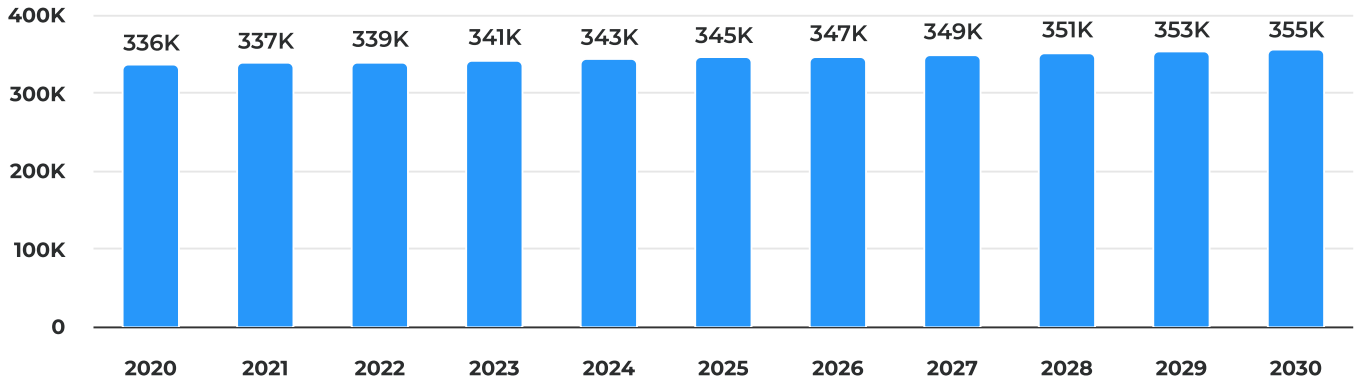
Total Debt

$2,260,627

$157,372 (7.48% vs. FY25)

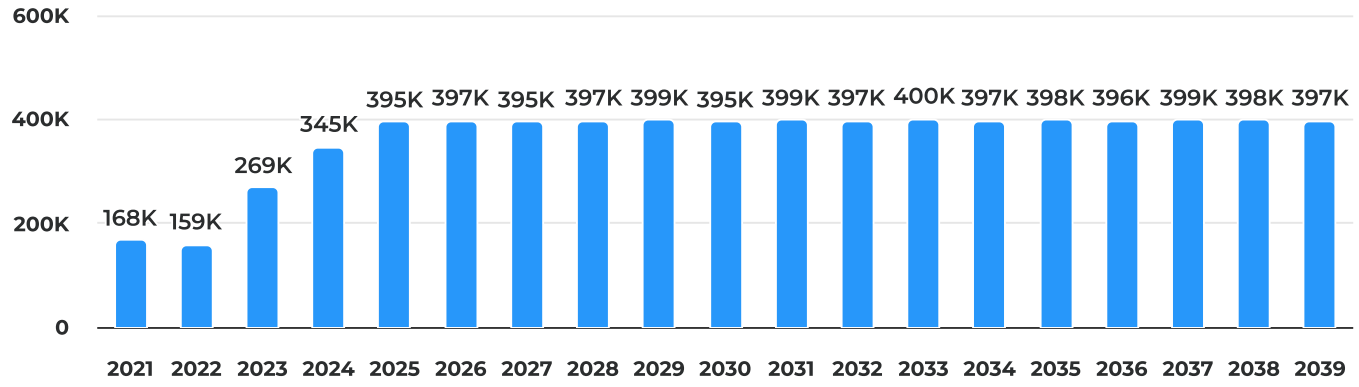
Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
General Fund	$344,848.00	$346,823.00	0.57%	$1,975.00
Special Revenue	$394,793.76	$397,443.76	0.67%	$2,650.00
Water - Wastewater Operating Fund	$1,363,613.05	$1,516,360.06	11.20%	$152,747.01
Total Debt	**$2,103,254.81**	**$2,260,626.82**	**7.48%**	**$157,372.01**

General Fund



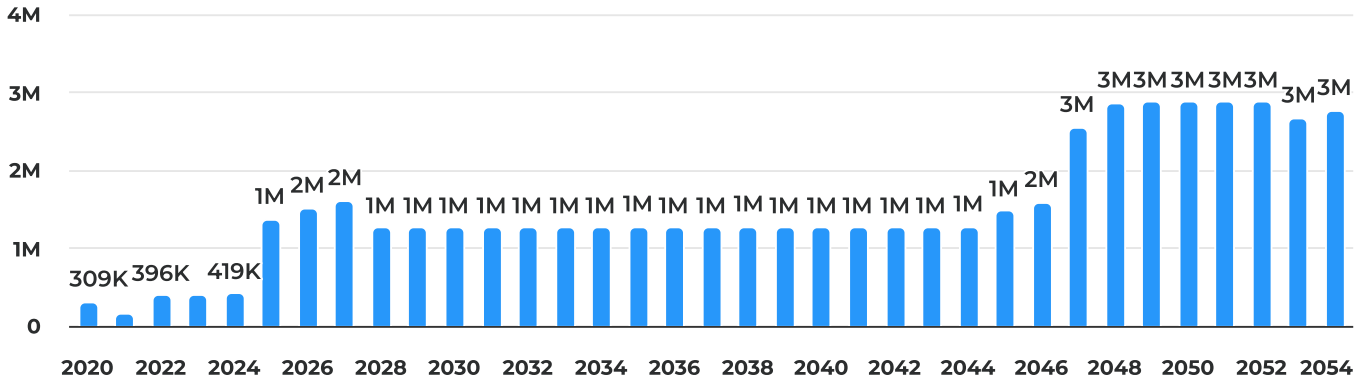
Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
General Fund	$344,848.00	$346,823.00	0.57%	$1,975.00
Total Debt	**$344,848.00**	**$346,823.00**	**0.57%**	**$1,975.00**

Special Revenue



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Tax Allocation District Fund	$394,793.76	$397,443.76	0.67%	$2,650.00
Total Debt	**$394,793.76**	**$397,443.76**	**0.67%**	**$2,650.00**

Water - Wastewater Operating Fund



Fund Name	FY2025 Actual	FY2026 Projected	% Change	$ Change
Water - Wastewater Operating Fund	$1,363,613.05	$1,516,360.06	11.20%	$152,747.01
Total Debt	**$1,363,613.05**	**$1,516,360.06**	**11.20%**	**$152,747.01**

Appendix

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)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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 Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

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 body of 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.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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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