EST 1874

FLOWERY BRANCH

FY2027 APPROVED ANNUAL OPERATING AND CAPITAL BUDGET

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












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FLOWERY
BRANCH

TABLE OF CONTENTS

Award **5**
Introduction **7**
Basis of Budgeting 11
Budgeting Process 12
Financial Policies 17
Demographics 26
Organizational Structure 31
Form of Government 36
History of the City 37
Executive Summary **38**
Strategic Plan 40
Budget Timeline 42
Priorities and Issues 43
Personnel Changes 48
Long-Range Operating Plan 50
Short-Term Organization Factors 51
Funds Summary Overview **52**
General Fund Summary 57
Internal Service Fund: Employee Benefits Fund 61
Capital Projects Fund: Local Resources Fund 64
Capital Projects Fund: SPLOST 69
Special Revenue Fund: Confiscated Assets 73
Special Revenue Fund: Hotel/Motel Tax Fund 77
Special Revenue Fund: Tax Allocation District Fund 80
Proprietary Fund: Wastewater Operating 84
Proprietary Fund: Wastewater Capital 88
All Appropriated Funds 91
Departments Summary **96**
Mayor and Council 99
City Clerk 101
City Manager 103
Financial Services 105
Human Resources 107
Risk Management 109
Public Works 110
Municipal Court 112
Police Department 114
Planning & Community Development 116
Department of Fun 119
Water/Wastewater Department 121
Funding Sources Overview **126**
Capital Improvement Plan **131**
One Year Plan 132

Multi-Year Plan ... 135
Departments ... 139
Capital Projects ... **141**
Culture & Recreation ... 143
Depot Repairs ... 144
Finance ... 146
Council Chambers A/V equipment upgrade ... 147
Gen Govt Bldg and Plant ... 149
HydroVac Trailer with Boom ... 150
Public Works Roof Repairs ... 152
Sidewalk Program ... 154
General Administration ... 156
IT Equipment Upgrades Annual Program ... 157
General Administration ... 159
City Hall Debt Services ... 160
Highways & Street Adm ... 162
Annual Road Paving and Sidewalks Program ... 163
Regular 4X4 Crew Cab Truck ... 165
Police ... 167
26 Upper Receivers with Suppressor ... 168
PD Vehicles and Equipment - VIII ... 170
Public Works ... 172
Public Works Property ... 173
Stormwater Program ... 175
Wastewater ... 177
Wastewater Effluent Discharge Force Main: Phase 2 ... 178
Wastewater ... 180
Liftstation Wet Well and Pipe Rehab ... 182
Additional Cameras for WWTP ... 184
Back of Plant Buildings Rehab ... 186
Booster Pump Replacement Project ... 188
Emergency Bypass Pump ... 190
Front of Plant Buildings Rehab ... 192
Plant Shop and Storage Building ... 194
Replacement Truck ... 196
Septage Receiving Station ... 198
Spare Pumps for Liftstations ... 200
Spray Field Pump Station and tank Rehab ... 202
Trailer Mounted Generator 150kw ... 204
Wastewater Expansion of Additional Basin and Modification ... 206
Wastewater Plant Off Road Fork Lift ... 208
Water Buildings Rehab ... 210
Winter Weather Equipment ... 212
WWTP Drying Bed Addition ... 214
Wastewater ... 216
Plant Paving Project ... 217
Debt Services Overview ... **219**
Debt By Type ... 221
Debt By Fund ... 225

Appendix **227**
Glossary 228



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Flowery Branch
Georgia

For the Fiscal Year Beginning

July 01, 2025

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 2026

The Adopted Budget Document for FY2027 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 FY2027 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 analysis 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 composed 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 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 composed 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 FY2027 was presented during the Council Meetings held on May 6th, June 4th and June 18th. The Public Hearing was held during the June 4th meeting date. The Operating Budget has been available online and in hard copy since May 6, 2026, 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 FY2027 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 3.247 mills. That is the same millage rate in effect from FY2026.
2. Two new positions were approved in the FY2027 General Fund Operating Budget.
    a. Assistant City Manager (City Manager Department)
    b. HR generalist/Assistant City Clerk (HR & City Clerk Department)

3. The Classification and Compensation Study adjustments were approved with market adjustments for each position and a merit increase of 3% based on the employee's annual performance evaluation rating.

Changes and initiatives in the Adopted Operating Budget for FY2027 are highlighted below. No significant changes are noted other than the items noted above.

General Fund

City Council Department accounts for <1% of the general fund expenditures (excluding capital transfers). This department accounts for council member salaries, per diem, general supplies, and training.

City Manager and City Clerk Departments account for 6.59% of the general fund expenditures (excluding capital transfers). These two departments include general administration, records retention, open records, economic development, and other special projects. The FY2027 budget includes an Assistant City Manager and a Shared HR Generalist/Assistant City Clerk.

Police Services and Municipal Court Departments account for 35.44% of all general fund expenditures (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. During the FY2026 budget year, the city's police obtained state certification, which is a major accomplishment and furthers the city's commitment to excellence in government.

Public Works Departments (including Highways & Street Administration and Public Land & Buildings) account for approximately 16.27% of the general fund expenditures (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 Department accounts for approximately 13% of the general fund expenditures (excluding capital transfers). The department includes budget, audit, purchasing accounts payable, property tax collections, utility billing and information technology.

Human Resources Department accounts for approximately 2.28% of the general fund expenditures (excluding capital transfers). The Human Resources Department was established during the FY2025 budget and fully funded in FY2026. The FY2027 budget includes an HR Generalist/Assistant City Clerk position shared with the City Clerk department.

Planning and Community Development Department services account for approximately 11.61% of the general fund expenditures (excluding capital transfers). This area is responsible for plans, building permits, and building inspections.

Department of Fun services accounts for approximately 6.14% of the general fund expenditures (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.

Other services account for the remainder 8.66% 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 was 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 complete. During the FY2026 budget cycle, the city began a public private partnership for the Downtown Development Phase II. It is anticipated that the planning phase of the Downtown Development Phase II will be completed during the FY2027 budget.

Hotel Motel Fund

The City's Hotel Motel Fund is anticipated to remain stagnant for FY2027. 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 FY2027, the Local Resources Fund will provide funding for projects such as public works roof repairs, IT upgrades, depot repairs and council chambers audio/visual equipment. The SPLOST Capital Projects Fund began a six-year term on July 1, 2026, and the most notable FY2026 projects are Annual Road Paving, Sidewalk Program, Stormwater Program and Police Vehicles. 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 mid 2027. 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 analysis 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 in infrastructure projects over five years is planned to achieve the necessary conditions, 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 decrease 11.7%, however $2,248,841 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 9.3% 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, 3.247 mils. The Water and Sewer Fund revenues are projected to increase 17.50%. A water rate increase of 8.7% and a wastewater rate increase of 8.7% for FY 2027 was approved during FY2025 and is necessary to fund the debt service for the recommended investments in water and sewer system improvements. Water and Sewer rates last increased in FY2026. Aslo during the FY2025, the City issued $25 million in revenue bonds to complete the Wastewater Treatment Plant expansion project.

Conclusion

The FY2027 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 FY2027 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 nonrecurring revenues should fund nonrecurring expenditures. On occasion, the recurring revenues may cover the nonrecurring 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.



- **February 7, 2026**
  Council Retreat
- **February 9, 2026**
  FY2027 Budget Workbooks open
- **March 16, 2026**
  Week of Budget Team Review
- **May 6, 2026**
  FY2027 Budget presentation to council.
- **June 4, 2026**
  FY2027 Budget public hearing.
- **June 18, 2026**
  FY2027 Operating and Capital Budget Adoption.
- **August 2026**
  Millage rate public hearing(s)
- **August 2026**
  Millage rate 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 FY2027 budget development, 2 new positions were proposed to the council. New positions include an Assistant City Manager and HR/Asst. City Clerk positions. In conjunction with the FY2027 budget process, a classification and compensations was completed and implemented.

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 nonrecurring revenues should fund nonrecurring expenditures. On occasion, the recurring revenues may cover the nonrecurring 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 nonrecurring revenues should fund nonrecurring expenditures. On occasion, the recurring revenues may cover the nonrecurring 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, nonrecurring 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 nonrecurring revenues

- While capital assets are often appropriate to fund nonrecurring 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 nonrecurring revenues

- The City shall give preference to using nonrecurring 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 by 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 are 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 creating 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 they reconcile 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 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 shortages 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 at 4.5 months' worth of 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 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 shortages 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.

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 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 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, 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

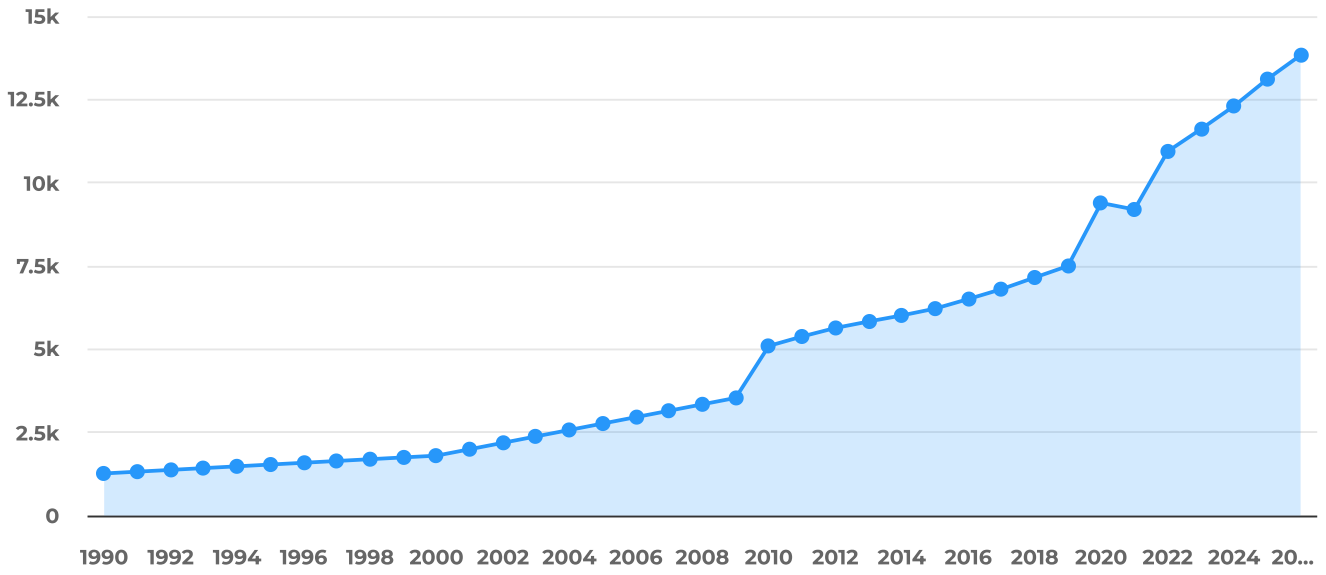
TOTAL POPULATION

13,829

5.48%
vs. 2025

GROWTH RANK

1 out of 540 Municipalities in Georgia



** Data Source: Client entered data for year 2026*

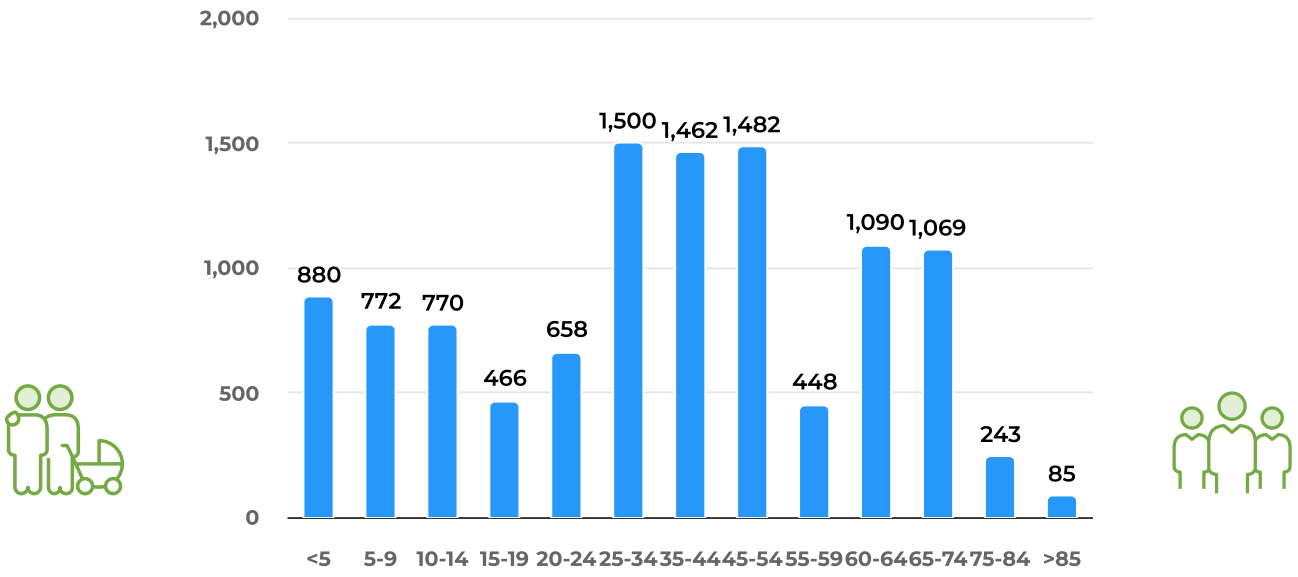
DAYTIME POPULATION

10,280

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*



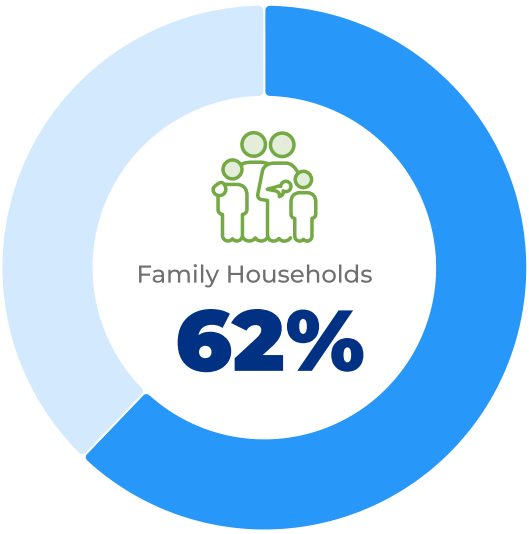


Household

TOTAL HOUSEHOLDS

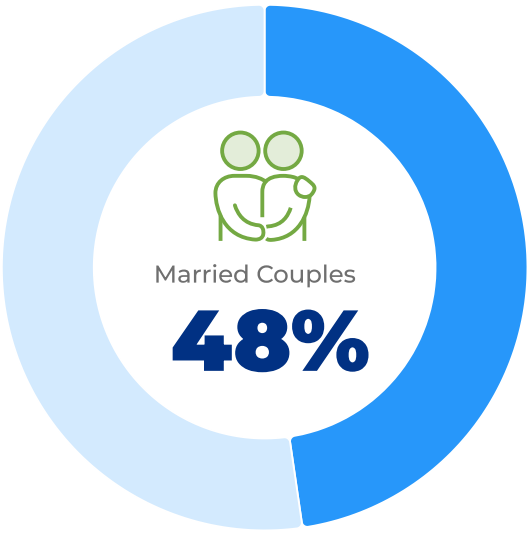
4,244

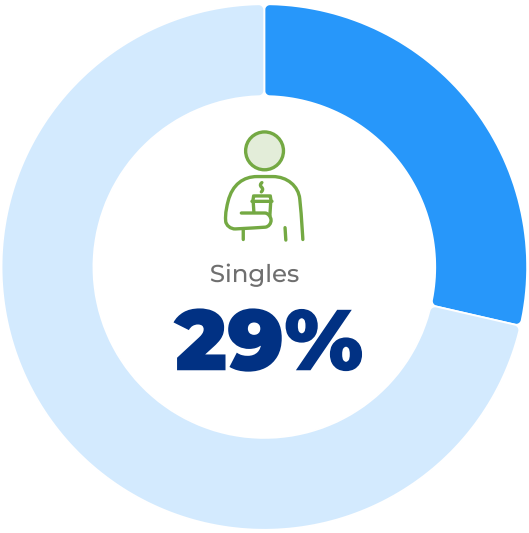
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



15%

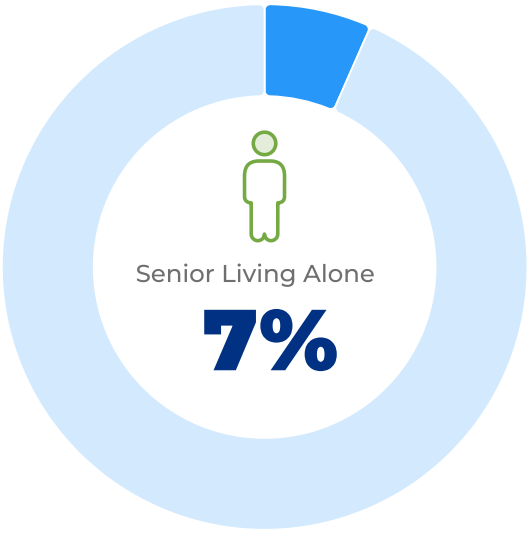
higher than state average





6%

higher than state average



-35%

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

18%

51.92%
higher than state average

Median income

$103,942

34.37%
higher than state average

Below $25,000

8%

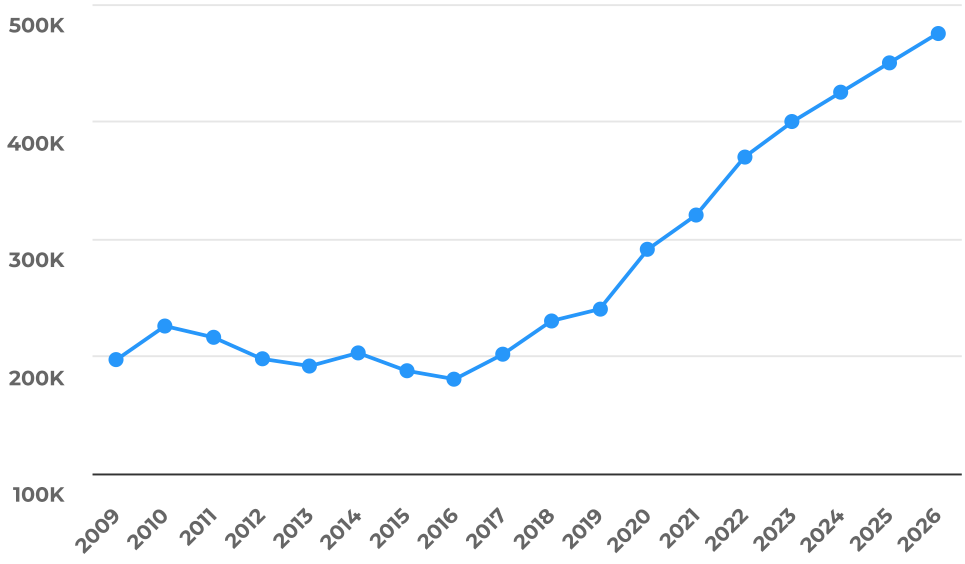
-50.15%
lower than state average

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

Housing

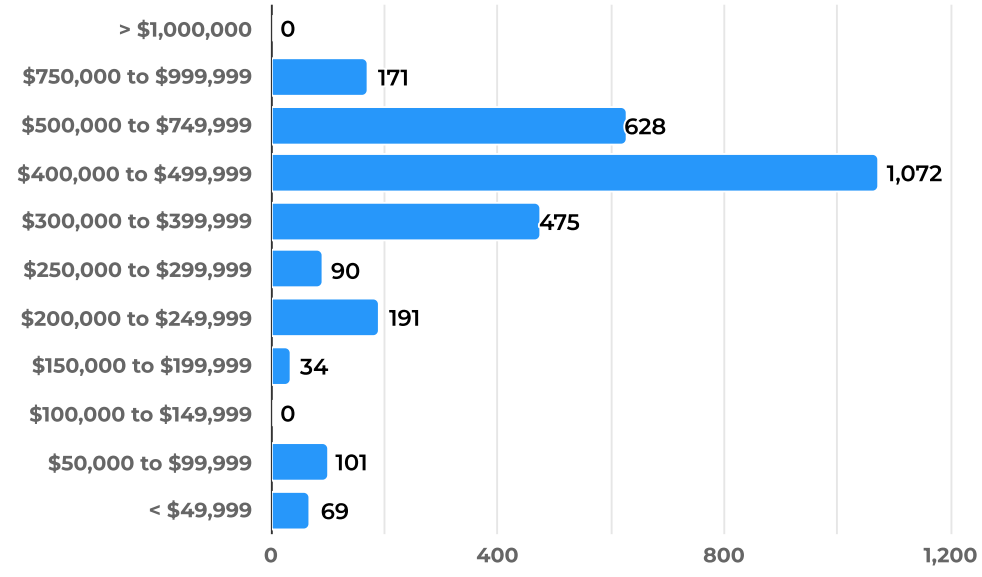
2026 MEDIAN HOME VALUE

$475,000



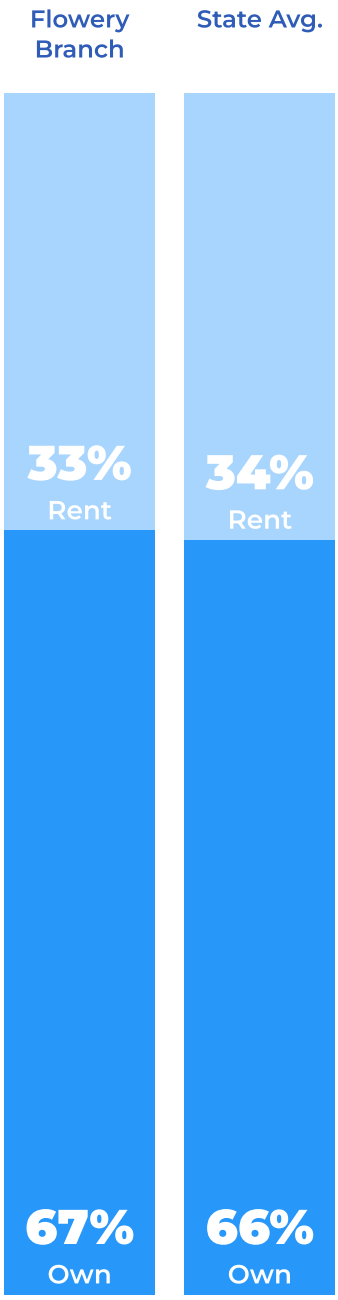
** Data Source: Flowery Branch, GA 2026*

HOME VALUE DISTRIBUTION



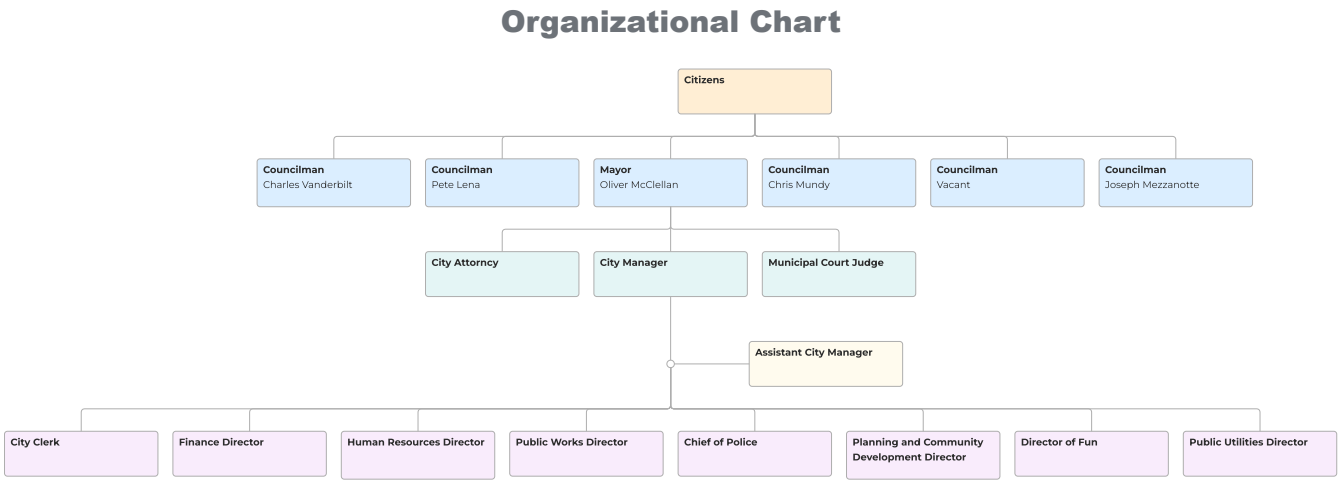
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organizational Chart



Mayor - Oliver McClellan

First Elected: November 2021

Mayor: 2026 - Present

Term Expires: End of 2029



Mayor Oliver McClellan was elected to the Flowery Branch City Council in January 2022, serving as the Post 5 Council Member before being elected Mayor. He holds a Bachelor of Professional Aeronautics degree from Embry-Riddle Aeronautical University, and following his service in the United States Navy, Mayor McClellan served as an Air Traffic Controller with the Federal Aviation Administration. A Georgia resident for more than 50 years, Mayor McClellan moved from Gwinnett County to Flowery Branch in 2015. He and his wife, Patricia, chose Flowery Branch as their retirement home, drawn by its prime location, strong sense of community, and hometown character. Before entering semi-retirement, Mayor McClellan owned and operated a data technology consulting firm in Gwinnett County and previously served as a partner in a Chicago-based technology product marketing firm. Today, he remains active by operating a home-based travel franchise, which he describes as a “fun” retirement job. Upon joining the City Council in 2022, Mayor McClellan made it a priority to address the rapid growth occurring in South Hall County and Flowery Branch, with particular focus on infrastructure and the city’s capacity to accommodate that growth responsibly. Since that time, Flowery Branch’s population has increased by more than 30 percent.

"Flowery Branch is a special place. We are a city with deep roots, strong values, and a clear sense of who we are. At the same time, we are a city on the move; growing thoughtfully, planning carefully, and working to ensure that progress never comes at the expense of who we are as a community. My commitment as Mayor is to listen before deciding, lead with integrity, govern with transparency and respect, and always place the long-term interests of Flowery Branch first."We can't stop growth, but we can ensure that the decisions we make fully consider the impacts of residential and commercial development on our infrastructure, our neighborhoods, and our current residents."

Post 1 - Chris Mundy



First Elected: June 2015

Term Expires: End of 2027

Councilman Chris Mundy was first elected in June of 2015 during a Special Election to fill a vacancy for City Council Post 1. Councilman Mundy holds a Bachelor of Business Administration degree in Risk Management/Insurance from the University of Georgia as well as an MBA with a concentration in Finance from Georgia State University. Councilman Mundy currently works as an AVP of Product Management for Kemper Insurance Company located in Alpharetta and has over 30 years of experience in the Insurance Industry.

Councilman Mundy is a lifelong resident of southern Hall County and resides in Flowery Branch with his wife Erin and their son Davis. His wife is an Assistant Professor for the Medical College of Georgia and holds a master's degree in public administration. Councilman Mundy and his family are active members of the Prince of Peace Catholic Church in Flowery Branch.

"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: End of 2027



Councilman Joseph Mezzanotte was elected to the City Council Post 2 during a special election held on March 15th and was sworn in on March 17, 2022. Councilman Mezzanotte is originally from Wisconsin but has lived in Georgia for over 36 years. He and his wife Sharrie moved to Flowery Branch 4 years ago to be closer to his family and to enjoy this beautiful location. He immediately became active in the HOA at Sterling on the Lake, becoming a Board Member in 2019. These responsibilities helped pique his interest in becoming a City Council Member.

Councilman Mezzanotte attended Princeton University in New Jersey where he received a BSE in Engineering and Applied Statistics. After graduation, he remained in NJ to work for major medical manufacturers Johnson & Johnson and CR Bard. He spent his career managing, relocating, starting up, and turning around major manufacturing plants all over the US, Canada, Mexico, and Puerto Rico.

"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 - Vacant

Post 4 - Charles Vanderbilt

First Elected: 2026

Term Expires: End of 2029



Charles Vanderbilt was elected unopposed to the Flowery Branch City Council in 2025 and began his four-year term in 2026. He and his wife, Emmeline, have lived in Flowery Branch for five years and in Georgia for seven, after relocating from Nashville. What began as a move quickly grew into a lasting commitment to a community they are proud to call home.

Born and raised overseas, Charles came to the United States 15 years ago seeking opportunity, education, and the chance to serve in a free and democratic society. His Christian upbringing emphasized faith, discipline, education, and responsibility to one's community. Those values shaped his professional path and continue to guide his approach to public service.

Charles began his career in medicine, earning his medical degree in Europe and training in cardiology. He cared for both children with congenital heart disease and adults with complex cardiac conditions before moving into cardiology research at Vanderbilt University School of Medicine. He later earned an Executive MBA from Emory University's Goizueta Business School, where he was elected class chair. His work across healthcare, research, and medical technology reinforced his belief that strong systems depend on collaboration, evidence-based decision making, and trust.

As a council member, Charles is committed to thoughtful, transparent, and compassionate governance. His priorities include responsible growth, infrastructure planning, stewardship of public resources, public safety, and preserving the character of Flowery Branch. He believes effective leadership begins with listening, learning, and working alongside residents and city staff to serve the community with integrity.

Post - 5 Pet Lena



First Elected: 2026

Term Expires: End of 2029

Councilman Pete Lena is CEO of ETI Solid State Lighting, Inc., bringing 40 years of experience in the U.S. commercial lighting industry. He joined ETI in March 2025 after a career spanning both agency and manufacturing leadership, including serving as a Principal of a lighting agency and most recently as Senior Vice President at Focal Point Lighting, a Chicago-based architectural lighting manufacturer.

Across his roles, Pete has led initiatives in sourcing, manufacturing, facility design, lighting controls, and sales—helping organizations improve operational performance while delivering high-quality lighting solutions to customers nationwide.

Pete is actively engaged in public service and was recently elected to the Flowery Branch City Council (Post 5). He and his wife, Paula, live in Flowery Branch and enjoy spending time with their six children and three grandchildren.

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.





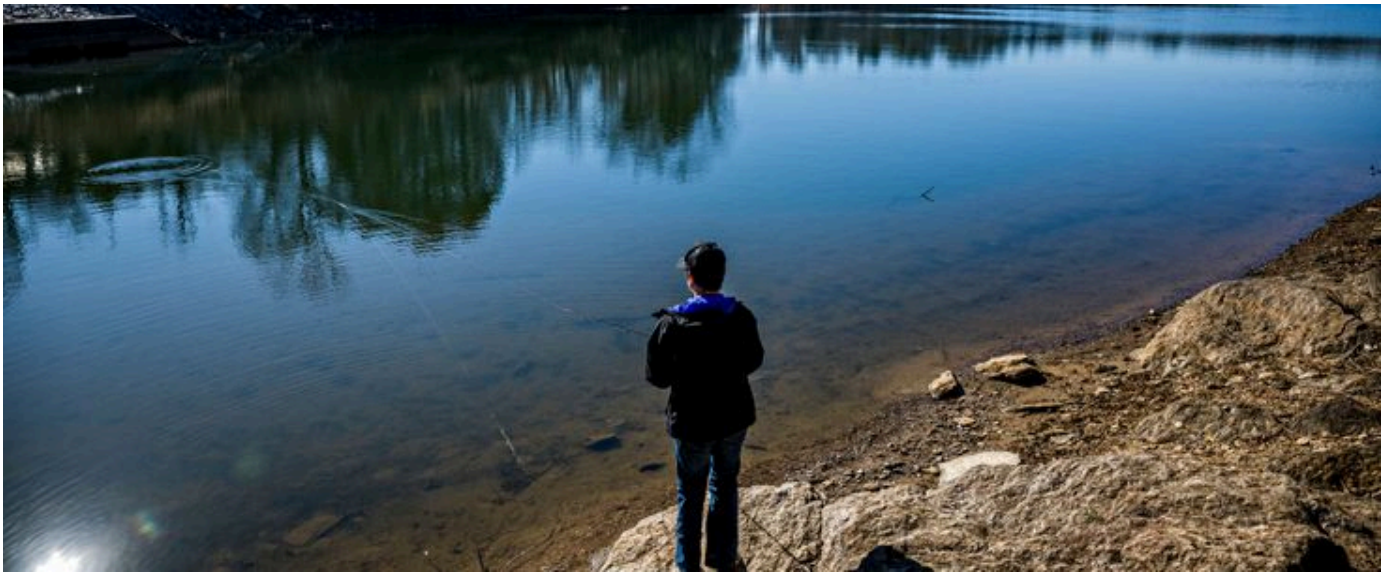
Executive Summary

Throughout fiscal year 2027, the City of Flowery Branch will continue to focus on improvements through capital projects, strategic planning, and sound financial decisions. In February 2026, 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 -25.74%. However, FY2026 showed an elevated use of surplus to funds for needed capital improvements.

Revenue Source:	FY2025 Actual	FY2026 Budged	FY2027 Budgeted	% Change
Taxes	$ 10,215,019	$ 11,379,587	$ 11,724,110	3.03%
Licenses and Permits	$ 1,354,953	$ 979,400	$ 1,229,400	25.53%
Intergovernmental	$ 6,643,149	$ 1,115,603	$ 115,603	-89.64%
Charges for Services	$ 6,304,403	$ 7,719,875	$ 9,237,864	19.66%
Fines and Forfeitures	$ 666,424	$ 605,000	$ 550,000	-9.09%
Investment Earnings	$ 1,946,130	$ 1,120,000	$ 1,070,000	-4.46%
Contributions	$ -	$ 11,500	$ -	-100.00%
Miscellaneous Revenue	$ 160,475	$ 406,584	$ 226,939	-44.18%
Other Financing Sources	$ -	$ 11,858,635	$ 1,981,212	-83.29%
Total Revenues	$ 27,290,553	$ 35,196,184	$ 26,135,128	-25.74%



Expenditures

Overall, all allocated fund expenditures/expenses are showing a downward trend of -18.49%, however; FY2027 lower capital investments when compared to FY2026.

Name:	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
General Fund	$ 10,815,522	$ 15,361,619	$ 13,557,229	-11.75%
Special Revenue:				
Tax Allocation District	$ 1,482,854	$ 1,525,734	$ 1,625,734	6.55%
Hotel/Motel Fund	$ 211,374	$ 220,000	$ 220,000	0.00%
Confiscated Assets	$ 39,059	$ 30,000	$ 30,000	0.00%
Capital Funds:				
Wastewater Capital	$ 19,673,636	$ 890,000	$ 558,000	-37.30%
SPLOST Fund	$ 2,545,082	$ 7,351,146	$ 2,830,000	-61.50%
Local Resources Fund	$ 742,978	$ 2,061,823	$ 948,841	-53.98%
Wastewater Operating	$ 6,327,082	$ 5,929,700	$ 6,967,500	17.50%
Employee Benefits Fund	$ 1,501,610	$ 1,821,162	$ 1,946,664	6.89%
Total Allocated Funds:	$ 43,339,197	$ 35,191,184	$ 28,683,968	-18.49%

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 2027 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 2027 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

- **February 7, 2026**
  Council Retreat
- **February 9, 2026**
  FY2026 budget workbooks open
- **March 9, 2026**
  Week of budget workshops with directors.
- **May 6, 2026**
  FY2027 Budget Presentation to Council.
- **June 4, 2026**
  FY2027 Budget public hearing.
- **June 18, 2026**
  FY2027 Operating and Capital Budget Adoption.
- **August 6, 2026**
  Millage rate public hearings.
- **August 2026**
  Millage rate hearing and adoption.

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.

Public Safety Measures

		Actual				Budget	
Measure:	**Department**	**FY2023**	**FY2024**	**FY2025**	**YTD 12/31**	**FY2026**	**FY2027**
Semiannual public safety snapshot delivered	City Manager	N/A	N/A	N/A	N/A	N/A	2
# of Certified Swarn Officers	Public Safety	21	25	27	27	27	27
Response time in minutes	Public Safety	3:32	2:45	1:42	2:20	2:00	2:00
Call Volume	Public Safety	4,762	4,443	4,226	927	4,500	4,500
Staff Training Hours	Public Safety	N/A	N/A	N/A	N/A	N/A	2,240
# of Traffic Accidents per month	Public Safety	34	31	32	36	30	30
Turnover Ration for voluntary separations as stated	Public Safety	N/A	N/A	N/A	N/A	<5%	<5%
Percentage of required Certification Standards met	Public Safety	N/A	N/A	N/A	N/A	N/A	100%





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.

Infrastructure Improvements Measures:

		Actual				Budget	
Measure:	Dept.	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Quarterly CIP status update provided	CM	4	4	4	2	4	4
Response and Repair of Damaged Streets	PW	N/A	N/A	N/A	N/A	4 days	4 days
Delivery of annual paving plan by Dec. 31st	PW	N/A	N/A	N/A	N/A	Yes	Yes
Stormwater framework developed	PW	N/A	N/A	N/A	N/A	Yes	Yes
Gallons of Water Capacity increased (daily)	WW	N/A	390,000	400,000	400,000	400,000	400,000
% of accounts reviewed	WW	N/A	100%	100%	100%	100%	100%
# of months quality exceeds permit	WW	N/A	2	1	1	2	2
Gallons of Wastewater Capacity increased (daily)	WW	N/A	0.850MGD	0.875MGD	0.91MGD	0.91MGD	0.91MGD
Total Wastewater Capacity	WW	0.90MGD	0.91MGD	0.91MGD	0.91MGD	0.91MGD	0.91MGD
# of Wastewater Permit Violations	WW	N/A	N/A	3	0	0	0
Replacement Pumps and Equipment	WW	N/A	N/A	N/A	4	5	10
Spray Field pump station rehabilitation completed	WW	N/A	N/A	N/A	No	No	Yes
% maintenance work orders planned vs emergency	WW	N/A	N/A	N/A	N/A	98%	98%
Plant expansion completed and operational	WW	N/A	N/A	N/A	No	No	Yes
Wells #4 and #5 completed and placed into service	WW	N/A	N/A	N/A	No	No	Yes
# of Lift station infrastructure rehabs	WW	N/A	N/A	N/A	0	0	1

CM - City Manager; PW - Public Works; WW - Wastewater



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.

Internal Operations Measures:

		Actual				Budget	
Measure:	Dept.	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Workforce Plan presented during budget cycle	CM	Yes	Yes	Yes	Yes	Yes	Yes
Average days agenda posted prior to meeting	CC	5	6	7	7	7	7
Average # of records scanned monthly	CC	40	73	60	50	50	100
Percentage of Historical Ordinance Digitized	CC	N/A	N/A	N/A	N/A	N/A	20%
Percentage of Current Official Records Digitized	CC	N/A	N/A	N/A	N/A	N/A	100%
Approved minutes and Legislative Action to Website within 48hrs	CC	N/A	N/A	N/A	80%	100%	100%
ORR Response withing 3 days	CC	N/A	N/A	N/A	N/A	N/A	95%
# of incomplete Elections Packets Received	CC	N/A	N/A	N/A	N/A	N/A	0
Govt. Finance Officers Assoc awards	FS	2	3	1	1	3	3
ClearGov Financial updates	FS	N/A	4	2	4	12	12
Applicable GASB Statements Implemented	FS	Yes	Yes	Yes	Yes	Yes	Yes
# of Modules implemented	FS	N/A	N/A	N/A	1	1	2
Reduce hiring timeline by 10%	HR	N/A	51.17%	41.89%	37.71%	30.00%	34%
Implement/relaunch at least two automated or self-service HR too	HR	N/A	N/A	N/A	N/A	N/A	2%
Achieve 95% on-time completion of performance evaluations	HR	N/A	93.75%	77.00%	92.00%	N/A	95.00%
Reduce voluntary turnover rate by 10%	HR	6.96%	7.75%	10.37%	5.52%	N/A	4.97%
Develop at least three on-line training modules	HR	N/A	N/A	N/A	N/A	N/A	3%
Increase participation in cost-effective wellness programs by 25%	HR	1.85%	4.92%	6.25%	25.00%	N/A	31.25%
Improve employer brand metrices by 20%	HR	N/A	N/A	1,011	1,637	N/A	1,964
# of notifications issued	MC	N/A	N/A	N/A	216	430	300
# of in-person open record requests	MC	N/A	N/A	N/A	130	100	100
# of online open record requests	MC	N/A	N/A	N/A	260	400	400

CM - City Manager; CC - City Clerk; FS - Financial Services; HR - Human Resources; MC - Municipal Court

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.

Financial Stability Measures:

		Actual				Budget	
Measure:	Department	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Average Yield Earned	Finance	N/A	5.05%	4.65%	4.13%	4.00%	4.00%
Credit Agency Bond Rating	Finance	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Audit completed without material findings	Finance	Yes	Yes	Yes	Yes	Yes	Yes



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.

Economic Development Measures:

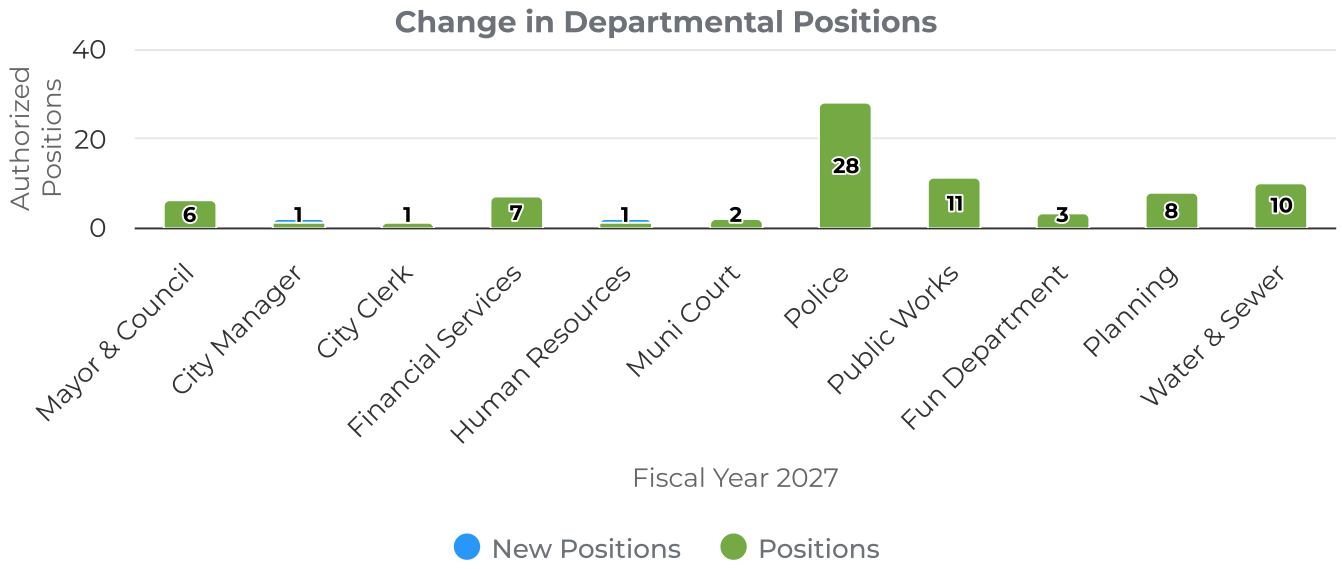
		Actual				Budget	
Measure:	Dept.	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Quarterly economic development progress snapshot sent	CM	N/A	N/A	N/A	N/A	0	4
Code Updates	PL	1	1	1	1	1	1
Average Permit Review Turnaround time	PL	N/A	N/A	N/A	21	<22 Days	14 Days
% of In-Field Inspections Completed per month	PL	N/A	N/A	N/A	50%	50%	100%
Master Plan Approved	PL	N/A	No	No	No	Yes	Yes
Engage Consultant (Master Plan of Phase II)	PL	N/A	No	No	No	Yes	Yes
% of developments complying with new landscaping standards	PL	N/A	N/A	N/A	0%	0%	100%
# of Signature Events	FUN	5	6	6	5	6	8
# of Sponsorships	FUN	N/A	N/A	4	3	6	8
# of monthly newsletter subscribers	FUN	0	27	235	543	800	1,000
# of Merchant Engagement	FUN	N/A	N/A	N/A	1	2	5
Signature Event Attendance	FUN	N/A	10,115	8,717	7,920	10,500	11,550
# of Social Media Engagement on Market Pages	FUN	N/A	6,968	8,295	11,582	10,000	13,898
# of Social Media Engagement on City Pages	FUN	N/A	4,741	6,085	11,797	10,000	14,000

CM - City Manager; PL - Planning; FUN - Department of Fun

Personnel Changes

The FY2027 budget includes 74 approved positions. Included in that total, two new positions were added to the FY2027 General Fund Operating Budget. The new positions include an Assistant City Manager and a HR/Asst. City Clerk.

Change in Departmental Positions



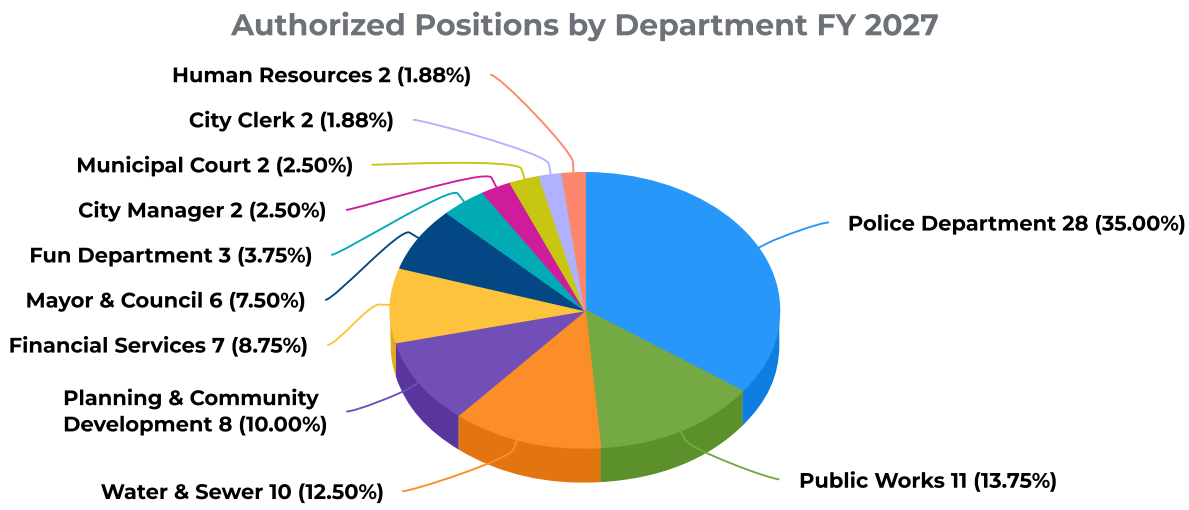
New Positions for FY2027

City Manager: Assistant City Manager (1 position)

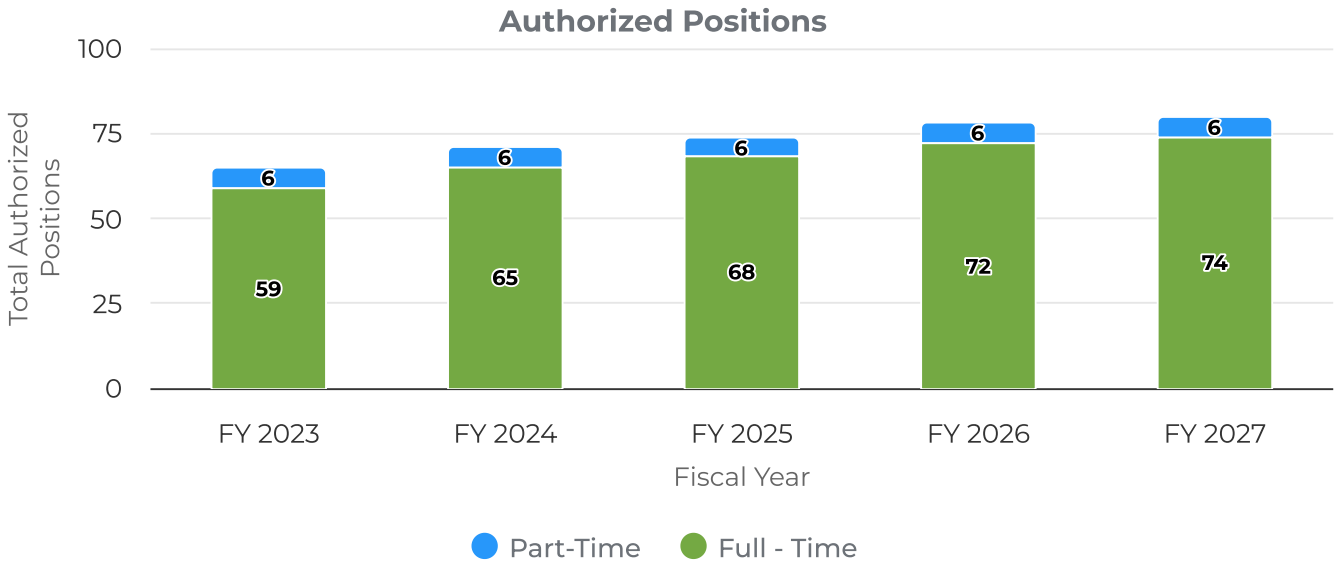
City Clerk: Shared HR Assistant/Asst. City Clerk(1/2 position)

Human Resources: Shared HR Assistant/Asst. City Clerk(1/2 position)

Authorized Positions by Fund



Authorized Positions five-year summary



Long-Range Operating Plan

The five-year financial forecast for **FY2027 to FY2031** projects our **General Fund** revenue and expenditures to go from $13,557,229 to $14,370,663 in FY2028 . 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	FY2027 Forcasted	FY2028 Forcasted	FY2029 Forecasted	FY2030 Forecasted	FY2031 Forecasted
General Fund	$ 13,557,229	$ 14,370,663	$ 15,232,903	$ 16,146,877	$ 17,115,689
Special Revenue Funds:					
Confiscated Assets	$ 30,000	$ 31,800	$ 33,708	$ 35,730	$ 37,874
Emloyee Benefits Fund	$ 1,946,664	$ 2,141,330	$ 2,355,463	$ 2,591,010	$ 2,850,111
Hotel Motel Tax Fund	$ 220,000	$ 226,600	$ 233,398	$ 240,400	$ 247,612
Tax Allocation District Fund	$ 1,625,734	$ 1,674,506	$ 1,724,741	$ 1,776,483	$ 1,829,778
Capital Projects Fund (General Govt. & SPLOST)	$ 3,778,841	$ 3,130,904	$ 2,693,012	$ 9,515,168	$ 2,190,000
Water Wastewater Operating Fund	$ 6,967,500	$ 7,573,673	$ 8,232,582	$ 8,948,817	$ 9,727,364
Water Wastewater Capital Fund	$ 630,000	$ 5,132,000	$ 16,130,000	$ 6,125,000	$ 75,000
Total All Funds	**$ 28,755,968**	**$ 34,281,476**	**$ 46,635,807**	**$ 45,379,485**	**$ 34,073,428**



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:

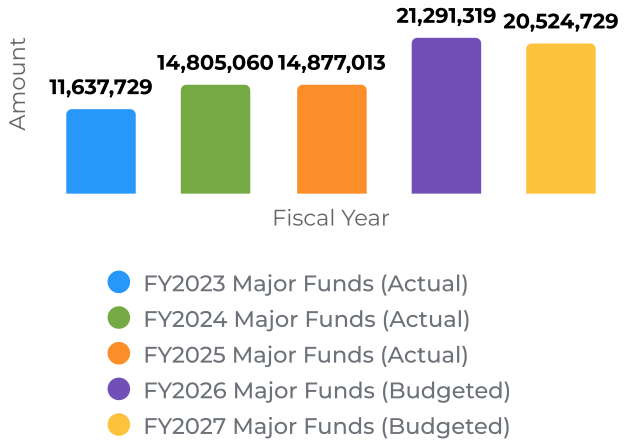
1. Salary increases for all employees were based on a Classification and Compensation study, completed during FY2026, which brought each position up to market rate and includes a 3%, based on their annual evaluation.
2. New positions added were an Assistant City Manager and an HR Assistant/Asst. City Clerk.
3. Continued growth in the city's population places stress on infrastructure.
4. A 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 $13.55M of revenue in FY2027, which represents a 11.74% decrease over the prior year's amended budget. However, this is due primarily to a $2.7m reduction in contribution to the capital funds. Excluding the capital transfers, the General Fund expenditures are projected to grow by 9.3%.

	FY2023 Actual	FY2024 Actual	FY2025 Acutal	FY2026 Budgeted	FY2027 Budgeted
Revenues:					
Taxes	$ 7,195,053	$ 8,079,370	$ 8,641,714	$ 8,289,587	$ 8,989,110
Licenses and Permits	$ 341,499	$ 442,870	$ 1,391,580	$ 979,400	$ 1,229,400
Intergovernmental	$ 2,005	$ 146,375	$ 11,656	$ 603	$ 603
Charges for Services	$ 33,239	$ 824,045	$ 888,190	$ 908,175	$ 1,046,364
Fines and Forfeitures	$ 395,781	$ 724,753	$ 691,311	$ 605,000	$ 550,000
Investment Earnings	$ 32,806	$ 257,673	$ 467,111	$ 300,000	$ 300,000
Miscellaneous Revenue	$ 156,936	$ 127,392	$ 184,221	$ 94,350	$ 71,205
Other Financing Sources	$ 187,372	$ 81,653	$ 134,214	$ 4,184,504	$ 1,370,548
Total Revenues:	$ 8,344,691	$ 10,684,131	$ 12,409,997	$ 15,361,619	$ 13,557,230
Expenditures:					
Personal Services and Benefits	$ 3,230,787	$ 4,957,605	$ 5,447,241	$ 6,712,741	$ 7,737,527
Purchased/Contracted Services	$ 1,335,761	$ 1,621,182	$ 1,984,530	$ 2,389,128	$ 2,323,949
Supplies	$ 579,322	$ 558,650	$ 712,621	$ 781,857	$ 771,975
Capital Outlay	$ -	$ 13,849	$ 173,799	$ 40,000	$ 40,000
Other Costs	$ 24,998	$ 27,495	$ 32,803	$ 426,070	$ 434,938
Other Financing Uses	$ 850,000	$ 3,391,608	$ 2,464,528	$ 5,011,823	$ 2,248,841
Total Expenditures:	$ 6,020,868	$ 10,570,389	$ 10,815,522	$ 15,361,619	$ 13,557,230
Total Revenues less Expenditures:	$ 2,323,823	$ 113,742	$ 1,594,475	$ -	$ -

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 $6.96M of revenue in FY2027, which represents a 17.5% increase over the prior year's amended budget. Debt services is increasing by 249% due to bond debt.

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Revenues:						
Charges for Services	$ 3,798,754.00	$3,775,105.00	$ 4,842,128.00	$ 5,011,700.00	$ 6,082,000.00	21.4%
Investment Earnings	66,609.00	417,540.00	1,447,919.00	750,000.00	700,000.00	-6.7%
Misc. Revenue	135,014.00	150,763.00	170,503.00	168,000.00	185,500.00	10.4%
Other Sources	-	-	250,000.00	-	-	#DIV/0!
Total Revenues:	4,000,377.00	4,343,408.00	6,710,550.00	5,929,700.00	6,967,500.00	17.5%
Expenses:						
Personal Services	1,274,037.00	769,902.00	840,183.00	908,311.00	1,025,146.00	12.9%
Purchased Services	682,264.00	680,468.00	792,916.00	1,361,577.00	926,336.00	-32.0%
Supplies	732,514.00	1,154,862.00	1,873,461.00	2,086,623.00	2,418,231.00	15.9%
Capital Outlay	-	-	-	12,000.00	-	-100.0%
Depreciations	485,790.00	508,109.00	567,726.00	-	-	0.0%
Other Costs	(7.00)	5.00	-	236,097.00	-	-100.0%
Debt Services	118,441.00	62,919.00	1,440,037.00	455,117.00	1,589,623.00	249.3%
Other	-	(3,071,557.00)	-	-	-	0.0%
Indirect Cost Allocations	-	789,679.00	812,759.00	869,975.00	1,008,164.00	15.9%
Total Expenses:	3,293,039.00	894,387.00	6,327,082.00	5,929,700.00	6,967,500.00	17.5%
Over/(Short)	$ 707,338.00	$3,449,021.00	$ 383,468.00	$ -	$ -	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:

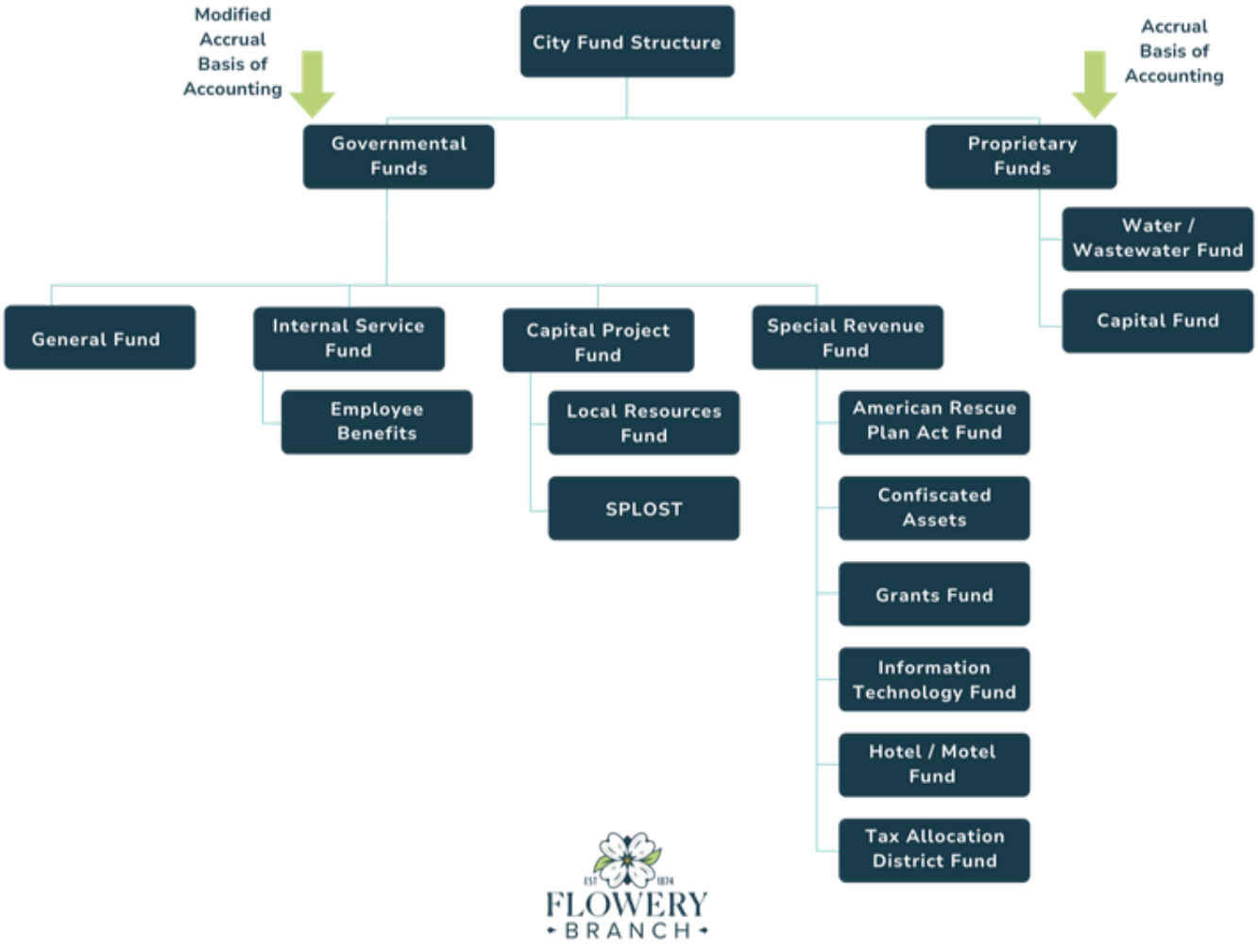
These funds are accounting segregation of financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental 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.

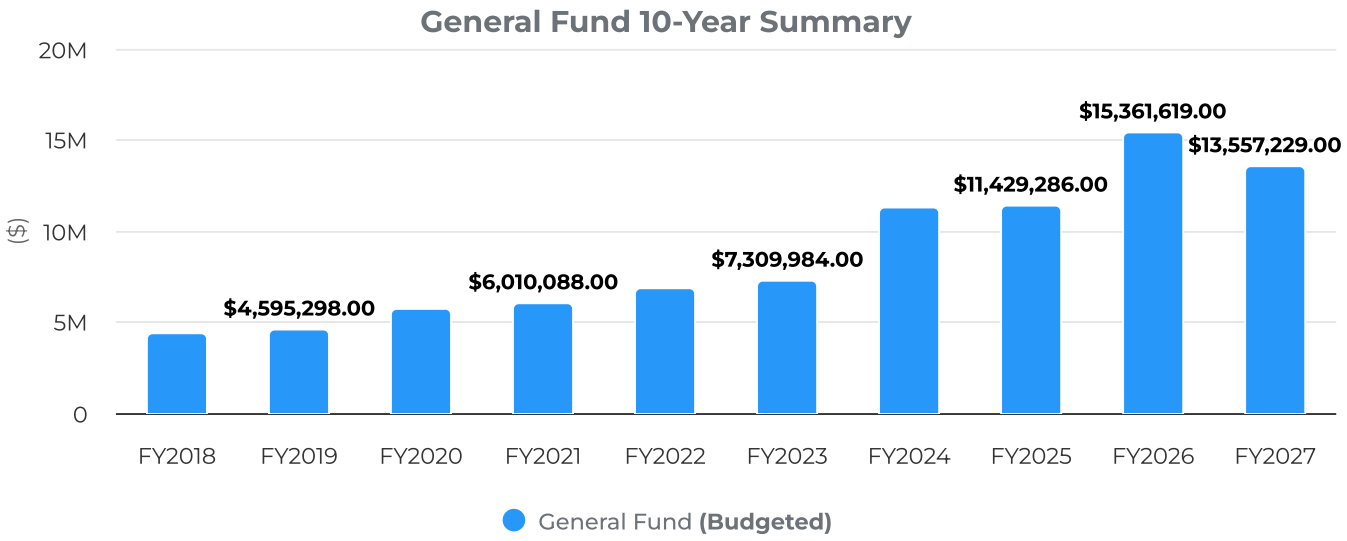
Water/Sewer Fund - This fund is used to account for the operation of the City's water and sewer utility service. This fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest due throughout the year. All costs are financed through charges made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

General Fund

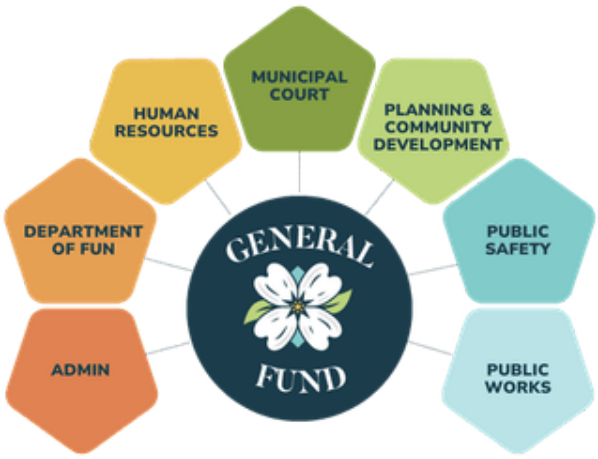
The General Fund is under the classification of Governmental Funds. It is the primary fund utilized by the City of Flowery Branch.

The City of Flowery Branch, Georgia is projecting $13.55M of revenue in FY2027, which represents a 11.74% decrease over the prior year amended budget, however; this is due primarily to a reduced contribution to the capital funds. Excluding the capital transfers, the General Fund expenditures are projected to grow by 9.3%. Operational expenditure growth is from an implementation of a Classification and Compensation study and two additional positions.

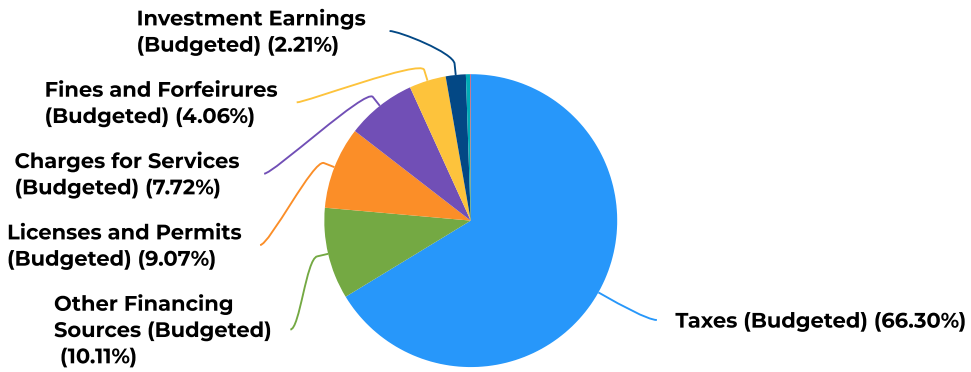


General Fund Departments

The General Fund includes seven (7) core departments.

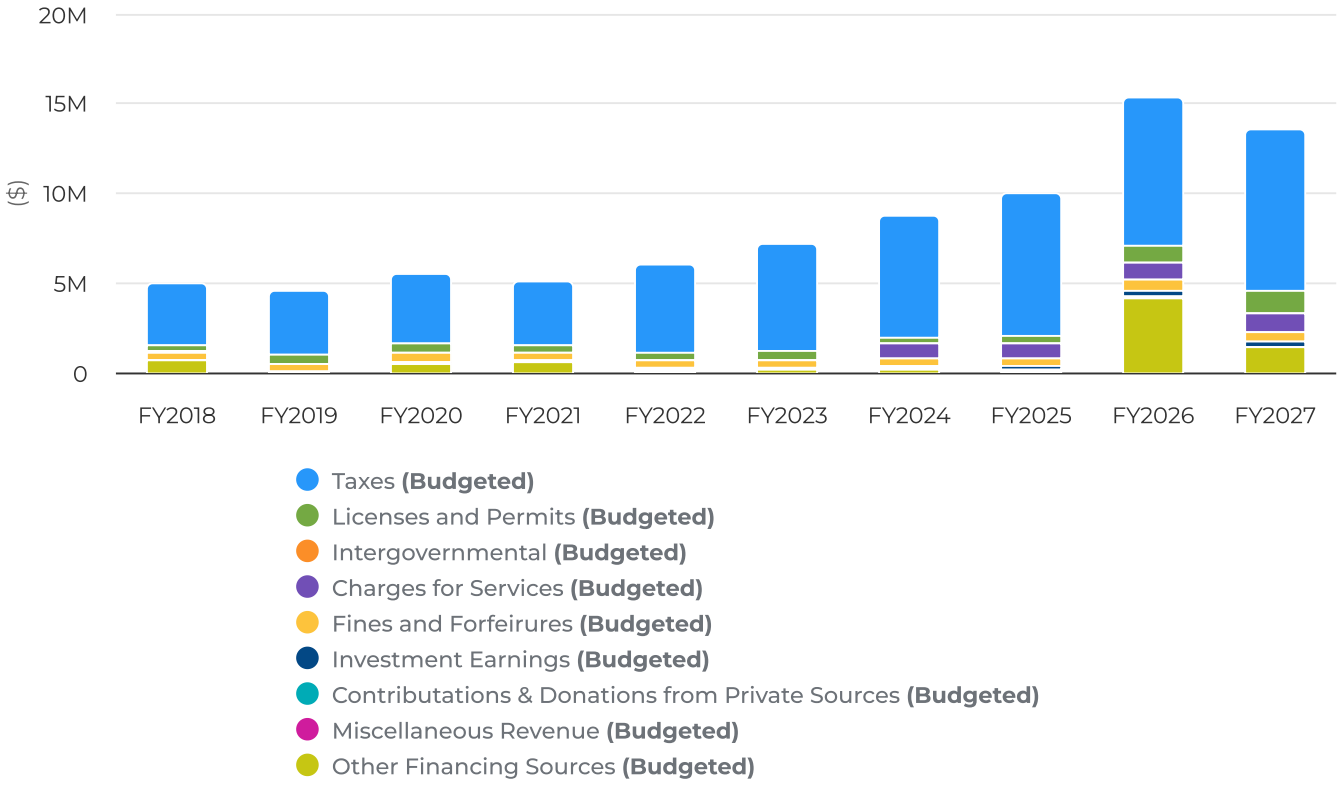


General Fund - Revenue by Source



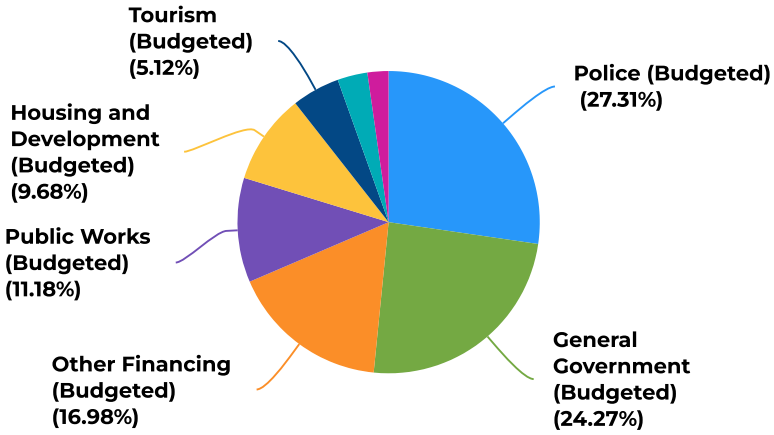
The City of Flowery Branch has a number of revenue sources. As seen in the graph below, taxes provide the greatest source of revenue, representing 66% of total revenue, which is down from 54%, showing more diversification in revenue streams.

Historical Revenues by Source - General Fund

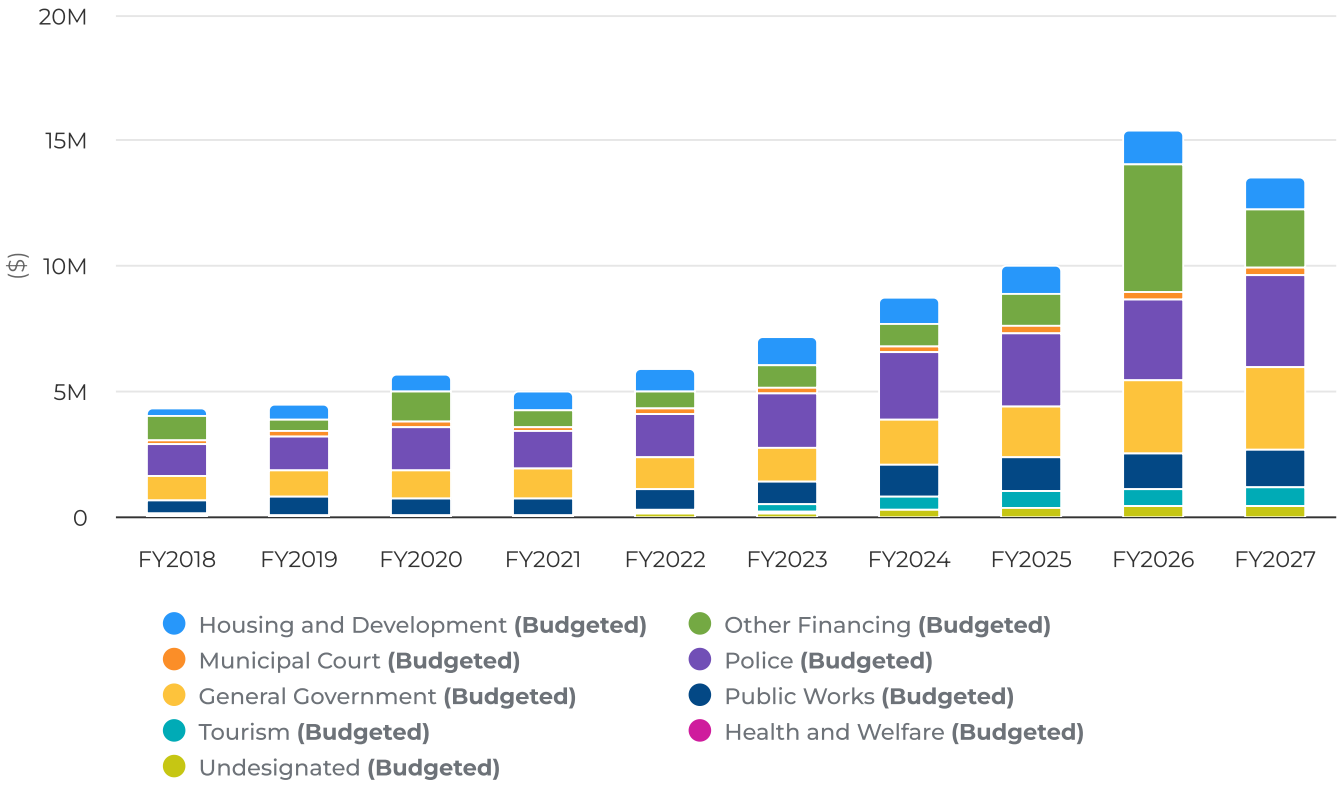


General Fund - Expenditures by Function

Expenditures by function provides the percentage of each department's expenditures within the General Fund. The Police Department has the highest percentage of expenditures, representing 27.31% of the total. The General Government (Council, City Clerk, City Manager, Finance, and HR budgets) represents 24.27% 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.

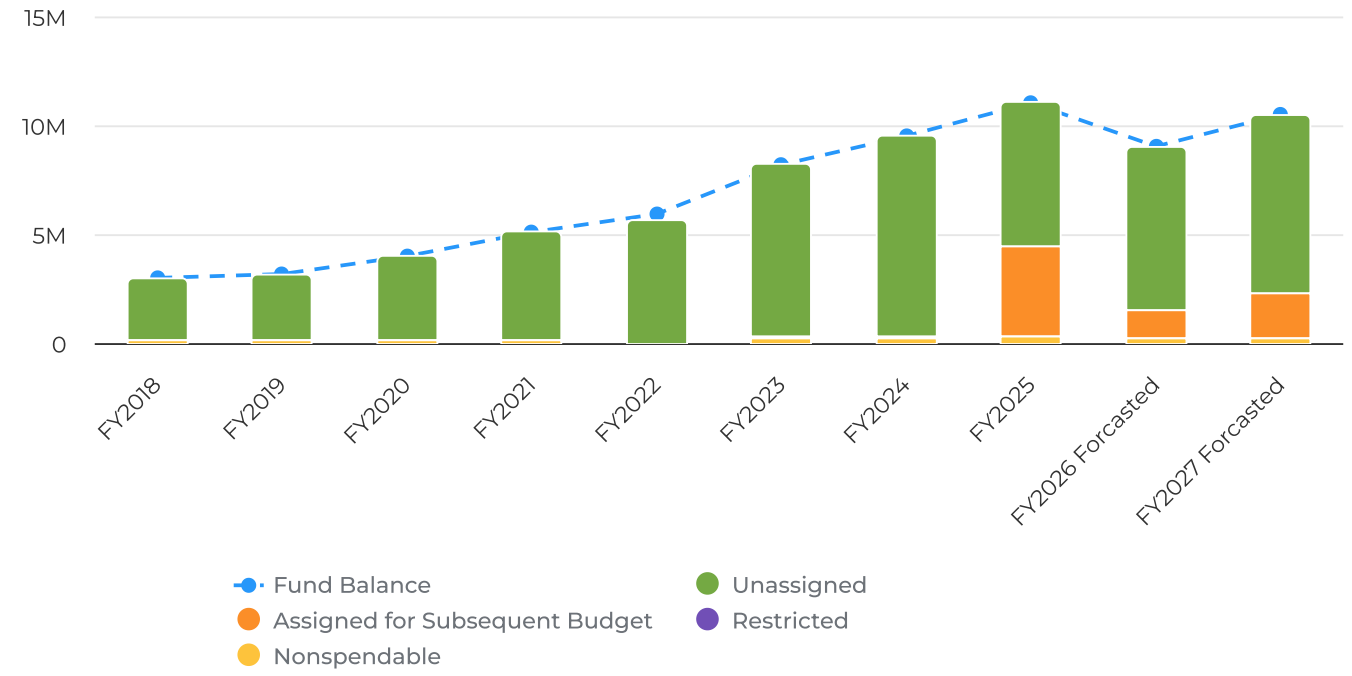


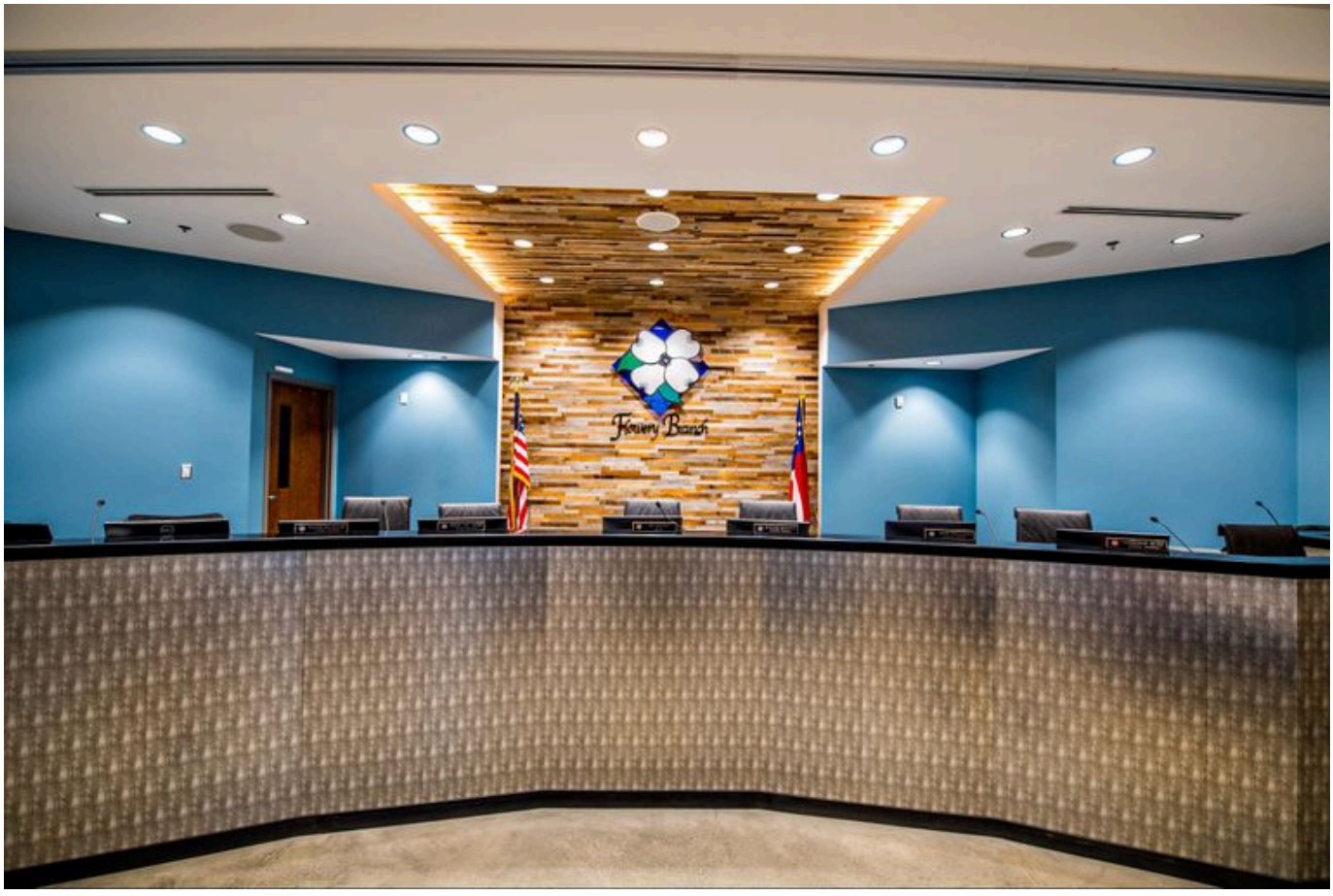
Historical Expenditures by Function - General Fund



General Fund - Fund Balance Projections

The fund balance for the General Fund is projected to rise by 1.5million.



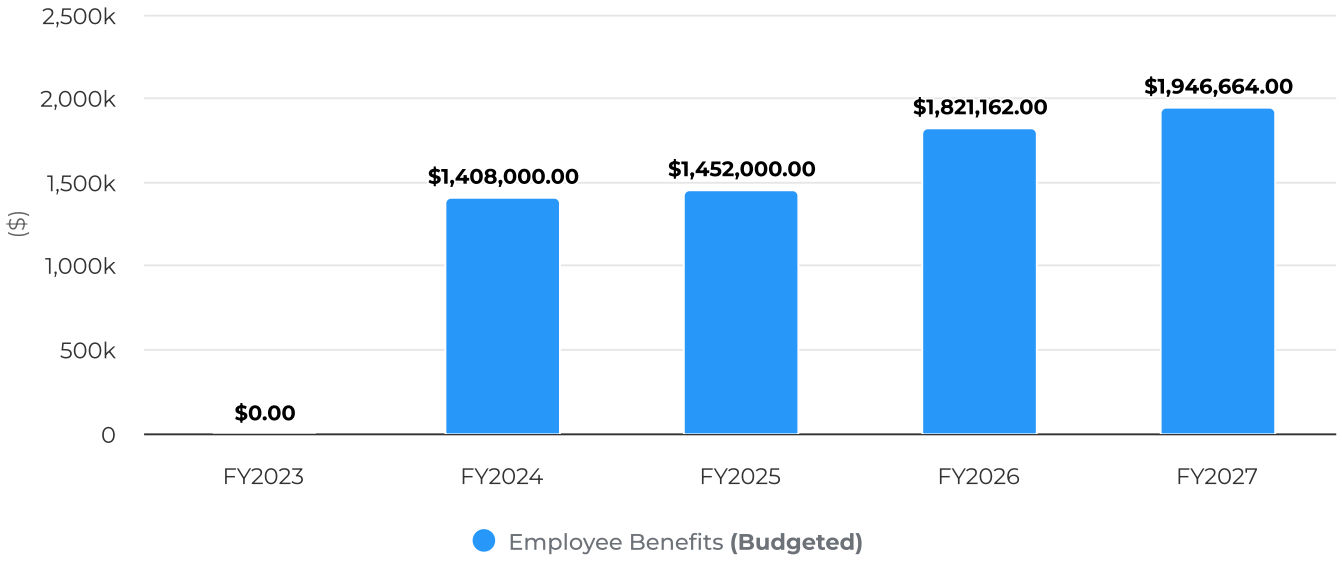


Employee Benefits Fund

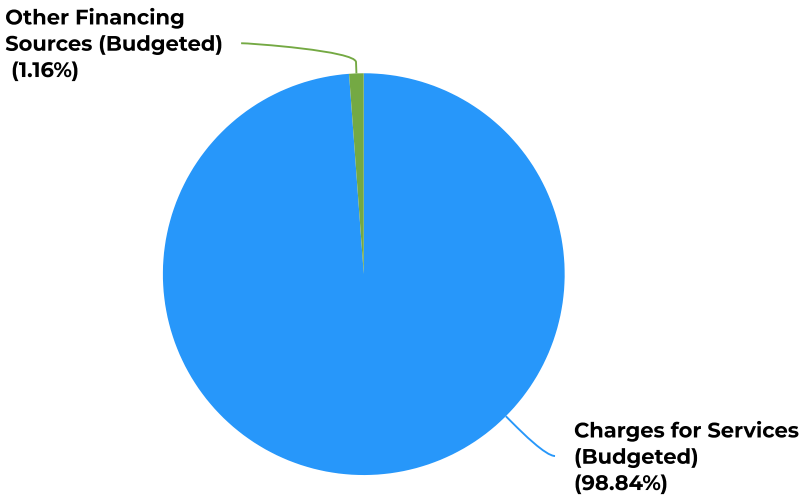
The Employee Benefits Fund is an Internal Service Fund which falls under the classification of Proprietary Funds.

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.

Four-year Summary

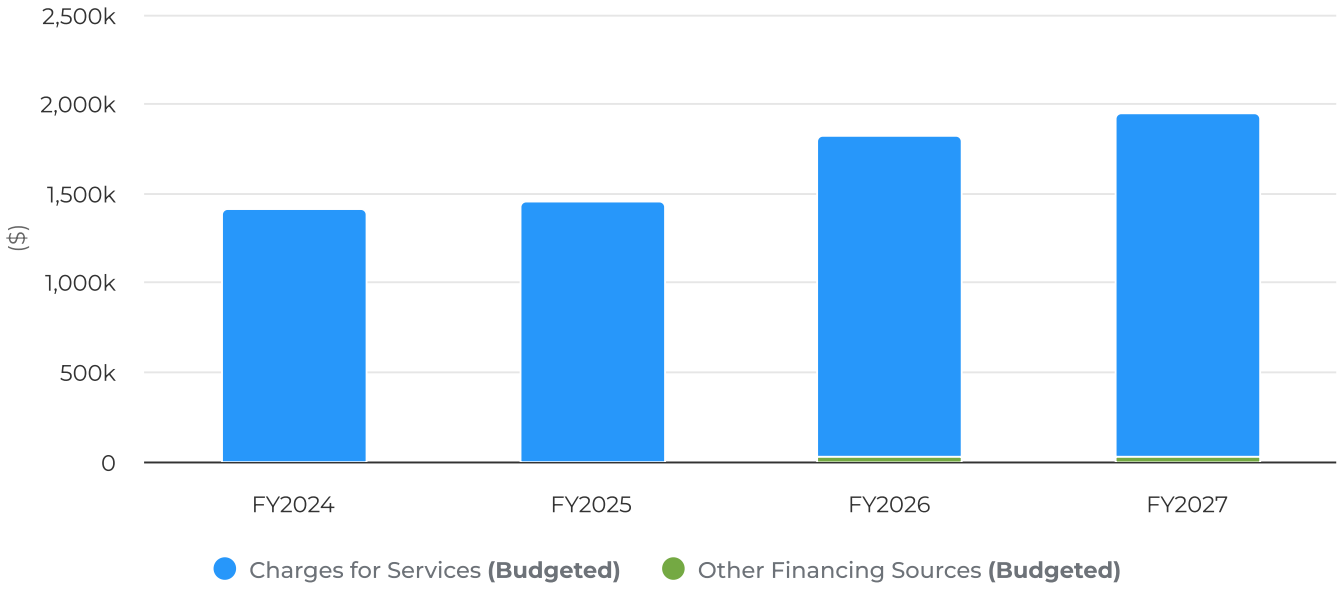


Employee Benefits - Revenue by Source



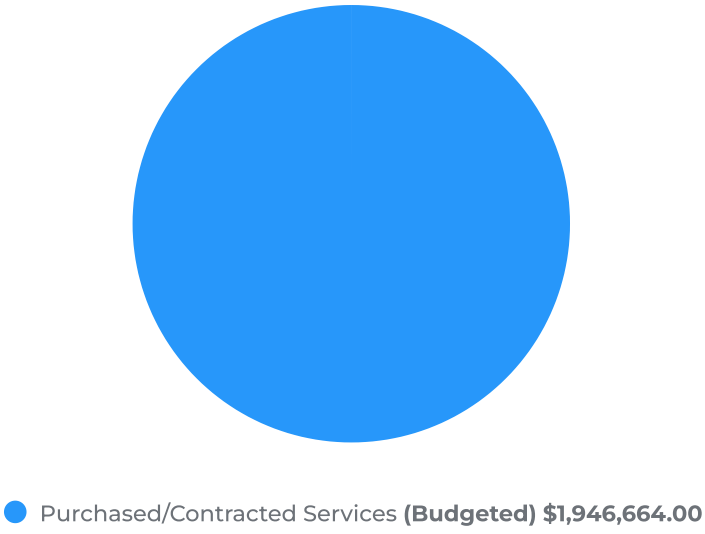
The Employee Benefits fund is primarily funded by charges for services. These charges are direct charges to each department for the associated cost of employee benefits per employee.

Historical Revenues by Source - Employee Benefits



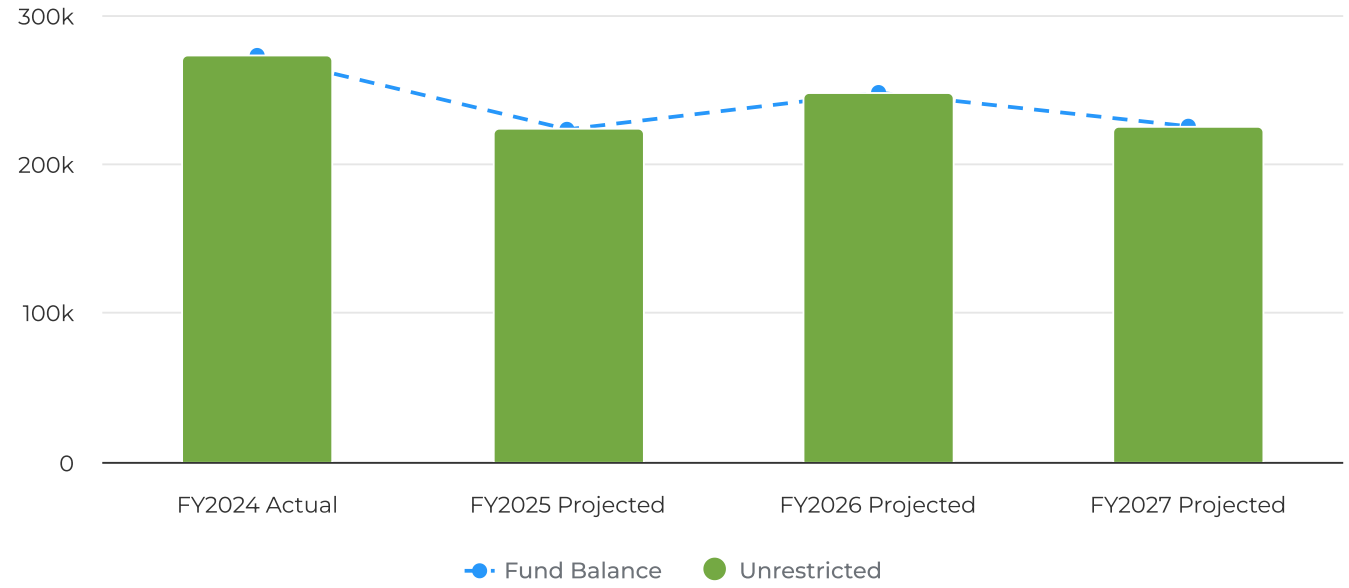
Employee Benefits - Expenditures by Function

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 $22,664. This projected reduction is due to the anticipated use of fund balance for one-time expenses.





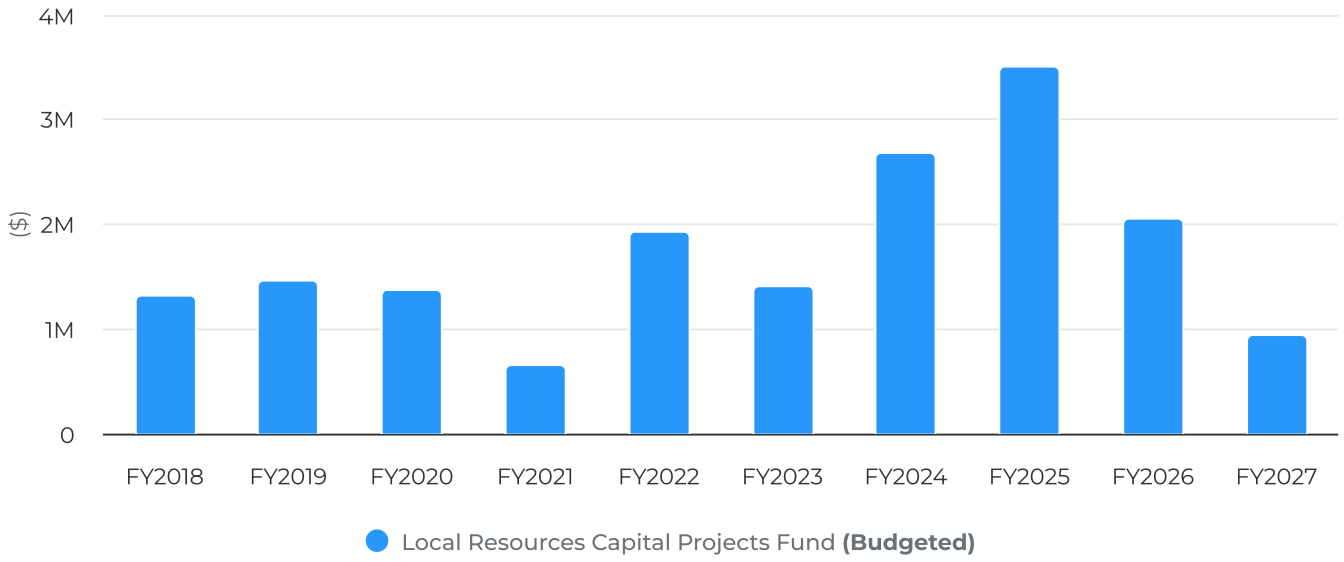
Local Resources Fund

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.

Budgeted expenditures are projected to decrease by 53.98% or $1.11M to $949 thousand in FY2027.

Ten-year Summary

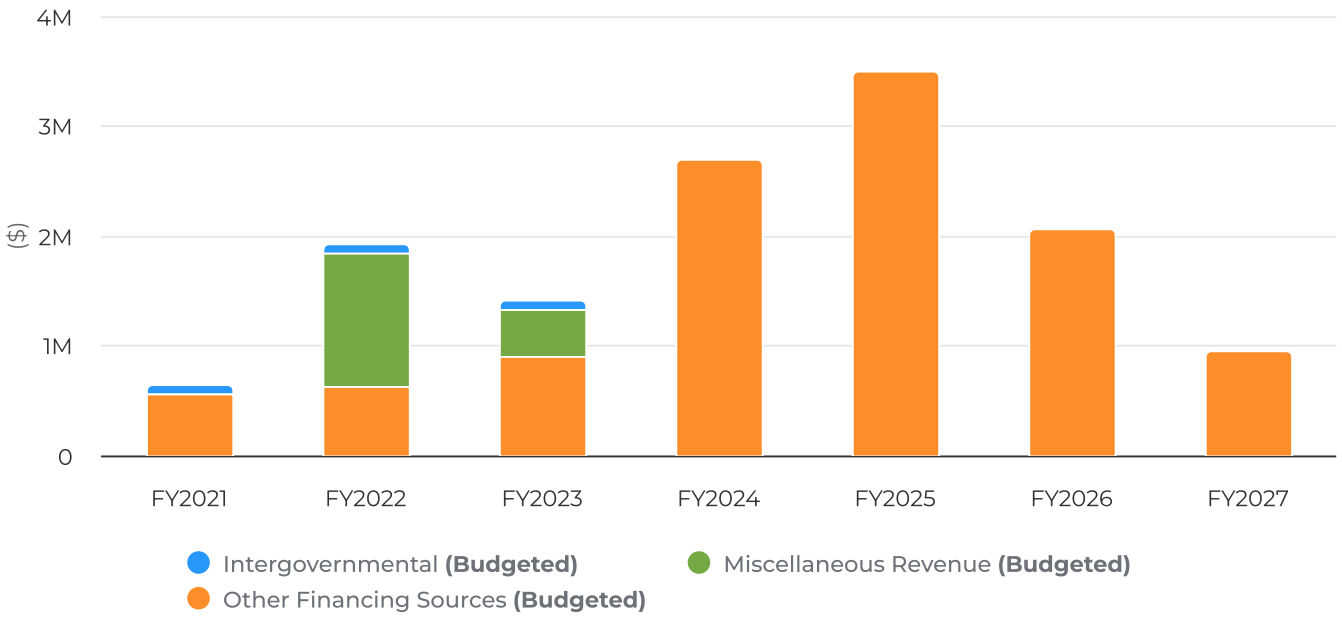


Local Resources Fund - Revenue by Source



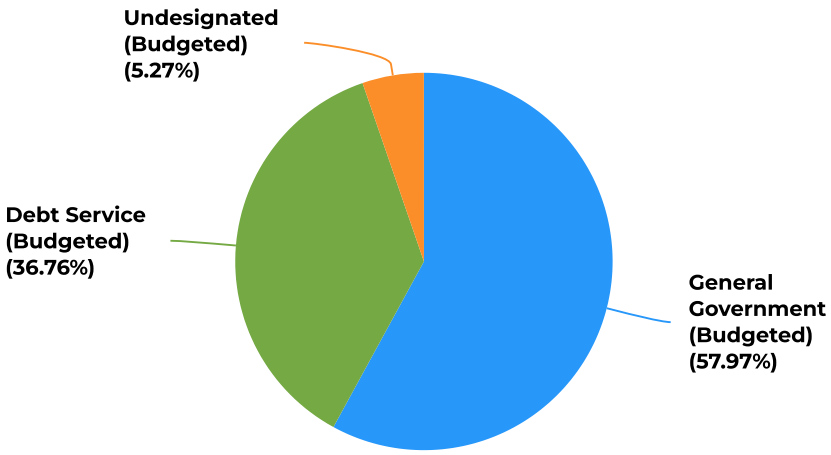
The Local Resources fund is primarily funded by General Fund transfers.

Historical Revenues by Source - Local Resources Fund



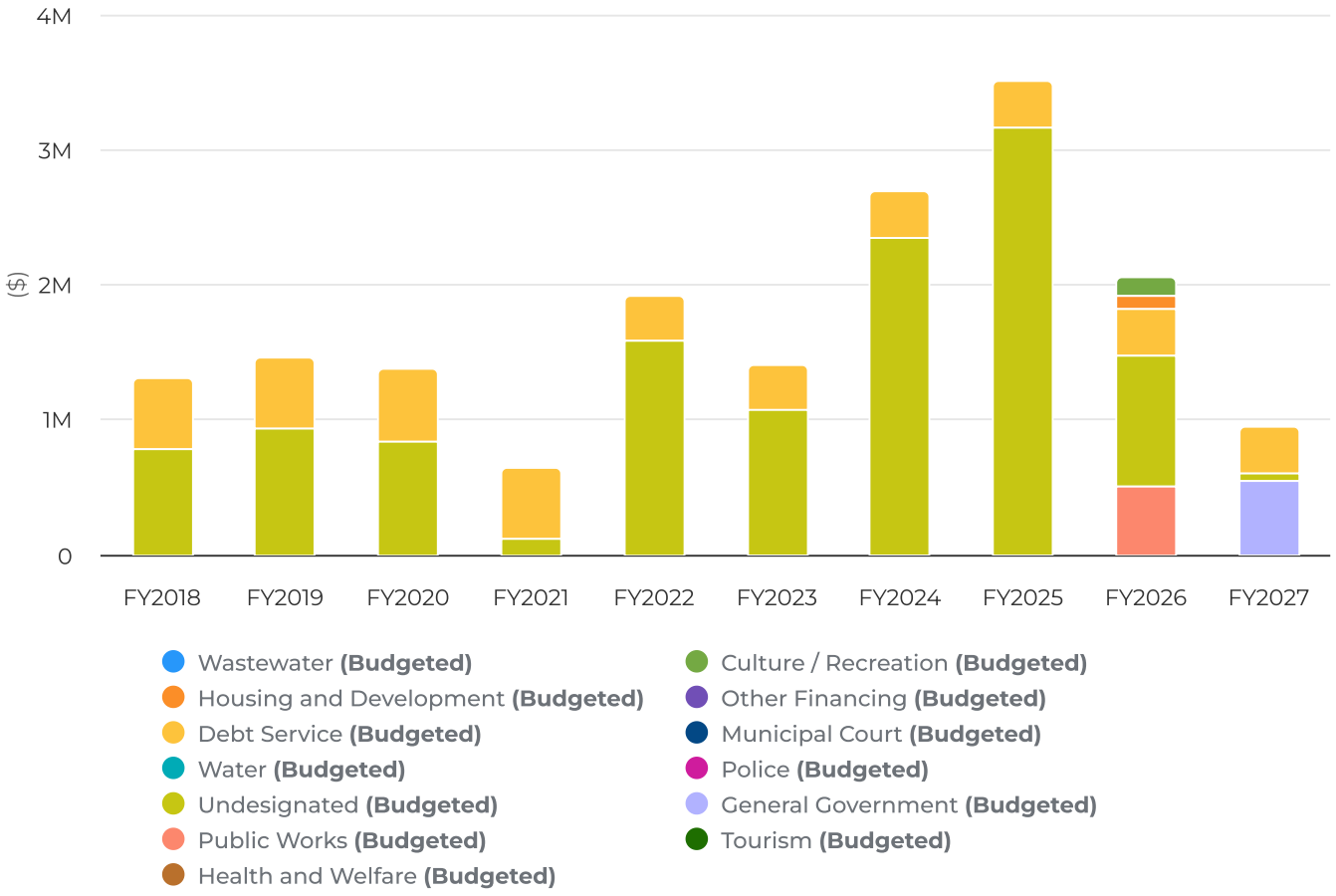
Local Resources Fund - Expenditures by Function

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.



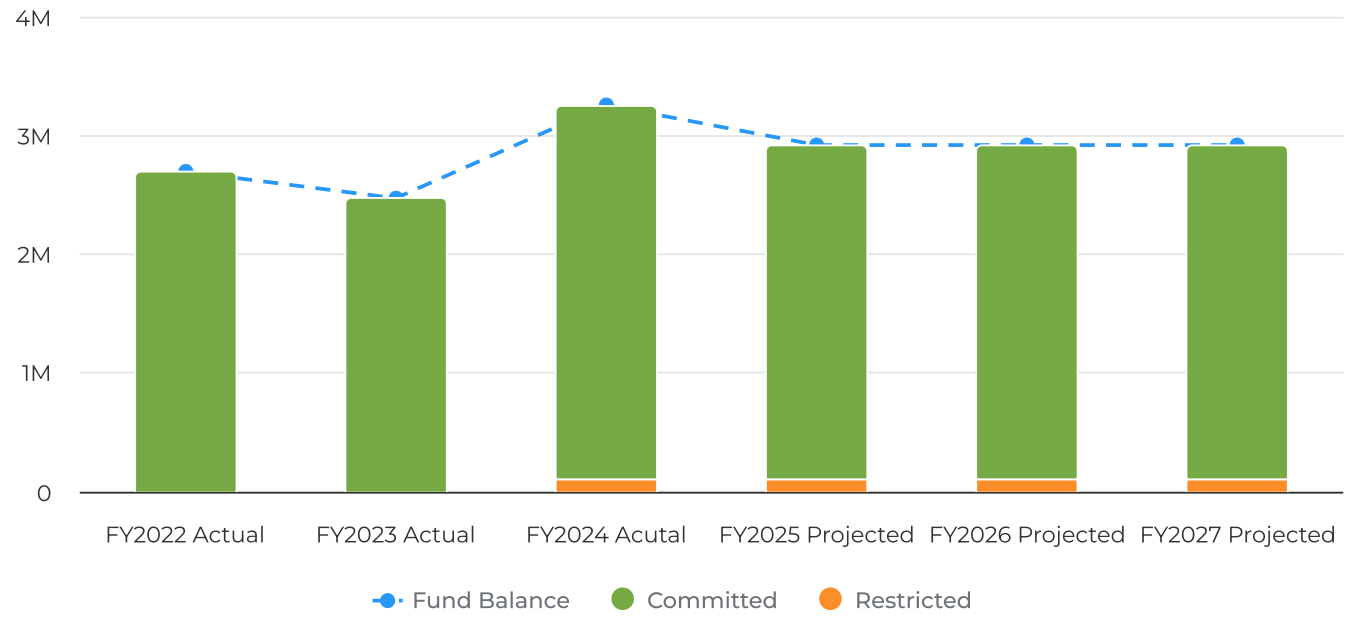


Historical Expenditures by Function - Local Resources Fund



Local Resouces Fund - Fund Balance Projections

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


4M
3M
2M
1M
0
FY2022 Actual
FY2023 Actual
FY2024 Acutal
FY2025 Projected
FY2026 Projected
FY2027 Projected
Fund Balance
Committed
Restricted

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)

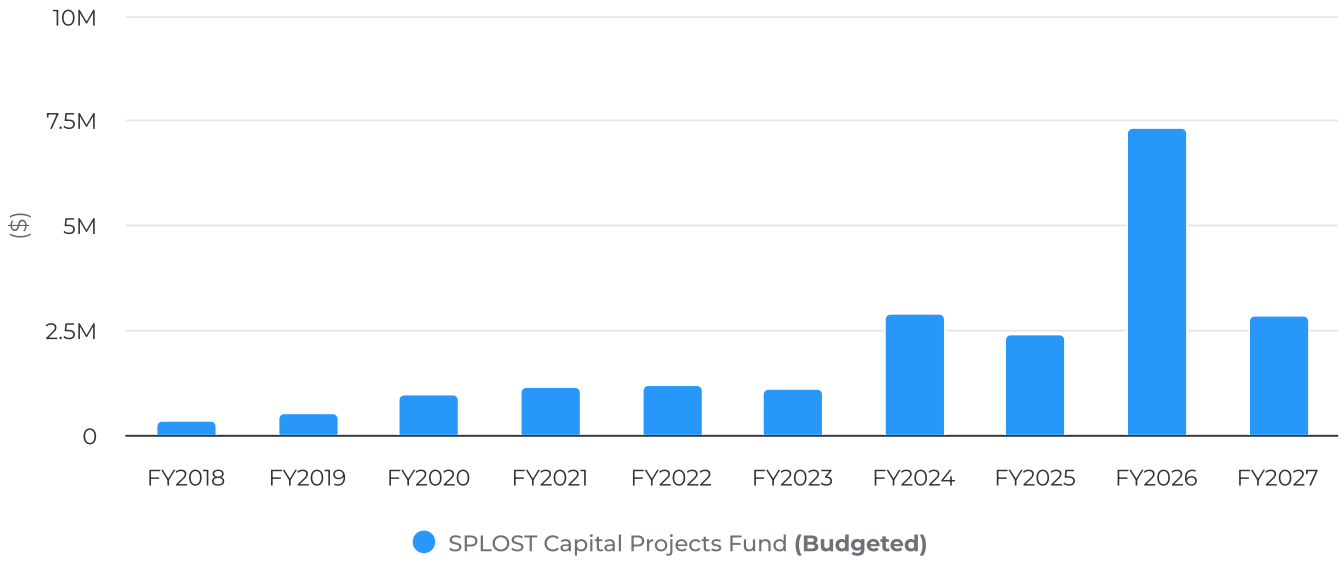
The Georgia legislature gave counties the option to implement a one-cent Special Purpose Local Option Sales Tax, commonly known as SPLOST, starting in 1985. The sales tax program requires voter approval to approve or renew the one-cent SPLOST program collected for specified capital improvement projects during a general election. The voters approved a series of SPLOST programs, and there is currently one active SPLOST program (2026) 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. Collections will begin on July 1st, 2026.

2026 SPLOST IX Highlights (Fund 320)

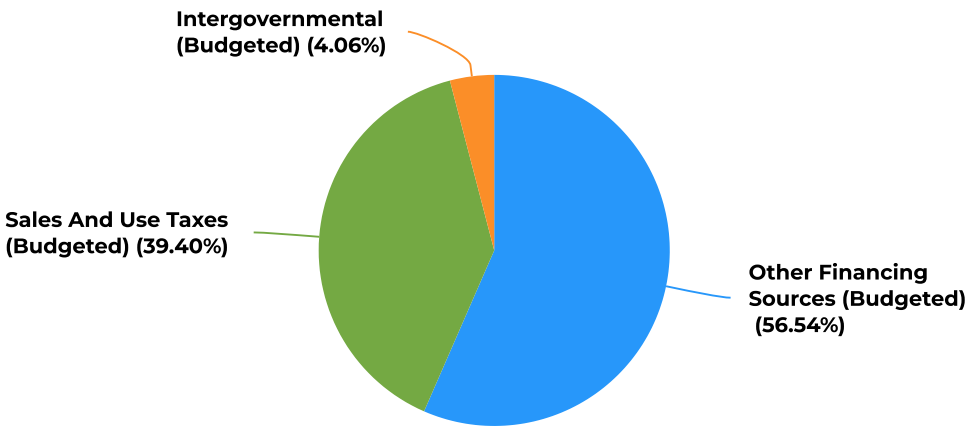
- Referendum by the voters in November, 2025.
- Six-year program, 72 months of revenue collections.
- Collections began on July 1, 2026, and continued through June 30, 2032. Revenue collections for the City are expected to be 14.5 million dollars.
- This program focuses on roads, streets, bridges, stormwater, 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 $2.83M of revenue in FY2027, which represents a 61.5% decrease over the prior year.

Ten-year Summary

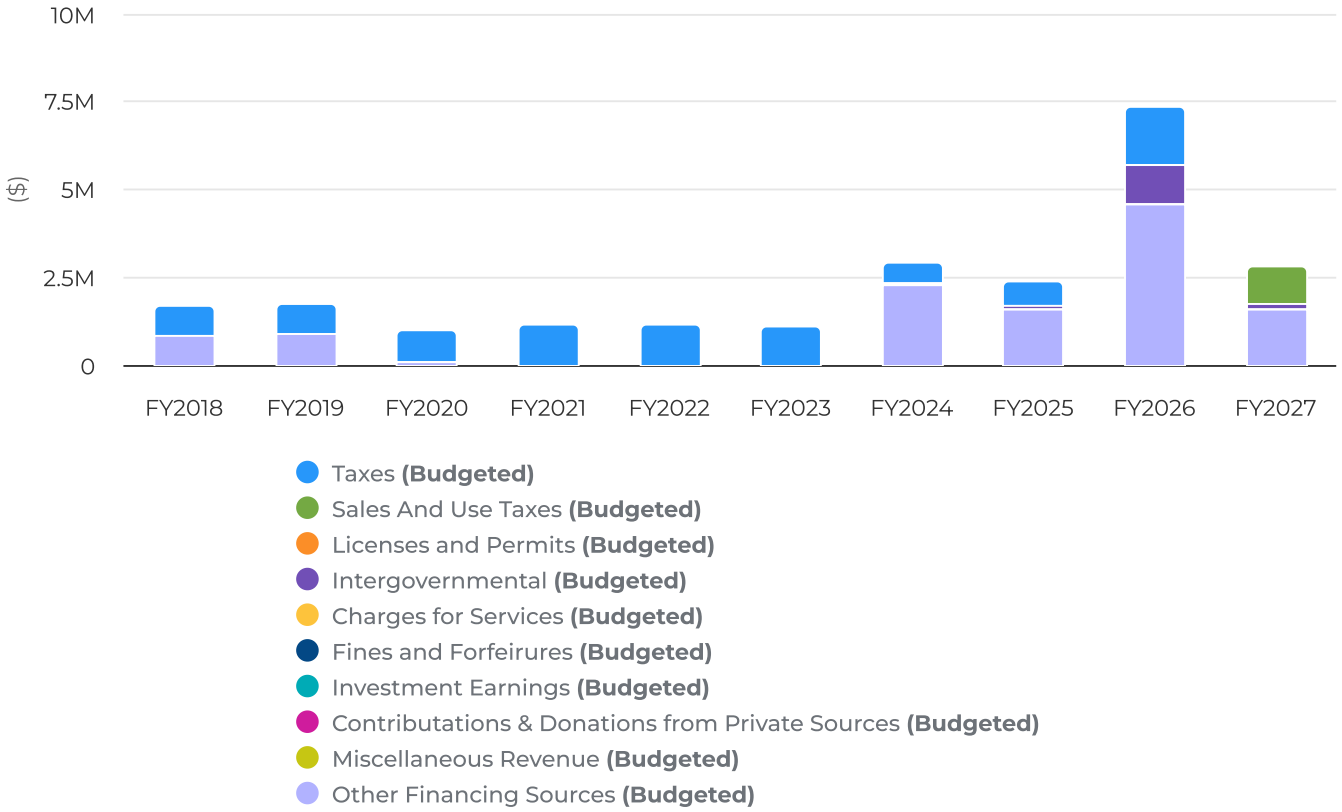


SPLOST Fund - Revenue by Source



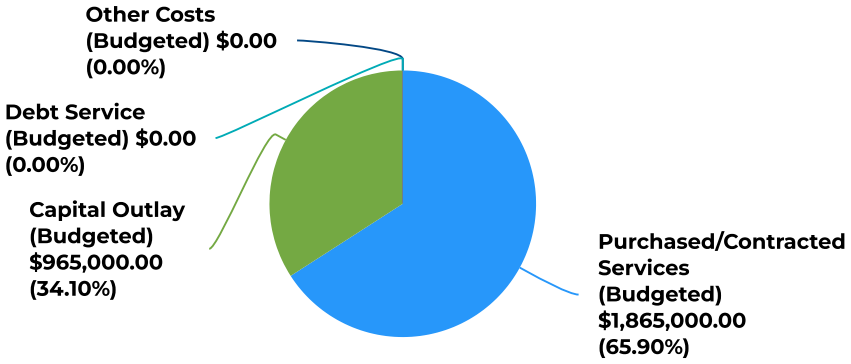
The SPLOST fund accounts for projects funded by SPLOST Funds, Grants and the General Fund. The chart to the left displays the funding sources for the FY2027 budget year.

Historical Revenues by Source - SPLOST Fund

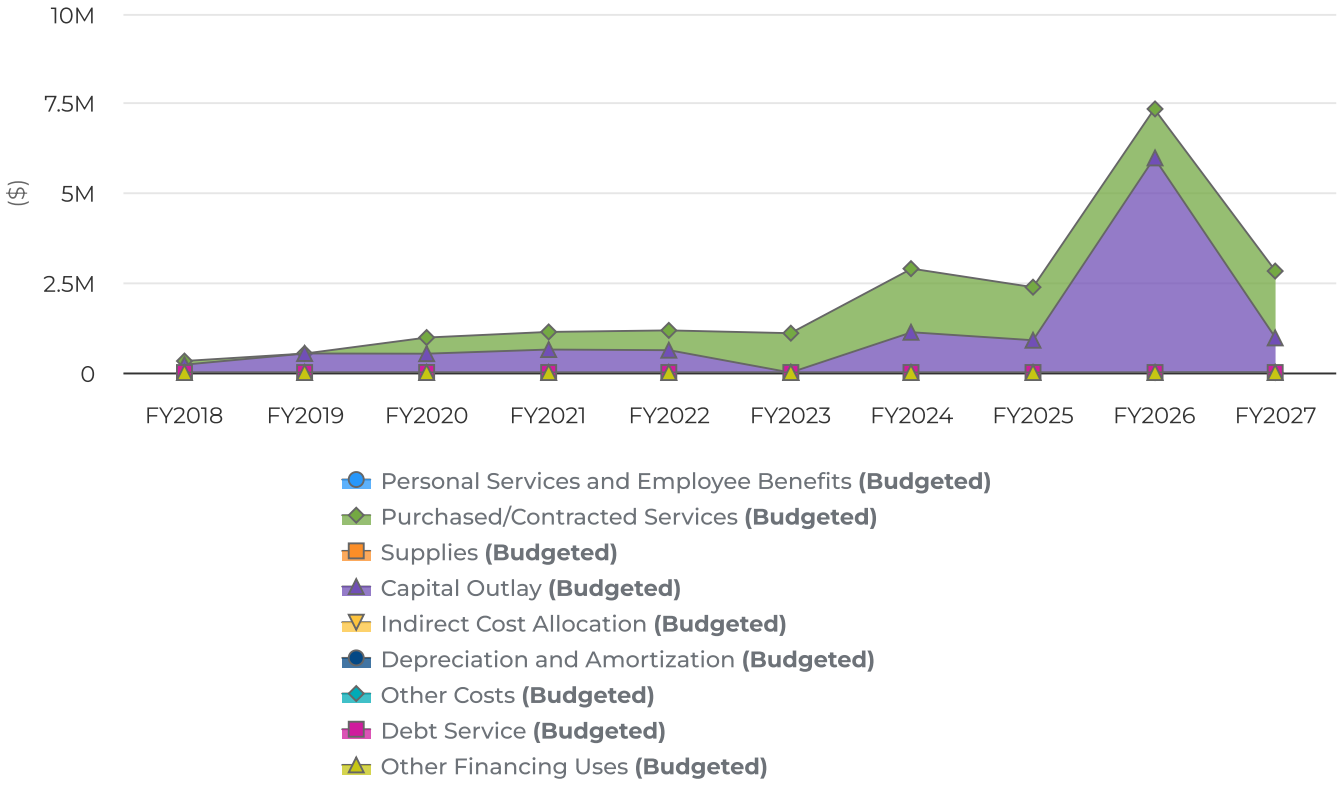


SPLOST Fund - Expenditures by Function

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

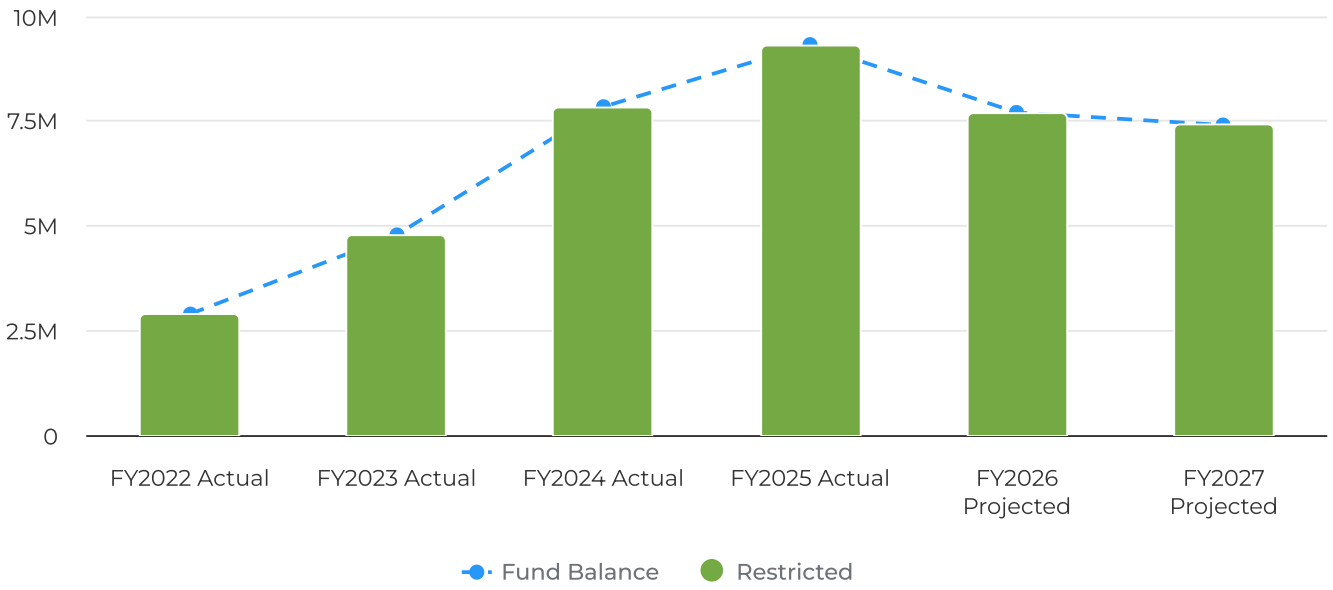


Historical Expenditures by Function - SPLOST Fund



SPLOST Fund - Fund Balance Projections

The fund balance for the SPLOST Fund is projected to slightly decline.





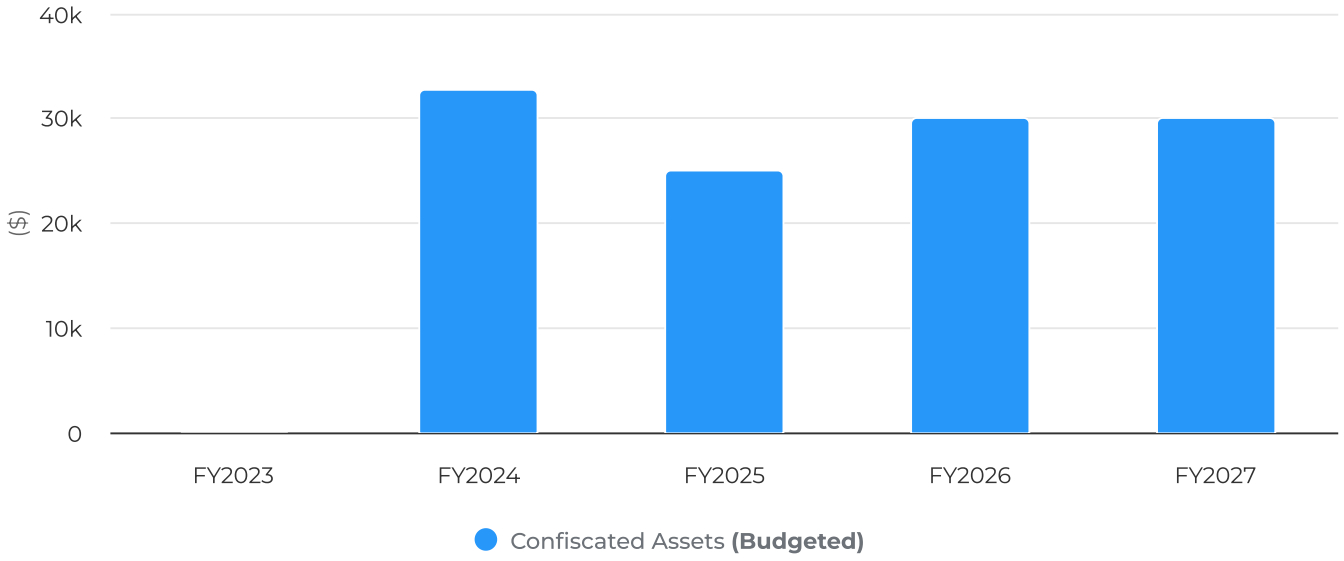
Confiscated Assets Fund

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

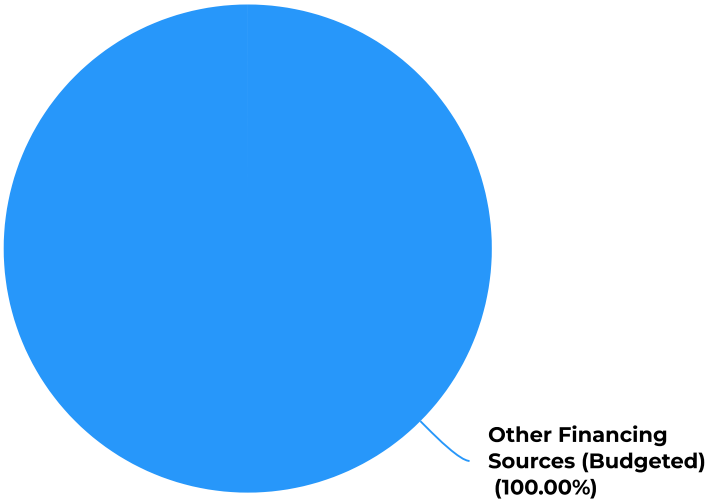
The Confiscated Assets Fund is for the proceeds received from the sale of confiscated assets. These funds are restricted and can only be used by the City's Police Department in support of law enforcement operations. This can include costs associated with investigations, equipment, training, and supplies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

City of Flowery Branch, Georgia is projecting $30K of revenue in FY2027, which represents a stagnant budget over the prior year.

Five-year Summary

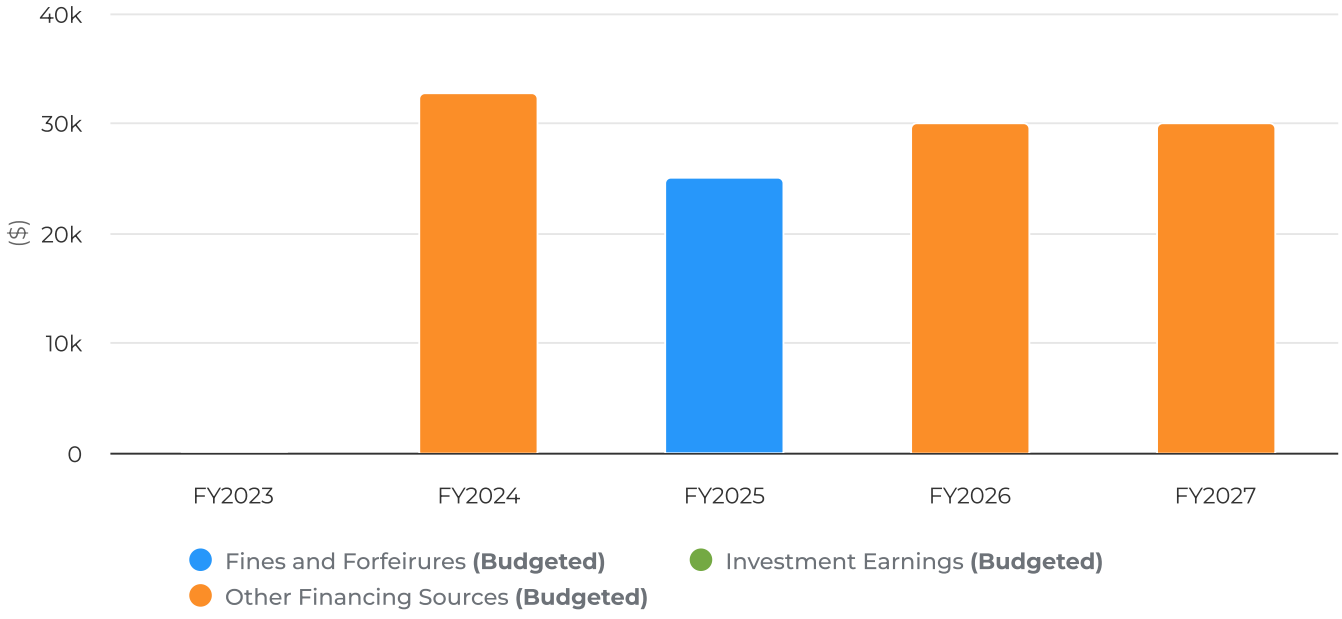


Confiscated Assets Fund - Revenue by Source



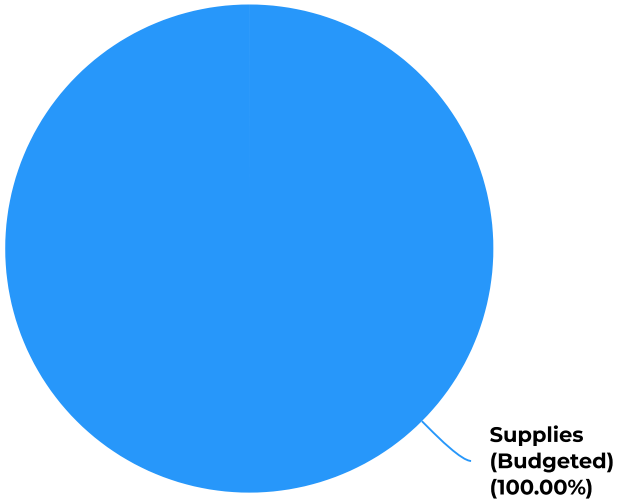
The Confiscated Asset fund accounts for revenue received through confiscated assets acquired by the police department. The revenue budget is established by the projected remaining funds at the end of the previous fiscal year. The expenditures associated with these funds are regulated by the federal government.

Historical Revenues by Source - Confiscated Assets Fund

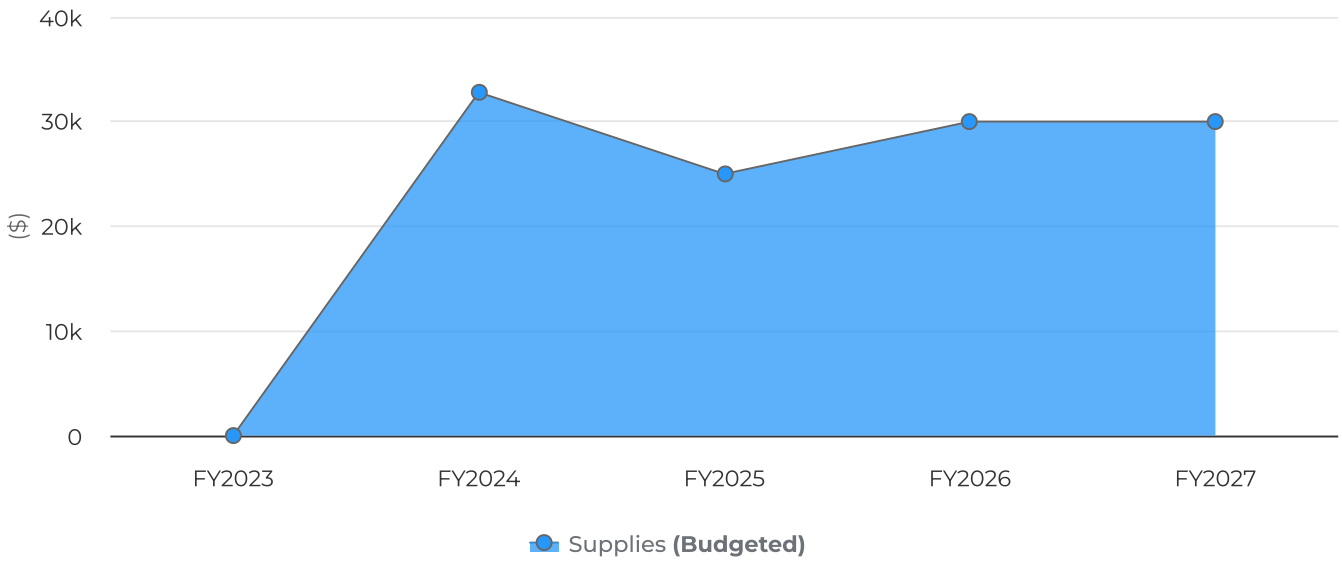


Confiscated Assets Fund - Expenditures by Function

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

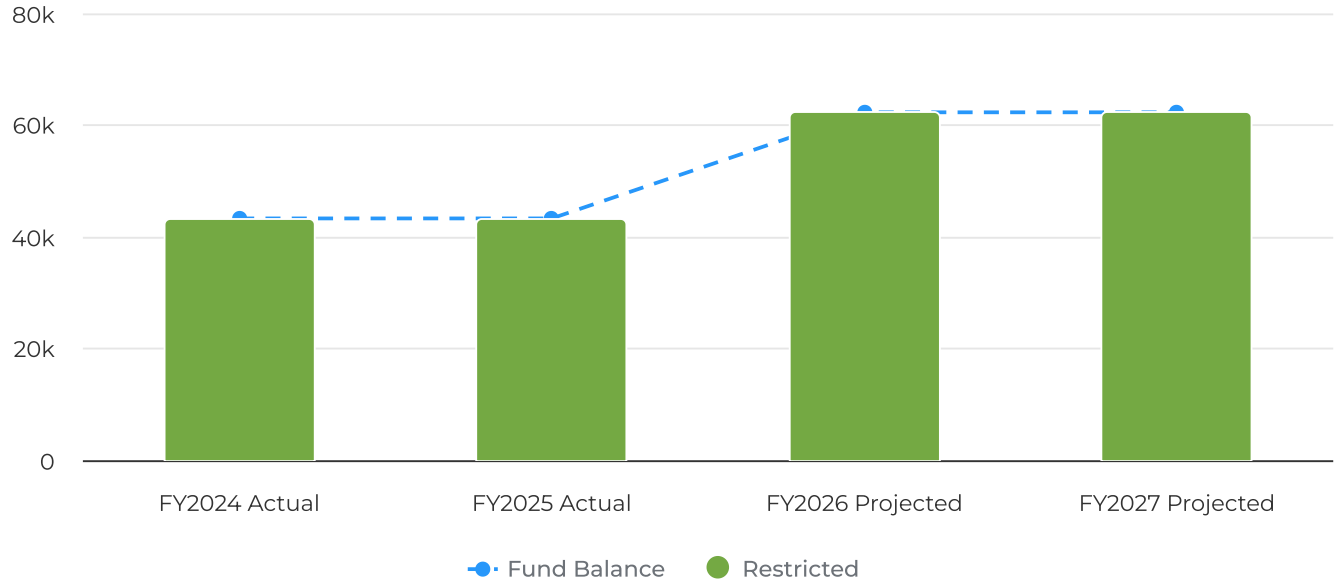


Historical Expenditures by Function - Confiscated Assets Fund



Capital Assets Fund - Fund Balance Projections

The fund balance for the Confiscated Assets Fund is expected to remain stagnant from FY2026 to FY2027.



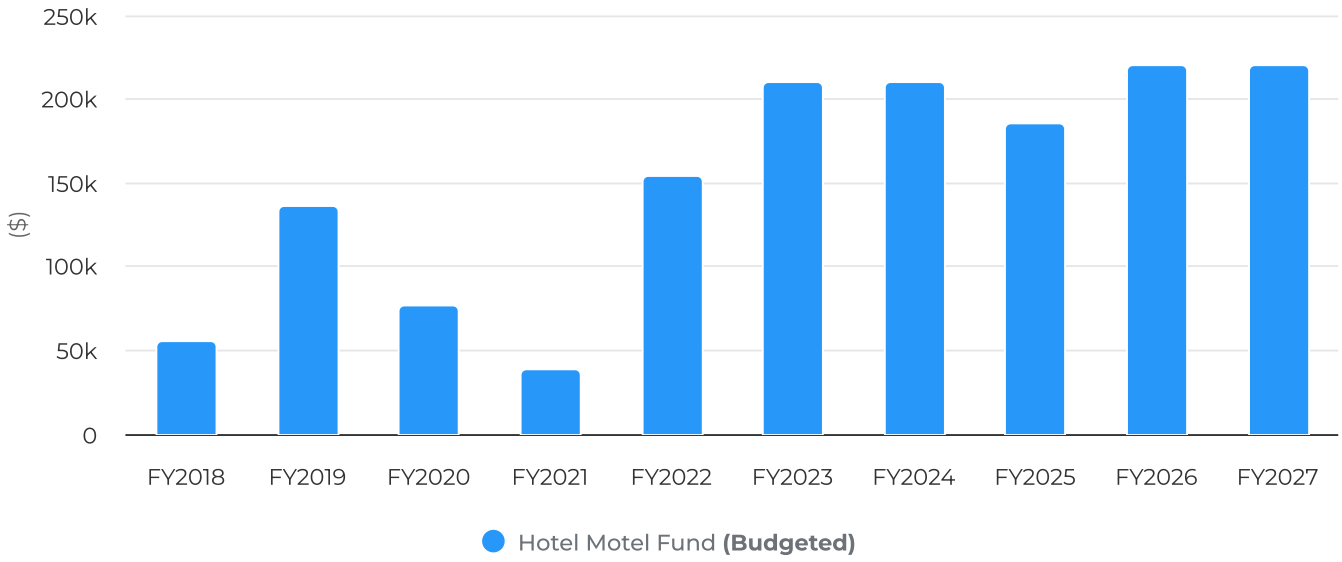
Hotel/Motel Tax Fund

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.

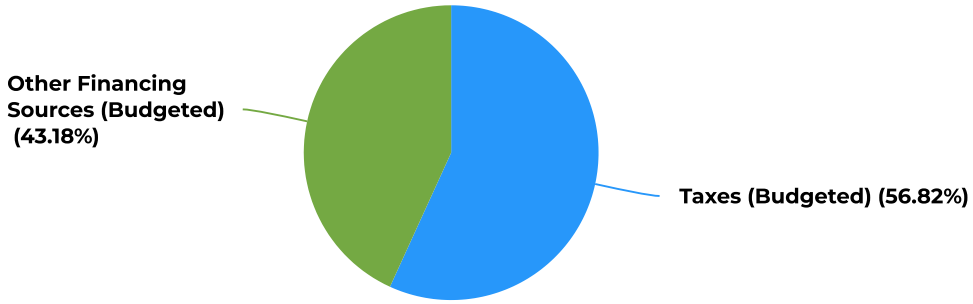
City of Flowery Branch, Georgia is projecting $220K of revenue in FY2027, which represents no change over the prior year. Budgeted expenditures are projected to remain stagnant for FY2027.

Ten-year Summary

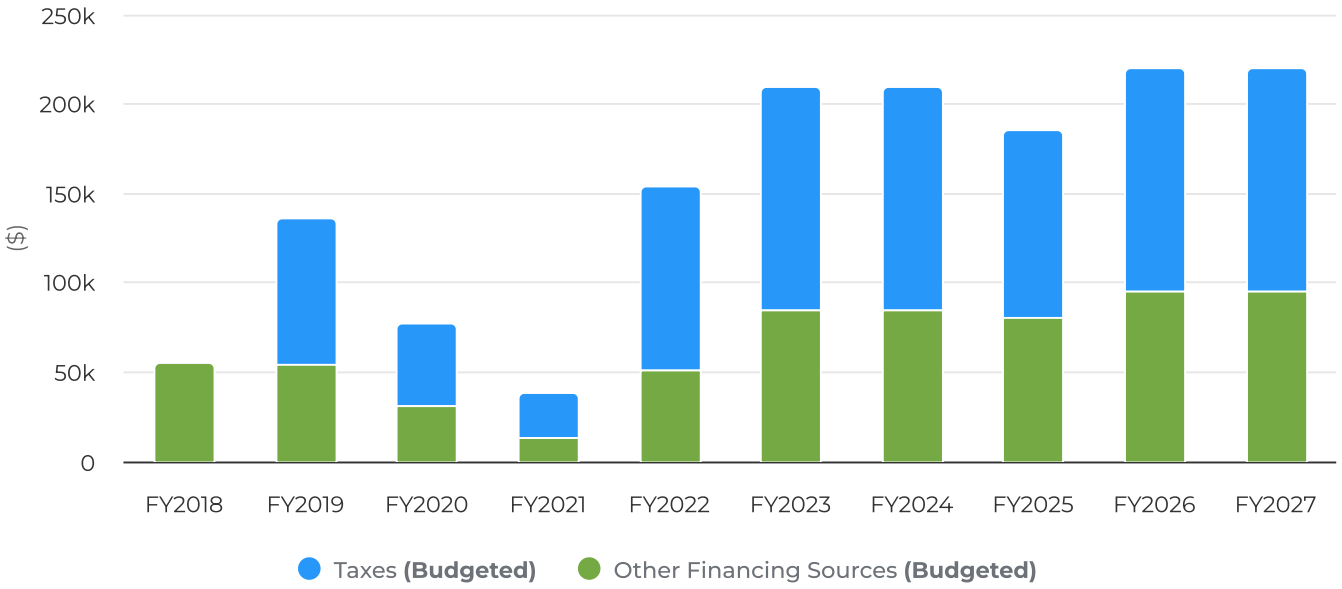


Hotel/Motel Tax Fund - Revenue by Source

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

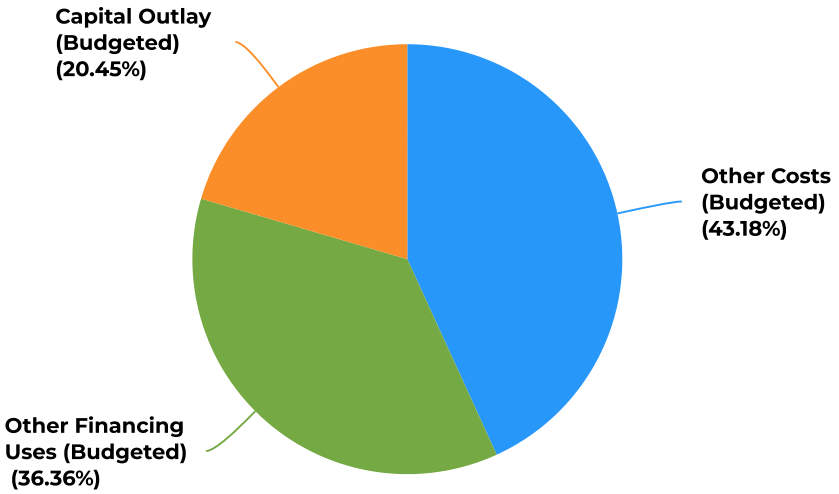


Historical Revenues by Source - Hotel/Motel Tax Fund

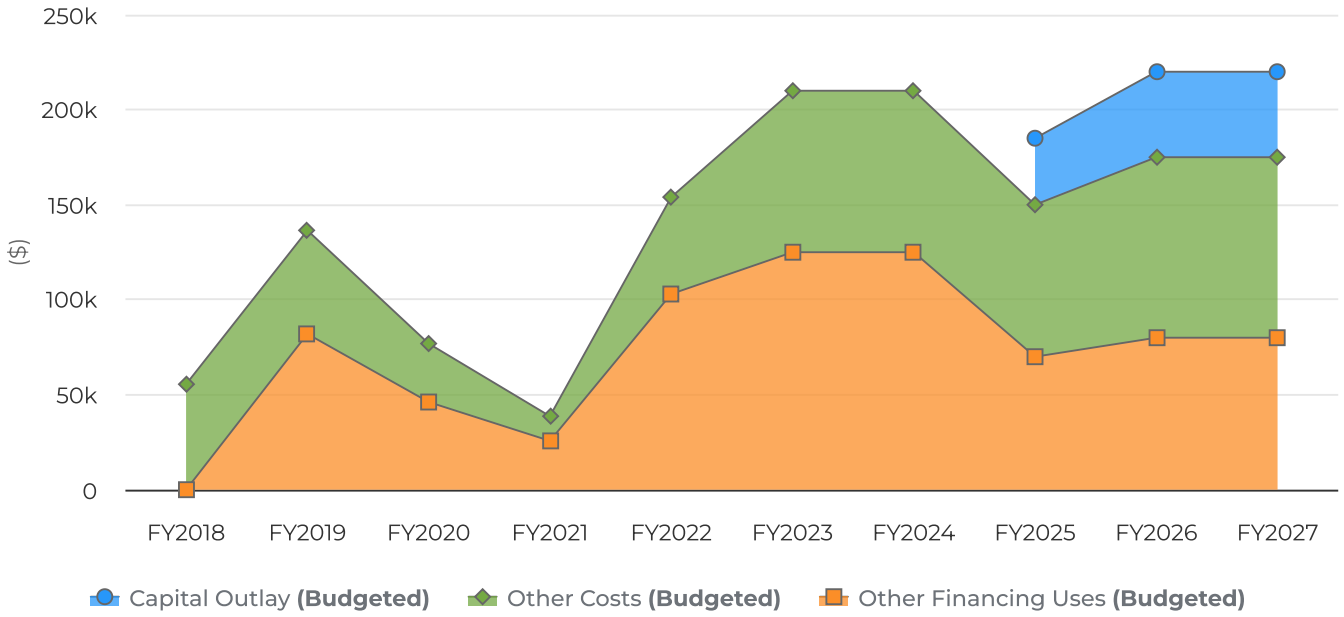


Hotel/Motel Tax Fund - Expenditures by Function

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.

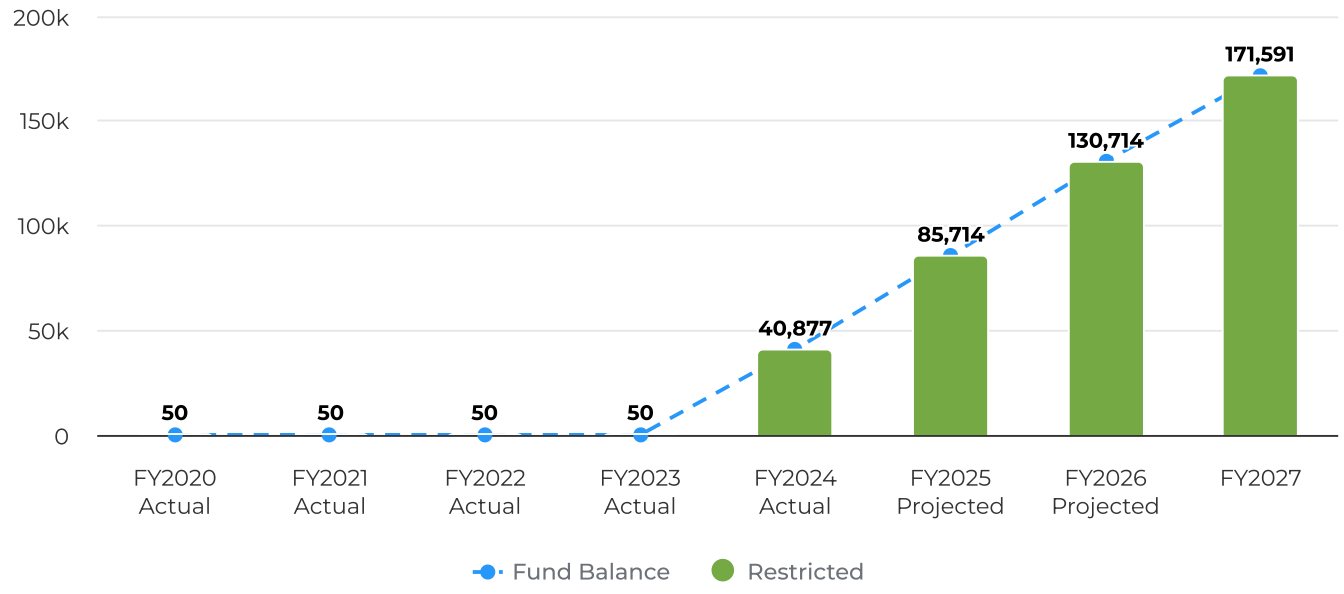


Historical Expenditures by Function - Hotel/Motel Tax Fund



Hotel/Motel Tax Fund - Fund Balance Projections

The fund balance for the Hotel/Motel tax Fund is expected to grow from FY2026 to FY2027 based on FY2027 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 FY2027 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.

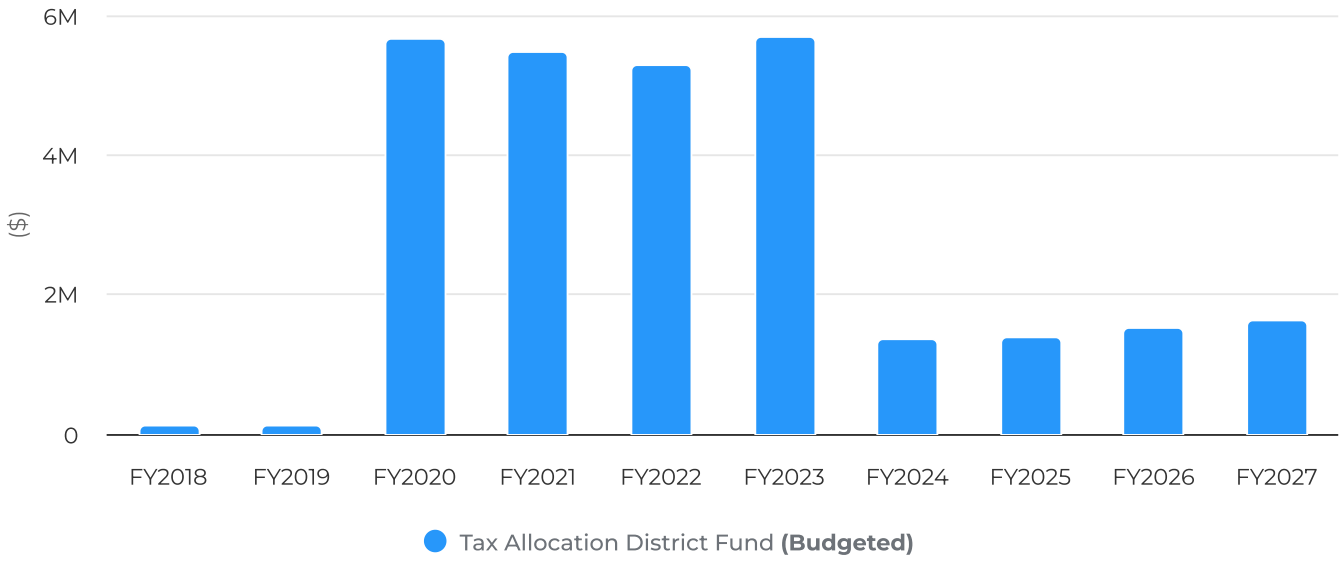
The Tax Allocation District enables designated communities the opportunity to reinvest property tax revenues back into their community. The revenue must be used on projects to improve these areas. The City of Flowery Branch has established the Old Town and Commercial Gateways as the Tax Allocation District.

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.

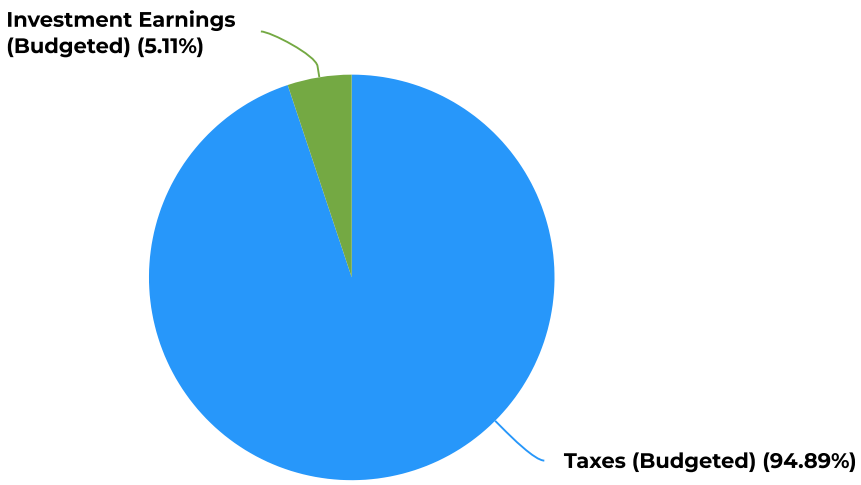
The City of Flowery Branch, Georgia is projecting $1.63M of revenue in FY2027, which represents a 6.5% increase over the prior year. Budgeted expenditures are projected to increase by 6.5% or $100K to $1.63M in FY2027.

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

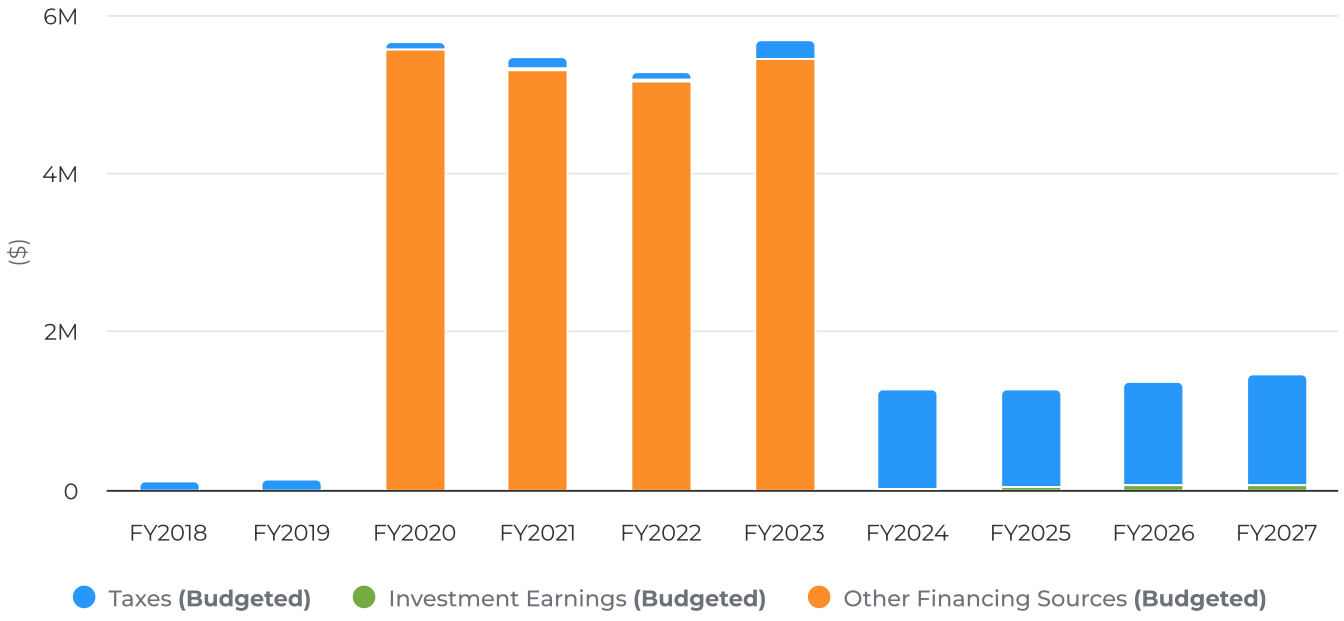


Tax Allocation District Fund - Revenue by Source



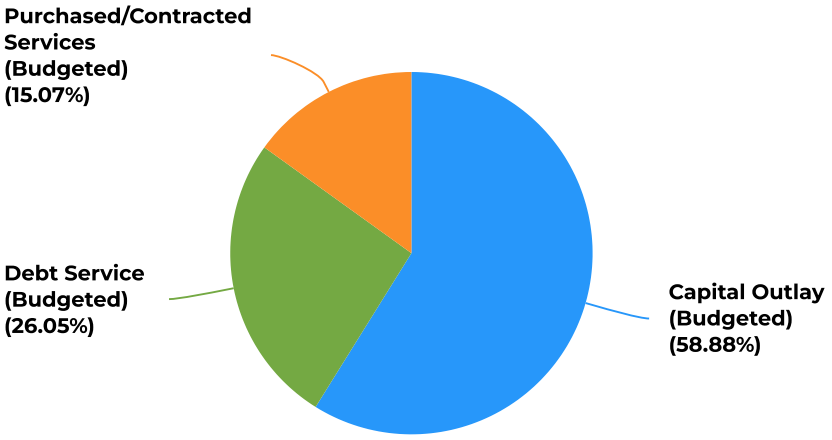
The Tax Allocation District fund accounts for tax revenue received over the original tax base of the Tax District. These funds are used to promote economic development in the tax district.

Historical Revenues by Source - Tax Allocation District Fund

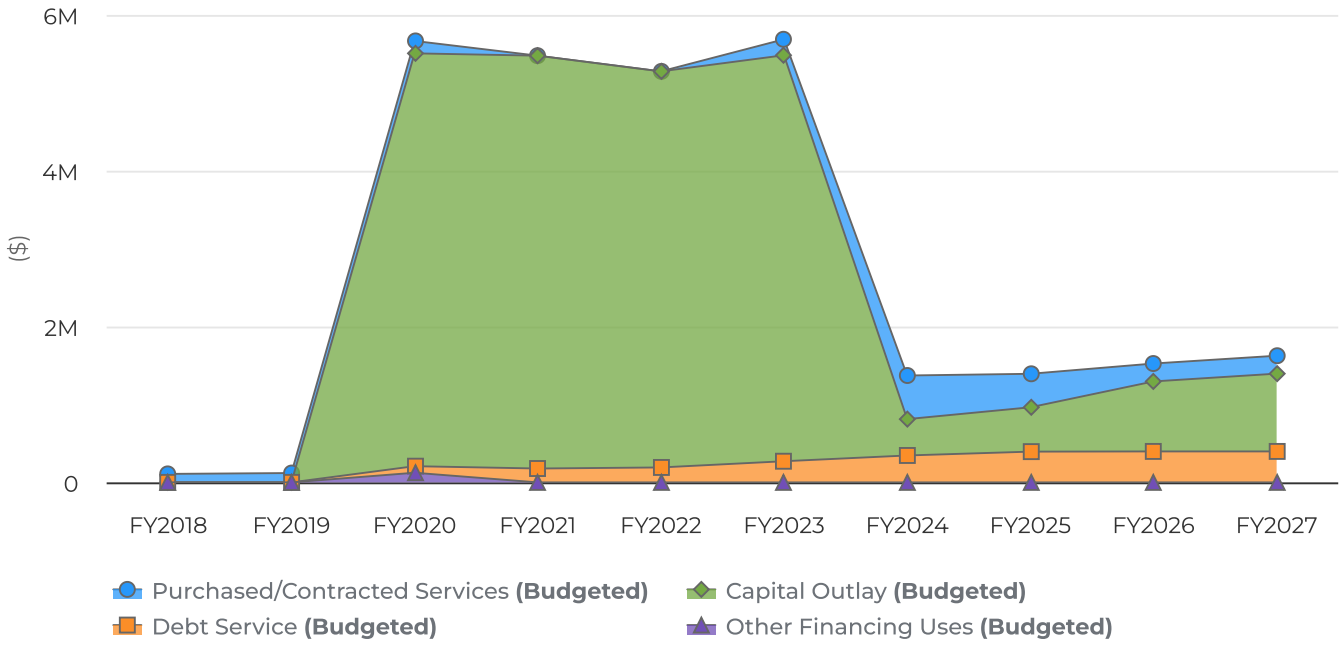


Tax Allocation District Fund - Expenditures by Function

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.

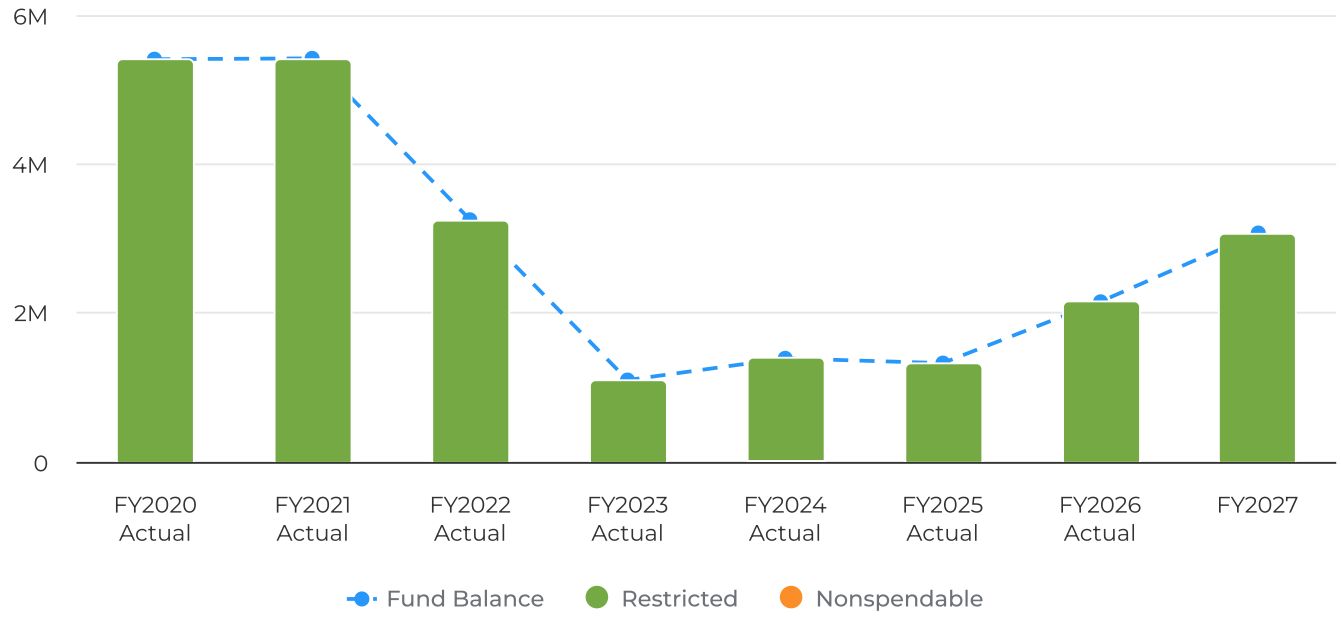


Historical Expenditures by Function - Tax Allocation District Fund



Tax Allocation District Fund - Fund Balance Projections

The fund balance for the Tax Allocation District Fund is expected to grow from FY2026 to FY2027 based on FY2027 budgeted expenditures.



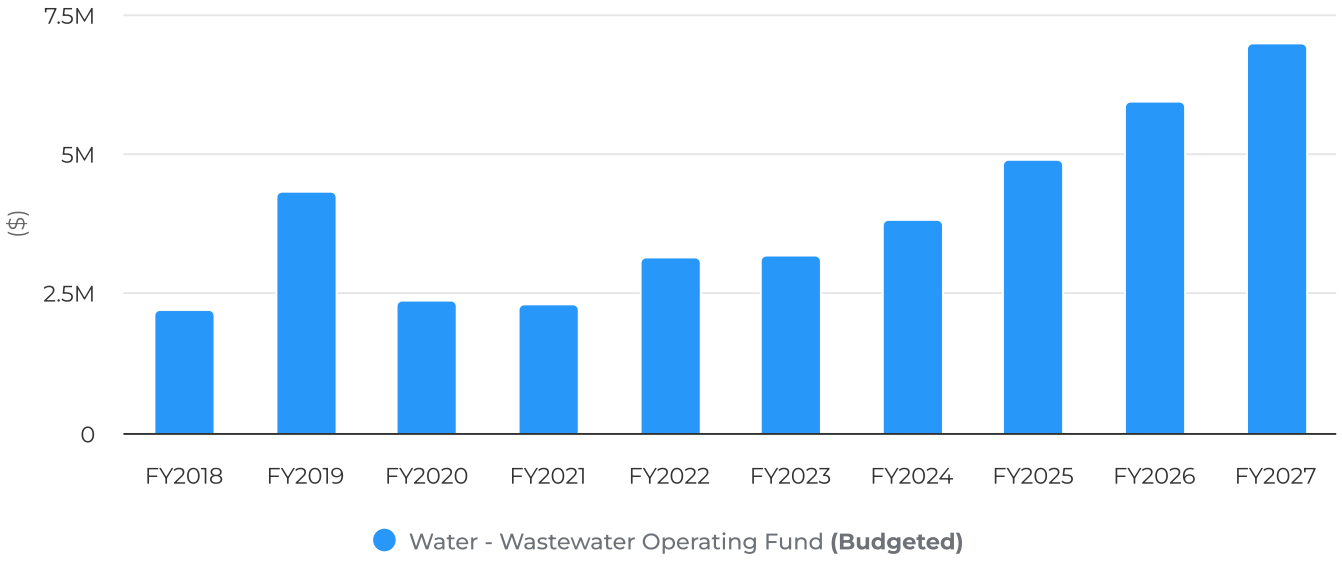
Water & Sewer Fund

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

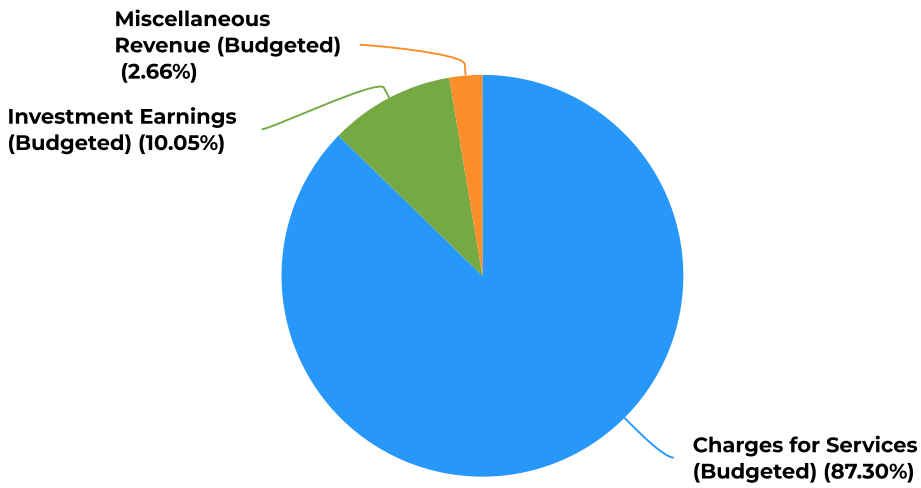
The Water - Wastewater Operating Fund accounts for all activities within the Water and Wastewater department. This includes the development, operations, and maintenance of the Water and Sewer services in the City of Flowery Branch. This fund is considered an enterprise fund, which means it is financed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

The City of Flowery Branch, Georgia is projecting $6.97M of revenue in FY2027, which represents a 17.5% increase over the prior year. Budgeted expenditures are projected to increase by 17.5% or $1.037M to $6.97M in FY2027. This increase is due primarily to full debt service of the 2024 bond coming online.

Ten-year Summary

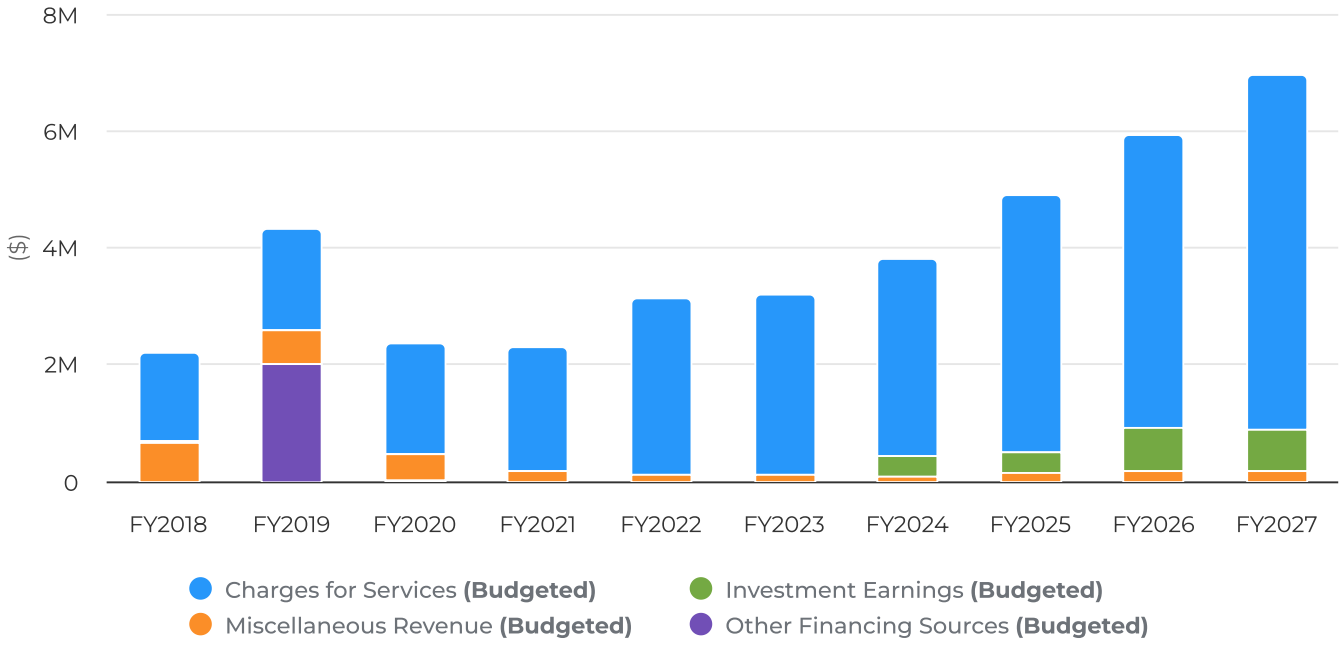


Water & Sewer Fund - Revenue by Source



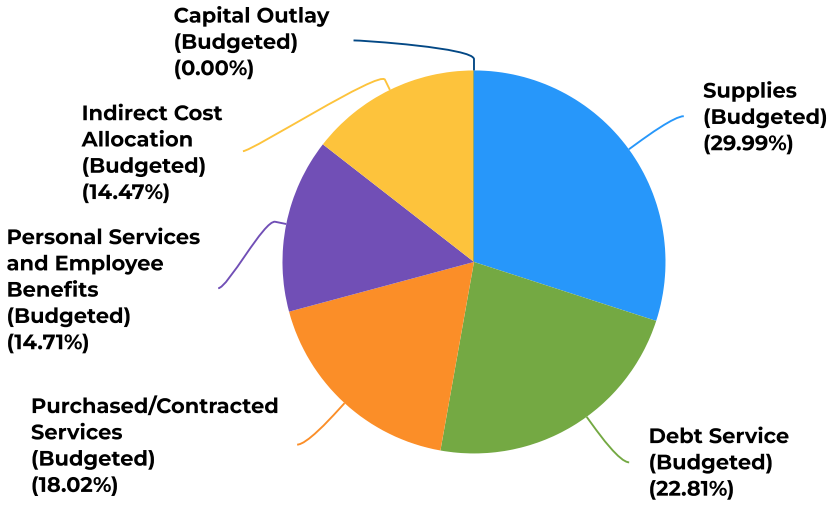
The Water and Sewer fund accounts for charges for services related to water and sewer usage. These funds are used to maintain and expand the city's water and sewer infrastructure.

Historical Revenues by Source - Water and Sewer Fund

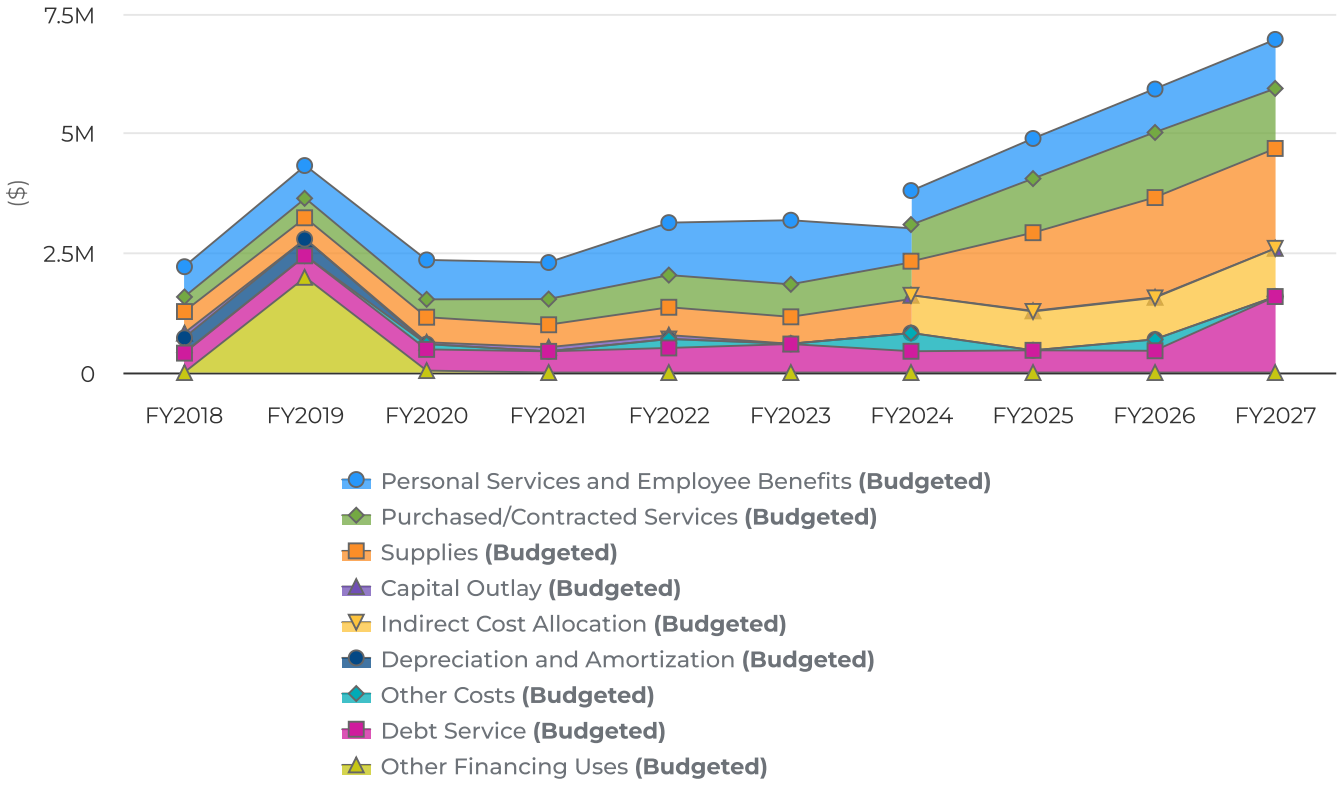


Water & Sewer Fund - Expenses by Function

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.

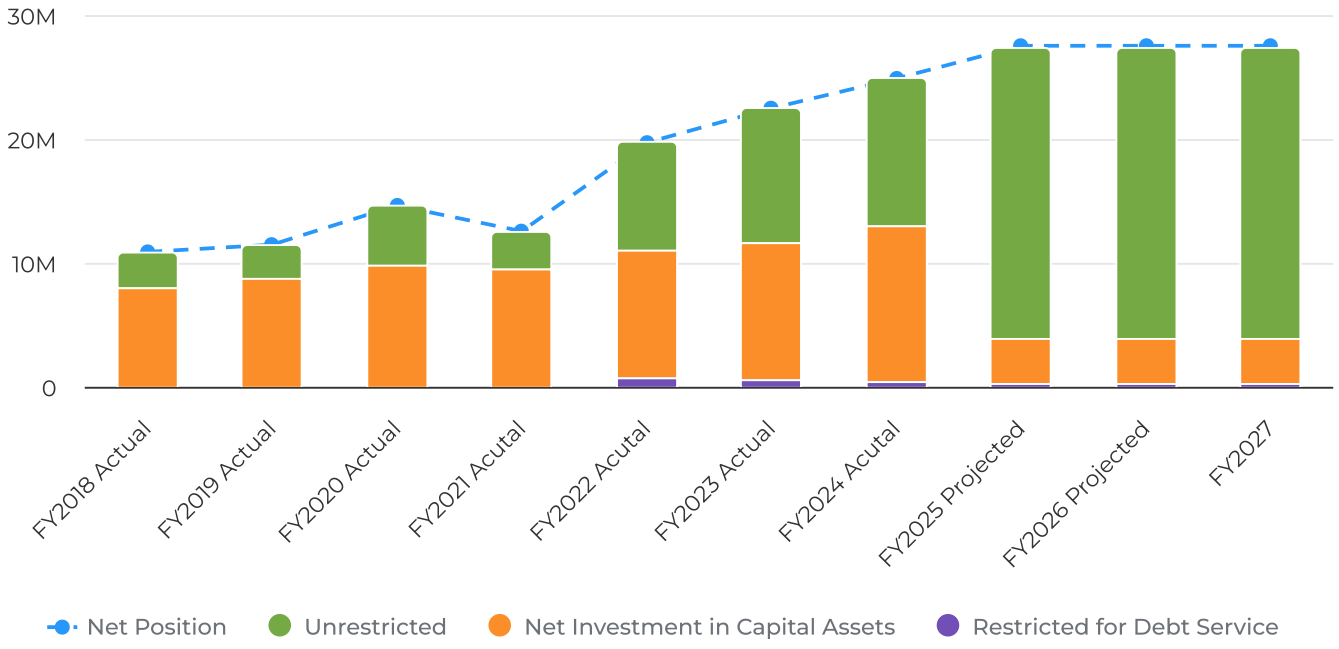


Historical Expenses by Function - Water & Sewer Fund



Water & Sewer Fund - Fund Balance Projections

The fund balance for the Water & Sewer Fund is expected to remain relatively stagnant from FY2026 to FY2027 based on FY2027 budgeted expenditures.



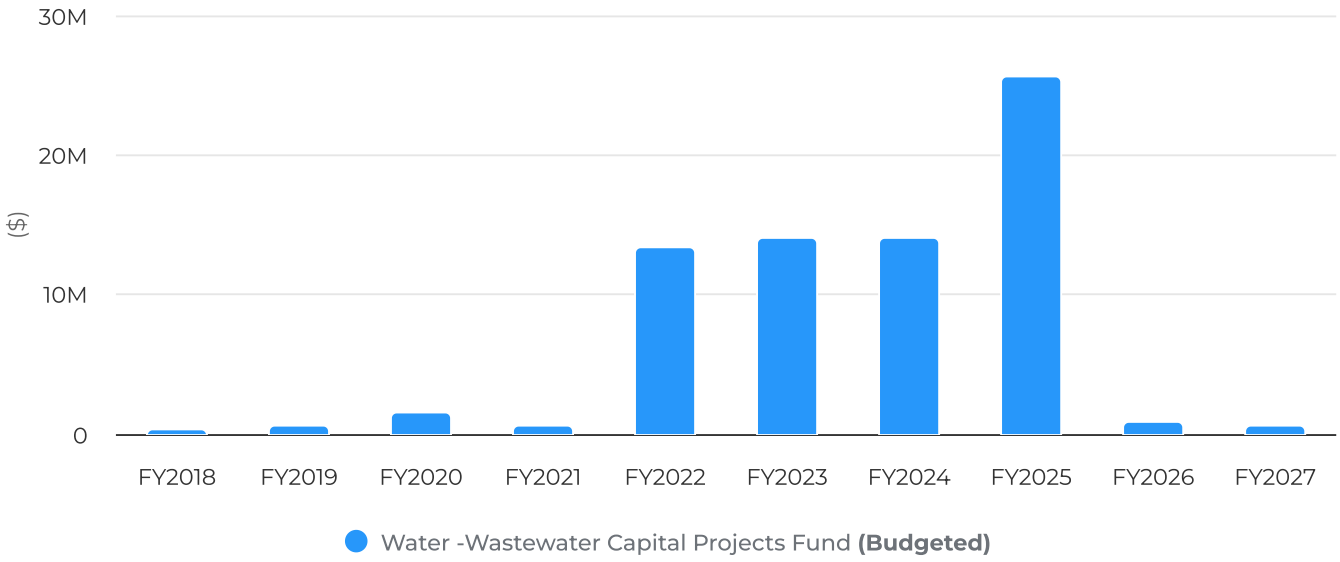
Water & Sewer Capital Fund

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

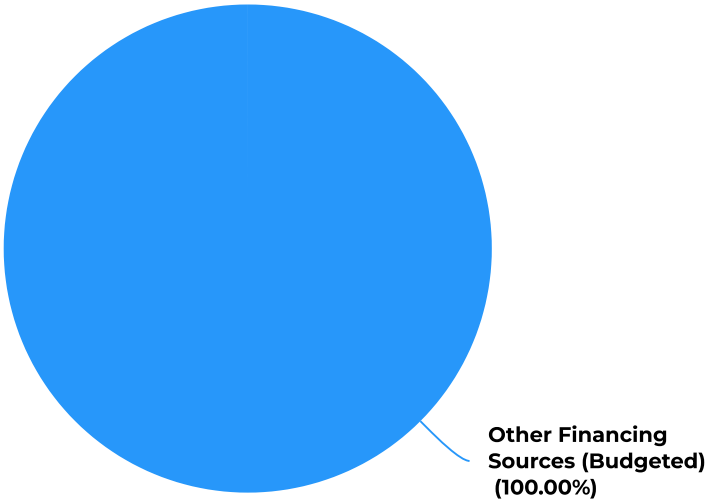
This fund accounts for the financial resources provided by new Water and Wastewater development charges within our City limits. This revenue stream is used to enhance the quality of the Water and Wastewater system and services for our citizens by funding necessary capital improvements. The Water & Sewer 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 $558K of revenue in FY2027, which represents a 37.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 37.6% or $895K to $558K in FY2027.

Ten-year Summary

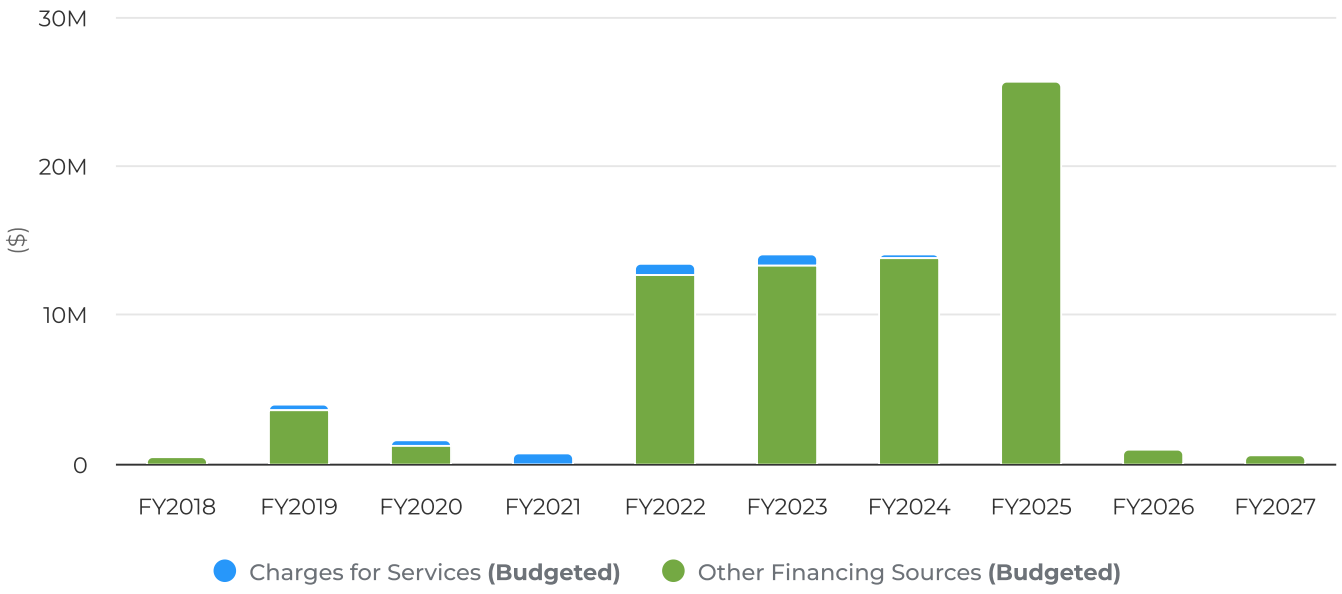


Water & Sewer Capital Fund - Revenue by Source



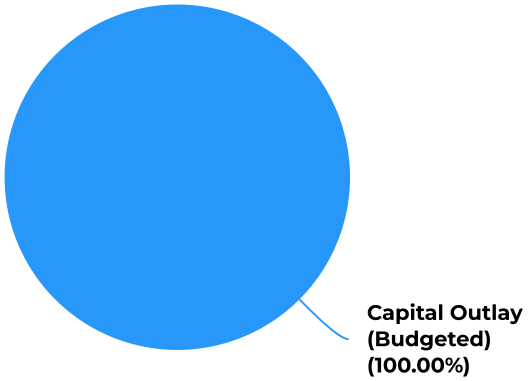
The Water and Sewer Capital fund accounts for service delivery charges related to water and sewer usage. These funds are used for capital replacement or expansion of the city's water and sewer infrastructure.

Historical Revenues by Source - Water and Sewer Capital Fund

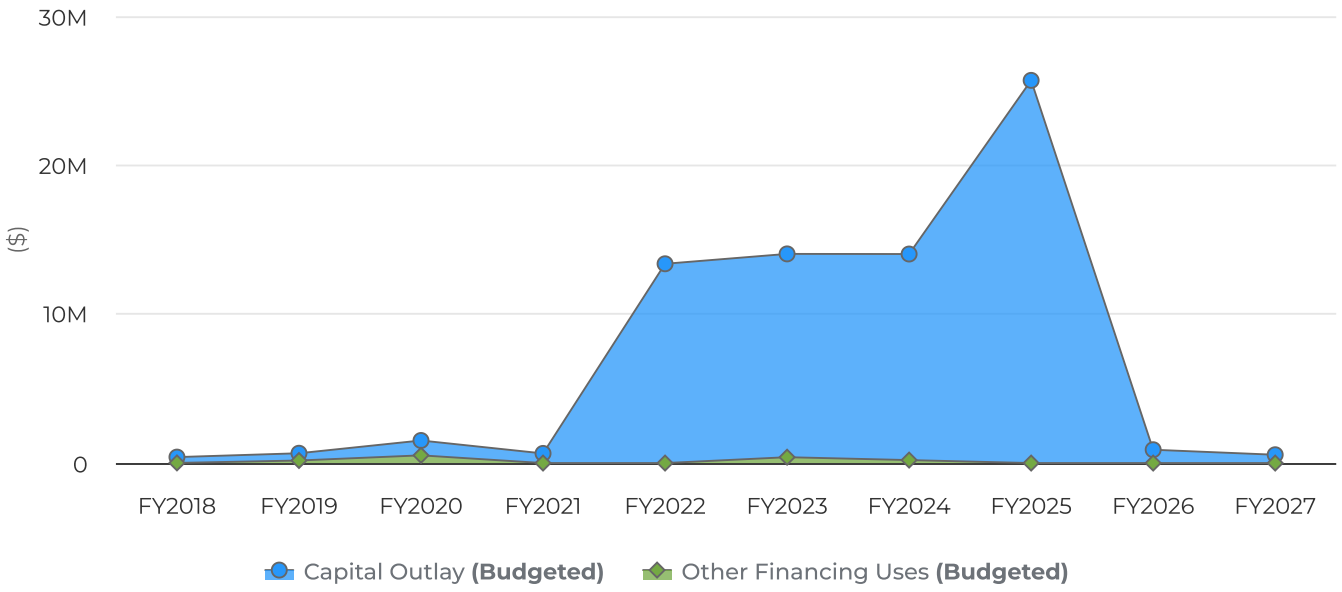


Water & Sewer Capital Fund - Expenses by Function

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.

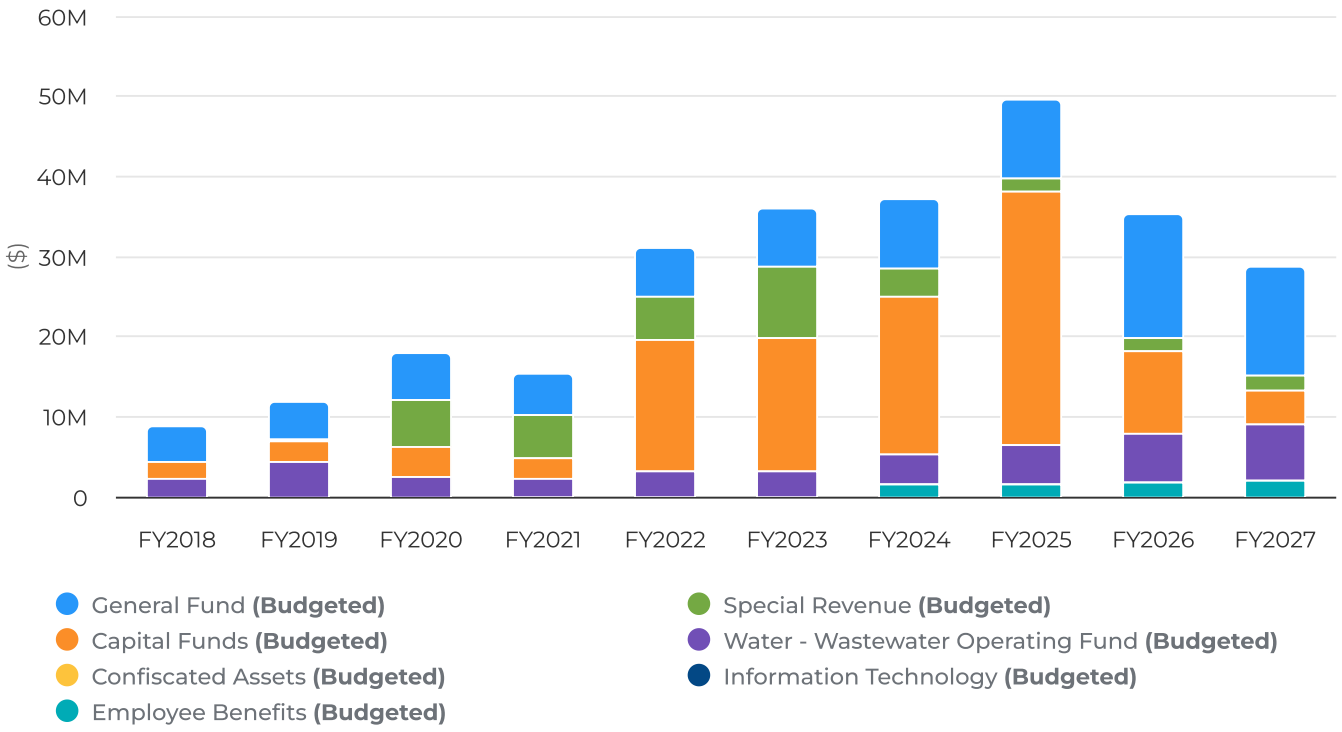
All Appropriated Funds

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 $28.7M of revenue in FY2027, which represents a 18.46% decrease over the prior year. Budgeted expenditures are projected to decrease by 28.7% or $6.5M to $28.7M in FY2027.

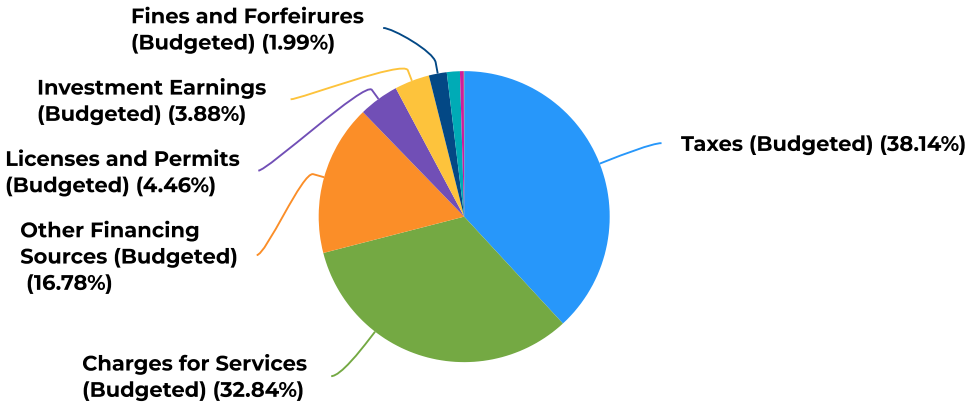
There is a significant decrease from FY2026 to FY2027 due to lower capital needs in FY2027.

Ten-year Summary

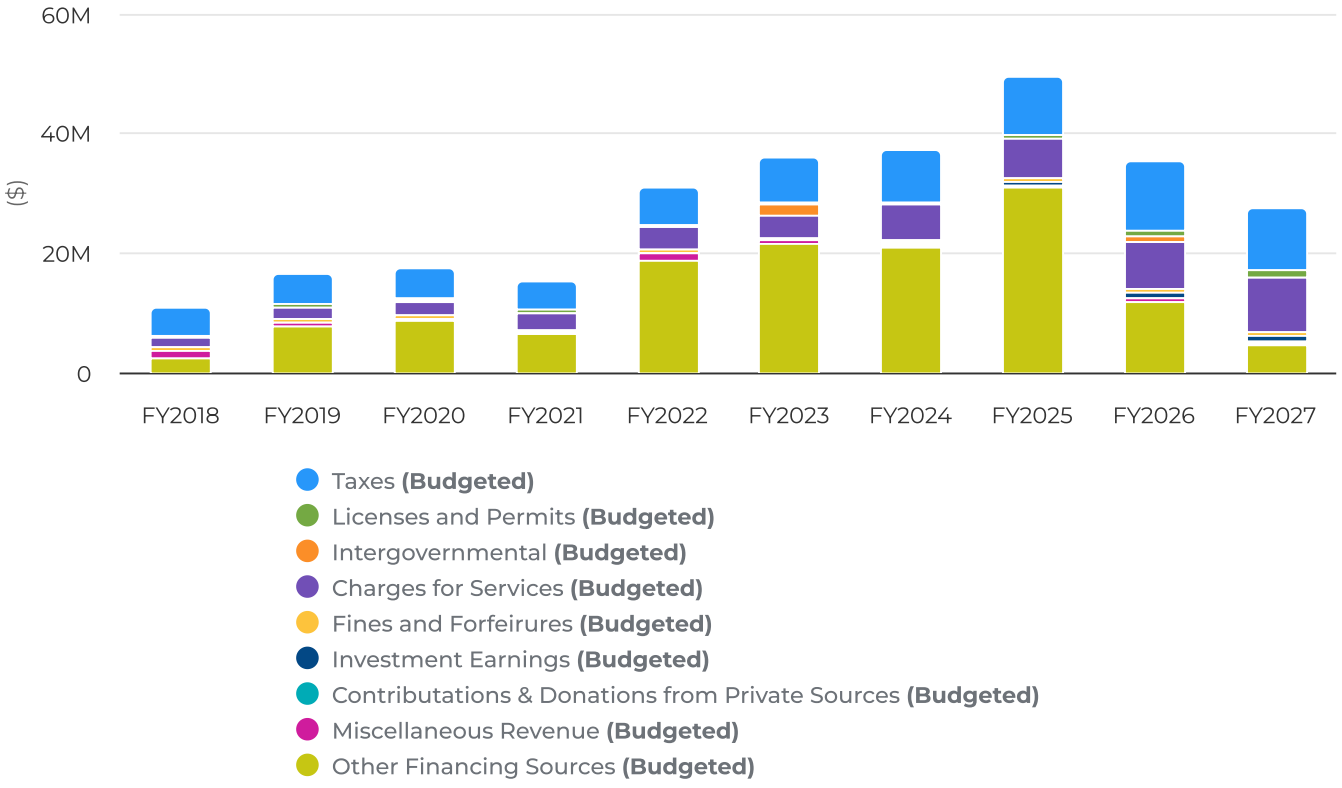


All Appropriated Funds - Revenue by Source

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

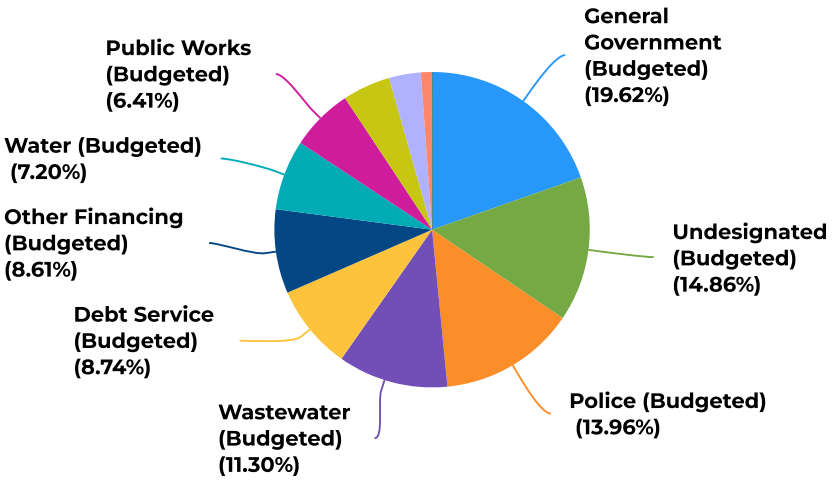


Historical Revenues by Source - All Appropriated Funds



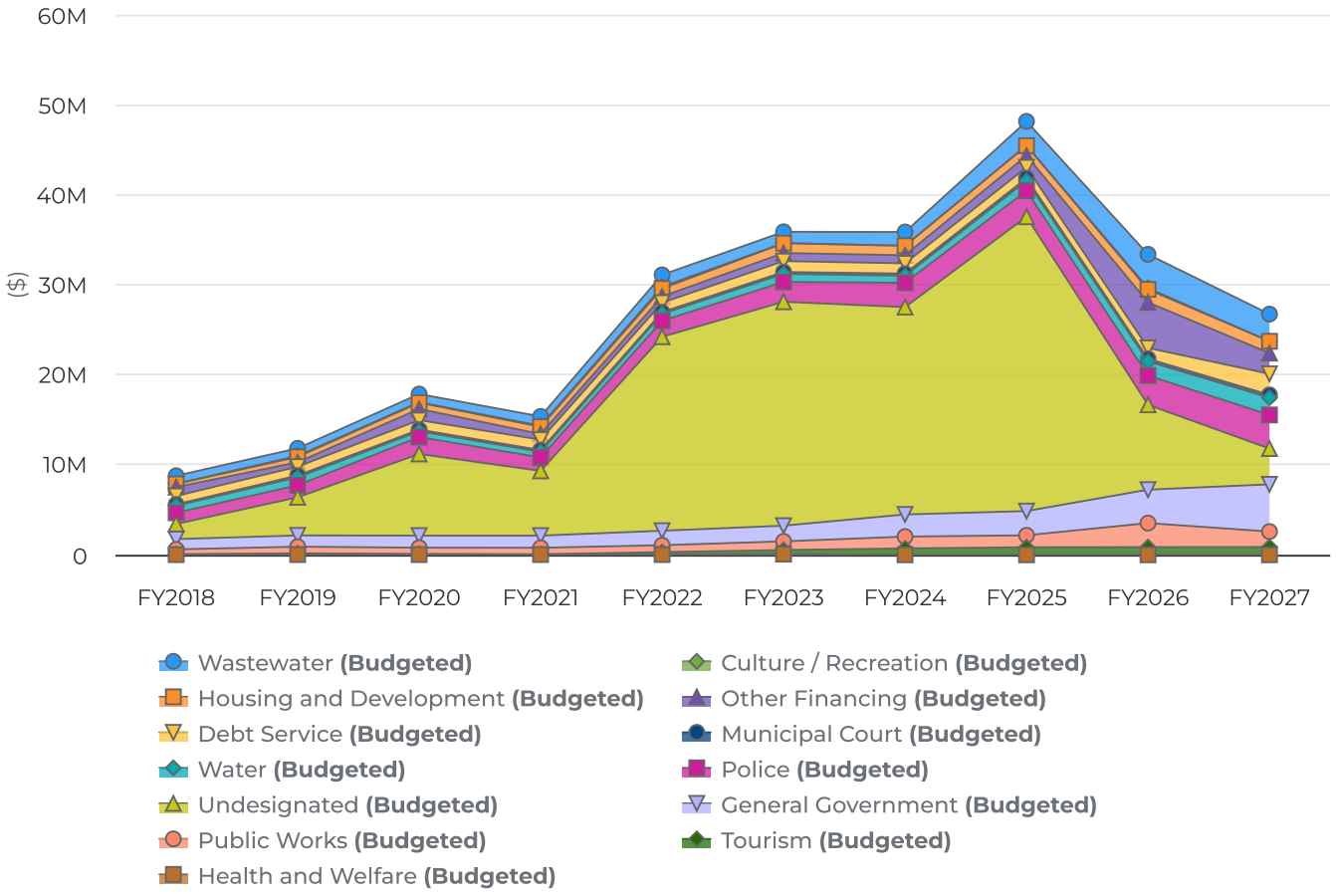
All Appropriated Funds - Expenditures by Function

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



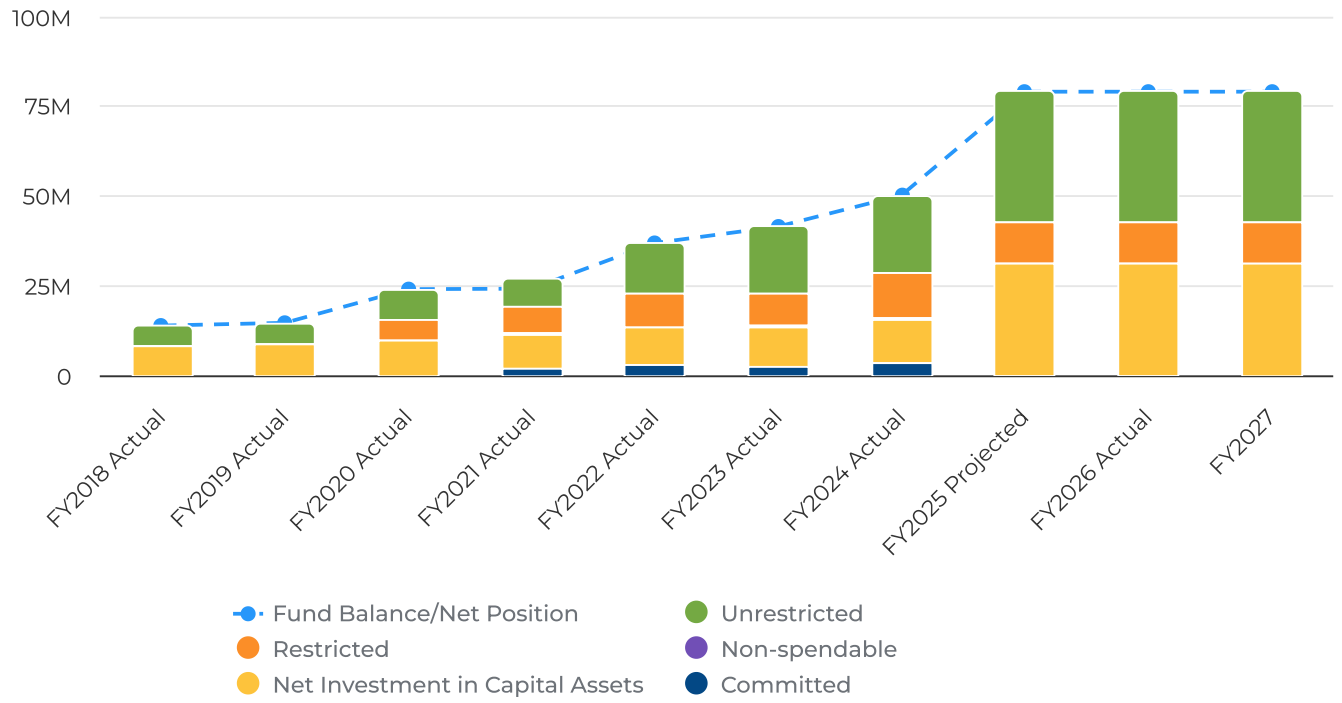


Historical Expenses by Function - All Appropriated Funds



All Appropriated Funds - Fund Balance Projections

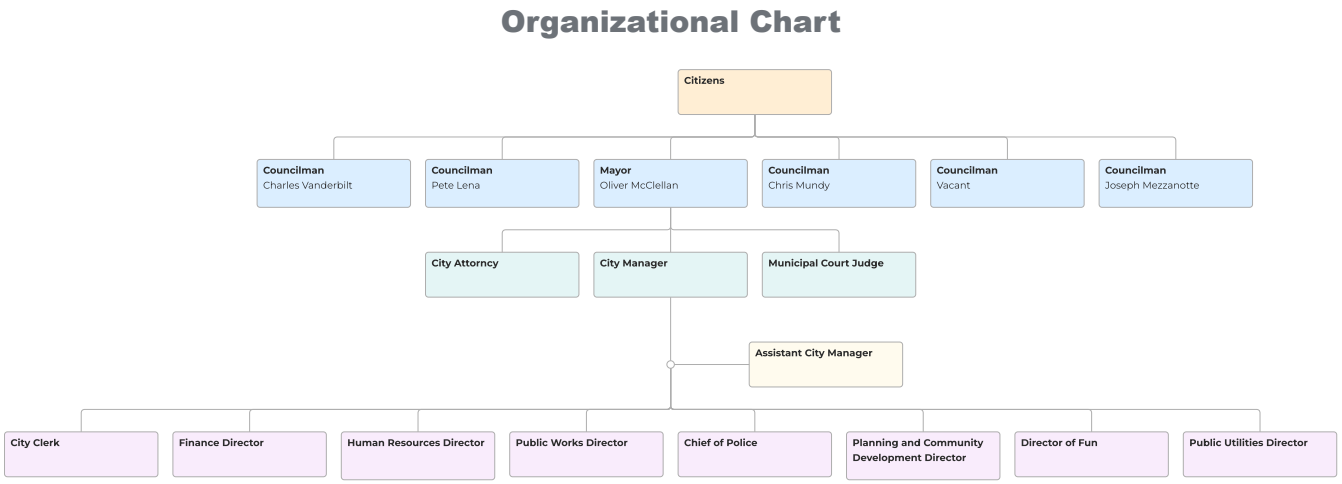
The chart below shows the fund balance/net position for all appropriated funds. It is projected that the fund balance/net position drops slightly due to one-time capital expenditures. Also, the 10-year history shows a large growth in the fund balance/net position. This growth is due to a significant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


100M
75M
50M
25M
0
FY2018 Actual
FY2019 Actual
FY2020 Actual
FY2021 Actual
FY2022 Actual
FY2023 Actual
FY2024 Actual
FY2025 Projected
FY2026 Actual
FY2027
Fund Balance/Net Position
Restricted
Net Investment in Capital Assets
Unrestricted
Non-spendable
Committed

Departments Summary

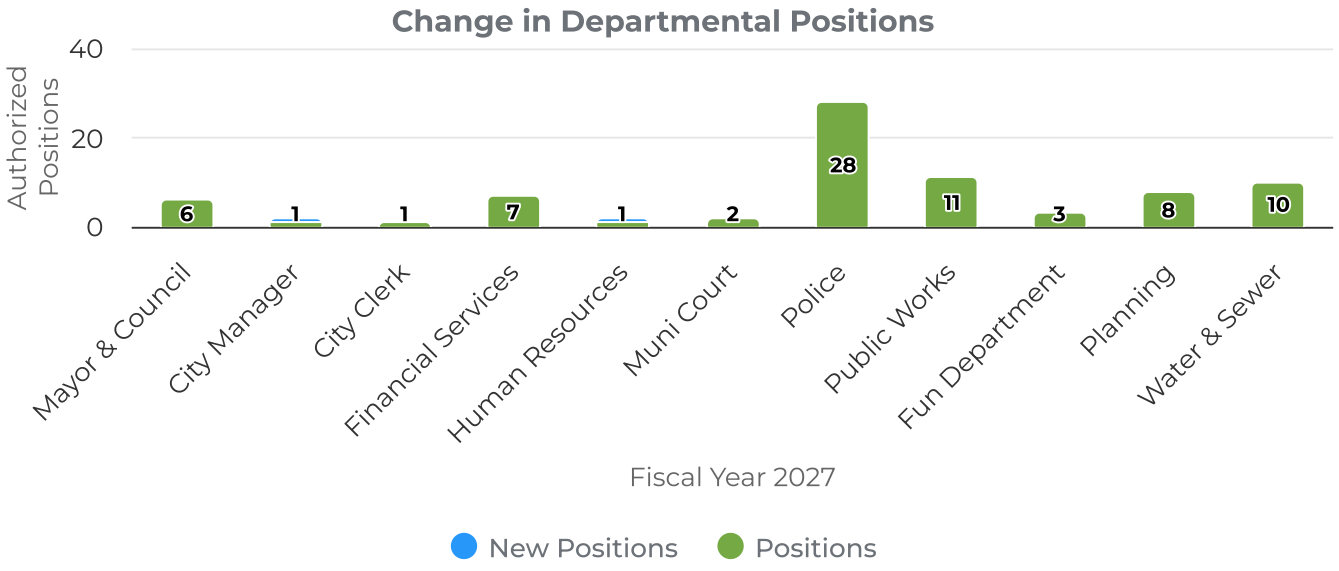
Organizational Structure

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							X
City Manager	X							X
Financial Services	X							X
Human Resources	X							X
Risk Managment	X							X
Public Works	X							X
Municipal Court	X							X
Police	X							X
Planning	X							X
Fun Department	X				X			X
Agency Allocations	X							
Confiscated Assets		X						
Tax Allocation				X				
Hotel/Motel					X			
Capital Projects	X					X	X	
Water & Sewer							X	X
Employee Benefits	X						X	

Abbreviations:

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

(continued from above)



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.

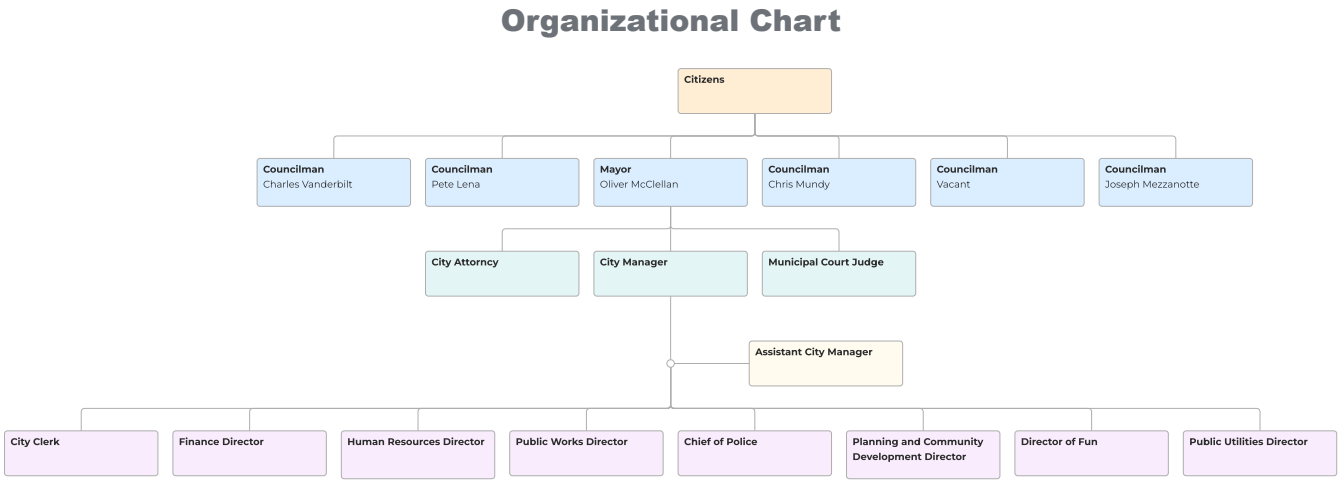
Mission Statement:

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

Expenditure Summary

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 52,318.00	$ 80,449.00	$ 80,449.00	0.0%
Purchased/Contracted Services	$ 1,418.00	$ 22,750.00	$ 22,750.00	0.0%
Supplies & Operating Charges	$ 3,214.00	$ 5,500.00	$ 5,500.00	0.0%
Capital Outlay	-	-	-	0.0%
Total	$ 56,950.00	$ 108,699.00	$ 108,699.00	0.0%

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			YTD 12/31	Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	2026	2026	2027
New Business	ED	2	1	2	2	3	1
Investment revenue	FS	$192,605	$1,181,180	$2,113,378	$439,727	$750,000	$1,070,000
Authorized Positions	IO	59	65	67	73	73	75
$ on Infrast. Improve.	II	$7,417,269	$1,004,421	$22,139,893	$14,008,736	$8,836,146	$2,723,000

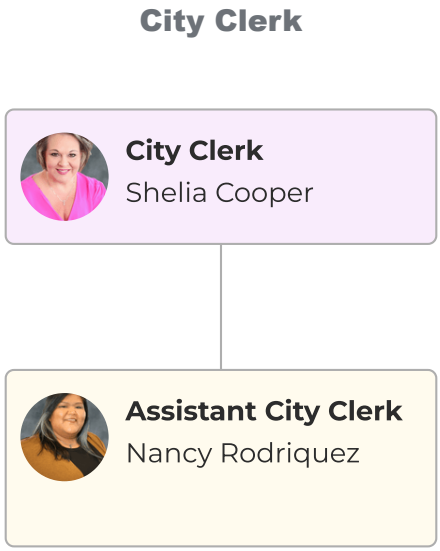
City Clerk

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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 120,449.00	$ 154,465.00	$ 210,140.00	36.0%
Purchased/Contracted Services	$ 35,495.00	$ 48,050.00	$ 42,265.00	-12.0%
Supplies & Operating Charges	$ 3,556.00	$ 7,500.00	$ 8,000.00	6.7%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 159,500.00	$ 210,015.00	$ 260,405.00	24.0%

Goals & Objectives

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

    a. Research and implement technology to increase transparency in records management.
    b. Digitize all records
    c. Improve accuracy of annual indexing, retention scheduling and archiving.
    d. Review and update Records Retention Policy to be compliant with State Law.
    Result: Digitized 20% of Historical Ordinances
    Result: Digitize 100% of all current official records
2. **Strengthen Transparency and Public Access to Official Records.**

    a. To fulfill Public Request of Open Records Timely.
    Result: 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.**

    a. Reduce agenda preparation time by using workflow improvements.
    Result: Hold biweekly meeting with City staff to ensure agendas are posted according to City deadlines.
    Result: Distribute complete Council meeting packets at least 4 days prior to regular meetings.
4. **Strengthen Election Readiness, Accuracy and Legal Compliance.**

    a. Maintain multi-year Elections Calendar and Complete all Required Tasks.
    b. Enhance the Municipal Elections Packet to ensure thoroughness and completeness.
    Result: Achieve zero rejected or incomplete Elections packets.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Average days agenda posted	IO	5	6	7	7	7	7
# of records scanned monthly	IO	40	73	60	50	50	100
% of Historical Ordinance Digitized	IO	N/A	N/A	N/A	N/A	N/A	20%
% of Current Records Digitized	IO	N/A	N/A	N/A	N/A	N/A	100%
Approved Minutes & Actions Posted in 48hrs	IO	N/A	N/A	N/A	80%	100%	100%
ORR Response within 3 days	IO	N/A	N/A	N/A	N/A	N/A	95%
# of imcomplete Elections Packets	IO	N/A	N/A	N/A	N/A	N/A	0

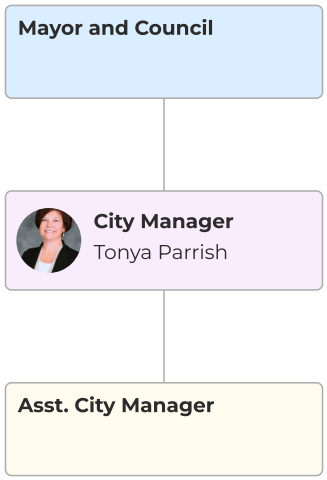
City Manager

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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 199,835.00	$ 210,728.00	$ 417,866.00	98.3%
Purchased/Contracted Services	$ 12,698.00	$ 55,924.00	$ 60,055.00	7.4%
Supplies & Operating Charges	$ 800.00	$ 6,500.00	$ 8,000.00	23.1%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 213,333.00	$ 273,152.00	$ 485,921.00	77.9%

Goals & Objectives

1. **Deliver a balanced budget and strengthen long-term financial stability.**
    a. Submit a balanced budget to Council on schedule and adopt it without unresolved structural gaps.
    b. 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.**
    a. 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.
    b. Provide 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.**
    a. Publish and maintain citywide CIP delivery dashboard/update showing schedule, budget status, and risk for major disruptions.
    b. Conduct four 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.**
    a. Move Downtown Development Phase II forward by completing defined "start" benchmarks. (e.g., procurement milestone, design milestone, funding plan, public engagement milestone).
    b. Provide council a quarterly economic development progress snapshot that tracks new business activity consistently.
    c. 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.**
    a. Improve the city-wide safety program by completing annual training participation across all departments.
    b. Provide council a semiannual public safety performance snapshot.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	12/31	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 snapshots	ED	N/A	N/A	N/A	N/A	4	4
Semiannual public safety snapshot delivered	PS	N/A	N/A	N/A	N/A	N/A	2

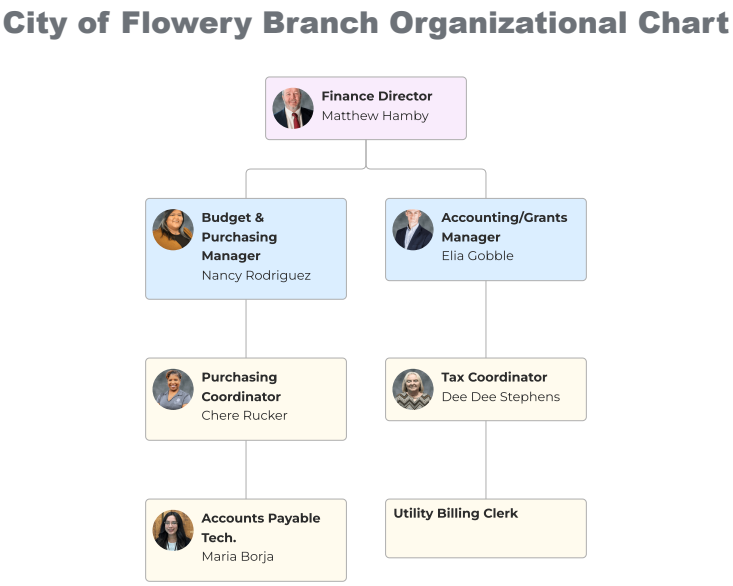
Financial Services

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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 565,780.00	$ 746,965.00	$ 791,505.00	6.0%
Purchased/Contracted Services	$ 302,218.00	$ 588,400.00	$ 665,400.00	13.1%
Supplies & Operating Charges	$ 21,126.00	$ 21,500.00	$ 14,250.00	-33.7%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 889,124.00	$ 1,356,865.00	$1,471,155.00	8.4%

Goals & Objectives

1. **Protect and strengthen the City's financial health through sound stewardship and transparency.**
    a. Maximize investment earnings while maintaining compliance with the adopted investment policy.
    b. Produce timely, accurate financial reports and maintain eligibility for professional finance awards and recognitions.
    c. Maintain or increase the City's credit agency bond rating and outlook through prudent financial management and reporting.
    Result: Update the Financial Transparency portal with monthly actuals.
    Result: Keep maximum amount of funds invested.
2. **Assure continued compliance with laws, standards, and regulations.**
    a. Implement all applicable GASB statements in coordination with the City's external auditors within required timeframes.
    b. Complete annual audits and required financial filings without material audit findings or compliance deficiencies.
    c. Maintain compliance with state purchasing guidelines through ongoing staff training and documented procedures.
    Result: GASB statements implemented as required.
    Result: Audit completed with no material findings.
3. **Improve financial service delivery and efficiency through effective use of technology.**
    a. Expand and improve payment collection options to increase convenience for customers and reduce manual processing.
    b. Implement and optimize financial software modules that streamline core processes such as purchasing, reporting and capital tracking.
    c. Improve internal access to financial information and reporting tools to support more efficient department operations and decision-making.
    Result: Financial system modules implemented or improved.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Average Yield Earned	FS	N/A	5.05%	4.65%%	4.13%	4.00%	4.00%
GFOA awards	IO	2	3	1	3	3	3
ClearGov Financial updates	IO	N/A	4	2	4	12	12
Credit Agency Bond Rating	FS	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
GASB Statements Implemented	IO	Yes	Yes	Yes	Yes	Yes	Yes
Audit without material findings	FS	Yes	Yes	Yes	Yes	Yes	Yes
# of Modules implemented	IO	N/A	N/A	N/A	1	1	2

FS = Financial Stability; IO - Internal Operations

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

	FY2025 Actual	FY2026* Budgeted	FY2027 Budgeted	% Change
Personal Services	$ -	$ 140,373.00	$ 201,829.00	
Purchased/Contracted Services	$ 20,408.00	$ 83,800.00	$ 42,750.00	-49.0%
Supplies & Operating Charges	$ 15,841.00	$ 21,300.00	$ 13,600.00	-36.2%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 36,249.00	$ 245,473.00	$ 258,179.00	5.2%

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

Goals & Objectives

1. **Increase Human Resources Efficiency.**

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

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

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

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

   a. Promote cost-effective wellness offerings.
   b. Improve workforce health outcomes.
   Result: 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.**

   a. Enhance the City's brand for recruitment.
   Result: Improve employer branch metrics by 20% through improved job advertisements and updating the HR webpage.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Reduce hiring time by 10%	IO	N/A	51.17%	41.89%	37.71%	30%	34
Implement automated self-service HR tools	IO	N/A	N/A	N/A	N/A	N/A	2%
Achieve 95% on-time completion of evals.	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 online training modules	IO	N/A	N/A	N/A	N/A	N/A	3%
Increase participation in wellness programs	IO	1.85%	4.92%	6.25%	25.00%	N/A	31.25%
Improve employer branch matrics by 20%	IO	N/A	N/A	1,011	1,637	N/A	1967

IO = Internal Operations; FS = Financial Stability

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

Safety Coordinator

Vacant

Expenditure Summary

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services/Workers' Comp	$ 114,754.00	$ 125,000.00	$ 125,000.00	0.0%
Purchased/Contracted Services	$ 195,866.00	$ 250,000.00	$ 250,000.00	0.0%
Supplies & Operating Charges	$ 3,882.00	$ 5,000.00	$ 5,000.00	0.0%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 314,502.00	$ 380,000.00	$ 380,000.00	0.0%

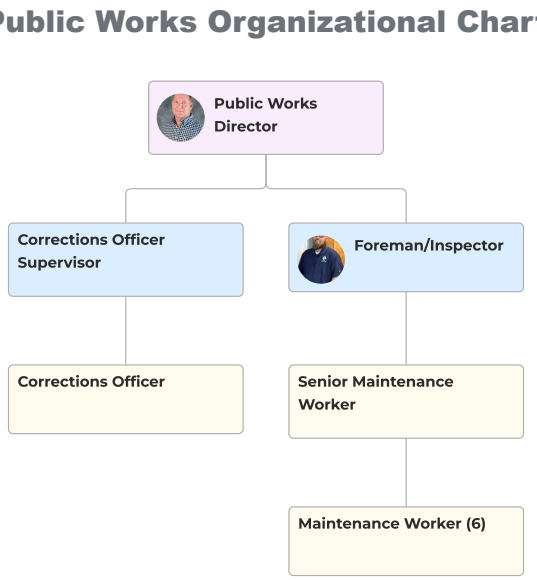
Public Works

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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 911,778.00	$1,023,036.00	$1,099,143.00	7.4%
Purchased/Contracted Services	$ 312,064.00	$ 424,028.00	$ 430,528.00	1.5%
Supplies & Operating Charges	$ 244,053.00	$ 263,000.00	$ 271,000.00	3.0%
Capital Outlay	$ 22,558.00	$ 40,000.00	$ 40,000.00	0.0%
Total	$ 1,490,453.00	$1,750,064.00	$1,840,671.00	5.2%

Goals & Objectives

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

   a. Ensure completion of submission of all annual paving plan documents to support timely project execution.
   b. Order and place/replace street signage.
   c. Repair damaged streets to increase useful life.
   Result: Respond to and repair reported street damage within 4 business days for qualifying requests.
   Result: Deliver the 2027 annual paving plan on schedule by December 31st.

2. **Improve stormwater drainage resilience.**

   a. Maintain and replace cross drains.
   b. Clean, mow, and excavate drainage structures and ditches throughout the city.
   c. Improve internal stormwater system visibility and long-term management.
   d. Establish a standardized stormwater GIS date model and asset attribute framework by fiscal year-end.
   e. Implement internal GIS workflows for stormwater asset updates and maintenance tracking by fiscal year-end.
   Result: Develop and implement a stormwater framework.

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

   a. Maintain and update City facilities.
   b. Develop and train on a work order system.
   Result: Implement sidewalk maintenance plan
   Result: Inspect, cut and replace existing sidewalks.
   Result: Complete facility work orders within 10 business days.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
Response and Repair of Damage Streets	II	N/A	N/A	N/A	N/A	200	200
Delivery of 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





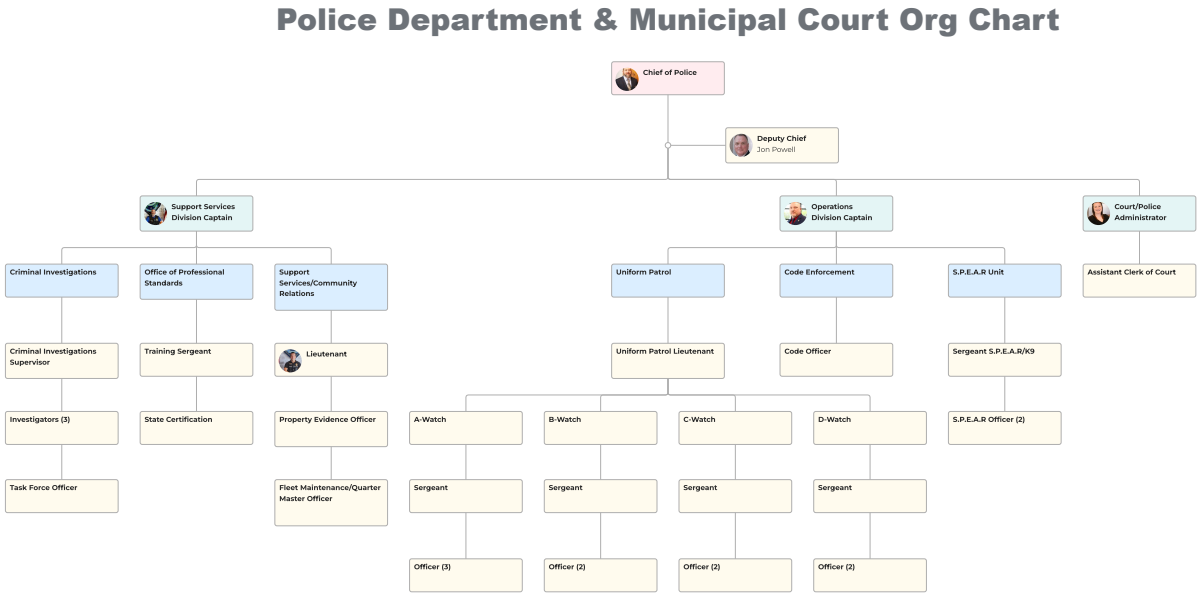
Municipal Court

Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific types of 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 is also 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

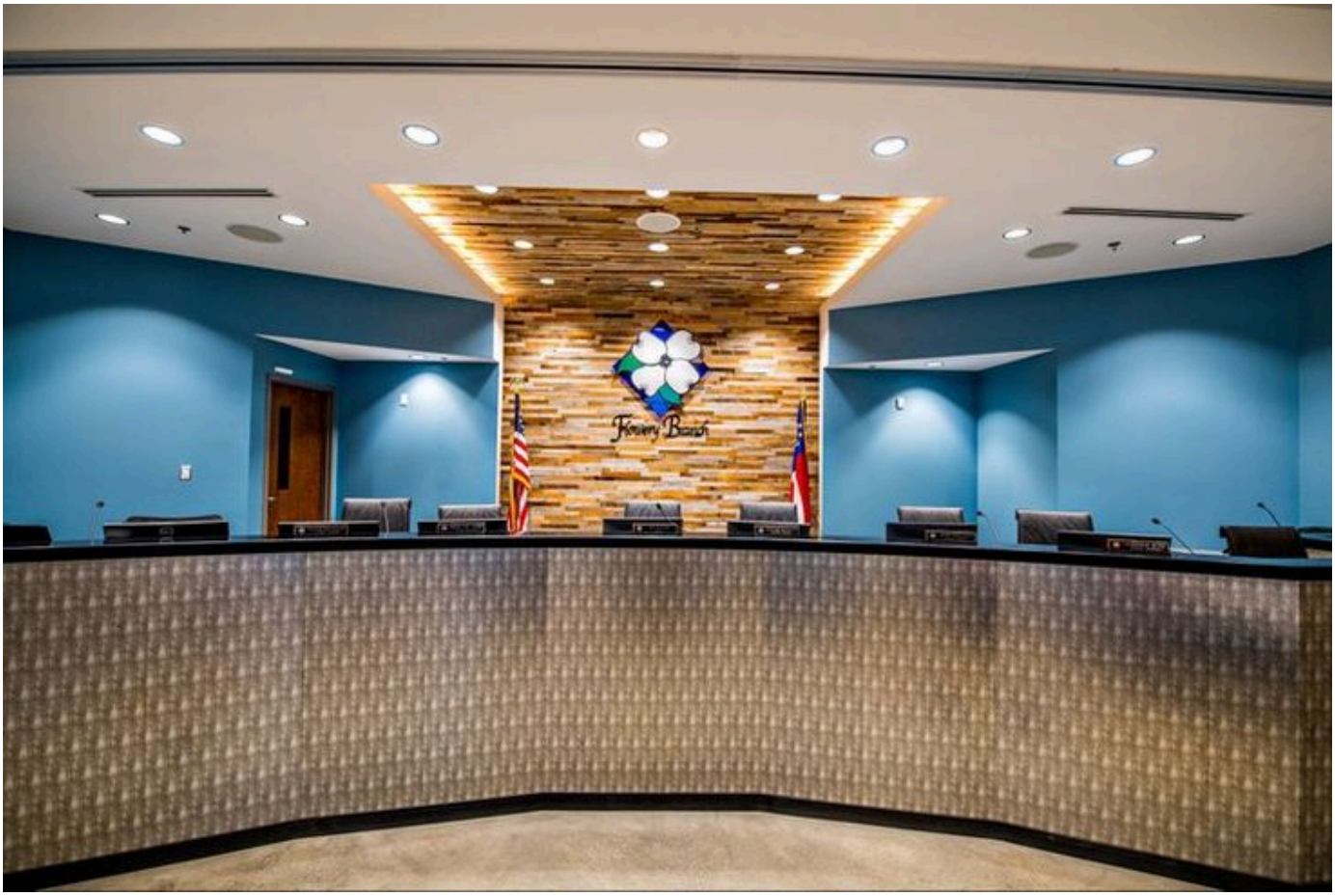
	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 164,059.00	$ 179,851.00	$ 194,188.00	8.0%
Purchased/Contracted Services	$ 68,605.00	$ 76,950.00	$ 76,650.00	-0.4%
Supplies & Operating Charges	$ 32,460.00	$ 36,000.00	$ 35,000.00	-2.8%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 265,124.00	$ 292,801.00	$ 305,838.00	4.5%

Goals & Objectives

1. **Enhance communications regarding court proceedings.**
    a. Explore and implement a process to allow mass communication 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. Find a software editing company that would allow us to redact videos for open records.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
# of notifications issued	IO	N/A	N/A	N/A	216	430	300
# of in-person record request	IO	N/A	N/A	N/A	130	100	100
# of online record request	IO	N/A	N/A	N/A	260	400	400

IO = Internal Operations



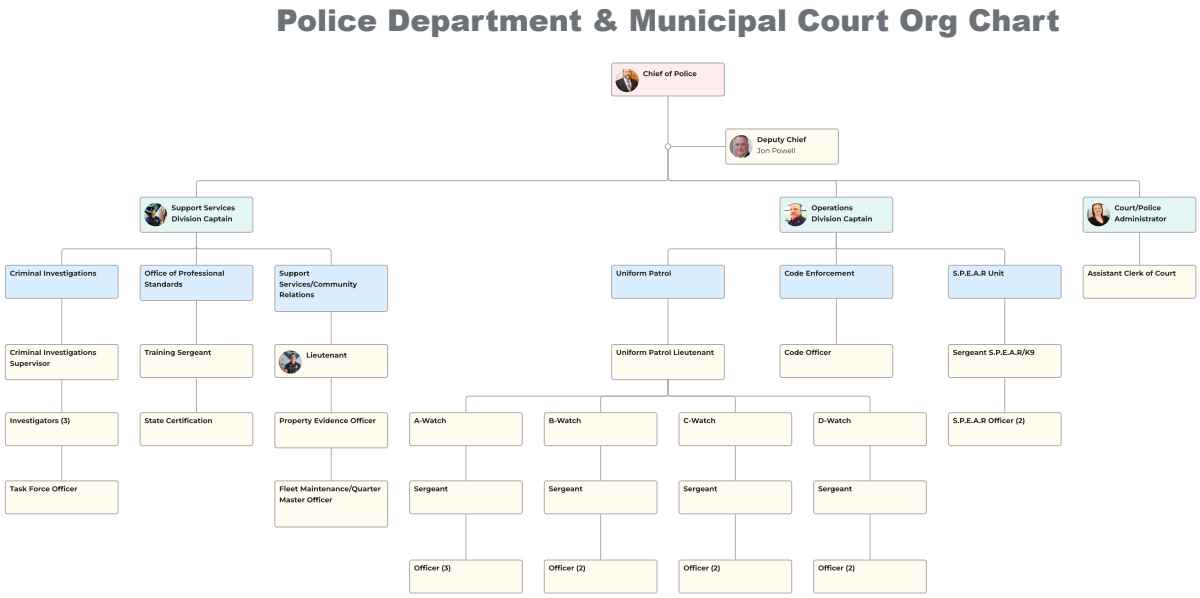
Police Department

The Flowery Branch Police Department provides 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 the 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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 2,493,397.00	$2,912,583.00	$3,335,916.00	14.5%
Purchased/Contracted Services	$ 191,553.00	$ 185,159.00	$ 199,509.00	7.8%
Supplies & Operating Charges	$ 188,138.00	$ 165,457.00	$ 167,225.00	1.1%
Capital Outlay	$ 151,241.00	$ -	$ -	0.0%
Total	$ 3,024,329.00	$3,263,199.00	$3,702,650.00	13.5%

Goals & Objectives

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

    a. Refining S.P.E.A.R. program (Specialized Proactive Enforcement and Response Unit).
    b. Increase traffic enforcement and monitoring
    Result: Decrease traffic accidents by 20%

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

    a. Refining S.P.E.A.R. program.
    b. Enhancing drone program.
    c. Develop a safety program for the schools and the community.
    Result: Decrease crime by 20%

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

    a. Update policies and procedures as required by State guidelines.
    b. Enhance staff training on updated policies and procedures.
    Result: Ensure 100% of Sworn Officers meet or exceed all State Certification and continuing education requirements.
    Result: Achieve 100% compliance with all applicable State standards, policies, and documentation requirements.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	FY2026	FY2027
# of Certified Swarn Officers	PS	21	25	27	27	27	27
Response time (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 (Monthly)	PS	34	31	32	36	30	30
Turnover Ratio (Voluntary)	IO/PS	N/A	N/A	N/A	3%	<5%	<5%
% of required Certifications Standards Met	IO/PS	N/A	N/A	N/A	N/A	N/A	100%

PS = Public Safety; IO = Internal Operations

(continued from above)

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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 543,802.00	$ 824,655.00	$ 930,589.00	12.8%
Purchased/Contracted Services	$ 571,794.00	$ 500,800.00	$ 366,285.00	-26.9%
Supplies & Operating Charges	$ 5,607.00	$ 22,700.00	$ 16,000.00	-29.5%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 1,121,203.00	$1,348,155.00	$1,312,874.00	-2.6%

Goals & Objectives

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

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

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

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

3. **Obligated DCA Standards.**

    a. Complete the Comprehensive Plan update and send to DCA.
    Result: Maintain Qualified Local Government Status to ensure eligibility for State funding.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	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%

(continued from above) ↑









Department of Fun

The Department of Fun is dedicated to ensuring the City of Flowery Branch remains a quaint, vibrant community. We strive to provide the highest quality of service 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

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Personal Services	$ 281,070.00	$ 314,636.00	$ 350,902.00	11.5%
Purchased/Contracted Services	$ 227,630.00	$ 145,161.00	$ 115,150.00	-20.7%
Supplies & Operating Charges	$ 193,943.00	$ 220,900.00	$ 228,400.00	3.4%
Capital Outlay	$ -	$ -	$ -	0.0%
Total	$ 702,643.00	$ 680,697.00	$ 694,452.00	2.0%

Goals & Objectives

1. **Deliver high-quality community events that increase downtown engagement.**
    a. Host 6–8 signature events annually with documented attendance matrices.
    b. Achieve 10% year-over-year growth in total event participation.
    c. Secure at least 5 merchant partnerships across events to support downtown activation.
2. **Improve operational efficiency and cost-effectiveness of event planning.**
    a. Develop and maintain event playbooks for all recurring events by year-end.
    b. Implement a tracking system for event expenses and supplies to improve budgeting accuracy.
    Result: Identify and secure 8 new sponsorships for the year.
3. **Enhance the visibility and identity of Flowery Branch's growing downtown.**
    a. Launch the semi-annual calendar by March and July.
    Result: Increase "What's Blooming" monthly newsletter subscribers by 25%
    Result: Increase social media engagement by 20% over actual.

		Actual				Budget	
Measure:	Strategic Priority	FY2023	FY2024	FY2025	YTD 12/31	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	1,389
# of Social Media Engagement on City Pages	ED	N/A	4,741	6,085	11,797	10,000	14,000

(continued from above) ↑

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;
- 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.

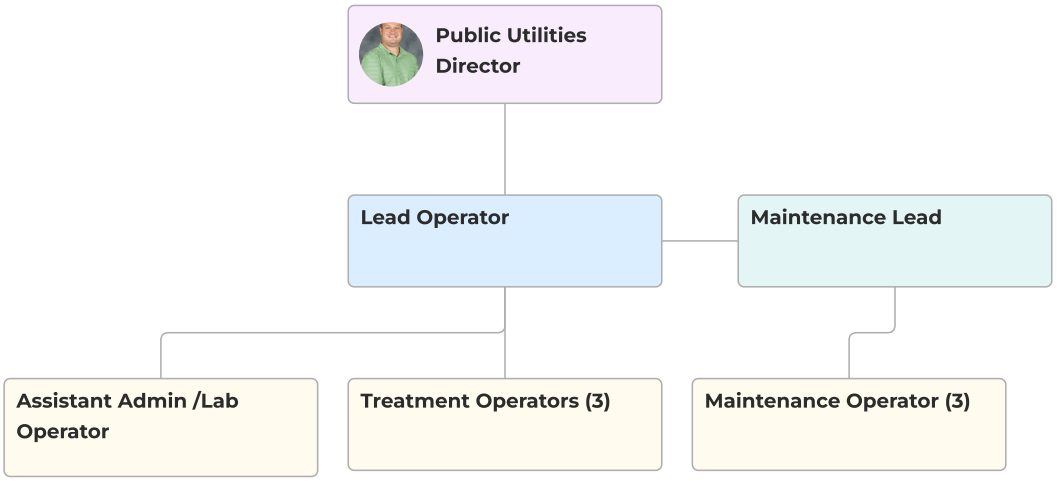
Goals & Objectives

1. **Maintain operational reliability.**
    a. Complete and start up the plant expansion using newer technology to increase plant capacity and efficiency.
    b. Begin planning and preliminary evaluation for replacement of the existing wastewater outfall line.
    c. Finish wells #4 and #5 project and place both wells into service.
    d. Rehab spray field pump station and infrastructure to operate correctly.
    Result: Rehabilitate lift station infrastructure in the wastewater collection system.
    Result: System failures are increasingly addressed through planned maintenance rather than emergency response.
    Result: Strengthen the City's pump and related equipment reserves.
    Result: Capital projects are completed and placed into service.
2. **Maintain a financially healthy water and sewer enterprise fund.**
    a. Maintain a robust multi-year capital improvement plan.
    b. Continue ongoing account review to ensure account collections are received in a timely manner.
    Result: Complete a comprehensive water and sewer rate study aligned with capital and operating needs.
    Result: Ensure utility rates generate sufficient revenue to support operations, debt service, and capital reinvestment.
    Result: Improve predictability and stability of utility revenues.
3. **Ensure regulatory compliance.**
    a. Submit all required regulatory reports to EPD accurately and on time.
    b. Successfully integrate new or modified permits into compliance programs.
    Result: Meet all State wastewater permit requirements.

Measure:	Strategic Priority	Actual FY2023	Actual FY2024	Actual FY2025	YTD 12/31	Budget FY2026	Budget FY2027
Gallons of Water Capacity increased (daily)	IO	N/A	390,000	400,000	400,000	400,000	400,000
% of accounts reviewed	IO	N/A	100%	100%	100%	100%	100%
# of months water and wastewater quality exceeds permit	IO	N/A	2	1	1	2	2
Gallons of Wastewater Capacity increased (daily)	IO	N/A	.850 MGD	.875 MGD	.91 MGD	.91 MGD	.91 MGD
Total Wastewater Capacity	IO	.9 MGD	.91 MGD	.91 MGD	.91 MGD	.91 MGD	.91 MGD
# of Wastewater Permit Violations	IO	N/A	N/A	3	0	0	0
Replacement Pumps and Equipment	IO	N/A	N/A	N/A	4%	5%	10%
Spray Field pump station rehabilitation completed	IO	N/A	N/A	N/A	No	No	Yes
% of maintenance work orders planned vs emergency	IO	N/A	N/A	N/A		98%	98%
Plant expansion completed and operational	IO	N/A	N/A	N/A	No	No	Yes
Wells #4 and #5 completed and placed into service	IO	N/A	N/A	N/A	No	No	Yes
# of Lift station infrastructure rehabs	IO	N/A	N/A	N/A	0	0	1

(continued from above) ↑

Organizational Chart



Expenditure Summary

	FY2025 Actual	FY2026 Budgeted	FY2027 Budgeted	% Change
Water Charges	$ 1,487,345.00	$ 1,502,500.00	$ 1,902,500.00	26.6%
Meter Set Fees	$ 125,318.00	$ 309,200.00	$ 150,000.00	-51.5%
Admin Fees	$ 90,320.00	$ 75,000.00	$ 80,000.00	6.7%
Sewer Charges - Gainesville	$ 1,622,806.00	$ 1,625,000.00	$ 1,950,000.00	20.0%
Sewer Charges	$ 1,516,338.00	$ 1,500,000.00	$ 2,000,000.00	33.3%
Bank Fees	$ 170.00	$ -	$ -	0.0%
Interest Revenue	$ 1,447,919.00	$ 750,000.00	$ 700,000.00	-6.7%
Penalties	$ 63,379.00	$ 60,000.00	$ 80,000.00	33.3%
S/F.O.G & Pre-Treatment	$ 9,959.00	$ 8,000.00	$ 10,000.00	25.0%
Rebates	$ 88,732.00	$ 100,000.00	$ 95,000.00	0.0%
Misc.	$ 258,263.00			
Total Revenue	$ 6,710,549.00	$ 5,929,700.00	$ 6,967,500.00	17.5%
Personal Services	$ 840,183.00	$ 908,310.00	$ 1,025,146.00	12.9%
Purchased/Contracted Services	$ 792,916.00	$ 1,018,703.00	$ 926,336.00	-9.1%
Supplies & Operating Charges	$ 1,873,461.00	$ 2,429,498.00	$ 2,418,231.00	-0.5%
Indirect Cost Allocation	$ 812,759.00	$ 869,975.00	$ 1,008,164.00	15.9%
Capital Outlay	$ -	$ 12,000.00	$ -	0.0%
Depreciation	$ 567,726.00	$ -	$ -	0.0%
Contingency	$ -	$ 236,097.00	$ -	0.0%
Debt Service	$ 1,440,037.00	$ 455,117.00	$ 1,589,623.00	0.0%
Total	$ 6,327,082.00	$ 5,929,700.00	$ 6,967,500.00	17.5%
Excess Revenues over/(under) expenses	$ 383,467.00	$ -	$ -	

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Funding Sources Overview

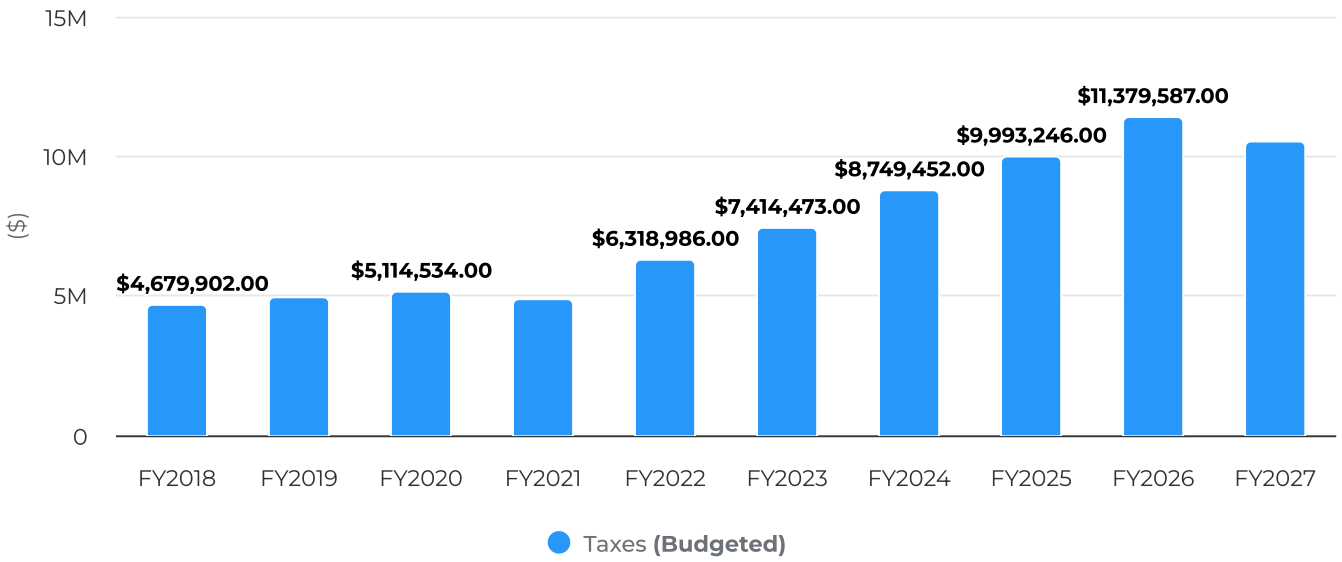
The following pages will describe the top five funding sources.

Tax Summary

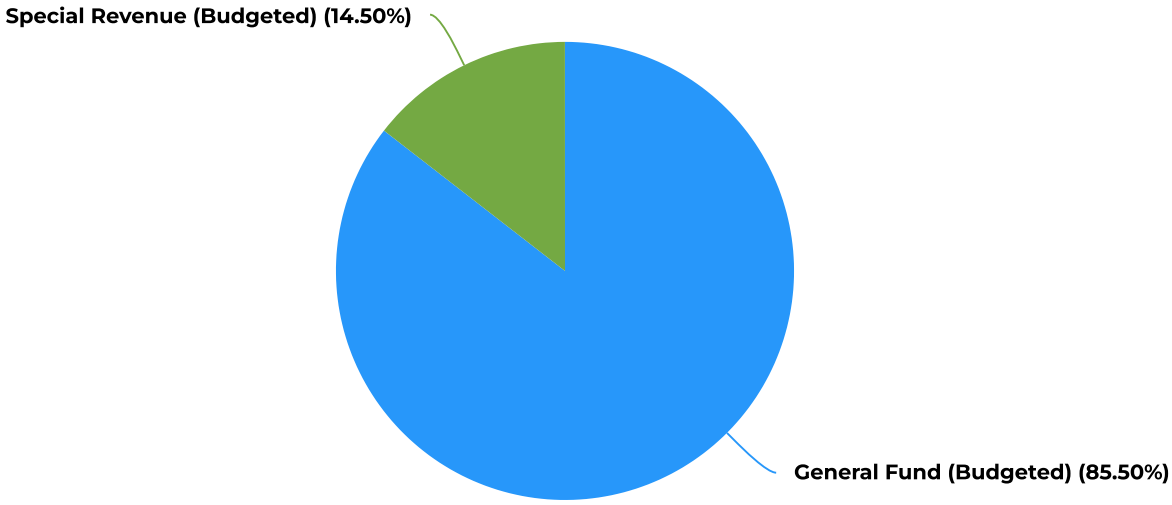
Tax revenue is received from several sources such as:

- 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 66.17% of total revenue. Within the Special Revenue Funds it accounts for 86.36%. The revenue projection for FY2027 represents a decrease of 7.60% under the FY2026 budgeted tax revenues. This reduction is primarily due to the use of SPLOST funds at the beginning of a new SPLOST cycle.



2027 Tax Revenue by Fund



Charges for Services Summary

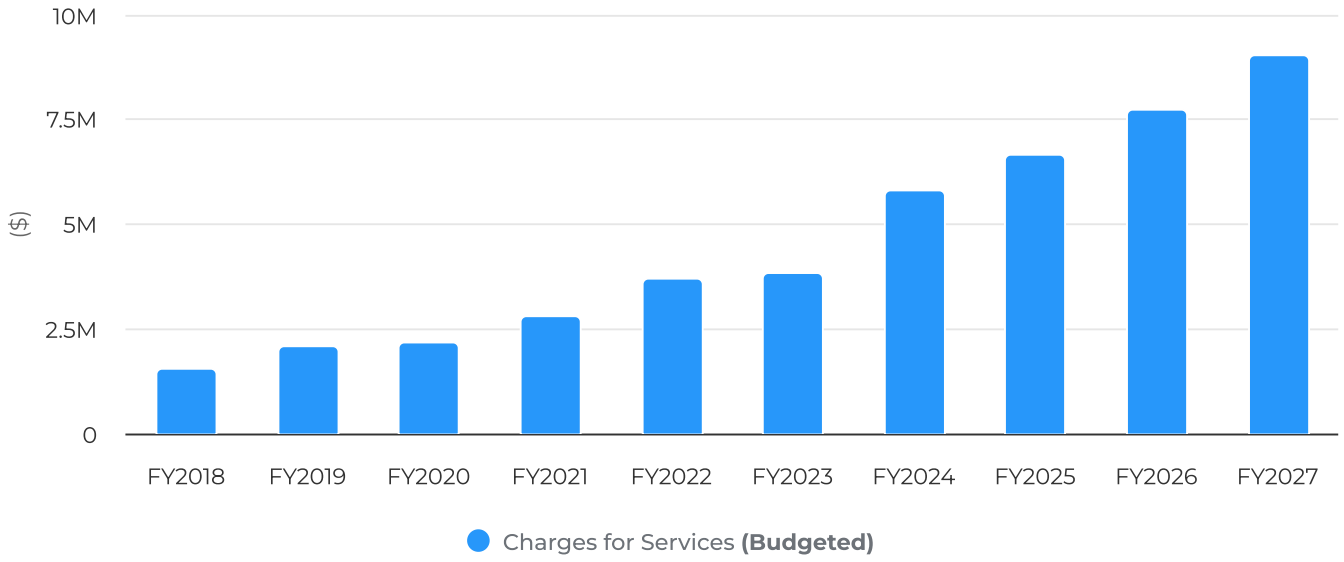
Charges for services include items such as:

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

For the General Fund, charges for service revenue account for 7.4% of revenue, in the Water/Wastewater Operating Fund, charges for service represent 88.58% of the revenue and in the Employee Benefits fund, charges for services represent 98.83% of the revenue.

Revenue received from charges for service is split between three funds, with 10.57% to the General Fund, 68.18% to the Water/Wastewater Fund and 21.25% to the Employee Benefits fund.

Charges for services are up due to increased water and sewer rates and increased benefit cost.



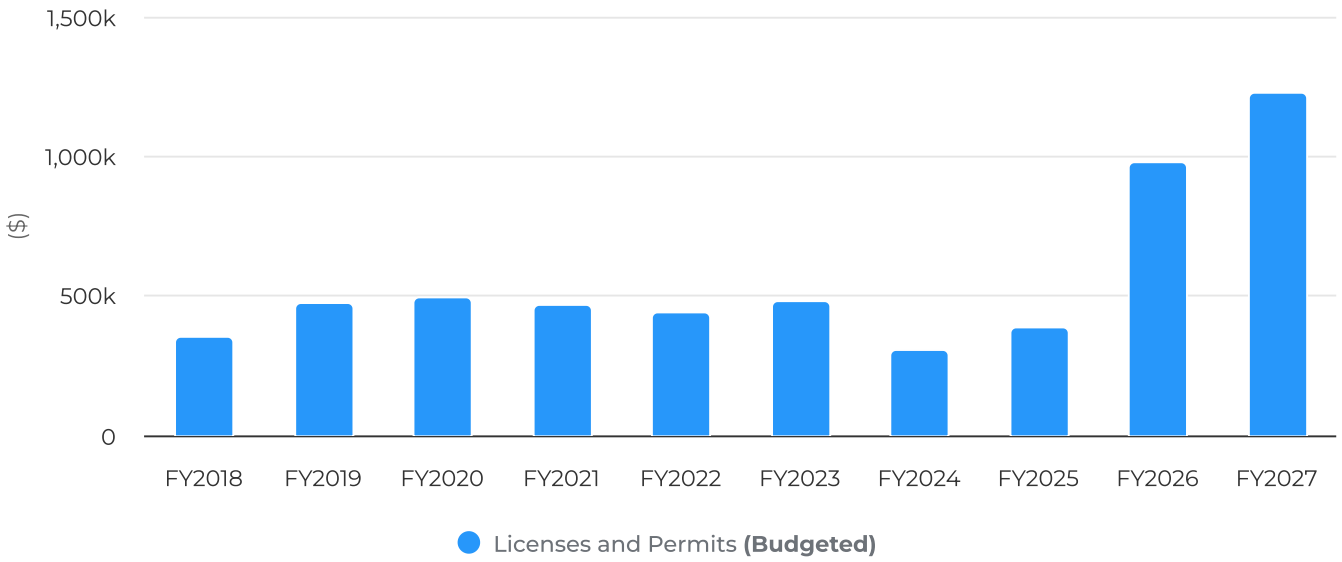
Licenses and Permits

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 9.06% of total general fund revenue.

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



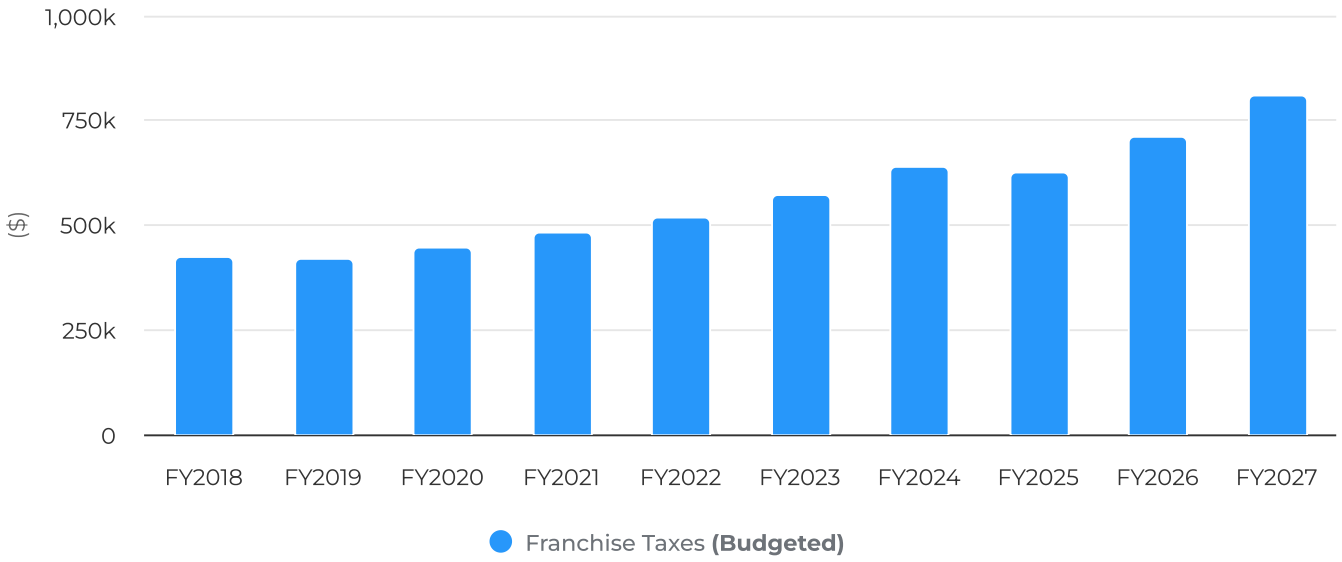
Franchise Fees

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 4.1% of the General Fund revenue.

The increase in this category is attributed to growth in population and gross sales.



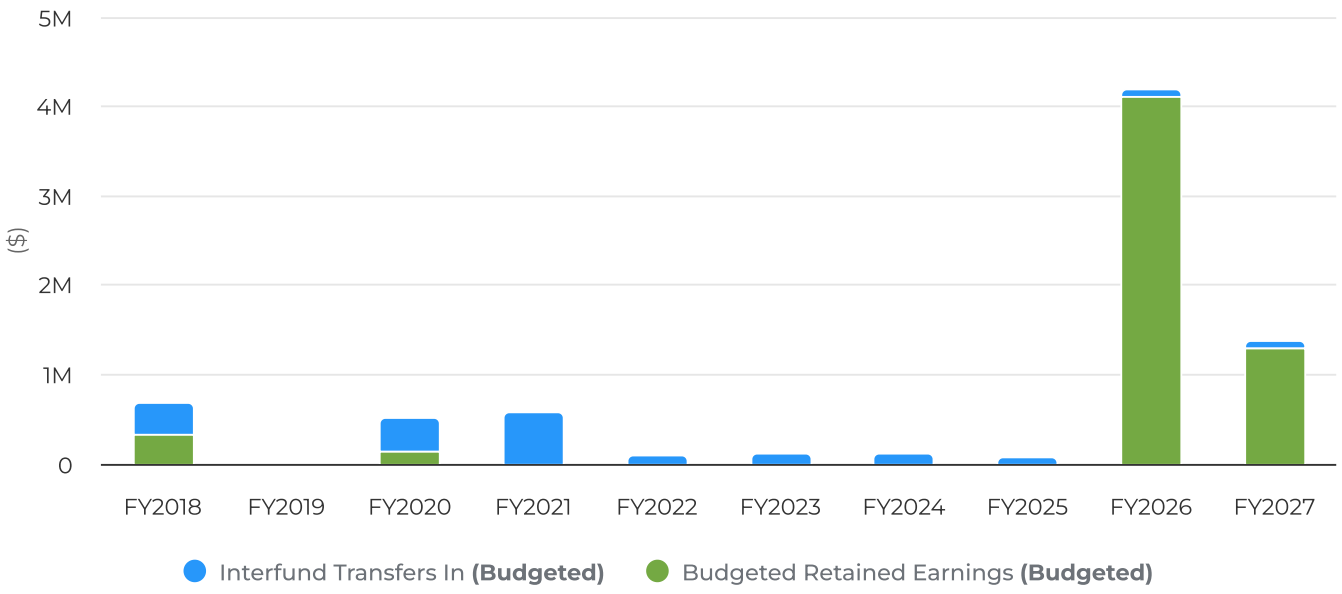
Other Financing Sources

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 10.11% of the General Fund.

This category is down 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-one (31) projects. Thirteen (13) of those are planned for future fiscal years and eighteen (18) are for FY2027. 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

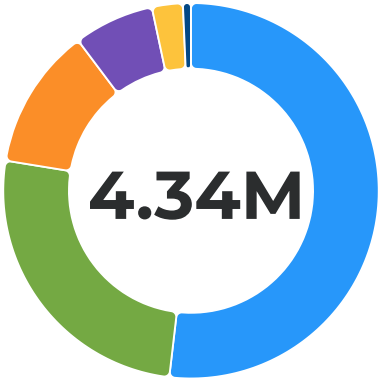
FY27 Total Capital Requested

$4,336,841

FY27 Total Funding Requested

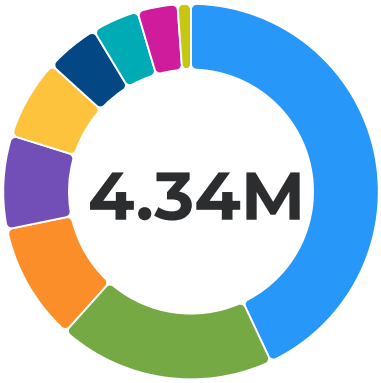
$4,336,841

FY27 Total Funding Requested by Source



General Fund	**$2,248,841**	51.85%
SPLOST IX	**$1,115,000**	25.71%
Water/Wastewater Capital Fund	**$528,000**	12.17%
SPLOST VIII	**$300,000**	6.92%
Local Maintenance Improvement Grant Program (LMIG)	**$115,000**	2.65%
Water/Wastewater Fund	**$30,000**	0.69%

FY27 Total Funding Requested by Department



Highways & Street Adm	$1,865,000	43.00%
Wastewater	$808,000	18.63%
Gen Govt Bldg and Plant	$440,000	10.15%
General Administration	$348,841	8.04%
Police	$300,000	6.92%
Public Works	$200,000	4.61%
Culture & Recreation	$175,000	4.04%
Finance	$150,000	3.46%
General Administration	$50,000	1.15%

FY27 Capital Cost Breakdown



Capital Costs	$4,336,841	99.97%
Operational Costs	$1,250	0.03%

FY27 Cost Savings & Revenue Breakdown



Cost Savings	$250	100.00%
Revenue	$0	0.00%

Highways & Street Adm

	FY2027
Total Highways & Street Adm	**$1,865,000**

Wastewater

	FY2027
Total Wastewater	**$808,000**

Gen Govt Bldg and Plant

	FY2027
Total Gen Govt Bldg and Plant	**$440,000**

General Administration

	FY2027
Total General Administration	**$348,841**

Police

	FY2027
Total Police	**$300,000**

Public Works

	FY2027
Total Public Works	**$200,000**

Culture & Recreation

	FY2027
Total Culture & Recreation	**$175,000**

Finance

	FY2027
Total Finance	**$150,000**

General Administration

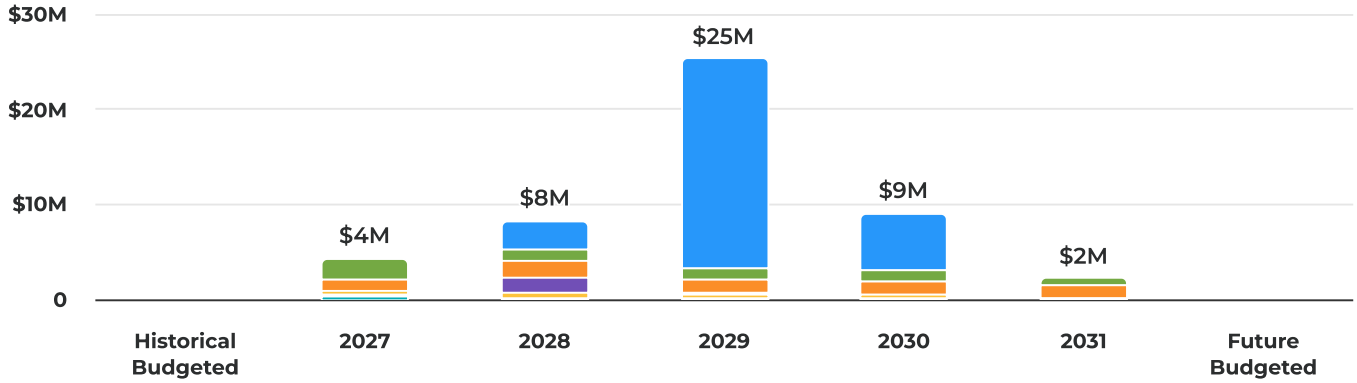
	FY2027
Total General Administration	**$50,000**

Grand Total

	FY2027
Grand Total	**$4,336,841**

Capital Improvement Multi-Year Plan

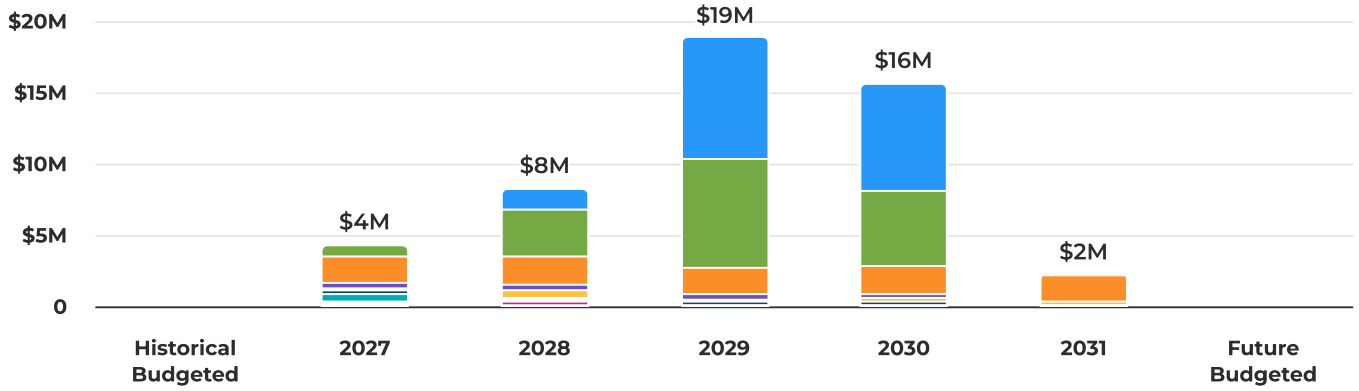
FY27 - FY31 Total Funding Requested by Source (including Historical Budgeted, Future Budgeted)



Funding by Source Totals (all years)

GEFA Debt Proceeds	**$31,005,000**	62.97%
General Fund	**$6,867,925**	13.95%
SPLOST IX	**$6,815,000**	13.84%
Water/Wastewater Fund	**$1,867,000**	3.79%
Water/Wastewater Capital Fund	**$1,808,000**	3.67%
Local Maintenance Improvement Grant Program (LMIG)	**$575,000**	1.17%
SPLOST VIII	**$300,000**	0.61%

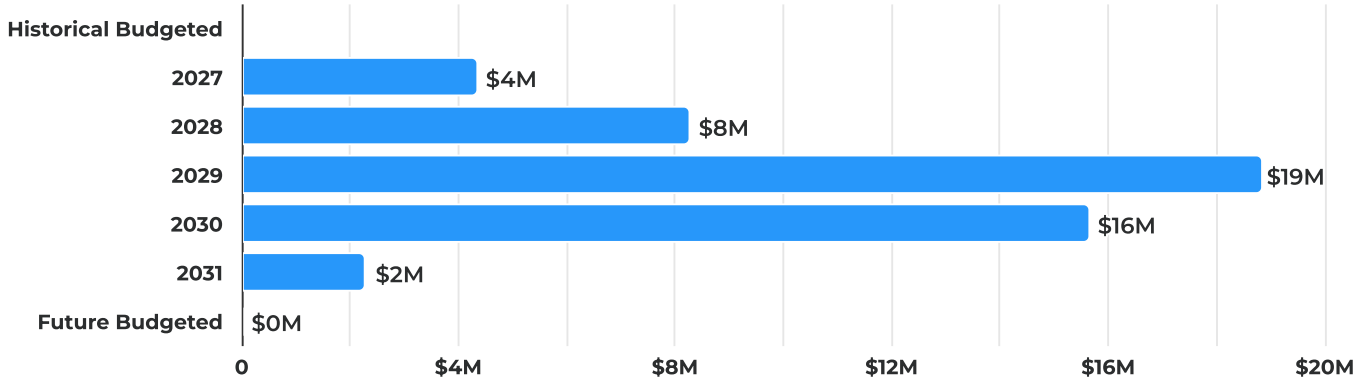
FY27 - FY31 Total Funding Requested by Department (including Historical Budgeted, Future Budgeted)



Funding by Department Totals (all years)

Wastewater	**$17,505,000**	35.49%
Wastewater	**$17,215,000**	34.90%
Highways & Street Adm	**$9,385,000**	19.03%
General Administration	**$1,407,925**	2.85%
Public Works	**$1,310,000**	2.66%
Police	**$890,000**	1.80%
Gen Govt Bldg and Plant	**$840,000**	1.70%
Wastewater	**$300,000**	0.61%
Culture & Recreation	**$175,000**	0.35%
Finance	**$150,000**	0.30%
General Administration	**$150,000**	0.30%

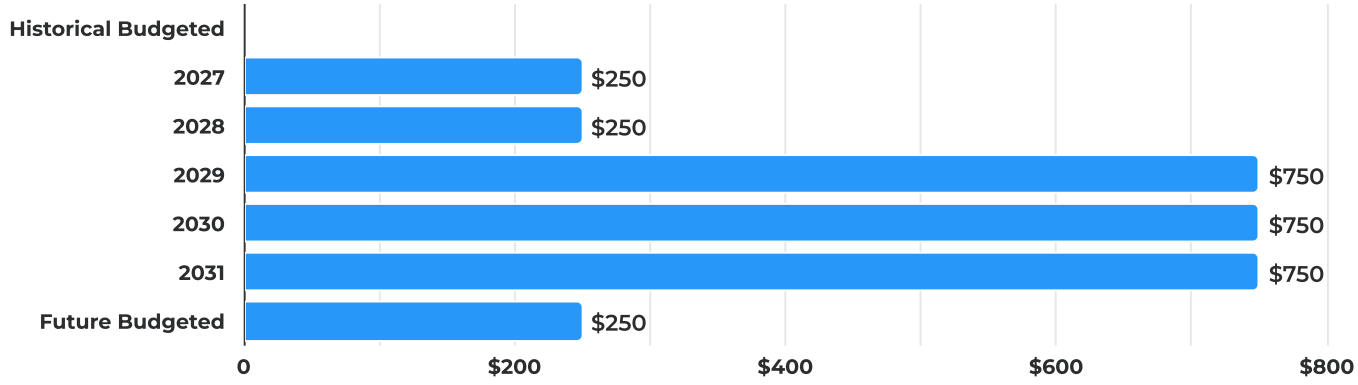
FY27 - FY31 Capital Cost Breakdown (including Historical Budgeted, Future Budgeted)



Capital Cost Totals (all years)

Capital Costs	**$49,327,925**	99.97%
Operational Costs	**$14,250**	0.03%

FY27 - FY31 Cost Savings & Revenue Breakdown (including Historical Budgeted, Future Budgeted)



Cost Savings & Revenue Totals (all years)

Cost Savings	$3,000	100.00%
Revenue	$0	0.00%

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$0	$1,500,000	$8,505,000	$7,500,000	$0	$17,505,000

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$808,000	$3,332,000	$7,625,000	$5,375,000	$75,000	$17,215,000

Highways & Street Adm

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Highways & Street Adm	$1,865,000	$1,925,000	$1,865,000	$1,865,000	$1,865,000	$9,385,000

General Administration

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total General Administration	$348,841	$350,904	$353,012	$355,168	$0	$1,407,925

Public Works

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Public Works	$200,000	$510,000	$200,000	$200,000	$200,000	$1,310,000

Police

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Police	$300,000	$220,000	$150,000	$220,000	$0	$890,000

Gen Govt Bldg and Plant

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Gen Govt Bldg and Plant	$440,000	$100,000	$100,000	$100,000	$100,000	$840,000

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$0	$300,000	$0	$0	$0	$300,000

Culture & Recreation

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Culture & Recreation	$175,000	$0	$0	$0	$0	$175,000

Finance

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Finance	$150,000	$0	$0	$0	$0	$150,000

General Administration

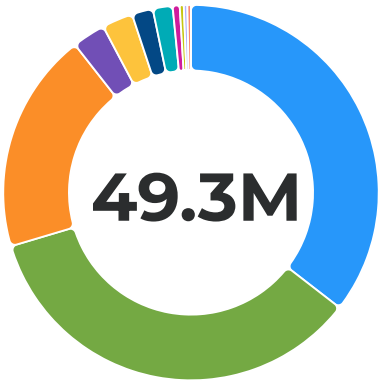
	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total General Administration	$50,000	$25,000	$25,000	$25,000	$25,000	$150,000

Grand Total

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Grand Total	$4,336,841	$8,262,904	$18,823,012	$15,640,168	$2,265,000	$49,327,925

Capital Improvement Plan - Departments

FY27 - FY31 Capital Costs by Department (including Historical Budgeted, Future Budgeted)



Wastewater	**$17,505,000**	35.49%
Wastewater	**$17,215,000**	34.90%
Highways & Street Adm	**$9,385,000**	19.03%
General Administration	**$1,407,925**	2.85%
Public Works	**$1,310,000**	2.66%
Police	**$890,000**	1.80%
Gen Govt Bldg and Plant	**$840,000**	1.70%
Wastewater	**$300,000**	0.61%
Culture & Recreation	**$175,000**	0.35%
Finance	**$150,000**	0.30%
General Administration	**$150,000**	0.30%

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$0	$1,500,000	$8,505,000	$7,500,000	$0	$17,505,000

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$808,000	$3,332,000	$7,625,000	$5,375,000	$75,000	$17,215,000

Highways & Street Adm

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Highways & Street Adm	$1,865,000	$1,925,000	$1,865,000	$1,865,000	$1,865,000	$9,385,000

General Administration

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total General Administration	$348,841	$350,904	$353,012	$355,168	$0	$1,407,925

Public Works

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Public Works	$200,000	$510,000	$200,000	$200,000	$200,000	$1,310,000

Police

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Police	$300,000	$220,000	$150,000	$220,000	$0	$890,000

Gen Govt Bldg and Plant

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Gen Govt Bldg and Plant	$440,000	$100,000	$100,000	$100,000	$100,000	$840,000

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Wastewater	$0	$300,000	$0	$0	$0	$300,000

Culture & Recreation

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Culture & Recreation	$175,000	$0	$0	$0	$0	$175,000

Finance

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Finance	$150,000	$0	$0	$0	$0	$150,000

General Administration

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total General Administration	$50,000	$25,000	$25,000	$25,000	$25,000	$150,000

Grand Total

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Grand Total	$4,336,841	$8,262,904	$18,823,012	$15,640,168	$2,265,000	$49,327,925

Capital Projects

Below is a list of projects in the Five-Year plan.

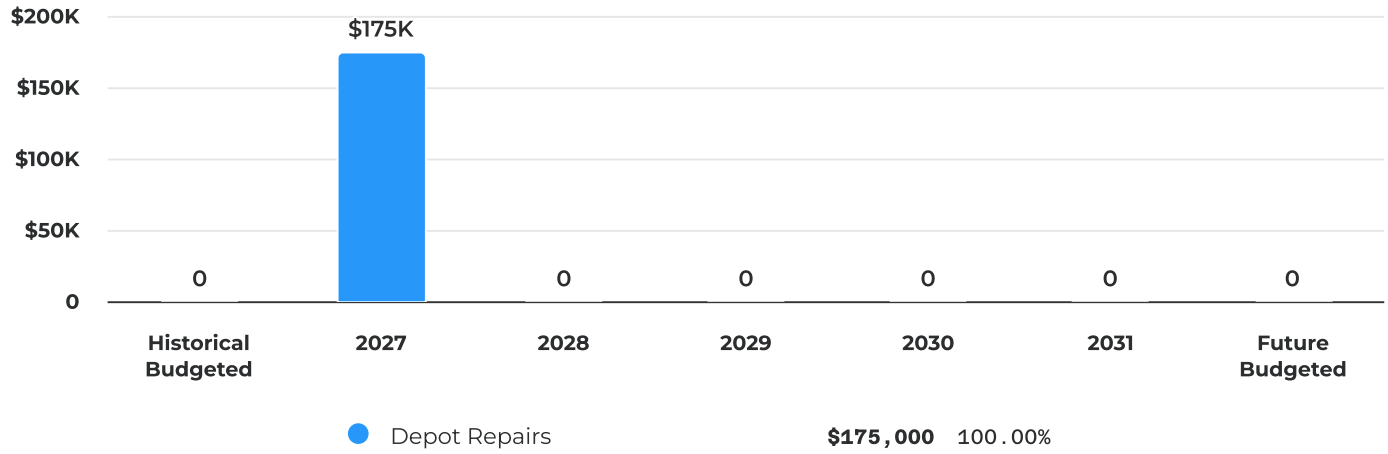
Capital Projects

Project No. / Project Name		Years	Departments	Type	Total
50370	Wastewater Effluent Discharge Force Main: Phase 2	2028 - 2029	Wastewater	Capital Improvement Request Form	$17,505,000
--	Wastewater Expansion of Additional Basin and Modification	2028 - 2030	Wastewater	Capital Improvement Request Form	$13,500,000
30120; 20120	Annual Road Paving and Sidewalks Program	2027 - 2031	Highways & Street Adm	Capital Improvement Request Form	$9,325,000
--	City Hall Debt Services	2027 - 2030	General Administration	Capital Improvement Request Form	$1,407,925
--	Stormwater Program	2027 - 2031	Public Works	Capital Improvement Request Form	$1,000,000
30130	PD Vehicles and Equipment - VIII	2027 - 2030	Police	Capital Improvement Request Form	$840,000
--	Liftstation Wet Well and Pipe Rehab	2027 - 2030	Wastewater	Capital Improvement Request Form	$785,000
--	Spray Field Pump Station and tank Rehab	2027 - 2028	Wastewater	Capital Improvement Request Form	$640,000
--	Sidewalk Program	2027 - 2031	Gen Govt Bldg and Plant	Capital Improvement Request Form	$500,000
--	Spare Pumps for Liftstations	2027 - 2031	Wastewater	Capital Improvement Request Form	$320,000
30250	Public Works Property	2028	Public Works	Capital Improvement Request Form	$310,000
--	Plant Paving Project	2028	Wastewater	Capital Improvement Request Form	$300,000
--	Plant Shop and Storage Building	2028	Wastewater	Capital Improvement Request Form	$255,000
--	Winter Weather Equipment	2027	Wastewater	Capital Improvement Request Form	$250,000
--	Septage Receiving Station	2029	Wastewater	Capital Improvement Request Form	$250,000
--	Front of Plant Buildings Rehab	2028	Wastewater	Capital Improvement Request Form	$225,000
--	Back of Plant Buildings Rehab	2028	Wastewater	Capital Improvement Request Form	$205,000
--	Depot Repairs	2027	Culture & Recreation	Capital Improvement Request Form	$175,000
--	Public Works Roof Repairs	2027	Gen Govt Bldg and Plant	Capital Improvement Request Form	$175,000
--	HydroVac Trailer with Boom	2027	Gen Govt Bldg and Plant	Capital Improvement Request Form	$165,000
--	WWTP Drying Bed Addition	2028	Wastewater	Capital Improvement Request Form	$150,000
--	Council Chambers A/V equipment upgrade	2027	Finance	Capital Improvement Request Form	$150,000
20220	IT Equipment Upgrades Annual Program	2027 - 2031	General Administration	Capital Improvement Request Form	$150,000
--	Wastewater Plant Off Road Fork Lift	2028	Wastewater	Capital Improvement Request Form	$120,000
--	Trailer Mounted Generator 150kw	2028	Wastewater	Capital Improvement Request Form	$100,000

Project No. / Project Name		Years	Departments	Type	Total
--	Replacement Truck	2028	Wastewater	Capital Improvement Request Form	$87,000
--	Emergency Bypass Pump	2028	Wastewater	Capital Improvement Request Form	$80,000
--	Water Buildings Rehab	2028	Wastewater	Capital Improvement Request Form	$65,000
--	Booster Pump Replacement Project	2027	Wastewater	Capital Improvement Request Form	$63,000
--	Regular 4X4 Crew Cab Truck	2028	Highways & Street Adm	Capital Improvement Request Form	$60,000
--	26 Upper Receivers with Suppressor	2027	Police	Capital Improvement Request Form	$50,000
--	Additional Cameras for WWTP	2027	Wastewater	Capital Improvement Request Form	$30,000

Culture & Recreation

FY27 - FY31 Culture & Recreation Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Depot Repairs	$0	$175,000	$0	$0	$0	$0	$0	**$175,000**
Total Summary of Requests	**$0**	**$175,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$175,000**

Depot Repairs

Overview

Request Owner	Matt Hamby, Finance Director
Department	Culture & Recreation
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2028

Request Description

The historic Train Depot is in need of critical repairs and rehabilitation to preserve the structure, improve safety, and extend the life of this community asset.Our historic The scope of work includes repairs to damaged or deteriorating building elements, improvements to the porch to ensure structural integrity and public safety, and preparation and repainting of all interior and exterior surfaces. These improvements will protect the building from further deterioration, enhance its appearance, and support its continued use for public programming, events, and community activities.

Details

Project Type: Buildings

Critical Need Ranking: A - Essential

Department: 5530 - Depot and Community Room

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

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Public Safety and Building/Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

It is anticipated that there will be no operational impact.

Capital Cost

FY2027 Budget
$175K

Total Budget (all years)
$175K

Project Total
$175K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Construction	$0	$175,000	$0	**$175,000**
Total	**$0**	**$175,000**	**$0**	**$175,000**

Funding Sources

FY2027 Budget
$175K

Total Budget (all years)
$175K

Project Total
$175K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
General Fund	$0	$175,000	$0	**$175,000**
Total	**$0**	**$175,000**	**$0**	**$175,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

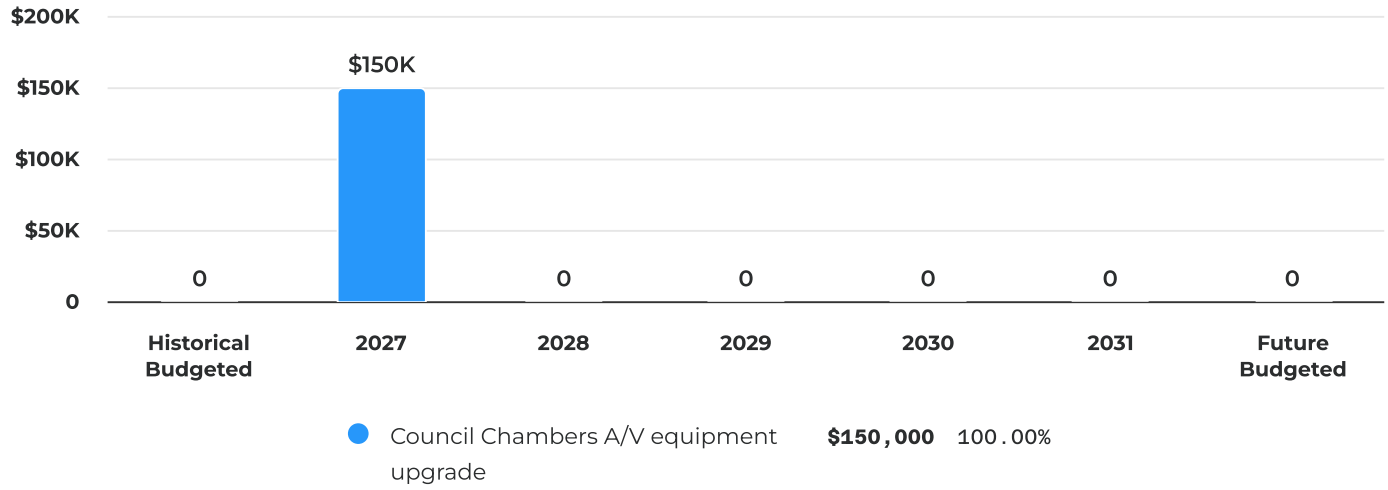
Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Finance

FY27 - FY31 Finance Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Council Chambers A/V equipment upgrade	$0	$150,000	$0	$0	$0	$0	$0	**$150,000**
Total Summary of Requests	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**

Council Chambers A/V equipment upgrade

Overview

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

Request Description

Upgrades are needed to the Council Chambers audio/visual equipment to ensure reliable video feeds and ADA compliance.

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: A - Essential

Department: 1500 - Administration

Project Manager: Shelia Cooper, City Clerk

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Upgrade to the Council Chamber audio/visual equipment to ensure more reliable video feed.

Capital Project Evaluation Criteria Discussion

This upgrade is needed to ensure operational reliability and ADA compliance. It is anticipated that there may be minor operational cost for necessary subscriptions.

Capital Cost

FY2027 Budget
$150K

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

FY2027 Budget
$150K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
General Fund	$0	$150,000	$0	**$150,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Operational Costs

FY2027 Budget
$250

Total Budget (all years)
$1.25K

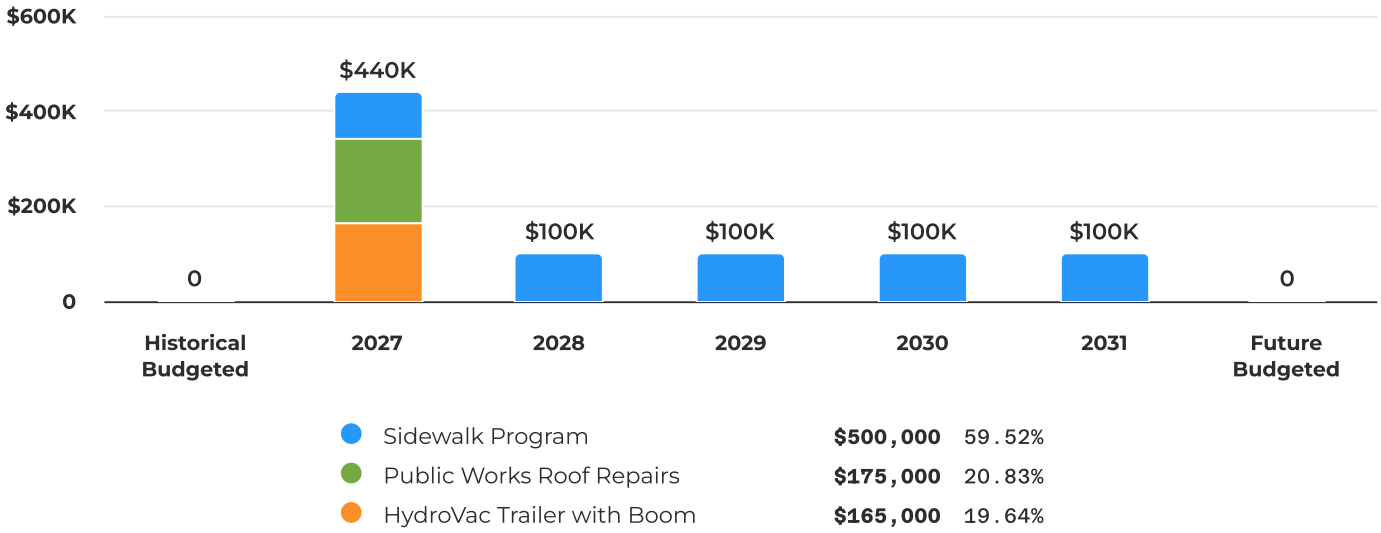
Project Total
$1.5K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	$250	$250	**$1,500**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$250**	**$250**	**$1,500**

Gen Govt Bldg and Plant

FY27 - FY31 Gen Govt Bldg and Plant Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Sidewalk Program	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$0	**$500,000**
Public Works Roof Repairs	$0	$175,000	$0	$0	$0	$0	$0	**$175,000**
HydroVac Trailer with Boom	$0	$165,000	$0	$0	$0	$0	$0	**$165,000**
Total Summary of Requests	**$0**	**$440,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$0**	**$840,000**

HydroVac Trailer with Boom

Overview

Request Owner	Matt Hamby, Finance Director
Department	Gen Govt Bldg and Plant
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Request Description

Used to clean up, contain, and clear small sewage issues.
Used to excavate the ground for utility repair around dangerous underground utilities.
Use of high-pressure water and vacuum for material removal for safer working conditions around underground utilities.

Images



Hydrovac.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

Used to clean up, contain, and clear small sewage issues.
Used to excavate the ground for utility repair around dangerous underground utilities.
Use of high-pressure water and vacuum for material removal for safer working conditions around underground utilities.

Capital Project Evaluation Criteria Discussion

Equipment is anticipated to use around $250 a year in fuel costs as an annual operating impact.

Capital Cost

FY2027 Budget
$165K

Total Budget (all years)
$165K

Project Total
$165K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$165,000	$0	**$165,000**
Total	**$0**	**$165,000**	**$0**	**$165,000**

Funding Sources

FY2027 Budget
$165K

Total Budget (all years)
$165K

Project Total
$165K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$115,000	$0	**$115,000**
SPLOST VIII	$0	$50,000	$0	**$50,000**
Total	**$0**	**$165,000**	**$0**	**$165,000**

Operational Costs

FY2027 Budget
$250

Total Budget (all years)
$1.25K

Project Total
$1.25K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	$250	$0	**$1,250**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$250**	**$0**	**$1,250**

Public Works Roof Repairs

Overview

Request Owner	Matt Hamby, Finance Director
Department	Gen Govt Bldg and Plant
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Request Description

Roof Repair is needed at Public Work Property. This is to include rain gutters, and down spout replacements/repairs.

Images



Roof Repair.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

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

Delaying the repair of the roof could pose Health and Safety concerns and also damage equipment. Completeing the roof repair may reduce needed equipment repairs.

Capital Cost

FY2027 Budget
$175K

Total Budget (all years)
$175K

Project Total
$175K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Construction	$0	$175,000	$0	**$175,000**
Total	**$0**	**$175,000**	**$0**	**$175,000**

Funding Sources

FY2027 Budget
$175K

Total Budget (all years)
$175K

Project Total
$175K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
General Fund	$0	$175,000	$0	**$175,000**
Total	**$0**	**$175,000**	**$0**	**$175,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Cost Savings

FY2027 Budget
$250

Total Budget (all years)
$1.25K

Project Total
$1.25K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	$250	$0	**$1,250**
Personnel	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$250**	**$0**	**$1,250**

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

Request Description

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

Images



20240605_140602.jpg



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

FY2027 Budget
$100K

Total Budget (all years)
$500K

Project Total
$500K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Construction	$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**

Funding Sources

FY2027 Budget
$100K

Total Budget (all years)
$500K

Project Total
$500K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *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**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

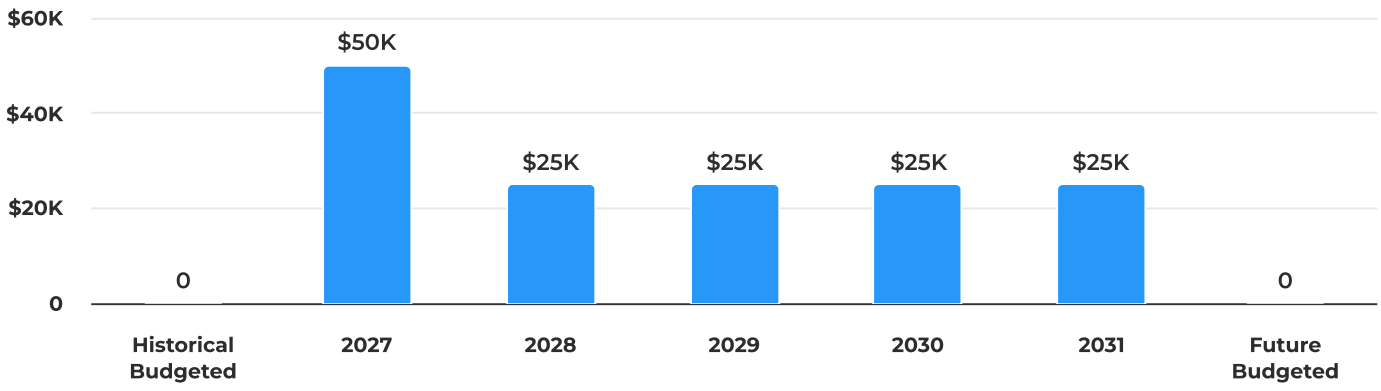
Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

General Administration

FY27 - FY31 General Administration Projects (including Historical Budgeted, Future Budgeted)



IT Equipment Upgrades Annual Program **$150,000** 100.00%

Summary of Requests

Project No. / Category		Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
20220	IT Equipment Upgrades Annual Program	$0	$50,000	$25,000	$25,000	$25,000	$25,000	$0	**$150,000**
Total Summary of Requests		**$0**	**$50,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$150,000**

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

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

FY2027 Budget
$50K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$50,000	$25,000	$25,000	$25,000	$25,000	$0	**$150,000**
Total	**$0**	**$50,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$150,000**

Funding Sources

FY2027 Budget
$50K

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
General Fund	$0	$50,000	$25,000	$25,000	$25,000	$25,000	$0	**$150,000**
Total	**$0**	**$50,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$0**	**$150,000**

Operational Costs

FY2027 Budget
$500

Total Budget (all years)
$2.5K

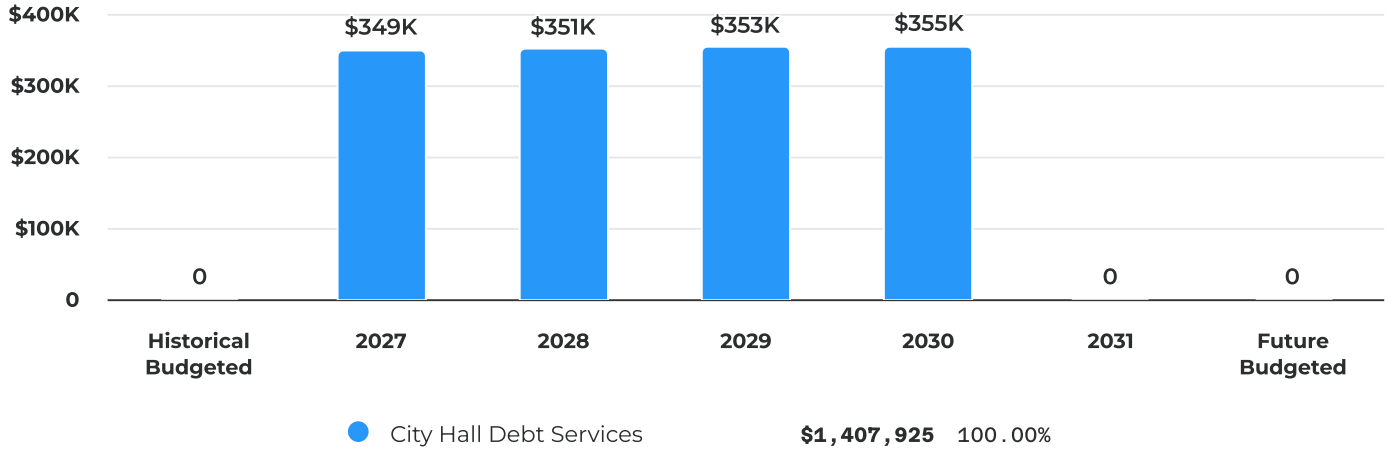
Project Total
$2.5K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$500	$500	$500	$500	$500	$0	**$2,500**
Total	**$0**	**$500**	**$500**	**$500**	**$500**	**$500**	**$0**	**$2,500**

General Administration

FY27 - FY31 General Administration Projects (including Historical Budgeted, Future Budgeted)



City Hall Debt Services **$1,407,925** 100.00%

Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
City Hall Debt Services	$0	$348,841	$350,904	$353,012	$355,168	$0	$0	**$1,407,925**
Total Summary of Requests	**$0**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$0**	**$1,407,925**

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

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

FY2027 Budget
$349K

Total Budget (all years)
$1.41M

Project Total
$1.41M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Other	$0	$348,841	$350,904	$353,012	$355,168	$0	**$1,407,925**
Total	**$0**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$1,407,925**

Funding Sources

FY2027 Budget
$349K

Total Budget (all years)
$1.41M

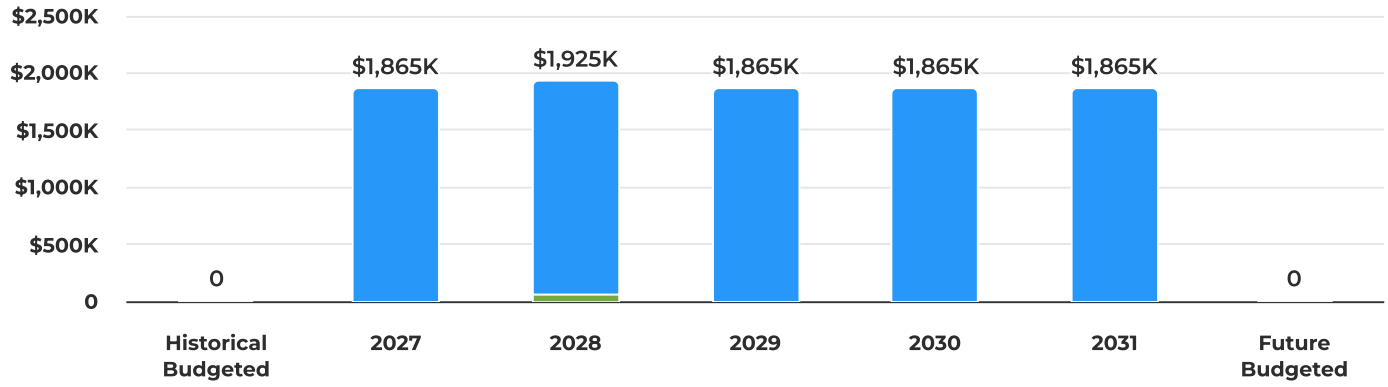
Project Total
$1.41M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
General Fund	$0	$348,841	$350,904	$353,012	$355,168	$0	**$1,407,925**
Total	**$0**	**$348,841**	**$350,904**	**$353,012**	**$355,168**	**$0**	**$1,407,925**

Highways & Street Adm

FY27 - FY31 Highways & Street Adm Projects (including Historical Budgeted, Future Budgeted)



Annual Road Paving and Sidewalks Program	**$9,325,000**	99.36%
Regular 4X4 Crew Cab Truck	**$60,000**	0.64%

Summary of Requests

Project No. / Category		Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
30120; 20120	Annual Road Paving and Sidewalks Program	$0	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$0	**$9,325,000**
--	Regular 4X4 Crew Cab Truck	$0	$0	$60,000	$0	$0	$0	$0	**$60,000**
Total Summary of Requests		**$0**	**$1,865,000**	**$1,925,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$9,385,000**

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

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 IX 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

FY2027 Budget
$1.87M

Total Budget (all years)
$9.33M

Project Total
$9.33M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Construction	$0	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$1,865,000	$0	**$9,325,000**
Total	**$0**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$9,325,000**

Funding Sources

FY2027 Budget
$1.87M

Total Budget (all years)
$9.33M

Project Total
$9.33M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	**$5,000,000**
General 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**
Total	**$0**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$1,865,000**	**$0**	**$9,325,000**

Regular 4X4 Crew Cab Truck

Overview

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

Request Description

Purchase of a 4x4 Crew Cab Truck

Images



Work Truck.jpg

Details

Project Type: Vehicles

Critical Need Ranking: B - Desirable, somewhat necessary

Department: 4210 - Public Works

Project Manager: Bill Whidden, Public Works Director

Department Director Ranking: B - Desirable, somewhat necessary

Department Priority Ranking: 2 - Medium Priority

CIP Evaluation Team Ranking: B - Desirable, somewhat necessary

Strategic Initiative

Internal Operations

Capital Project Evaluation Criteria Discussion

A reduction of maintenance cost is expected.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$60K

Project Total
$60K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
General Fund	$0	$60,000	$0	**$60,000**
Total	**$0**	**$60,000**	**$0**	**$60,000**

Cost Savings

FY2027 Budget
$0

Total Budget (all years)
$750

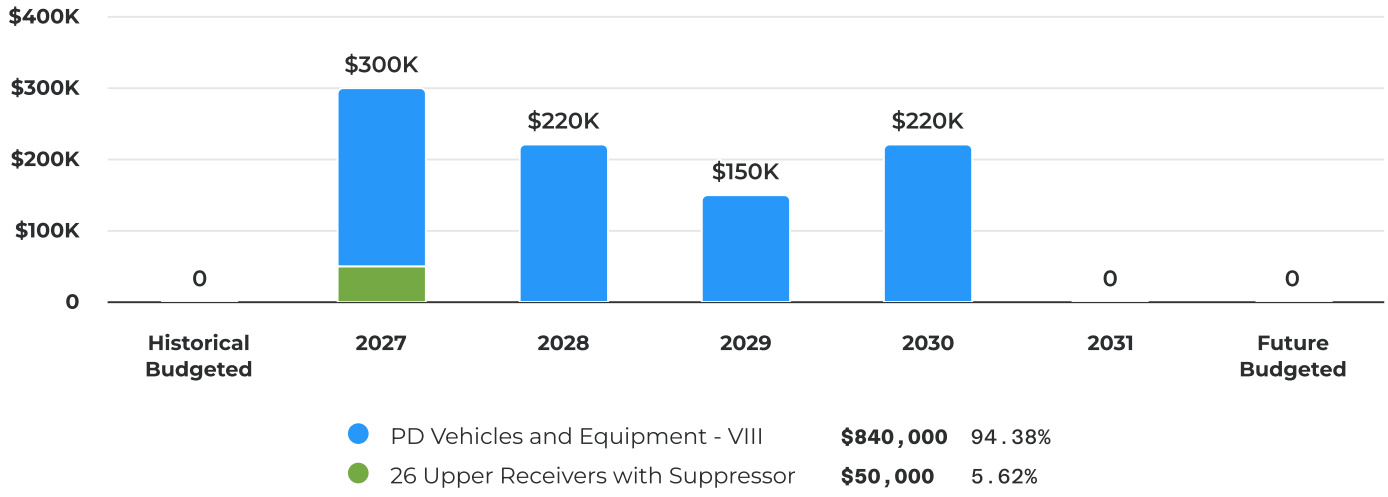
Project Total
$1K

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	**$1,000**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$1,000**

Police

FY27 - FY31 Police Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Project No. / Category		Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
30130	PD Vehicles and Equipment - VIII	$0	$250,000	$220,000	$150,000	$220,000	$0	$0	**$840,000**
--	26 Upper Receivers with Suppressor	$0	$50,000	$0	$0	$0	$0	$0	**$50,000**
Total Summary of Requests		**$0**	**$300,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$0**	**$890,000**

26 Upper Receivers with Suppressor

Overview

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

Request Description

Police equipment needed for public safety.

Details

Project Type: Machinery & Equipment

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

Public Safety

Capital Project Evaluation Criteria Discussion

It is anticipated that there will be now annual operating impact.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$50K	**$50K**	**$50K**

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$50,000	$0	**$50,000**
Total	**$0**	**$50,000**	**$0**	**$50,000**

Funding Sources

FY2027 Budget
$50K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
General Fund	$0	$50,000	$0	**$50,000**
Total	**$0**	**$50,000**	**$0**	**$50,000**

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

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 IX. **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

FY2027 Budget
$250K

Total Budget (all years)
$840K

Project Total
$840K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$250,000	$220,000	$150,000	$220,000	$0	**$840,000**
Total	**$0**	**$250,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$840,000**

Funding Sources

FY2027 Budget
$250K

Total Budget (all years)
$840K

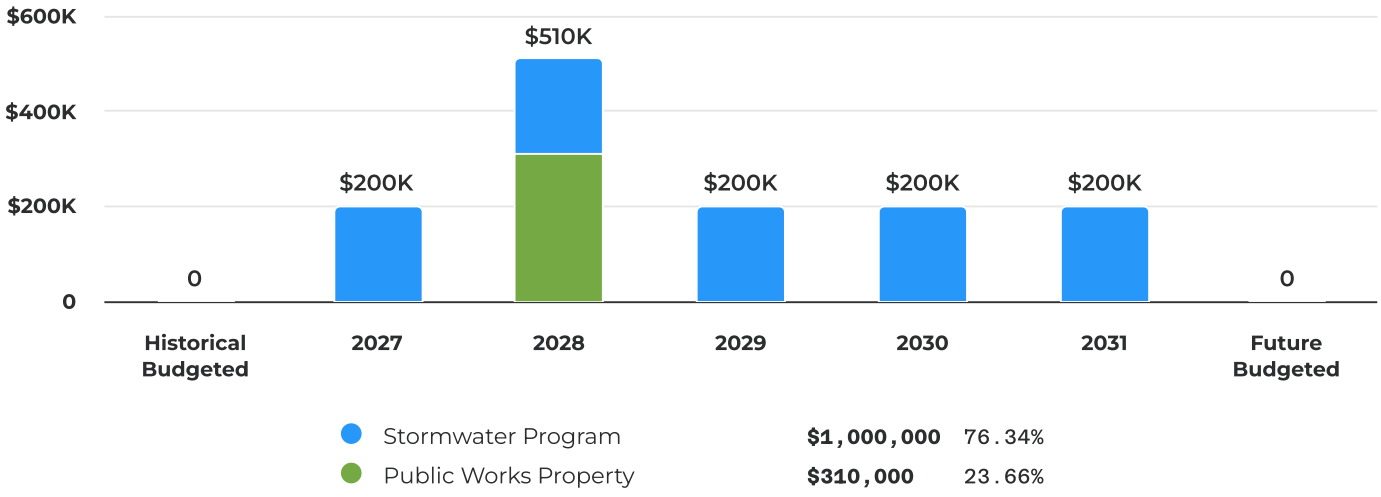
Project Total
$840K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$0	$220,000	$150,000	$220,000	$0	**$590,000**
General Fund	$0	$250,000	$0	$0	$0	$0	**$250,000**
Total	**$0**	**$250,000**	**$220,000**	**$150,000**	**$220,000**	**$0**	**$840,000**

Public Works

FY27 - FY31 Public Works Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Project No. / Category		Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	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	$310,000	$0	$0	$0	$0	**$310,000**
Total Summary of Requests		**$0**	**$200,000**	**$510,000**	**$200,000**	**$200,000**	**$200,000**	**$0**	**$1,310,000**

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

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

FY2027 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

FY2027 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

Request Description

This project will dedicate funds to update and further 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

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

N/A

Capital Cost

FY2027 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *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

FY2027 Budget
$200K

Total Budget (all years)
$1M

Project Total
$1M

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
SPLOST IX	$0	$0	$200,000	$200,000	$200,000	$200,000	$0	**$800,000**
General Fund	$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**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

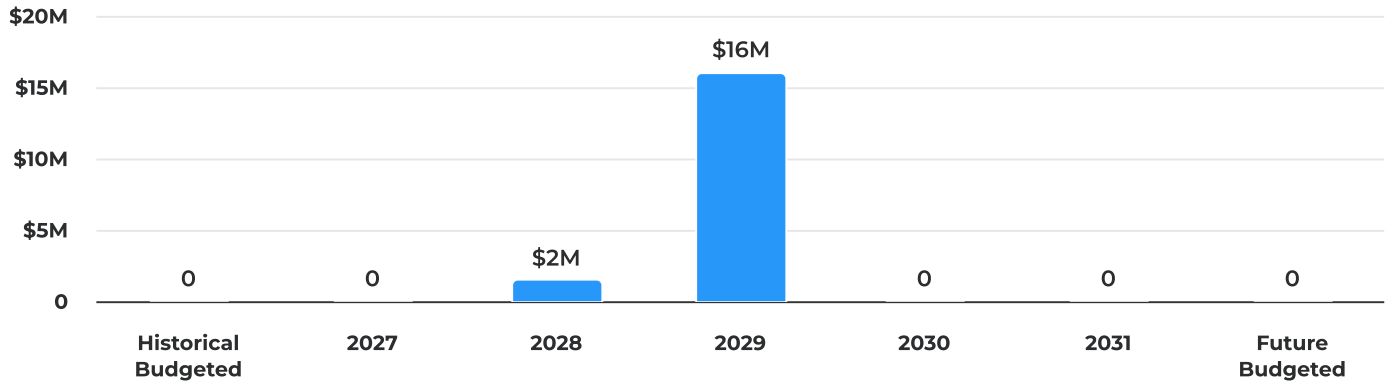
Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Wastewater

FY27 - FY31 Wastewater Projects (including Historical Budgeted, Future Budgeted)



Wastewater Effluent Discharge Force Main: Phase 2 **$17,505,000** 100.00%

Summary of Requests

Project No. / Category		Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
50370	Wastewater Effluent Discharge Force Main: Phase 2	$0	$0	$1,500,000	$16,005,000	$0	$0	$0	**$17,505,000**
Total Summary of Requests		**$0**	**$0**	**$1,500,000**	**$16,005,000**	**$0**	**$0**	**$0**	**$17,505,000**

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

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

FY2027 Budget
$0

Total Budget (all years)
$17.5M

Project Total
$17.5M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$0	$7,500,000	$7,500,000	$0	**$15,000,000**
Planning	$0	$1,500,000	$0	$0	$0	**$1,500,000**
Other	$0	$0	$1,000,000	$0	$0	**$1,000,000**
Equipment/Vehicle	$0	$0	$5,000	$0	$0	**$5,000**
Total	**$0**	**$1,500,000**	**$8,505,000**	**$7,500,000**	**$0**	**$17,505,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$17.5M

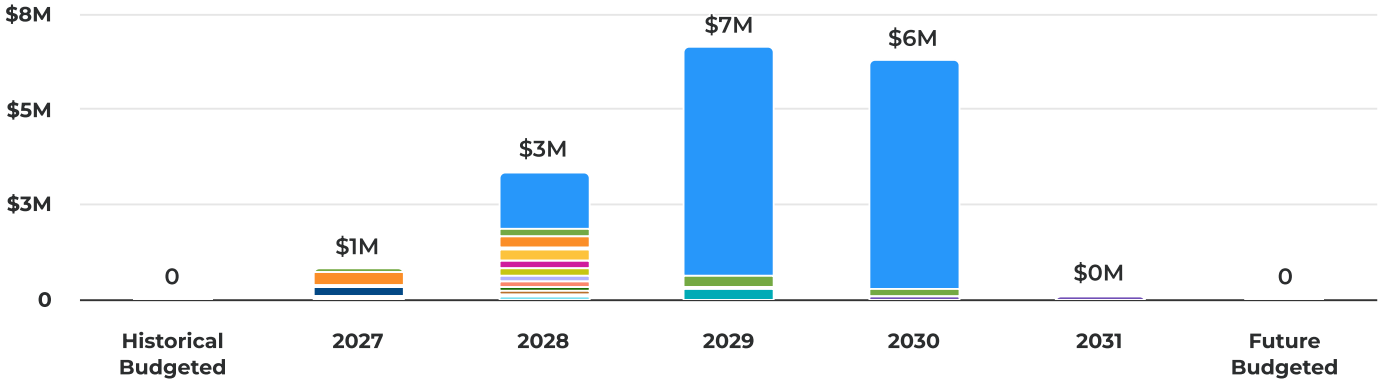
Project Total
$17.5M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	Future Budgeted	Total
GEFA Debt Proceeds	$0	$1,500,000	$16,005,000	$0	**$17,505,000**
Total	**$0**	**$1,500,000**	**$16,005,000**	**$0**	**$17,505,000**

Wastewater

FY27 - FY31 Wastewater Projects (including Historical Budgeted, Future Budgeted)



Wastewater Expansion of Additional Basin and Modification	**$13,500,000**	78.83%
Liftstation Wet Well and Pipe Rehab	**$785,000**	4.58%
Spray Field Pump Station and tank Rehab	**$640,000**	3.74%
Spare Pumps for Liftstations	**$320,000**	1.87%
Plant Shop and Storage Building	**$255,000**	1.49%
Winter Weather Equipment	**$250,000**	1.46%
Septage Receiving Station	**$250,000**	1.46%
Front of Plant Buildings Rehab	**$225,000**	1.31%
Back of Plant Buildings Rehab	**$205,000**	1.20%
WWTP Drying Bed Addition	**$150,000**	0.88%
Wastewater Plant Off Road Fork Lift	**$120,000**	0.70%
Trailer Mounted Generator 150kw	**$100,000**	0.58%
Replacement Truck	**$87,000**	0.51%
Emergency Bypass Pump	**$80,000**	0.47%
Water Buildings Rehab	**$65,000**	0.38%
Booster Pump Replacement Project	**$63,000**	0.37%
Additional Cameras for WWTP	**$30,000**	0.18%

Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Wastewater Expansion of Additional Basin and Modification	$0	$0	$1,500,000	$6,000,000	$6,000,000	$0	$0	**$13,500,000**
Liftstation Wet Well and Pipe Rehab	$0	$95,000	$180,000	$300,000	$210,000	$0	$0	**$785,000**
Spray Field Pump Station and tank Rehab	$0	$340,000	$300,000	$0	$0	$0	$0	**$640,000**
Spare Pumps for Liftstations	$0	$30,000	$65,000	$75,000	$75,000	$75,000	$0	**$320,000**
Plant Shop and Storage Building	$0	$0	$255,000	$0	$0	$0	$0	**$255,000**
Winter Weather Equipment	$0	$250,000	$0	$0	$0	$0	$0	**$250,000**
Septage Receiving Station	$0	$0	$0	$250,000	$0	$0	$0	**$250,000**
Front of Plant Buildings Rehab	$0	$0	$225,000	$0	$0	$0	$0	**$225,000**

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Back of Plant Buildings Rehab	$0	$0	$205,000	$0	$0	$0	$0	**$205,000**
WWTP Drying Bed Addition	$0	$0	$150,000	$0	$0	$0	$0	**$150,000**
Wastewater Plant Off Road Fork Lift	$0	$0	$120,000	$0	$0	$0	$0	**$120,000**
Trailer Mounted Generator 150kw	$0	$0	$100,000	$0	$0	$0	$0	**$100,000**
Replacement Truck	$0	$0	$87,000	$0	$0	$0	$0	**$87,000**
Emergency Bypass Pump	$0	$0	$80,000	$0	$0	$0	$0	**$80,000**
Water Buildings Rehab	$0	$0	$65,000	$0	$0	$0	$0	**$65,000**
Booster Pump Replacement Project	$0	$63,000	$0	$0	$0	$0	$0	**$63,000**
Additional Cameras for WWTP	$0	$30,000	$0	$0	$0	$0	$0	**$30,000**
Total Summary of Requests	**$0**	**$808,000**	**$3,332,000**	**$6,625,000**	**$6,285,000**	**$75,000**	**$0**	**$17,125,000**

Liftstation Wet Well and Pipe Rehab

Overview

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

Request Description

This project is to rehab the pipe, base elbows and valves in liftstations that are over 20 years old. This Project will cover 1 lift station. It is also a project that will provide a protective coating on the concrete.

Images



Lift station REhab.jpg

Details

Project Type: Infrastructure Improvements

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

It is anticipated that there will no operating impact.

Capital Cost

FY2027 Budget
$95K

Total Budget (all years)
$875K

Project Total
$875K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$95,000	$175,000	$285,000	$200,000	$0	**$755,000**
Equipment/Vehicle	$0	$0	$5,000	$15,000	$100,000	$0	**$120,000**
Total	**$0**	**$95,000**	**$180,000**	**$300,000**	**$300,000**	**$0**	**$875,000**

Funding Sources

FY2027 Budget
$95K

Total Budget (all years)
$785K

Project Total
$785K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Water/Wastewater Capital Fund	$0	$95,000	$180,000	$300,000	$210,000	$0	**$785,000**
Total	**$0**	**$95,000**	**$180,000**	**$300,000**	**$210,000**	**$0**	**$785,000**

Additional Cameras for WWTP

Overview

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

Request Description

This project is to add cameras to the newer part of the WWTP to improve security

Images



Cameras.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

It is anticipated that there will be no operational impact.

Capital Cost

FY2027 Budget
$30K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$30,000	$0	**$30,000**
Total	**$0**	**$30,000**	**$0**	**$30,000**

Funding Sources

FY2027 Budget
$30K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$30,000	$0	**$30,000**
Total	**$0**	**$30,000**	**$0**	**$30,000**

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

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

FY2027 Budget
$0

Total Budget (all years)
$205K

Project Total
$205K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$205,000	$0	**$205,000**
Total	**$0**	**$205,000**	**$0**	**$205,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$205K

Project Total
$205K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$205,000	$0	**$205,000**
Total	**$0**	**$205,000**	**$0**	**$205,000**

Booster Pump Replacement Project

Overview

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

Request Description

The bigger booster pumps have brass impellers that get ate up with chlorine over time and it's a maintenance nightmare to keep having to fix them every year. Its recommened that we replace them with pumps that have stainless steel impellers now that our vendors have found some that meet the design requirements.

Images



Water pumps.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

No operating impact is expected.

Capital Cost

FY2027 Budget
$63K

Total Budget (all years)
$63K

Project Total
$63K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$63,000	$0	**$63,000**
Total	**$0**	**$63,000**	**$0**	**$63,000**

Funding Sources

FY2027 Budget
$63K

Total Budget (all years)
$63K

Project Total
$63K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Water/Wastewater Capital Fund	$0	$63,000	$0	**$63,000**
Total	**$0**	**$63,000**	**$0**	**$63,000**

Emergency Bypass Pump

Overview

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

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.

Images



bypass pump.jpg

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

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. Minimal operational cost is expected for fuel costs.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$80K

Project Total
$80K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$80,000	$0	**$80,000**
Total	**$0**	**$80,000**	**$0**	**$80,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$80K

Project Total
$80K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$80,000	$0	**$80,000**
Total	**$0**	**$80,000**	**$0**	**$80,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$1K

Project Total
$1K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	$0	**$1,000**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$0**	**$1,000**

Front of Plant Buildings Rehab

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2027
Estimated Completion Date	07/1/2030

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

FY2027 Budget
$0

Total Budget (all years)
$225K

Project Total
$225K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$225,000	$0	**$225,000**
Total	**$0**	**$225,000**	**$0**	**$225,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$225K

Project Total
$225K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$225,000	$0	**$225,000**
Total	**$0**	**$225,000**	**$0**	**$225,000**

Plant Shop and Storage Building

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2028
Estimated Completion Date	06/30/2030

Request Description

This project is to provide the Public Utilities Department a shop and storage area were the maintenance staff and have a space to work on and store equipment. The Department currently stores everything in the hallways or carports which is not ideal for pumps and other important spare parts to maintain a water or sewer system.

Images



Plant shop storage.png

Details

Project Type: Buildings

Critical Need Ranking: B - Desirable, somewhat necessary

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Internal Operations

Department Director Ranking: B - Desirable, somewhat necessary

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: B - Desirable, somewhat necessary

Capital Project Evaluation Criteria Discussion

It is anticipated to have an operating impact of $1,500 - $2,000 per year for electricty.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$255K

Project Total
$255K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$250,000	$0	**$250,000**
Equipment/Vehicle	$0	$5,000	$0	**$5,000**
Total	**$0**	**$255,000**	**$0**	**$255,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$255K

Project Total
$255K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$255,000	$0	**$255,000**
Total	**$0**	**$255,000**	**$0**	**$255,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$6K

Project Total
$6K

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$2,000	$2,000	$2,000	$0	**$6,000**
Total	**$0**	**$2,000**	**$2,000**	**$2,000**	**$0**	**$6,000**

Replacement Truck

Overview

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

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. We are trying to get a F-350 model ford so that we can keep the lift gate we have operational

Images



Replacement truck.jpg

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Department Director Ranking: B - Desirable, somewhat necessary

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: B - Desirable, somewhat necessary

Strategic Initiative

Internal Operations

Capital Project Evaluation Criteria Discussion

A new vehicle should reduce vehicle maintenance costs.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$87K

Project Total
$87K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$84,000	$0	**$84,000**
Other	$0	$3,000	$0	**$3,000**
Total	**$0**	**$87,000**	**$0**	**$87,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$87K

Project Total
$87K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$87,000	$0	**$87,000**
Total	**$0**	**$87,000**	**$0**	**$87,000**

Cost Savings

FY2027 Budget
$0

Total Budget (all years)
$750

Project Total
$750

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$0	**$750**
Total	**$0**	**$250**	**$250**	**$250**	**$0**	**$750**

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

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

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 accept septic tank deliveries to the plant.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Spare Pumps for Liftstations

Overview

Request Owner	Matt Hamby, Finance Director
Department	Wastewater
Type	Other
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2032

Request Description

This project is to have a spare pump for 1 Pump station.

Images



Backup pumps.jpg

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

It is anticipated that there will be no operating impact.

Capital Cost

FY2027 Budget
$30K

Total Budget (all years)
$320K

Project Total
$320K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$30,000	$65,000	$75,000	$75,000	$75,000	$0	**$320,000**
Total	**$0**	**$30,000**	**$65,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$320,000**

Funding Sources

FY2027 Budget
$30K

Total Budget (all years)
$320K

Project Total
$320K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Water/Wastewater Capital Fund	$0	$30,000	$65,000	$75,000	$75,000	$75,000	$0	**$320,000**
Total	**$0**	**$30,000**	**$65,000**	**$75,000**	**$75,000**	**$75,000**	**$0**	**$320,000**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Spray Field Pump Station and tank Rehab

Overview

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

Request Description

This project is to rehab the spray field pump station that was left to rot. This rehab project will include rebuilt pumps, control panel, water meters and operating valve. We currently don't operate the spray field correctly because the water just dumps out on the ground and it doesn't sprinkle out as it is supposed to. Also, this project is to clean out the Spray Field Tank after 20-plus years of service. Then the contractor will paint the tank and rehab the concrete.

Images



Spary Field.jpg



Spray field tank.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

No operational cost is expected.

Capital Cost

FY2027 Budget
$340K

Total Budget (all years)
$640K

Project Total
$640K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$335,000	$250,000	$0	**$585,000**
Equipment/Vehicle	$0	$5,000	$50,000	$0	**$55,000**
Total	**$0**	**$340,000**	**$300,000**	**$0**	**$640,000**

Funding Sources

FY2027 Budget
$340K

Total Budget (all years)
$640K

Project Total
$640K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Capital Fund	$0	$340,000	$300,000	$0	**$640,000**
Total	**$0**	**$340,000**	**$300,000**	**$0**	**$640,000**

Trailer Mounted Generator 150kw

Overview

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

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

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

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

FY2027 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$100K

Project Total
$100K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$100,000	$0	**$100,000**
Total	**$0**	**$100,000**	**$0**	**$100,000**

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

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

FY2027 Budget
$0

Total Budget (all years)
$13.5M

Project Total
$13.5M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
Construction	$0	$0	$7,000,000	$5,000,000	$0	**$12,000,000**
Planning	$0	$1,500,000	$0	$0	$0	**$1,500,000**
Total	**$0**	**$1,500,000**	**$7,000,000**	**$5,000,000**	**$0**	**$13,500,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$13.5M

Project Total
$13.5M

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Future Budgeted	Total
GEFA Debt Proceeds	$0	$1,500,000	$6,000,000	$6,000,000	$0	**$13,500,000**
Total	**$0**	**$1,500,000**	**$6,000,000**	**$6,000,000**	**$0**	**$13,500,000**

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

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



Off Road Forklift.jpg

Details

Project Type: Machinery & Equipment

Critical Need Ranking: A - Essential

Department: 4300 - Wastewater

Project Manager: Bill Whidden, Public Works Director

Department Director Ranking: A - Essential

Department Priority Ranking: 1 - High Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Improvement of Fleet

Capital Project Evaluation Criteria Discussion

N/A

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$120K

Project Total
$120K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$120,000	$0	**$120,000**
Total	**$0**	**$120,000**	**$0**	**$120,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$120K

Project Total
$120K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$120,000	$0	**$120,000**
Total	**$0**	**$120,000**	**$0**	**$120,000**

Water 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

Request Description

This project is to rehab the metal roof of the Well 3 pump house and Booster pump station.

Images



water building rehab.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: B - Desirable, somewhat necessary

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Department Director Ranking: A - Essential

Department Priority Ranking: 2 - Medium Priority

CIP Evaluation Team Ranking: A - Essential

Strategic Initiative

Infrastructure Improvements

Capital Project Evaluation Criteria Discussion

No operating impact is expected.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$65K

Project Total
$65K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$60,000	$0	**$60,000**
Equipment/Vehicle	$0	$5,000	$0	**$5,000**
Total	**$0**	**$65,000**	**$0**	**$65,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$65K

Project Total
$65K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$65,000	$0	**$65,000**
Total	**$0**	**$65,000**	**$0**	**$65,000**

Winter Weather Equipment

Overview

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

Request Description

Purchase of needed winter weather equipment and supplies.

Details

Project Type: Machinery & Equipment

Critical Need Ranking: B - Desirable, somewhat necessary

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

Public Safety

Capital Project Evaluation Criteria Discussion

Purchase of needed equipment to maintain the city's infrastructure during major weather events. This is associated with the City's priority of Public Safety.

Capital Cost

FY2027 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
Equipment/Vehicle	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Funding Sources

FY2027 Budget
$250K

Total Budget (all years)
$250K

Project Total
$250K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	Future Budgeted	Total
SPLOST VIII	$0	$250,000	$0	**$250,000**
Total	**$0**	**$250,000**	**$0**	**$250,000**

Operational Costs

FY2027 Budget
$250

Total Budget (all years)
$1.25K

Project Total
$1.25K

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$250	$250	$0	**$1,250**
Total	**$0**	**$250**	**$250**	**$250**	**$250**	**$250**	**$0**	**$1,250**

Cost Savings

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	Historical Budgeted	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$0	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

WWTP Drying Bed Addition

Overview

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

Request Description

This project is to provide redundancy for the belt press. It can also be a tool for Public Works and Public Utilities to clean out trucks in a contained area.

Images



Drying beds.jpg

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: B - Desirable, somewhat necessary

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: B - Desirable, somewhat necessary

Department Priority Ranking: 2 - Medium Priority

CIP Evaluation Team Ranking: B - Desirable, somewhat necessary

Capital Project Evaluation Criteria Discussion

Minimal operating impact is expected for cleaning.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$150K

Project Total
$150K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$120,000	$0	**$120,000**
Equipment/Vehicle	$0	$30,000	$0	**$30,000**
Total	**$0**	**$150,000**	**$0**	**$150,000**

Funding Sources

FY2027 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**

Operational Costs

FY2027 Budget
$0

Total Budget (all years)
$750

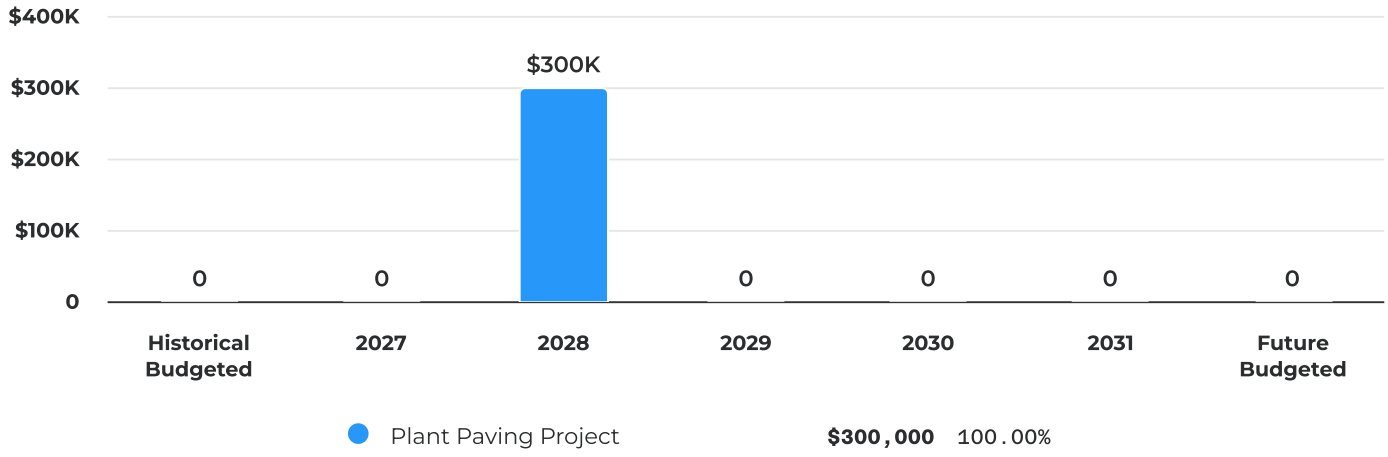
Project Total
$750

Detailed Breakdown

Category	Historical Budgeted	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Future Budgeted	Total
Operating	$0	$250	$250	$250	$0	**$750**
Total	**$0**	**$250**	**$250**	**$250**	**$0**	**$750**

Wastewater

FY27 - FY31 Wastewater Projects (including Historical Budgeted, Future Budgeted)



Summary of Requests

Category	Historical Budgeted	FY2027	FY2028	FY2029	FY2030	FY2031	Future Budgeted	Total
Plant Paving Project	$0	$0	$300,000	$0	$0	$0	$0	**$300,000**
Total Summary of Requests	**$0**	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

Plant Paving Project

Overview

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

Request Description

This Project is for finishing the paving of the treatment plant property. Some of it will be paved during construction but not all. This project will help maintain the quaility of our streets and improve the transportation around the plant.

Images



Plant paving.png

Details

Project Type: Infrastructure Improvements

Critical Need Ranking: C - Acceptable, not very necessary

Department: 4300 - Wastewater

Project Manager: Peter Woerner; Public Utilities Director

Strategic Initiative

Infrastructure Improvements

Department Director Ranking: C - Acceptable, not very necessary

Department Priority Ranking: 2 - Medium Priority

CIP Evaluation Team Ranking: C - Acceptable, not very necessary

Capital Project Evaluation Criteria Discussion

No operating impact is expected.

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Construction	$0	$300,000	$0	**$300,000**
Total	**$0**	**$300,000**	**$0**	**$300,000**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$300K

Project Total
$300K

Detailed Breakdown

Category	Historical Budgeted	FY2028 *Requested*	Future Budgeted	Total
Water/Wastewater Fund	$0	$300,000	$0	**$300,000**
Total	**$0**	**$300,000**	**$0**	**$300,000**

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 2027 is $126,602,460. This amount is based on the 2026 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.

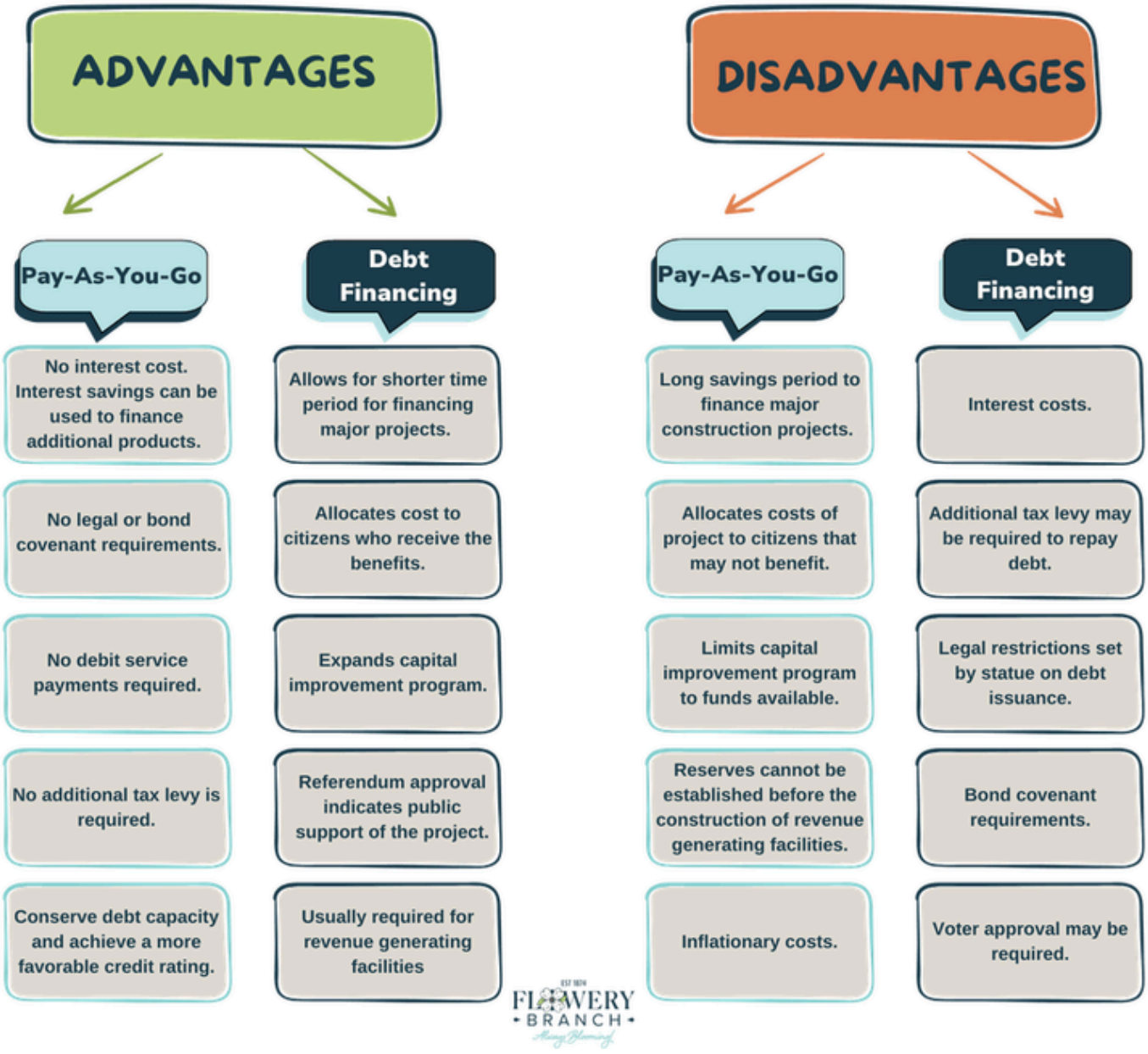
The computation of the legal debt limit is as follows:

2025 Assessed Value		$ 1,256,024,600
Debt Limit 10% of Assessed Value		$ 125,602,460
Less Debt Applicable to Debt Limit Outstanding		$ 0
Legal Debt Margin		$ 125,602,460

Bonded debt per capita, based on an estimated population of 13,829 is $0.

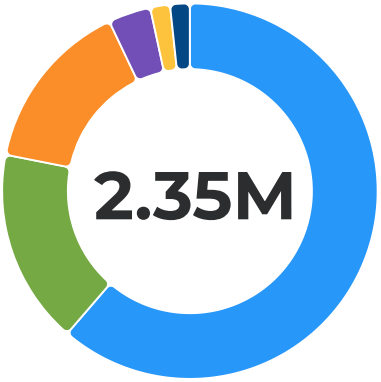
The City currently has three GEFA loans and three Revenue Bonds. Information about each of these can be found in the following section.

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



Debt By Type

Within the General Fund, it is anticipated to pay $327,450 in principle and $21,391 in interest during FY2027. For the Tax Allocation District Fund, it is anticipated to pay $260,000 in principle and $134,794 in interest during FY2027. For the Water - Wastewater Operating Fund, it is anticipated to pay $380,000 in principle and approximately $1,062,506 in interest, depending on the number of GEFA loan draws during the year.



Debt By Type

Series 2024 W&S Revenue Bond	$1,442,506	61.33%
Series 2020 TAD Revenue Bond	$394,794	16.78%
Series 2016 City Hall Revenue Bond	$348,841	14.83%
GEFA Loan CW13009	$86,033	3.66%
GEFA Loan CW2020010	$40,000	1.70%
GEFA Loan DW2020020	$40,000	1.70%

Total Debt

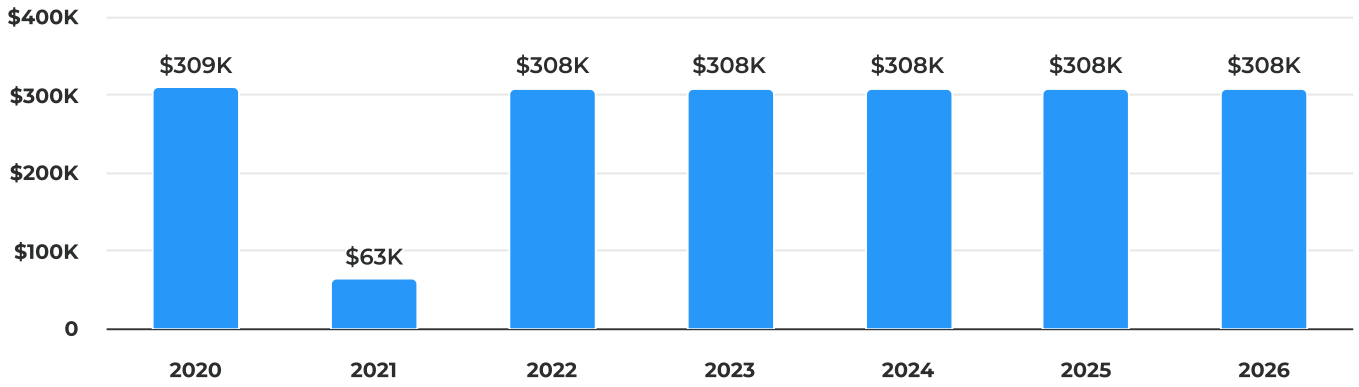
$2,352,174

$91,547 (4.05% vs. FY26)

Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Series 2014 W& S Revenue Bond	$307,821.00	-	-	-$307,821.00
Series 2016 City Hall Revenue Bond	$346,823.00	$348,841.00	0.58%	$2,018.00
Series 2020 TAD Revenue Bond	$397,443.76	$394,793.76	-0.67%	-$2,650.00
Series 2024 W&S Revenue Bond	$1,062,506.26	$1,442,506.26	35.76%	$380,000.00
GEFA Loan CW13009	$86,032.80	$86,032.80	-	-
GEFA Loan DW2020020	$30,000.00	$40,000.00	33.33%	$10,000.00
GEFA Loan CW2020010	$30,000.00	$40,000.00	33.33%	$10,000.00
Total Debt	**$2,260,626.82**	**$2,352,173.82**	**4.05%**	**$91,547.00**

Series 2014 W& S Revenue Bond

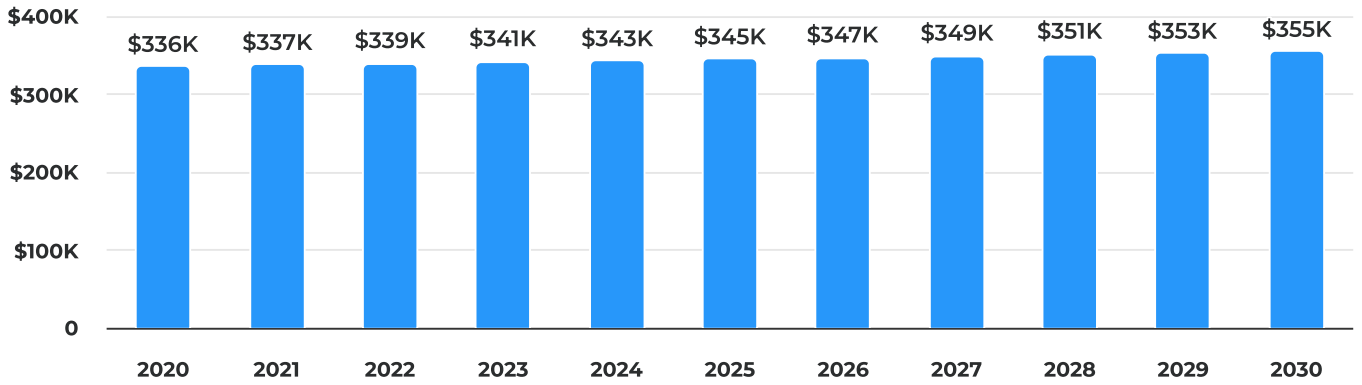
The city issued revenue bonds in 2014 and 2024 to make expansion needs to the wastewater treatment facilities. The city has also acquired three GEFA loans to update the city's water and wastewater infrastructure.



Fund Name	FY2026 Projected	FY2027	% Change	$ Change
Principal	$306,000.00	-	-	-$306,000.00
Interest	$1,821.00	-	-	-$1,821.00
Total Debt	**$307,821.00**	**-**	**-**	**-$307,821.00**

Series 2016 City Hall Revenue Bond

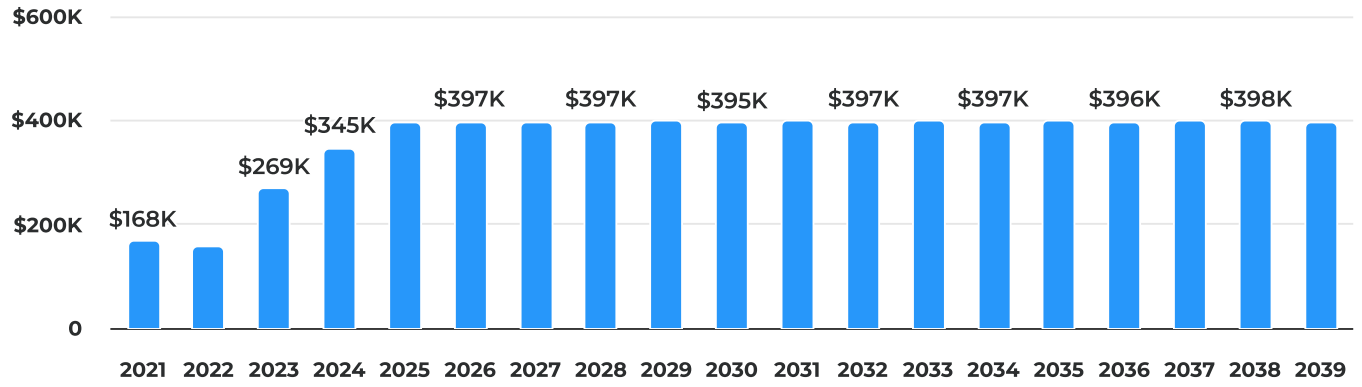
The city issued a revenue bond in 2016 to construct a new city hall and police department.



Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Principal	$320,370.00	$327,450.00	2.21%	$7,080.00
Interest	$26,453.00	$21,391.00	-19.14%	-$5,062.00
Total Debt	**$346,823.00**	**$348,841.00**	**0.58%**	**$2,018.00**

Series 2020 TAD Revenue Bond

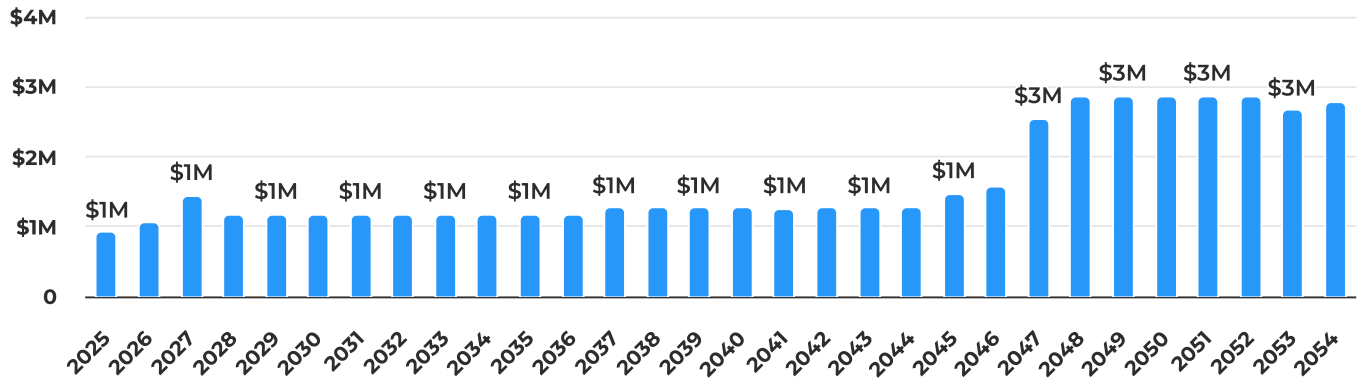
Of the Special Revenue Funds, the city issued revenue bonds in 2020 to stimulate economic development in the Tax Allocation District.



Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Principal	$255,000.00	$260,000.00	1.96%	$5,000.00
Interest	$142,443.76	$134,793.76	-5.37%	-$7,650.00
Total Debt	**$397,443.76**	**$394,793.76**	**-0.67%**	**-$2,650.00**

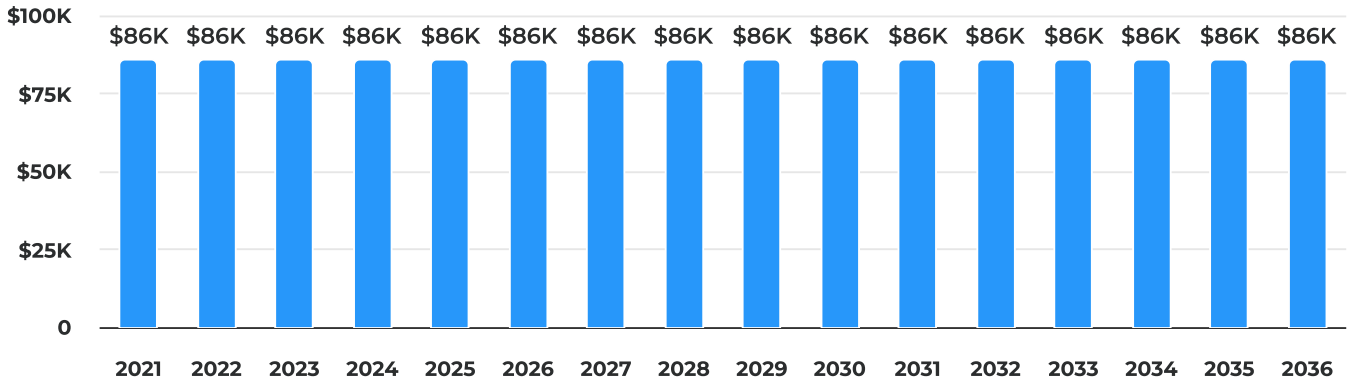
Series 2024 W&S Revenue Bond

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.



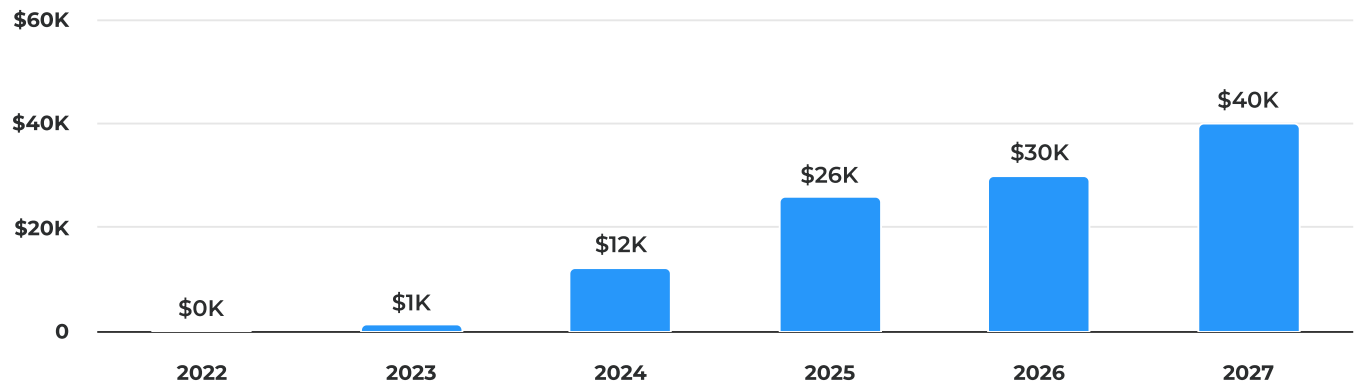
Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Principal	-	$380,000.00	-	$380,000.00
Interest	$1,062,506.26	$1,062,506.26	-	-
Total Debt	**$1,062,506.26**	**$1,442,506.26**	**35.76%**	**$380,000.00**

GEFA Loan CW13009



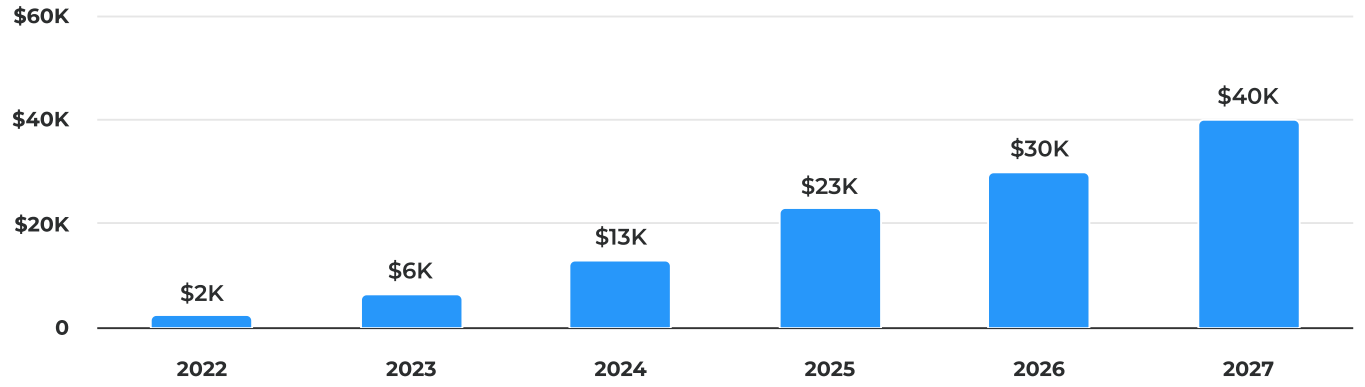
Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Principal	$74,235.28	$75,281.27	1.41%	$1,045.99
Interest	$11,797.52	$10,751.53	-8.87%	-$1,045.99
Total Debt	**$86,032.80**	**$86,032.80**	**-**	**-**

GEFA Loan DW2020020



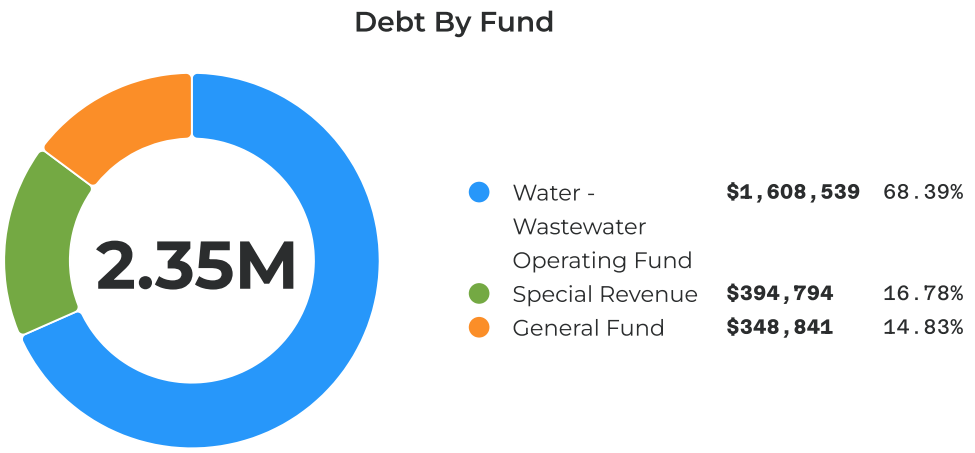
Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Interest	$30,000.00	$40,000.00	33.33%	$10,000.00
Total Debt	**$30,000.00**	**$40,000.00**	**33.33%**	**$10,000.00**

GEFA Loan CW2020010



Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Interest	$30,000.00	$40,000.00	33.33%	$10,000.00
Total Debt	**$30,000.00**	**$40,000.00**	**33.33%**	**$10,000.00**

Debt Service Payment By Fund



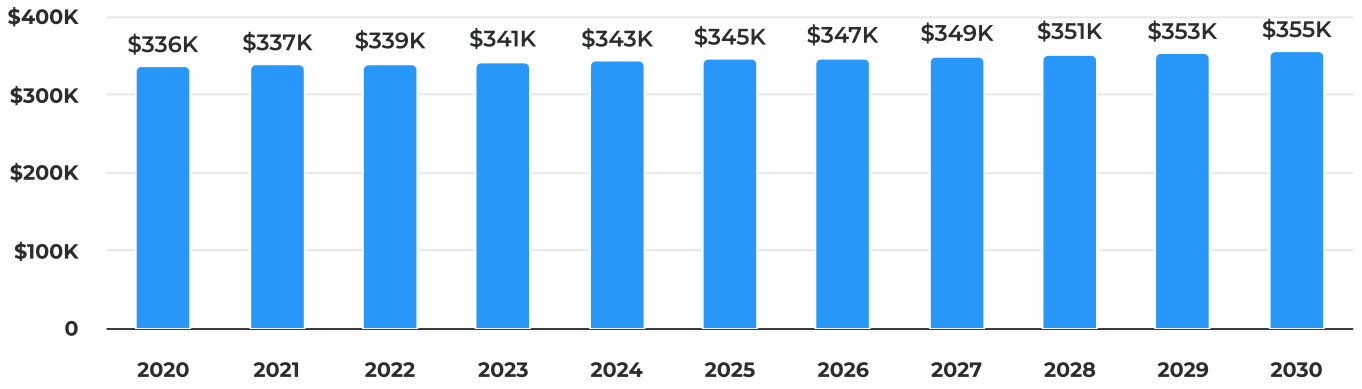
Total Debt

$2,352,174

$91,547 (4.05% vs. FY26)

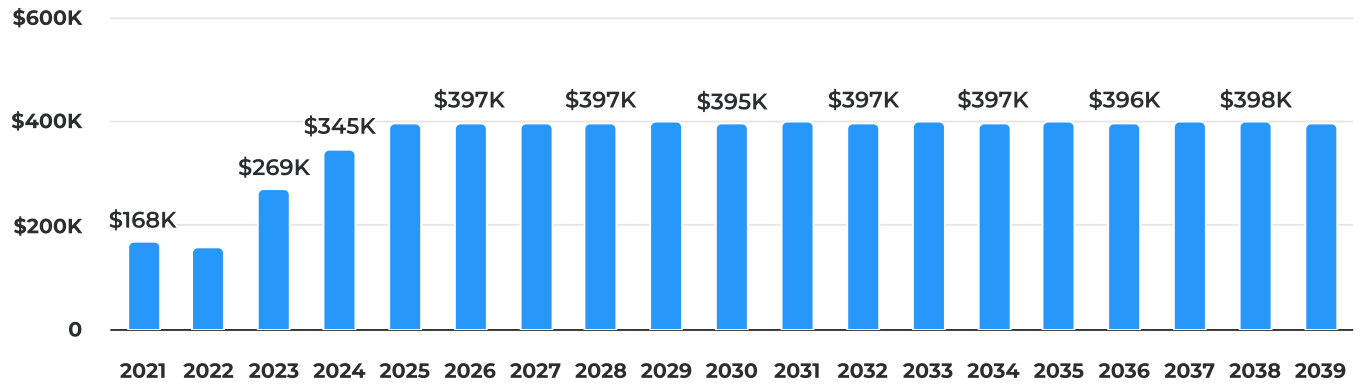
Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
General Fund	$346,823.00	$348,841.00	0.58%	$2,018.00
Special Revenue	$397,443.76	$394,793.76	-0.67%	-$2,650.00
Water - Wastewater Operating Fund	$1,516,360.06	$1,608,539.06	6.08%	$92,179.00
Total Debt	**$2,260,626.82**	**$2,352,173.82**	**4.05%**	**$91,547.00**

General Fund



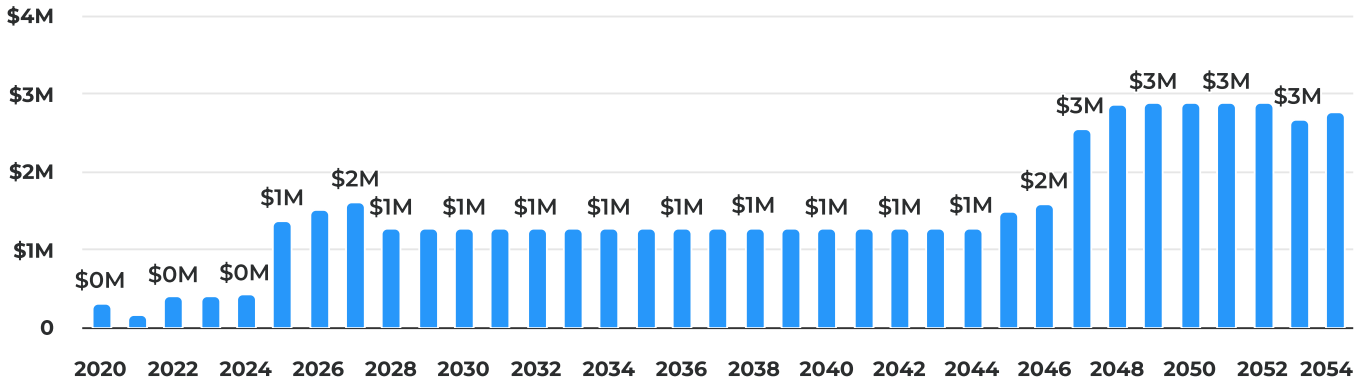
Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
General Fund	$346,823.00	$348,841.00	0.58%	$2,018.00
Total Debt	**$346,823.00**	**$348,841.00**	**0.58%**	**$2,018.00**

Special Revenue



Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Tax Allocation District Fund	$397,443.76	$394,793.76	-0.67%	-$2,650.00
Total Debt	**$397,443.76**	**$394,793.76**	**-0.67%**	**-$2,650.00**

Water - Wastewater Operating Fund



Fund Name	FY2026 Projected	FY2027 Projected	% Change	$ Change
Water - Wastewater Operating Fund	$1,516,360.06	$1,608,539.06	6.08%	$92,179.00
Total Debt	**$1,516,360.06**	**$1,608,539.06**	**6.08%**	**$92,179.00**

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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