PROJECTED REVENUES AND OTHER SOURCES

GENERAL FUND SUMMARY

REVENUE SOURCE	FY2025 ACTUAL	FY2026 ADJUSTED BUDGET	FY2027 BUDGET	% CHANGE
Millage Rate	3.264	3.247	3.247	
Current Real & Personal	$ 3,083,762	$ 3,109,327	$ 3,450,000	11.0%
Mobile Home Tax	1,198	250	500	100.0%
Motor Vehicle	7,073	6,000	6,000	0.0%
Total Current Taxes	3,092,032	3,115,577	3,456,500	10.9%
Penalties & Interest	16,032	10,000	5,000	-50.0%
Total Property Taxes	3,108,064	3,125,577	3,461,500	10.7%
Title Ad Valorem Tax	621,743	600,000	650,000	8.3%
Alternative Ad Valorem Tax	7,887	10,000	8,000	-20.0%
Intangible Tax	21,721	15,000	20,000	33.3%
Railroad Equipment Tax	-	500	500	0.0%
Street Light Tax	-	9,110	9,110	0.0%
Real Estate Transfer Tax	10,969	12,000	12,000	0.0%
Franchise Fees	775,924	711,000	810,000	13.9%
Local Option Sales Tax	2,695,686	2,400,000	2,500,000	4.2%
Alcoholic Beverage Taxes	375,350	375,000	380,000	1.3%
Occupational Tax	97,019	90,000	90,000	0.0%
Insurance Premium Tax	896,738	900,000	1,000,000	11.1%
Financial Institution Tax	30,011	23,000	30,000	30.4%
Payment in lieu of City Taxes	603	603	603	0.0%
Total Other Taxes	5,533,650	5,146,213	5,510,213	7.1%
Fines, Fees, and Forfeitures	691,311	617,700	562,700	-8.9%
Permits and Zoning Fees	1,268,417	890,400	1,140,400	28.1%
Alcohol Licenses & Fees	104,711	91,500	91,500	0.0%
Other Fees and Licenses	18,452	19,900	19,500	-2.0%
Interest	467,111	300,000	300,000	0.0%
Intergovernmental Revenue	11,656	-	-	N/A
Rent - Tourism	75,431	70,350	70,350	0.0%
Lease Revenue	31,106	-	-	N/A
Miscellaneous	184,221	45,500	19,855	-56.4%
Charges for Services - Indirect Cost Allocat	812,759	869,975	1,008,164	15.9%
				N/A
Total Other	3,665,176	2,905,325	3,212,469	10.6%
Total Operating Revenues	**12,306,890**	**11,177,115**	**12,184,182**	**9.0%**
Other Financing Sources				
Transfers from Other Funds	97,557	80,000	80,000	0.0%
Sale of General Fixed Assets	5,550	-	2,500	N/A
Budgeted Fund Balance	-	4,104,504	1,290,547	-68.6%
Total Other Financing Sources	**103,107**	**4,184,504**	**1,373,047**	**-67.2%**
Total Revenues & Other Sources	**$ 12,409,997**	**$ 15,361,619**	**$ 13,557,229**	**-11.7%**

SUMMARY OF EXPENDITURES & OTHER USES

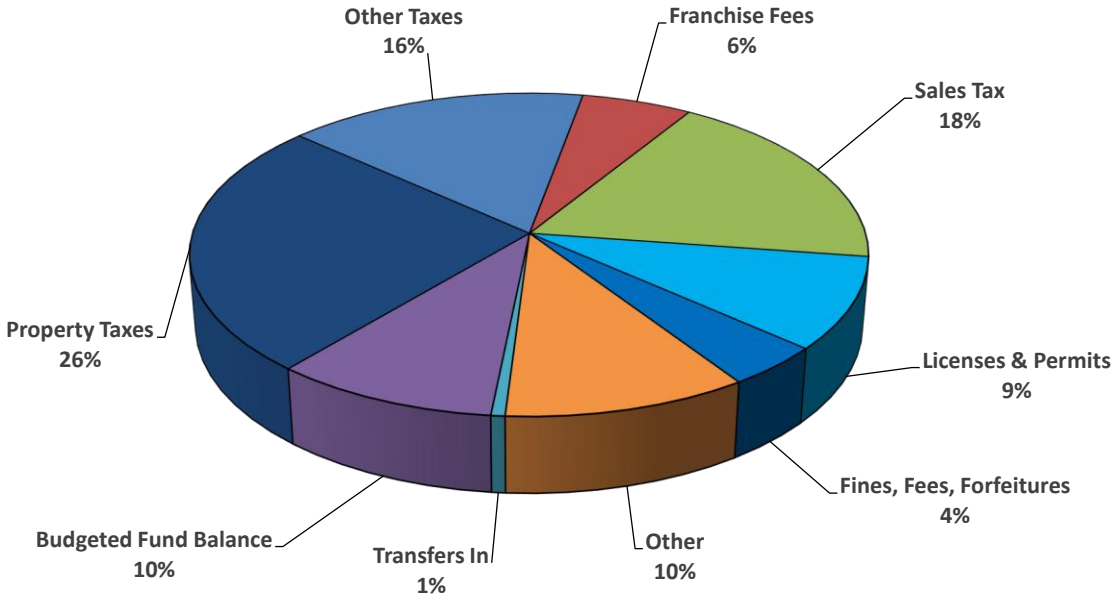
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2025 ACTUAL	FY2026 ADJUSTED BUDGET	FY2027 BUDGET	% CHANGE
Mayor & Council	$ 56,950	$ 108,699	$ 108,699	0.0%
City Clerk	159,500	210,015	260,405	24.0%
City Manager	213,333	273,152	485,921	77.9%
Financial Services	889,123	1,356,865	1,471,155	8.4%
Human Resources	36,249	245,473	258,179	5.2%
Public Lands & Buildings	247,261	356,000	365,500	2.7%
Municipal Court	265,124	292,801	305,838	4.5%
Police	3,024,330	3,263,199	3,702,650	13.5%
Highways & Street Administration	1,243,192	1,394,064	1,475,171	5.8%
Planning & Community Development	1,121,203	1,348,155	1,312,874	-2.6%
Tourism	702,643	680,697	694,452	2.0%
Agency Allocations - Other	44,780	52,607	52,607	0.0%
Risk Management	314,502	380,000	380,000	0.0%
Contingency	-	388,070	434,938	12.1%
Departmental Expenditures	**8,318,191**	**10,349,797**	**11,308,388**	**9.3%**
Other Uses:				
TRANSFERS TO:				
Tax Allocation District	-	-	-	N/A
Hotel/Motel Fund	-	-	-	N/A
Employee Benefits Fund	-	-	-	N/A
Confiscated Assets Fund	32,803	-	-	N/A
Total Other Transfers	**32,803**	**-**	**-**	**N/A**
CAPITAL TRANSFERS TO:				
Capital Project Funds	2,464,528	5,011,823	2,248,841	-55.1%
				N/A
Total Other Uses	**2,497,331**	**5,011,823**	**2,248,841**	**-55.1%**
Total Expenditures & Other Uses	**10,815,522**	**15,361,620**	**13,557,229**	**-11.7%**
Revenues Over / (Under) Expenditures	**$ 1,594,476**	**$ -**	**$ -**	**N/A**

GENERAL FUND REVENUES BY CATEGORY

	FY2025 ACTUAL	FY2026 REVISED BUDGET	FY2027 BUDGET	% OF TOTAL
Property Taxes	$ 3,108,064	$ 3,125,577	$ 3,461,500	25.5%
Other Taxes	2,062,040	2,035,213	2,200,213	16.2%
Franchise Fees	775,924	711,000	810,000	6.0%
Sales Tax	2,695,686	2,400,000	2,500,000	18.4%
Licenses & Permits	1,391,580	1,001,800	1,251,400	9.2%
Fines, Fees, Forfeitures	691,311	617,700	562,700	4.2%
Other	1,587,835	1,285,825	1,400,869	10.3%
Transfers In	97,557	80,000	80,000	0.6%
Budgeted Fund Balance	-	4,104,504	1,290,547	9.5%
Total General Fund	**$ 12,409,997**	**$ 15,361,619**	**$ 13,557,229**	**100.0%**

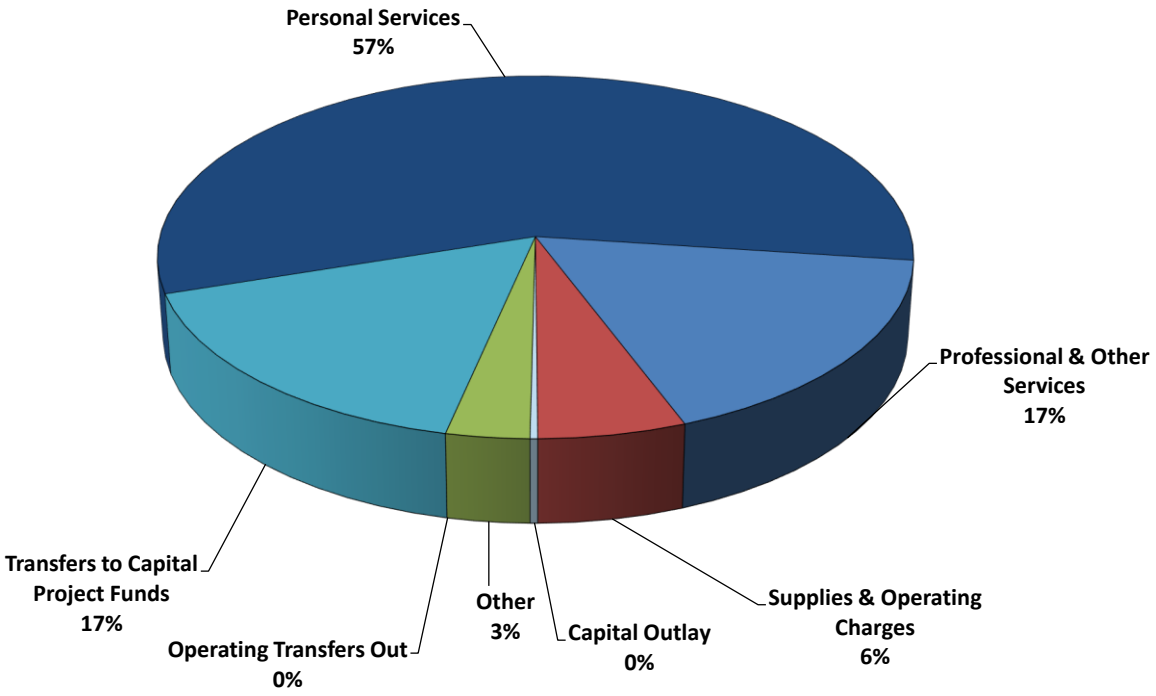
GENERAL FUND REVENUES BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

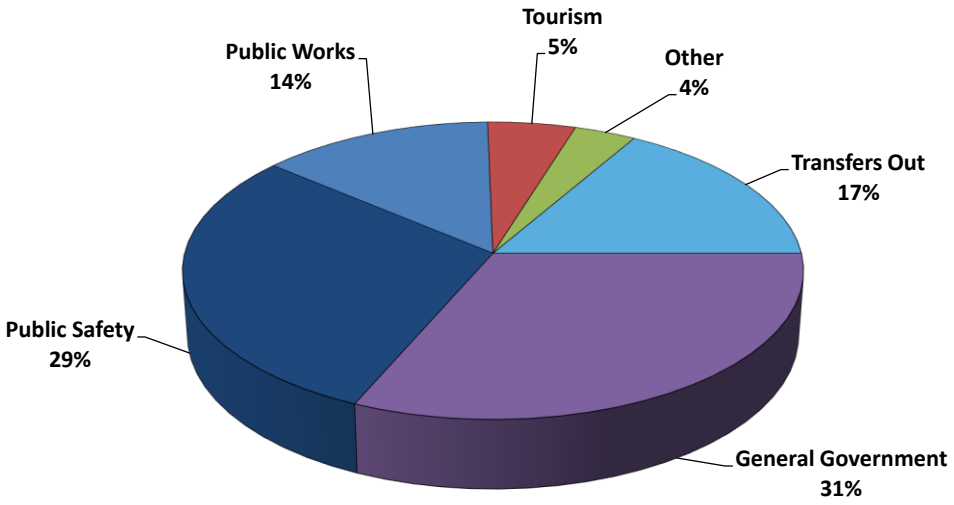
	FY2025 ACTUAL	FY2026 REVISED BUDGET	FY2027 BUDGET	% OF TOTAL
Personal Services	$ 5,447,241	$ 6,712,741	$ 7,737,527	57.1%
Professional & Other Services	1,984,530	2,433,629	2,323,949	17.1%
Supplies & Operating Charges	712,621	775,357	771,975	5.7%
Capital Outlay	173,799	40,000	40,000	0.3%
Other	-	388,070	434,938	3.2%
Operating Transfers Out	32,803	-	-	0.0%
Transfers to Capital Project Funds	2,464,528	5,011,823	2,248,841	16.6%
Total General Fund	**$ 10,815,521**	**$ 15,361,620**	**$ 13,557,230**	**100.0%**

GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

	FY2025 ACTUAL	FY2026 REVISED BUDGET	FY2027 BUDGET	% OF TOTAL
General Government	$ 2,754,611	$ 3,676,886	$ 4,277,233	31.5%
Public Safety	3,289,454	3,556,000	4,008,488	29.6%
Public Works	1,490,453	1,750,064	1,840,671	13.6%
Tourism	702,643	680,697	694,452	5.1%
Other	44,780	440,677	487,545	3.6%
Transfers Out	2,497,331	5,011,823	2,248,841	16.6%
Total General Fund	**$ 10,779,272**	**$ 15,116,147**	**$ 13,557,229**	**100.0%**



GENERAL FUND

Mayor and Council

	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET	% CHANGE
Operating:				
Personal Services	$ 52,318	$ 80,449	$ 80,449	0.0%
Professional & Other Services	1,418	22,750	22,750	0.0%
Supplies & Operating Charges	3,214	5,500	5,500	0.0%
Total Operating	56,950	108,699	108,699	0.0%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 56,950	$ 108,699	$ 108,699	0.0%

Capital Outlay Breakdown

-	-
-	-
-	-
-	-
	-
Total Capital Outlay	$ -

CITY CLERK

DEPARTMENT DESCRIPTION:

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.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	120,449	154,465	210,140
Professional & Other Services	35,495	48,050	42,265
Supplies & Operating Charges	3,556	7,500	8,000
Capital Outlay	-	-	-
	$ 159,500	$ 210,015	$ 260,405

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.

GOALS & OBJECTIVES:

1. ***Strengthen Accuracy and Preservation of Official Records.***

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

* Digitize all records

* Improve accuracy of annual indexing, retention scheduling and archiving

* Review and update Records Retention Policy to be compliant with State Law

R Digitize 20% of Historical Ordinances

R Digitize 100% of all current official records

2. ***Strengthen Transparency and Public Access to Official Records***

* To fulfill Public Request of Open Records Timely

R Public 100% of approved meeting minutes and legislative actions to City website within 48 hours of Council Approval

3. ***Improve Legislative Process Efficiency and Compliance***

* Reduce agenda preparation time by using workflow improvements

R Hold biweekly meeting with City staff to ensure agendas are posted according to City deadlines

R Distribute complete Council meeting packets at least 4 days prior to regular meetings

4. ***Strengthen Elections Readiness, Accuracy, and Legal Compliance***

* Maintain multi-year Elections Calendar and Complete all Required Tasks

* Enhance the Municipal Elections Packet to ensure thoroughness an completeness

R Achieve zero rejected or incomplete Elections packets.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
Average days agenda posted prior to meeting	IO	5	6	7	7	7	7
Average # of records scanned monthly	IO	40	73	60	50	50	100
Percentage of Historical Ordinance Digitized	IO	N/A	N/A	N/A	N/A	N/A	20%
Percentage of Current Official Records Digitized	IO	N/A	N/A	N/A	N/A	N/A	100%
Approved minutes and Legislative Action to Website within 48hrs	IO	N/A	N/A	N/A	80%	100%	100%
ORR Response withing 3 days	IO	N/A	N/A	N/A	N/A	N/A	95%
# of incomplete Elections Packets Received	IO	N/A	N/A	N/A	N/A	N/A	0

CITY MANAGER OFFICE

DEPARTMENT DESCRIPTION:

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. **FY2024 Salary Increase to salary allocation changes and new position.*

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	199,835	210,728	417,866
Professional & Other Services	12,698	55,924	60,055
Supplies & Operating Charges	800	6,500	8,000
Capital Outlay	-	-	-
	$ 213,333	$ 273,152	$ 485,921

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.

GOALS & OBJECTIVES:

1 ***Deliver a balanced budget and strengthen long-term financial stability***

R Submit a balanced budget to Council on schedule and adopt it without unresolved structural gaps

R Present an updated five-year capital improvement plan annually with identified funding sources and an implementation timeline.

2 ***Improve organizational capacity to meet growth demands through staffing, systems and performance.***

R Deliver a workforce plan that supports Council's staffing initiative by documenting critical positions, service impacts, and implementation timing for adoption during the budget cycle.

R Provice a quarterly Council Initiative Status Task Sheet that tracks all major City initiatives using a clear status framework, ensuring Council has consistent visibility into progress, upcoming decision points, and stalled items.

3 ***Improve execution reliability of roadway, pedestrian, and utility infrastructure investments.***

R Publish and maintain citywide CIP delivery dashboard/update showing schedule, budget status, and risk for major disruptions.

R Conduct for quarterly CIP Update meetings with staff and include action items/next steps for Council awareness.

4 ***Advance business attraction and development priorities with measurable progress.***

R Move Downtown Development Phase II forward by completing defined "start" benchmarks. (e.g., procurement milestone, design milestone, funding plan, public engagement milestone).

R Provide council a quarterly economic development progress snapshot that tracks new business activity consistently.

R Advance Unified Development Code updates by delivering a clear project plan and completing at least on major milestone per quarter.

5 ***Strengthen citywide safety culture and support effective, stable public safety operations.***

R Improve the city-wide safety program by completing annual training participation across all departments

R Provide council a semiannual public safety performance snapshot.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2024	**FY2025**	**FY2026**	**FY2026**	**FY2026**	**FY2027**
Workforce Plan presented during budget cycle	FS/IO	Yes	Yes	Yes	Yes	Yes	Yes
Quarterly CIP status update provided	II	4	4	4	2	4	4
Quarterly economic development progress snapshot sent	ED	N/A	N/A	N/A	N/A	0	4
Semiannual public safety snapshot delivered	PS	N/A	N/A	N/A	N/A	N/A	2

FINANCIAL SERVICES DEPARTMENT

DEPARTMENT DESCRIPTION:

The General Administration Department is accountable for financial activity, including reporting, investments, purchasing, budget, revenue collections, grant application and tracking, capital project tracking, payroll, and capital asset tracking.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2024 ACTUAL**	**FY2025 ADJ BUDGET**	**FY2026 BUDGET**
Personal Services	565,780	746,965	791,505
Professional & Other Services	302,218	588,400	665,400
Supplies & Operating Charges	21,126	21,500	14,250
Capital Outlay	-	-	-
	$ 889,123	$ 1,356,865	$ 1,471,155

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***Protect and strengthen the City's financial health through sound stewardship and transparency.***

* Maximize investment earnings while maintaining compliance with adopted investment policy.
* Produce timely, accurate financial reports and maintain eligibility for professional finance awards and recognitions.
* Maintain or increase the City's credit agency bond rating and outlook through prudent financial management and reporting
R Update Financial Transparency portal monthly with actuals
R Keep maximum amount of funds invested

2. ***Assure continued compliance with laws, standards, and regulations.***

* Implement all applicable GASB statements in coordination with the City's external auditors within required timeframes.
* Complete annual audits and required financial filings without material audit findings or compliance deficiencies.
* Maintain compliance with state purchasing guidelines through ongoing staff training and documented procedures.
R GASB statements implemented as required
R Audit completed with no material findings.

3. ***Improve financial services delivery and efficiency through effective use of technology***

* Expand and improve payment collection options to increase convenience for customers and reduce manual processing.
* Implement and optimize financial software modules that streamline core processes such as purchasing, reporting and capital tracking
* Improve internal access to financial information and reporting tools to support mor efficient department operations and decision-making.
R Financial system module implemented or improved.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
Average Yield Earned	FS	N/A	5.05%	4.65%	4.13%	4.00%	4.00%
Govt. Finance Officers Assoc awards	IO	2	3	1	1	3	3
ClearGov Financial updates	IO	N/A	4	2	4	12	12
Credit Agency Bond Rating	IO	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Applicable GASB Statements Implemented	IO	Yes	Yes	Yes	Yes	Yes	Yes
Audit completed without material findings	IO	Yes	Yes	Yes	Yes	Yes	Yes
# of Modules implemented	IO	N/A	N/A	N/A	1	1	2

HUMAN RESOURCES DEPARTMENT

DEPARTMENT DESCRIPTION:

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.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	-	140,373	201,829
Professional & Other Services	20,408	83,800	42,750
Supplies & Operating Charges	15,841	21,300	13,600
Capital Outlay	-	-	-
	$ 36,249	$ 245,473	$ 258,179

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.

GOALS & OBJECTIVES:

1. ***Increase Human Resources Efficiency***

* Streamline core processes.
* Expand self-service tools.
* Enhance communication to support consistent operations.
R Reduce hiring timeline by 10%
R Implement/Relaunch at least two automated or self-service HR tools by the end of the third quarter.
R Achieve 95% on-time completion of performance evaluations across all departments.

2. ***Strengthen Employee Engagement and Training/Development.***

***** Promote a connected, appreciative, and supportive culture.
* Continuation and enhancement of recognition initiatives.
* Build a capable, well-prepared workforce.
R Hold at least two agency-wide employee appreciation or recognition events by the end of the fiscal year.
R Reduce voluntary turnover rate by 10%.
R Develop at least three on-line training modules through newly implemented software.

3. ***Optimize Personnel Costs without Reducing Service Quality***

* Promote cost-effective wellness offerings.
* Improve workforce health outcomes.
R Increase participation in cost-effective wellness programs by 25% by the end of the fiscal year.

4. ***Strengthen the City's Brand as an Employer of Choice.***

* Enhance the City's brand for recruitment.
R Improve employer branch metrices by 20% through improved job advertisements and update HR webpage.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
Reduce hiring timeline by 10%	IO	N/A	51.17	41.89	37.71%	30%	34
Implement/relaunch at least two automated or self-service HR tools	IO	N/A	N/A	N/A	N/A	N/A	2%
Achieve 95% on-time completion of performance evaluations	IO	N/A	93.75%	77.00%	92.00%	N/A	95.00%
Reduce voluntary turnover rate by 10%	IO/FS	6.96%	7.75%	10.37%	5.52%	N/A	4.97%
Develop at least three on-line training modules through newly implemented software	IO	N/A	N/A	N/A	N/A	N/A	3%
Increase participation in cost-effective wellness programs by 25%	IO	1.85%	4.92%	6.25%	25.00%	N/A	31.25%
Improve employer brand metrices by 20%	IO	N/A	N/A	1,011	1,637	N/A	1,964

GENERAL FUND

RISK MANAGEMENT

	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET	% CHANGE
Operating:				
Personal Services	$ 114,754	$ 125,000	$ 125,000	0.0%
Professional & Other Services	195,866	250,000	250,000	0.0%
Supplies & Operating Charges	3,882	5,000	5,000	0.0%
Total Operating	314,502	380,000	380,000	0.0%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 314,502	$ 380,000	$ 380,000	0.0%

Capital Outlay Breakdown

Total Capital Outlay	$ -

PUBLIC WORKS DEPARTMENT

DEPARTMENT DESCRIPTION:

The Public Works Department is comprised 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. 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. **FY2024 Salary Increase to salary allocation changes.*

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	911,778	1,023,036	1,099,143
Professional & Other Services	312,064	424,028	430,528
Supplies & Operating Charges	244,053	263,000	271,000
Capital Outlay	22,558	40,000	40,000
	$ 1,490,453	$ 1,750,064	$ 1,840,671

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.

GOALS & OBJECTIVES:

1. ***Street and Right-of-way Reliability***

* Ensure completion of submission of all annual paving plan documents to support timely project execution.

* Order and place/replace street signage.

* Repair damage streets to increase useful life.

R Respond to and repair reported street damage within 4 business days for qualifying requests

R Deliver the 2027 annual paving plan on schedule by December 31st.

2. ***Improve stormwater drainage resilience***

* Maintain and replace cross drains

* Clean, mow, and excavate drainage structures and ditches throughout the city

* Improve internal stormwater system visibility and long-term management

***** Establish a standardized stormwater GIS date model and asset attribute framework by fiscal year end.

***** Implement internal GIS workflows for stormwater asset updates and maintenance tracking by fiscal year end.

R Develop and implement a stormwater framework.

3. ***Maintain safe and functional City facilities.***

* Maintain and update City facilities

* Develop and train on work order system

R Implement sidewalk maintenance plan

R Inspect, cut and replace existing sidewalks.

R Complete facility work orders within 10 business days

PERFORMANCE MEASURES

MEASURES	Strategic Priority	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
Response and Repair of Damaged Streets	II	N/A	N/A	N/A	N/A	4 days	4days
Delivery of annual paving plan by Dec. 31st	II	No	No	No	No	Yes	Yes
Stormwater framework developed	II	N/A	N/A	N/A	No	Yes	Yes

MUNICIPAL COURT DEPARTMENT

DEPARTMENT DESCRIPTION:

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.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	164,059	179,851	194,188
Professional & Other Services	68,605	76,950	76,650
Supplies & Operating Charges	32,460	36,000	35,000
Capital Outlay	-	-	-
	$ 265,124	$ 292,801	$ 305,838

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.

GOALS & OBJECTIVES:

1. ***Enhance communications regarding court proceedings.***

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

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

* Explore and implement online access to reports, open records, etc.
* Find a software editing company that would allow us to redact videos for open records.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
# of notifications issued	IO	N/A	N/A	N/A	216	430	300
# of in-person open record requests	IO	N/A	N/A	N/A	130	100	100
# of online open record requests	IO	N/A	N/A	N/A	260	400	400

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION:

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.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	2,493,397	2,912,583	3,335,915
Professional & Other Services	191,553	185,159	199,509
Supplies & Operating Charges	188,138	165,457	167,225
Capital Outlay	151,241	-	-
	$ 3,024,330	$ 3,263,199	$ 3,702,650

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.

GOALS & OBJECTIVES:

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

* Refining S.P.E.A.R. program (Specialized Proactive Enforcement and Response Unit)

* Increase traffic enforcement and monitoring

R Decrease traffic accidents by 20%

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

***** Refining S.P.E.A.R. program

* Enhancing drone program.

* Develop a Safety program for the schools and community

R Decrease crime by 20%

3. ***Attract and retain highly qualified police personnel.***

***** Continue developing a recruitment and retention plan

***** Explore additional pay incentives and benefits

R Increase staff specialized certification

R Maintain turnover ratio less than 5%.

3. ***Attract and retain highly qualified police personnel.***

***** Update policies and procedures as required by State guidelines

***** Enhance staff training on updated policies and procedures

R Ensure 100% of Sworn Officer meet or exceed all State Certification and continuing education requirements

R Achieve 100% compliance with all applicable State standards, policies, and documentation requirements

PERFORMANCE MEASURES:

MEASURES	**Strategic Priority**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
# of Certified Swarn Officers	PS	21	25	27	27	27	27
Response time in minutes	PS	3:32	2:45	1:42	2:20	2:00	2:00
Call Volume	PS	4,762	4,443	4,226	927	4,500	4,500
Staff Training Hours	IO/PS	N/A	N/A	N/A	N/A	N/A	2,240
# of Traffic Accidents per month	PS	34	31	32	36	30	30
Turnover Ration for voluntary separations as stated	IO/PS	N/A	N/A	N/A	3%	<5%	<5%
Percentage of required Certification Standards met	IO/PS	N/A	N/A	N/A	N/A	N/A	100.00%

Planning & Community Development

DEPARTMENT DESCRIPTION:

The Planning and Community Development department focuses on shaping how the city grows and evolves. The department develops the comprehensive plan as a guide to development review. Enforces zoning laws, civil engineering standards and building codes to ensure that new projects align with community goals and safety standards. Review and approve applications for construction, renovations, or other developments. Work with residents, businesses, and other stakeholders to gather input and build consensus around neighborhood improvements and long-term city planning. Coordinate on infrastructure projects to support a growing population while preserving quality of life.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	543,802	824,655	930,589
Professional & Other Services	571,794	500,800	366,285
Supplies & Operating Charges	5,607	22,700	16,000
Capital Outlay	-	-	-
	$ 1,121,203	$ 1,348,155	$ 1,312,874

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.

GOALS & OBJECTIVES:

1. *Keep up with growth with the same level of service providing now.*

* High level of service with City Engineer and Building inspections operating effectively
* Implement the EPL permit, planning and licensing software for complete digital permitting process
* Provide increased efficiency and streamlined services for both citizens and developers
R Maintain effective coordination with City Engineer and Building Inspections

2. *Develop a high-quality, vibrant community.*

* Finish Text Amendments
* Downtown Development Phase II: Possible Master Plan
* Implementing processes to confirm architectural standards are presented at permitting, during construction and before C.O.
* Landscape ordinance enhances to provide more required planting and preserve specimen trees.
R Advance the development of Downtown Development Phase II master plan
R Strengthen Landscaping and Tree preservation outcomes

3. *Obligated DCA Standards*

* Complete Comprehensive Plan update and send to DCA
R Maintain Qualified Local Government Status to ensure eligibility for State funding.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
Code Updates	ED	1	1	1	1	1	1
Average Permit Review Turnaround time	ED	N/A	N/A	N/A	21	<22 Days	14 Days
% of In-Field Inspections Completed per month	ED	N/A	N/A	N/A	50%	50%	100%
Master Plan Approved	ED	N/A	No	No	No	Yes	Yes
Engage Consultant (Master Plan of Phase II)	ED	N/A	No	NO	No	Yes	Yes
% of developments complying with new landscaping and tree preservation standards	ED	N/A	N/A	N/A	0%	0%	100%

Department of Fun

DEPARTMENT DESCRIPTION:

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 through out the city.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2025 ACTUAL**	**FY2026 BUDGET**	**FY2027 BUDGET**
Personal Services	281,070	314,636	350,902
Professional & Other Services	227,630	145,161	115,150
Supplies & Operating Charges	193,943	220,900	228,400
Capital Outlay	-	-	-
	$ 702,643	$ 680,697	$ 694,452

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.

GOALS & OBJECTIVES:

1. ***Deliver high-quality community events that increase downtown engagement.***

R Host 6-8 signature events annually with documented attendance matrices

R Achieve 10% year-over-year growth in total event participation

R Secure at least 5 merchant partnerships across events to support downtown activation

2. ***Improve operational efficiency and cost effectiveness of event planning***

* Develop and maintain event playbooks for all recurring events by year-end

* Implement a tracking system for event expenses and supplies to improve budgeting accuracy.

R Identify and secure 8 new sponsorships for the year.

3. ***Enhance the visibility and identity of Flowery Branch's growing downtown.***

* Launch the semi-annual calendar by March and July

R Increase "What's Blooming" monthly newsletter subscribers by 25%

R Increase social media engagement by 20% over actual

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2023	**FY2024**	**FY2025**	**FY2026**	**FY2026**	**FY2027**
# of Signature Events	ED	5	6	6	5	6	8
# of Sponsorships	ED	N/A	N/A	4	3	6	8
# of monthly newsletter subscribers	ED	0	27	235	543	800	1,000
# of Merchant Engagement	ED	N/A	N/A	N/A	1	2	5
Signature Event Attendance	ED	N/A	10,115	8,717	7,920	10,500	11,550
# of Social Media Engagement on Market Pages	ED	N/A	6,968	8,295	11,582	10,000	13,898
# of Social Media Engagement on City Pages	ED	N/A	4,741	6,085	11,797	10,000	14,000

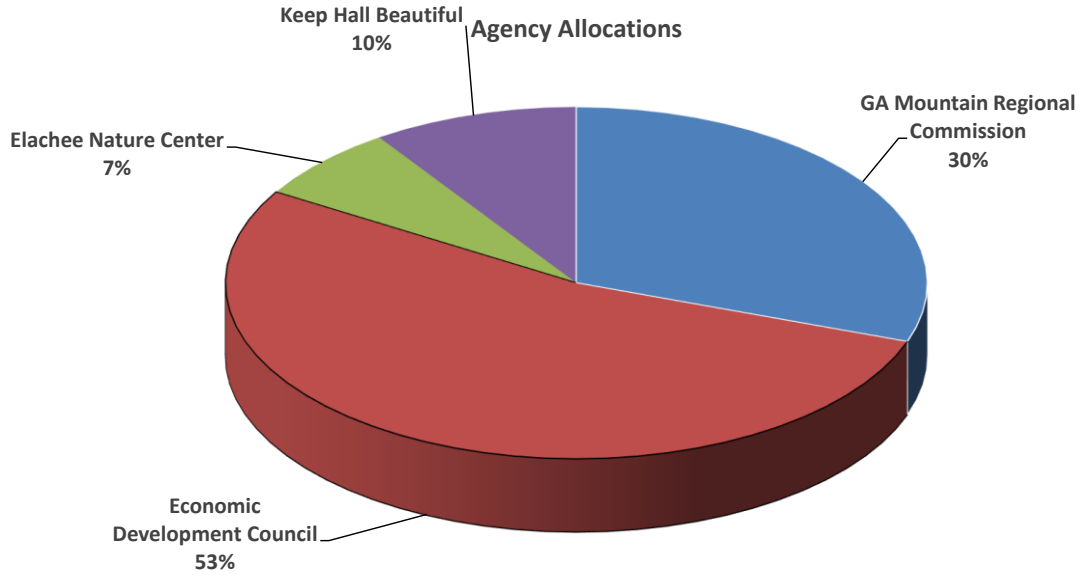
AGENCY ALLOCATIONS

DEPARTMENT DESCRIPTION:

This Department's budget accounts for those funds requested by local Agencies for services they provide to the City.

Agency Allocations

	FY2025 Actual	FY2026 Budget	FY2027 Budget
General Fund:			
GA Mountain Regional Commission	$ 13,673	$ 16,000	$ 16,000
Economic Development Council	27,500	28,000	28,000
Elachee Nature Center	3,607	3,607	3,607
Keep Hall Beautiful	-	5,000	5,000
Total General Fund Allocations	44,779.52	52,607.00	52,607.00
Water & Sewer			
GA Mountain Regional Commission	-	-	-
Economic Development Council	-	-	-
Elachee Nature Center	-	-	-
Keep Hall Beautiful	-	-	-
CASA	-	-	-
Total Water & Sewer Fund Allocations	-	-	-
Total Funding			
GA Mountain Regional Commission	13,672.52	16,000.00	16,000.00
Economic Development Council	27,500.00	28,000.00	28,000.00
Elachee Nature Center	3,607.00	3,607.00	3,607.00
Keep Hall Beautiful	-	5,000.00	5,000.00
Total Agency Allocations	$ 44,779.52	$ 52,607.00	$ 52,607.00



CONFISCATED ASSETS FUND

	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET	% CHANGE
Operating Revenues:				
Confiscations - State	$ 3,304	30,000	-	
Confiscations - Local	-	-	-	
Confiscations - Federal	-	-	-	
Interest Revenue	1,495	-	-	
Transfer in	31,938	-	-	
Budget Fund Balance	-	-	30,000	
Total Operating Revenue	36,737	30,000	30,000	0.0%
Operating Expenditures:				
Personal Services	$ -	$ -	$ -	N/A
Professional & Other Services	-	-	-	N/A
Supplies & Operating Charges	39,059	30,000	30,000	0.0%
Capital Outlay	-	-	-	N/A
Total Operating Expenditures	39,059	30,000	30,000	0.0%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 39,059	$ 30,000	$ 30,000	0.0%
Total Overall Expenditures	(2,322)	-	-	
Capital Outlay Breakdown				
	-		-	
	-		-	
	-		-	
	-		-	
			-	
Total Capital Outlay			$ -	

TAX ALLOCATION DISTRICT FUND

	FY2025 Acutal	FY2026 Budget	FY2027 Budget	% CHANGE
Revenue				
TAD revenue - Hall Co. Portion	$ 652,311	$ 650,000	$ 700,000	7.7%
TAD revenue - City Portion	658,362	650,000	700,000	7.7%
Rental Income	69,445	155,734	155,734	0.0%
Interest revenue	66,353	70,000	70,000	0.0%
Transfers in	-	73,125	-	-100.0%
Budget Fund Balance	-	-	-	N/A
				N/A
Total Operating Revenue	1,446,471	1,598,859	1,625,734	1.7%
Expenditures:				
Professional and Other Services	$ 345,787	$ 230,000	$ 230,000	0.0%
Capital Outlay	127,775	971,415	998,290	2.8%
Debt Service	434,292	397,444	397,444	0.0%
Transfers Out	575,000	-	-	N/A
				N/A
Total Operating Expenditures	1,482,854	1,598,859	1,625,734	1.7%
Total Overall Expenditures	$ (36,383)	$ -	$ -	N/A

Capital Outlay Breakdown

-	-
-	-
-	-
-	-
	-
Total Capital Outlay	$ -

HOTEL/MOTEL FUND

	FY2025 Acutal	FY2026 Budget	FY2027 Budget	% CHANGE
Revenue				
CVB Hotel Tax Revenue - City's portion	$ 89,675	$ 80,000	$ 80,000	0.0%
Tourism Product Development	44,837	45,000	45,000	0.0%
CVB Hotel Tax Revenue - CVB's portion	113,816	95,000	95,000	0.0%
Interest Revenue	-	-	-	N/A
Budget Fund Balance	-	-	-	N/A
				N/A
Total Operating Revenue	248,328	220,000	220,000	0.0%
Expenditures:				
Capital Outlay	$ -	$ 45,000	$ 45,000	0.0%
Convention Visitors Bureau	113,817	95,000	95,000	0.0%
Transfers Out	97,557	80,000	80,000	0.0%
				N/A
				N/A
				N/A
Total Operating Expenditures	211,374	220,000	220,000	0.0%
Excess Revenue Over/(Under) E	$ 36,955	$ -	$ -	N/A

FY2027 Capital Improvements Summary

Project Name	Critical Need Ranking	Priority Ranking	Funding Request	Funding Allowed	Water/Sewer Fund Bal	GEFA (DW)	GEFA (CW)	General Fund/LRF Funds	(320) SPLOST IX (FY2027 Collections) (Roads, Streets, Stormwater, Sidewalk)	(320) SPLOST IX (2027 Collections) (Parks)	(320) SPLOST IX (2027 Collections) (Public Safety)	(320) SPLOST IX (2027 Collections) (Public Works)	(320) SPLOST IX (2027 Collections) (Public Utilities)	Hotel/Motel (TPD)	Remaining TAD Bond Funds	TAD Collected Funds	(320) SPLOST VIII CIP Fund Balance	BOND FUNDS	Intergovt / Contribut./ Grants	Total
City Manager's Office																				
Downtown Development Phase II	A - Essential		500,000																	-
	A - Essential																			-
	A - Essential																			-
Subtotal			**500,000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk																				
	A - Essential																			-
	A - Essential																			-
Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance																				
IT Equipment	A - Essential		50,000	**50,000**				50,000												**50,000**
Council Chambers A/V equipment upgrade	A - Essential		150,000	**150,000**				150,000												**150,000**
Debt Payments	A - Essential		348,841	**348,841**				348,841												**348,841**
Subtotal			**548,841**	**548,841**	-	-	-	**548,841**	-	-	-	-	-	-	-	-	-	-	-	**548,841**
Public Works																				
Annual Road Paving	A - Essential		1,865,000	**1,865,000**				750,000	1,000,000										115,000	**1,865,000**
Sidewalk Program	A - Essential		100,000	**100,000**				100,000												**100,000**
Stormwater Program	A - Essential		200,000	**200,000**				200,000												**200,000**
Winter Weather Equipment	A - Essential		250,000	**250,000**													250,000			**250,000**
Public Works Roof Repairs	A - Essential		175,000	**175,000**				175,000												**175,000**
HydroVac trailer and boom	A - Essential		165,000	**165,000**								115,000					50,000			**165,000**
	A - Essential																			-
Subtotal			**2,755,000**	**2,755,000**	-	-	-	**1,225,000**	**1,000,000**	-	-	**115,000**	-	-	-	-	**300,000**	-	**115,000**	**2,755,000**
Municipal court																				
	A - Essential																			-
	A - Essential																			-
Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police																				
Police Vehicles	Priority Ranking		250,000	**250,000**				**250,000**												250,000
TruNarc Delta	A - Essential		33,000																	-
26 Upper Receivers with Suppressor	A - Essential		50,000	**50,000**				**50,000**												50,000
Fleet Maintenance	A - Essential																			-
Public Safety Facility	A - Essential																			-
Subtotal			**333,000**	**300,000**	-	-	-	**300,000**	-	-	-	-	-	-	-	-	-	-	-	**300,000**
Planning																				
	A - Essential																			-
Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Fun																				
Amphitheater Stage	Priority Ranking		100,000																	-
Depot Repairs	A - Essential		175,000	**175,000**				175,000												**175,000**
	A - Essential																			-
Subtotal			**275,000**	**175,000**	-	-	-	**175,000**	-	-	-	-	-	-	-	-	-	-	-	**175,000**
TOTAL GOVERNMENTAL FUNDS			**4,411,841**	**3,778,841**	-	-	-	**2,248,841**	**1,000,000**	-	-	**115,000**	-	-	-	-	**300,000**	-	**115,000**	**3,778,841**

FY2027 Capital Improvements Summary

Project Name	Critical Need Ranking	Priority Ranking	Funding Request	Funding Allowed	Water/Sewer Fund Bal	GEFA (DW)	GEFA (CW)	General Fund/LRF Funds	(320) SPLOST IX (FY2027 Collections) (Roads, Streets, Stormwater, Sidewalk)	(320) SPLOST IX (2027 Collections) (Parks)	(320) SPLOST IX (2027 Collections) (Public Safety)	(320) SPLOST IX (2027 Collections) (Public Works)	(320) SPLOST IX (2027 Collections) (Public Utilities)	Hotel/Motel (TPD)	Remaining TAD Bond Funds	TAD Collected Funds	(320) SPLOST VIII CIP Fund Balance	BOND FUNDS	Intergovt / Contribut./ Grants	Total
Water and Sewer																				
WWTP Camera Security	A - Essential		30,000	**30,000**	30,000															**30,000**
Backup Pumps	A - Essential		30,000	**30,000**	30,000															**30,000**
Liftstation Pipe Rehab	A - Essential		95,000	**95,000**	95,000															**95,000**
Plant Shop and Storage	A - Essential		255,000																	-
Replacement Water Pumps	A - Essential		63,000	**63,000**	63,000															**63,000**
Spray Field Pump Rehab	A - Essential		340,000	**340,000**	340,000															**340,000**
																				-
Subtotal			**813,000**	**558,000**	**558,000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**558,000**
TOTAL PROPRIETARY FUNDS			**813,000**	**558,000**	**558,000**	-	-	-	-	-	-	-	-	-			-	-	-	**558,000**
TOTAL REQUESTED ALL FUNDS			**5,224,841**	**4,336,841**	**558,000**	-	-	**2,248,841**	**1,000,000**	-	-	**115,000**	-	-	-	-	**300,000**	-	**115,000**	**4,336,841**
TOTAL AVAILABLE BUDGET					**3,000,000**			**2,500,000**	**1,240,857**		**575,516**	**242,183**	**242,183**				**300,000**			
REMAINING BUDGET OVERAGE/(SHORTAGE)					**2,442,000**	-	-	**251,159**	**240,857**	-	**575,516**	**127,183**	**242,183**	-	-	-	-	-	**(115,000)**	**3,763,898**

Water & Sewer Fund

DEPARTMENT DESCRIPTION:

The Water & Sewer Fund is used for activities connected with the development, operations and maintenance of water and sewer service in the City of Flowery Branch. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such 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.

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.

GOALS & OBJECTIVES:

1. ***Maintain operational reliability.***

* Complete and Start up the plant expansion using newer technology to increase plant capacity and efficiency
* Begin planning and preliminary evaluation for replacement of the existing wastewater outfall line
* Finish wells #4 and #5 project and place both wells into service
* Rehab spray field pump station and infrastructure to operate correctly
* Prevent lift station infrastructure failure
R Rehabilitate lift station infrastructure in the wastewater collection system
R System failures are increasingly addressed through planned maintenance rather then emergency response
R Strengthen City's pump and relate equipment reserves
R Capital projects are completed and place into service

2. ***Maintain financially healthy water and sewer enterprise fund***

* Maintain a robust multi-year capital improvement plan
* Continue ongoing account review to ensure account collections are received in a timely manner
R Complete a comprehensive water and sewer rate study aligned with capital and operating needs
R Ensure utility rates generate sufficient revenue to support operations, debt service, and capital reinvestment
R Improve predictability and stability of utility revenues.

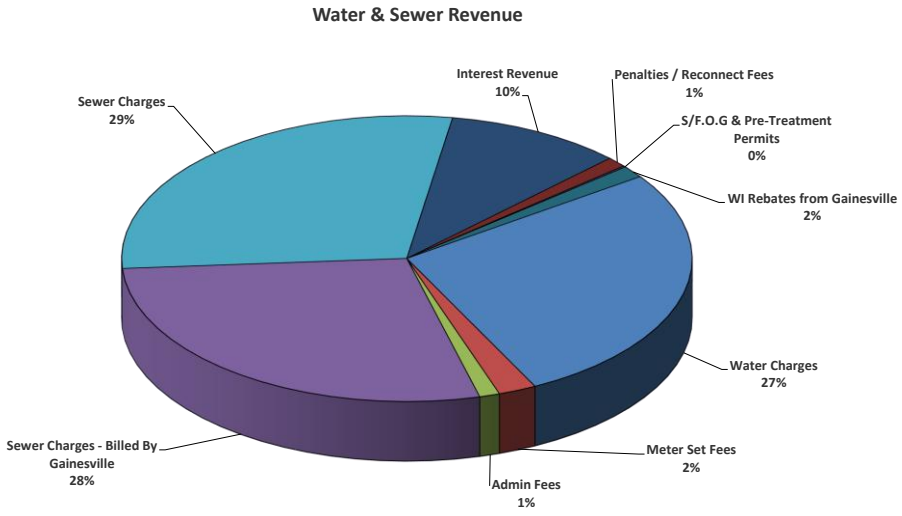
3. ***Ensure regulatory compliance.***

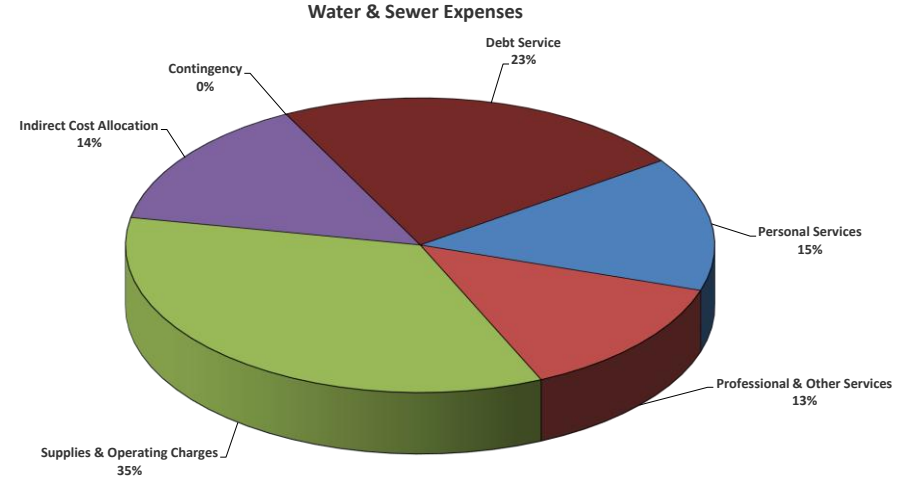
* Submit all required regulatory reports to EPD accurately and on time
* Successfully integrate new or modified permits into compliance programs
R Meet all State wastewater permit requirements

PERFORMANCE MEASURES

MEASURES	ACTUAL			YTD thru 12/31	BUDGET	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2027
Gallons of Water Capacity increased (daily)	N/A	390000	400,000	400,000	400,000	400,000
% of accounts reviewed	N/A	1	100%	100%	100%	100%
# of months water and wastewater quality exceeds permit	N/A	2	1	1	2	2
Gallons of Wastewater Capacity increased (daily)	N/A	.850MGD	.875MGD	0.91 MGD	0.91 MGD	0.91 MGD
Total Wastewater Capacity	.9 MGD	.91MGD	.91MGD	.91MGD	0.91 MGD	0.91 MGD
# of Wastewater Permit Violations	N/A	N/A	3	0	0	0
Replacement Pumps and Equipment	N/A	N/A	N/A	4	5	10
Spray Field pump station rehabilitation completed	N/A	N/A	N/A	No	No	Yes
% of maintenance work orders planned vs emergency	N/A	N/A	N/A		98%	98%
Plant expansion completed and operational	N/A	N/A	N/A	No	No	Yes
Wells #4 and #5 completed and placed into service	N/A	N/A	N/A	No	No	Yes
# of Lift station infrastructure rehabs	N/A	N/A	N/A	0	0	1

Water & Sewer Fund Summary:			
Revenues	FY2025 Actual	FY2026 Budget	FY2027 Budget
Water Charges	$ 1,487,345	$ 1,502,500	$ 1,902,500
Meter Set Fees	125,318	309,200	150,000
Admin Fees	90,320	75,000	80,000
Sewer Charges - Billed By Gainesville	1,622,806	1,625,000	1,950,000
Sewer Charges	1,516,338	1,500,000	2,000,000
Bank Fees / Bad Check Fees	170	-	-
Interest Revenue	1,447,919	750,000	700,000
Penalties / Reconnect Fees	63,379	60,000	80,000
W&S Misc Revenue	8,263	-	-
S/F.O.G & Pre-Treatment Permits	9,959	8,000	10,000
WI Rebates from Gainesville	88,732	100,000	95,000
Transfers in - Development Charges	250,000	-	-
Budgeted Net Position	-	-	-
Total Revenues	$ 6,710,550	$ 5,929,700	$ 6,967,500
Expenses			
Personal Services	840,183	908,310	$ 1,025,146
Professional & Other Services	792,916	1,018,703	$ 926,336
Supplies & Operating Charges	1,873,461	2,429,498	$ 2,418,231
Indirect Cost Allocation	812,759	869,975	$ 1,008,164
Capital Outlay	-	12,000	$ -
Depreciation	567,726	-	-
Contingency	-	236,097	-
Debt Service	1,440,037	455,117	1,589,623
Total Operating Expenses	$ 6,327,082	$ 5,929,700	$ 6,967,500
Excess Revenues Over/(Under) Expenses	$ 383,467	$ -	$ -





EMPLOYEE BENEFITS FUND

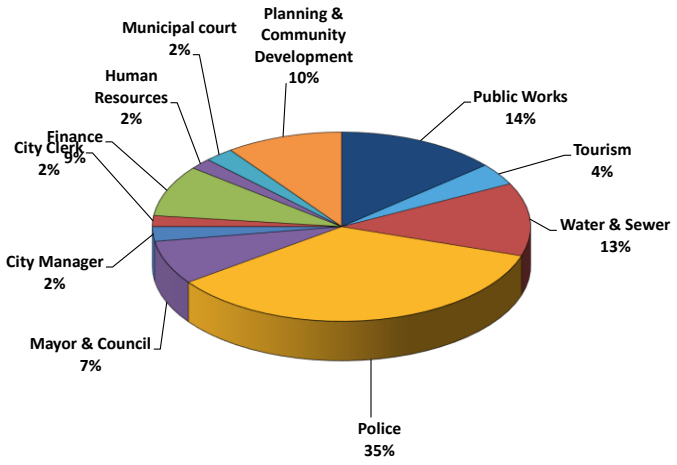
Revenues	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET	% CHANGE
Premiums	$ 1,452,000	$ 1,800,000	$ 1,924,000	6.89%
Interest	-	-	-	N/A
Transfers in	-	-	-	N/A
Budgeted Net Position	-	21,162	22,664	7.10%
Total Revenue	1,452,000	1,821,162	1,946,664	6.89%
Operating:				
Personal Services	$ 108,340	$ -	$ -	N/A
Health Insurance Premiums/Claims Expe	989,504	1,297,168	1,380,597	6.43%
Life Insurance Premiums	1,097	5,483	5,820	6.15%
Vision Insurance Premiums	4,789	5,419	5,627	3.84%
Dental Insurance Premiums	38,525	33,192	35,120	5.81%
Long-term Disability Insurance	8,788	16,500	16,500	0.00%
Administration/Wellness Program	11,660	23,000	23,000	0.00%
Pension cost	337,084	440,400	480,000	8.99%
Other Costs	1,823	-	-	N/A
Total Expenditures	1,501,610	1,821,162	1,946,664	6.89%
Excess Revenue Over/(Under)	(49,610)	-	-	

FISCAL YEAR 2027 AUTHORIZED POSITIONS

(5-year Summary)

DEPARTMENTS	FY2023		FY2024		FY2025		FY2026		FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Mayor & City Council		6		6		6		6		6
City Manager	1		1		1		1		2	
City Clerk	1		1		1		1		1.5	
Financial Services	6		6		6		7		7	
Human Resources	-		-		-		1		1.5	
Municipal Court	2		2		2		2		2	
Planning & Community Development Dept.	5		6		6		8		8	
Police Department	22		26		27		28		28	
Public Works	11		11		11		11		11	
Tourism	2		2		3		3		3	
Employee Benefits	-		1		1		-		-	
Total General Fund	**50**	**6**	**56**	**6**	**58**	**6**	**62**	**6**	**64**	**6**
Water & Sewer	9		9		10		10		10	
TOTAL AUTHORIZED POSITIONS	**59**	**6**	**65**	**6**	**68**	**6**	**72**	**6**	**74**	**6**

Authorized Positions by Fund FY 2027



Five-Year Positional Change Chart

