

# CITY OF FLOWERY BRANCH, GA

## FY2024 APPROVED ANNUAL OPERATING AND CAPITAL BUDGET



*Flowery Branch*

**APPROVED**  
**June 15, 2023**



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# INTRODUCTION

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## **FY2024 Budget Transmittal Letter**

**Tonya Duncan Parrish, City Manager**

August 2023

The Adopted Budget Document for FY2024 provides annual funding levels and explains the relationship of the requested funding to the values, goals, and vision of the City. Our new mission statement was developed during the Council Retreat in February 2023. Flowery Branch will be a desirable, charming destination that is a caring, safe community filled with opportunity and vibrant quality of life.

As the budget was developed, consideration was given to accomplishing the Strategic Goals for FY2024 discussed by the Mayor and Council during the annual Council Retreat. The Comprehensive Plan was reviewed to assure progress has continued toward the vision for the future of our City. Council and City management provided information on their recommended needs and priorities for City funding. Finally, Department Heads consider 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 fiscal and physical condition of the City. Therefore, forecasting of revenue is based upon a look back at historical trends for each specific source, and a forward projection which is informed by current economic activity and adjusted by potential future impacts. Similarly, planned expenditures are based upon both historical trends, and analyses of current and emerging cost implications. In the budget preparation, City staff considers and recommends revenues and expenditures that will maintain and enhance the City's future condition.

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

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

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

The City Budget process allows for Administration and Department Directors' input as well as work sessions to enable the Mayor and Council to delve into the details of the proposed budget and identify amendments that will better conform the recommended budget to the priorities and goals of the governing body. An overview of the Operating Budget for FY2024 was presented at the May 18<sup>th</sup>, June 8<sup>th</sup>, and the June 15<sup>th</sup> Council Meetings. The Public Hearings



were held on both June meeting dates. The Operating Budget has been available online and in hard copy since May 18, 2023, and was the focus of evaluation, two work sessions, and two public hearings as the Mayor and Council considered the city-wide budget.

The Adopted Operating Budget for FY2024 reflects a detailed and transparent consideration process. In accordance with the direction of the Mayor and City Council, the following amendments were made to the recommended Budget through the process:

1. The recommended millage rate advertised and adopted at the scheduled public hearings was 3.264 mills. That is the same millage rate in effect from FY2016-FY2023.
2. Seven new positions were approved in the FY2024 General Fund Operating Budget.
3. Cost of Living Adjustment approved at four percent (4%) increase and a merit increase of 2% based on the employee's annual performance evaluation rating.
4. Established funding for Mental Health resources.
5. The proposed allocation of SPLOST VIII funds, for the proposed FY2024-FY2026 SPLOST continuation, has been finalized as follows:
  - Roads, streets, bridges, sidewalks, and related improvements \$1,927,923
  - Public works facilities, land, vehicles, and equipment \$550,000
  - Parks and leisure facilities, land, and equipment \$415,
  - Public safety vehicles and equipment \$12 ,000

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

### **General Fund**

***Police Services and Municipal Court*** accounts for 33.6% of all the general fund expenditures. These services are highly valued by the community and serve to create a safe and secure environment. Community engagement and interaction is a priority of the Police Department and is a signature of its operations culture. The city public safety staff are professional, well trained, and engaged with the community. Programs such as the Shop with a Cop, K9 program, traffic safety events, and establishing and maintaining Neighborhood Watch Programs reinforce these connections which serve to make our community safer. This is a level of service highly valued by the community. There were four additional positions approved in FY2024 to continue to support the growing community. It was also approved to reinstate the Explorers Program for middle and high school students that are interested in law enforcement.

***Public Works*** (including Highways & Street Administration and Public Land & Buildings) account for approximately 17.5% of the general fund expenditures. This work includes street maintenance, lawn mowing, and maintenance of the cemetery and other city property. Weekly collection of brushes, leaves, and grass clippings is provided by this staff. This budget funds these services at their current level. The staff continues to improve the operational efficiency for the provided services with scheduling and route management. To continue meeting the growing needs, a new position was approved for a Public Works Manager. The budget for this area is to maintain and improve the current parks as well as future planning for a new park that will be a part of the planning for the Downtown Development – Phase II Project.

***Administration and Financial Services*** account for approximately 27.8% of the general fund expenditures. This account includes the new Employee Benefits fund as well as a new Human Resources Director position. This new fund will account for health insurance, life insurance, retirement, long-term disability, and the employee assistance program.



**Planning and Community Development** services account for approximately 12% of the general fund expenditures. One new position was approved in this department for an Administrative Coordinator. This position will assist the department with all administrative functions related to plans, building permits, inspections, and code enforcement.

**Tourism** services account for approximately 5.7% of the general fund expenditures. This area is responsible for planning and hosting events and activities in our downtown area. Those events include the Farmer's Market, Block Parties, Music in the Branch, and other celebrations to bring additional people to our downtown. This department is also responsible for renting out City Facilities, building community relationships with other organizations, and managing the City of Flowery Branch rentals on Main Street. The Tourism department added a part-time employee in FY2023 and it was approved for the FY2024 budget for that position to be full-time.

**Other** services account for the remainder 3.4% of the general fund expenditures. This area includes Agency Allocations and Contingencies. Agency Allocations is a new fund for FY2024 that will account for all interfund allocations to show the actual cost of operations for each department.

### **Tax Allocation District Fund**

Much work has been done in planning and addressing the new development and growth within the City. In March 2021, the City of Flowery Branch entered into a contract with the Gainesville and Hall County Development Authority to issue tax-exempt revenue bonds, Series 2021, in the amount of \$4,995,000. This bond will be used for Old Town redevelopment projects within our Tax Allocation District. The projects include the following:

1. Downtown streetscaping – Completed FY2023
2. A farmer's market pavilion with additional parking – Completed FY2023
3. A one-half acre park featuring an amphitheater – 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 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 and the City is currently reviewing for potential grant funding. The Tenant Improvements on Main Street are expected to be completed by the end of FY2024.

### **Hotel Motel Fund**

The City's Hotel Motel Fund remains the same as FY2023 at \$210,000. 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 FY2024, the Local Resources Fund will provide funding for projects such as road paving and maintenance, remaining upgrades to the City website, IT equipment upgrades annually, and updates to the City gateway signs. The SPLOST VIII Capital Projects Fund began a six-year term on July 1, 2021, and the project categories are noted above. The



Water/Wastewater Capital Project Fund accumulates system development charges for water and wastewater, which in turn is used on water/wastewater infrastructure within our city. This fund will contribute to the wastewater plant expansion and water system improvement projects which began in the Fall of 2021 and will continue through 2024. 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 and addressing the infrastructure challenges of the city continues to be a top priority. System evaluation and analysis of the city's water and wastewater systems have been completed. A detailed plan of water and wastewater projects was developed and prioritized to address current service issues as well as future service issues and provide for the growth anticipated in the Comprehensive Plan. A financial plan was developed to identify how to make these investments in the City infrastructure with a minimum impact on utility rates. Investment of \$6m per year in infrastructure projects for 4 years was planned to achieve the condition, sustainability, and service levels needed to support the community and the long-term planned economic growth. The budget anticipates annual GEFA loans at less than 2% with a 25-year period to spread the cost of these improvements over current and future customers. Many of these projects will result in operational cost savings in future years.

### **Rates and Fees**

The **General Fund** revenues are projected to increase 21%. Current projections for Property Tax revenue from the County Assessor's office indicate a 21.93% increase in the Tax Digest due to growth and reassessments. The City tax rate will remain at the current rate, 3.264 mils. The Water and Sewer Fund revenues are projected to increase 19.47%. A water rate increase of 8.7% and a wastewater rate increase of 8.7% for FY 2024 is projected and is necessary to fund the debt service for the recommended \$6m per year investment in water and sewer system improvements in FY2024. Water and sewer rates last increased in FY2023.

### **Conclusion**

The adopted operating budget maintains current programs, maintains the current level of responsiveness and effectiveness of City services, and continues to improve the cost efficiency of how services are provided. This budget was compiled jointly with the effort of the Department Directors, Budget and Purchasing Manager, Krystle Hightower, and finance staff. With the Mayor and Council's guidance, we present to you the FY2024 Budget.

Tonya Parrish  
City Manager





# Government Finance Officers Association Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Flowery Branch  
Georgia**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Flowery Branch, Georgia** for its annual budget for the fiscal year beginning **July 1, 2022**.

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



## Form of Government

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

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

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

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

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



## City Officials

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



## Mayor - Ed Asbridge

**First Elected:** June 2019

**Mayor:** 2021 - Present

**Term Expires:** 2025

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



## Post 1 - Chris Mundy

**First Elected:** June 2015

**Term Expires:** 2023

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



## Post 2 - Joseph Mezzanotte

**First Elected:** March 2022

**Term Expires:** 2023

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



## Post 3 - William McDaniel

**First Elected:** November 2021

**Term Expires:** 2025

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



## Post 4 - Joe Anglin

**First Elected:** November 2010

**Mayor Pro-Tem:** 2021

**Term Expires:** 2025

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



## Post 5 - Oliver McClellan

**First Elected:** November 2021

**Term Expires:** 2025

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



## History of City



Flowery Branch was established in 1874, one year after the Richmond and Danville Air-Line Railroad Railway System built a rail line through the city connecting Charlotte to Atlanta. Farmers raising stock have been living in the area since at least the early 19th century, when the town was known as Anaguluskee, meaning “flowers on the branch.” Located on Lake Lanier and just over forty miles from Atlanta, Flowery Branch has maintained a picturesque historic downtown. Recent investment, including streetscape improvements and a revitalized train depot, is beginning 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 location on the lake is unique. Flowery Branch is one of the only (if not the only) Georgia historical downtown that is located on a lake. It is very close to several marinas, including Aqualand, the largest inland marina in the United States. This waterfront access and its location within the Northeast Georgia Mountain region are a large potential draw for outdoor recreational enthusiasts. Regionally speaking, Old Town’s proximity—12 miles— to downtown Gainesville’s top medical facilities makes it a very attractive location for residences. Its location 45 minutes from Atlanta makes it an option for people employed downtown. This location, combined with a walkable downtown of small blocks, make Old Town ideal both for young families and for people interested in aging in place. With the city’s recent purchase of key parcels, Flowery Branch is well positioned to become a regional destination with a pedestrian-friendly town center that integrates exciting new development in a historic framework.

This plan lays out a path by which the city can act to lead and spur development in Old Town to ensure that it thrives as an economically stable district with a healthy mix of uses, increased density at a comfortable scale, high quality buildings that enhance the urban public realm, and a community of residents and visitors that can enjoy both downtown and Lake Lanier.

### **Distance from Major Locations**

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

### **Top 10 Employers**

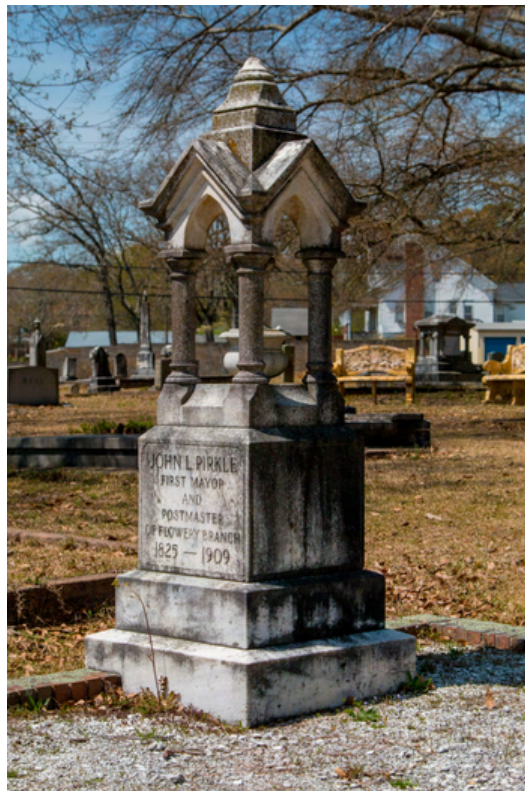
<b>Employer</b>	<b>Number of Employees</b>
Atlanta Falcons Football Club	301
SKF USA, Inc.	272
GXO Logistics Supply Chain	248
The Home Depot	124
Publix Super Market	122
Makita U.S.A.	101
Target Store	96
Chick-fil-A	67
Contract Lumber, In.c	42
Chili's	38







The City of Flowery Branch is the home of The Atlanta Falcons.



John L. Pirkle, the first Mayor and Postmaster of the City of Flowery Branch, lies in rest at the Flowery Branch Cemetery.

\*Data derived from the following sources:

- City of Flowery Branch: <https://www.flowerybranchga.org/community/page/history-flowery-branch> (<https://www.flowerybranchga.org/community/page/history-flowery-branch>)
- Flowery Branch, Georgia Wikipedia: [https://en.wikipedia.org/wiki/Flowery\\_Branch,\\_Georgia](https://en.wikipedia.org/wiki/Flowery_Branch,_Georgia) ([https://en.wikipedia.org/wiki/Flowery\\_Branch%2C\\_Georgia](https://en.wikipedia.org/wiki/Flowery_Branch%2C_Georgia))



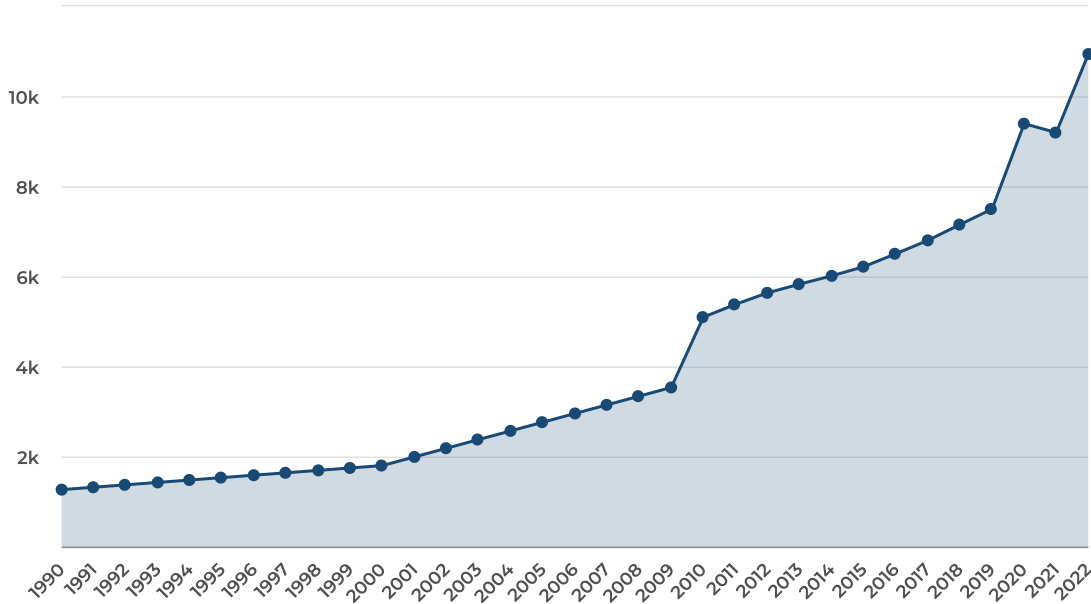
# Population Overview



TOTAL POPULATION

**10,938**

**▲ 19.0%**  
vs. 2021



\* Data Source: Client entered data for year 2022



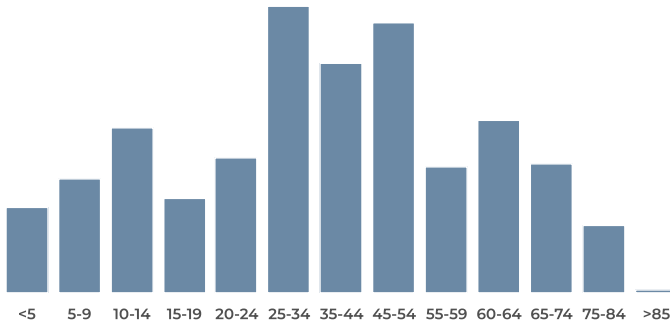
DAYTIME POPULATION

**8,122**

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

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

## POPULATION BY AGE GROUP



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

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

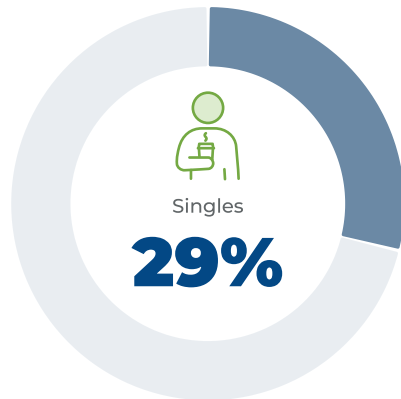
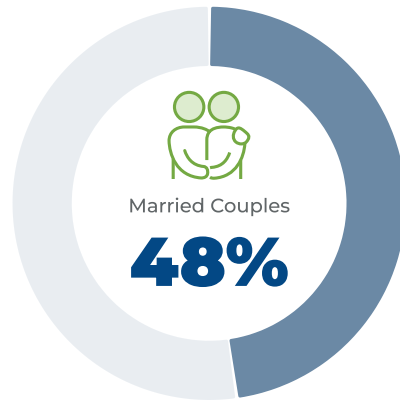
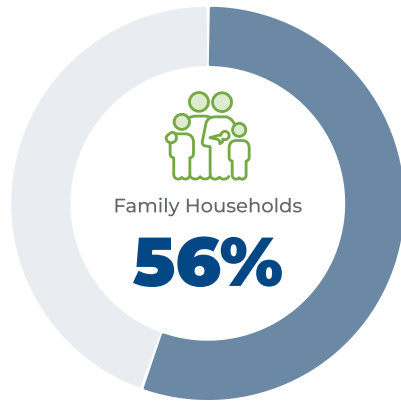


# Household Analysis

TOTAL HOUSEHOLDS

**3,427**

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.



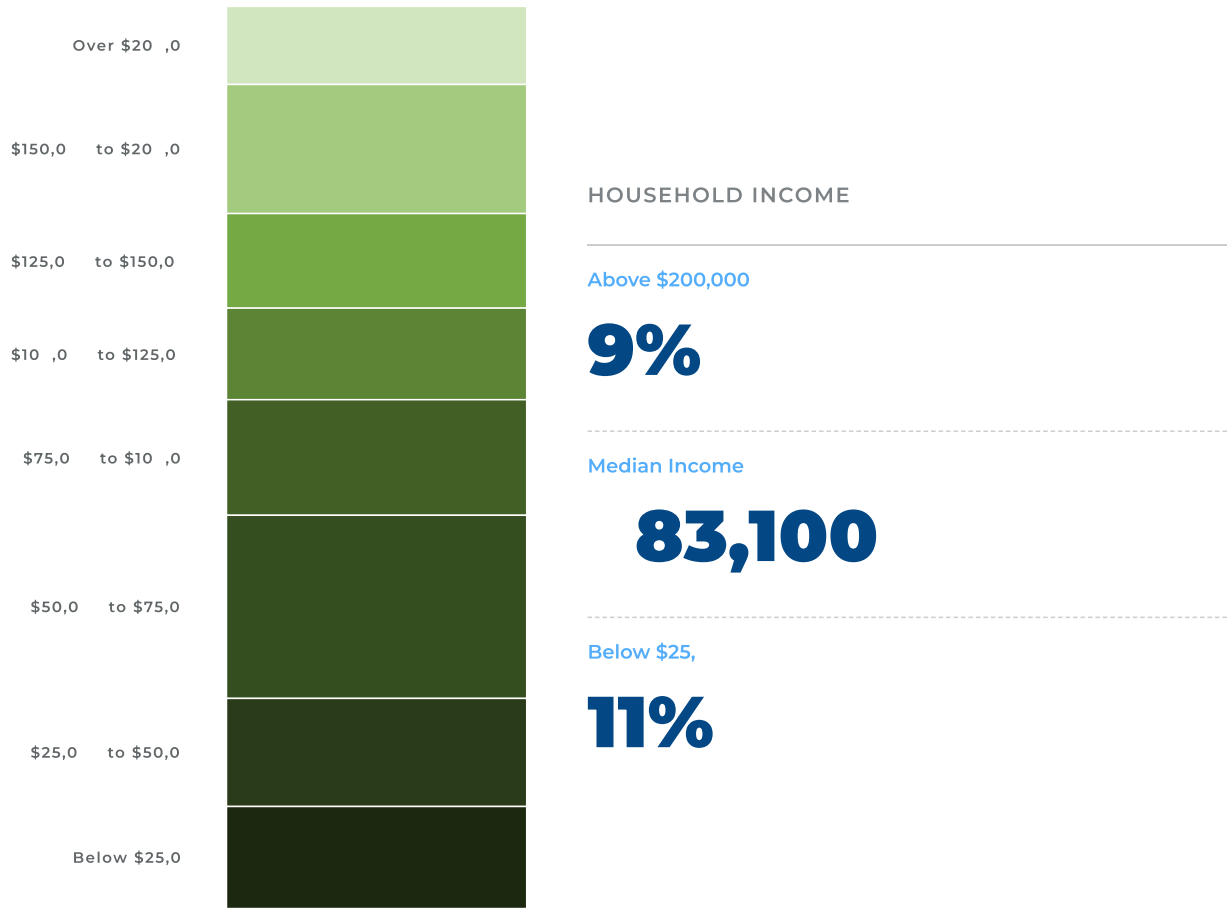
**▲ 6%**  
higher than state average

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



# Economic Analysis

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



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

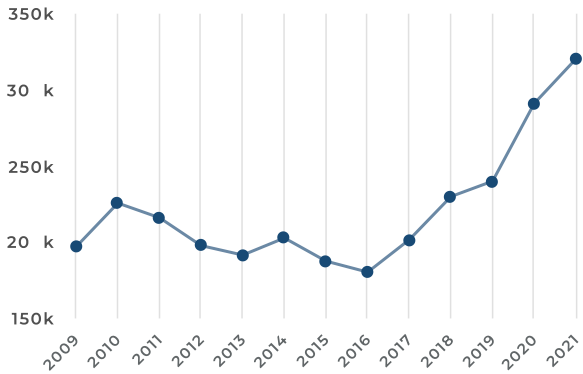


# Housing Overview



2021 MEDIAN HOME VALUE

**320,300**



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

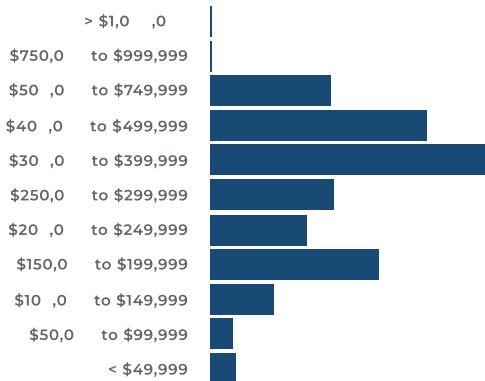
## HOME OWNERS VS RENTERS

Flowery Branch State Avg.



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION

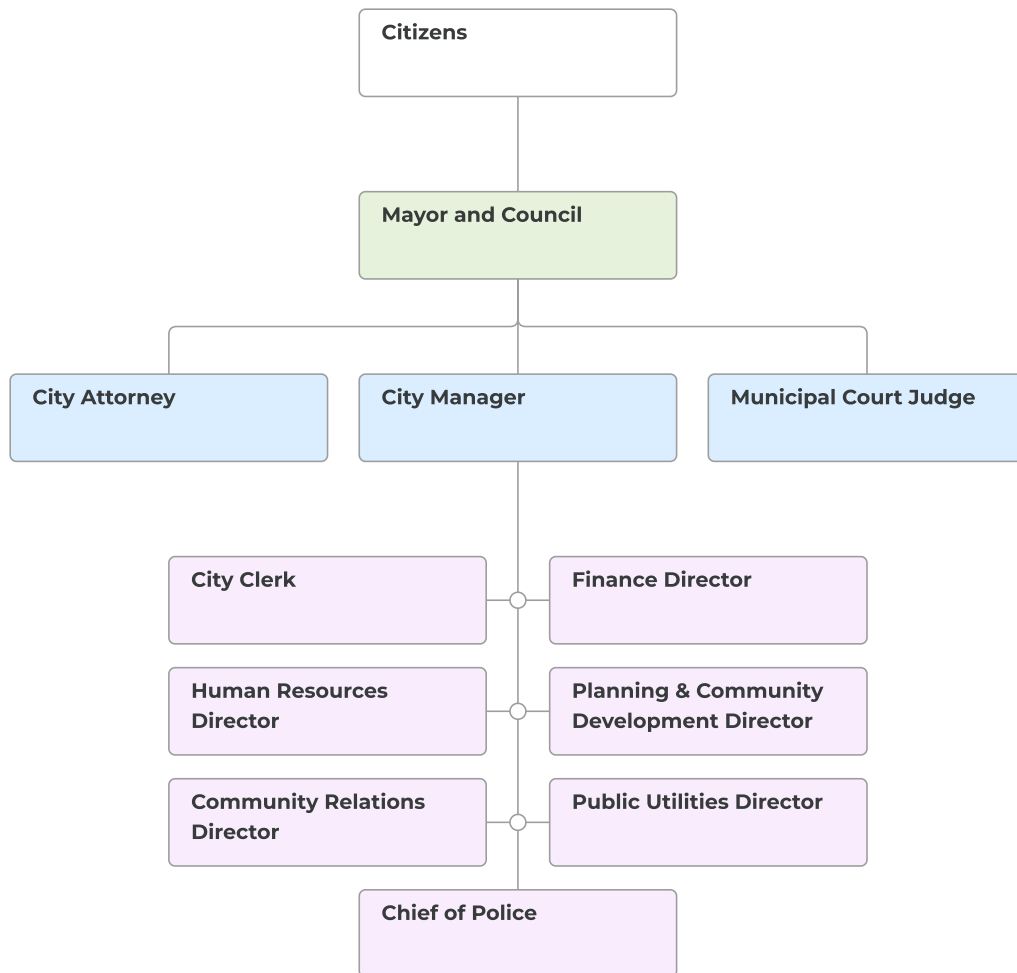


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# City of Flowery Branch Organizational Chart

The City of Flowery Branch's organizational chart begins with the citizens of our community. Each department is compiled of individuals all working to meet the needs of the community. After the citizens, are the Mayor and Council, who represent the voices of the citizens and ensure the city is operating efficiently. The City Manager, City Attorney, and Municipal Court Judge report directly to the Mayor and Council. All other Department Directors report to the City Manager. Please refer to each department's section for their individual organizational chart.



# 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:

<b>CLASSIFICATION:</b>	<b>FUND TYPE:</b>
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.

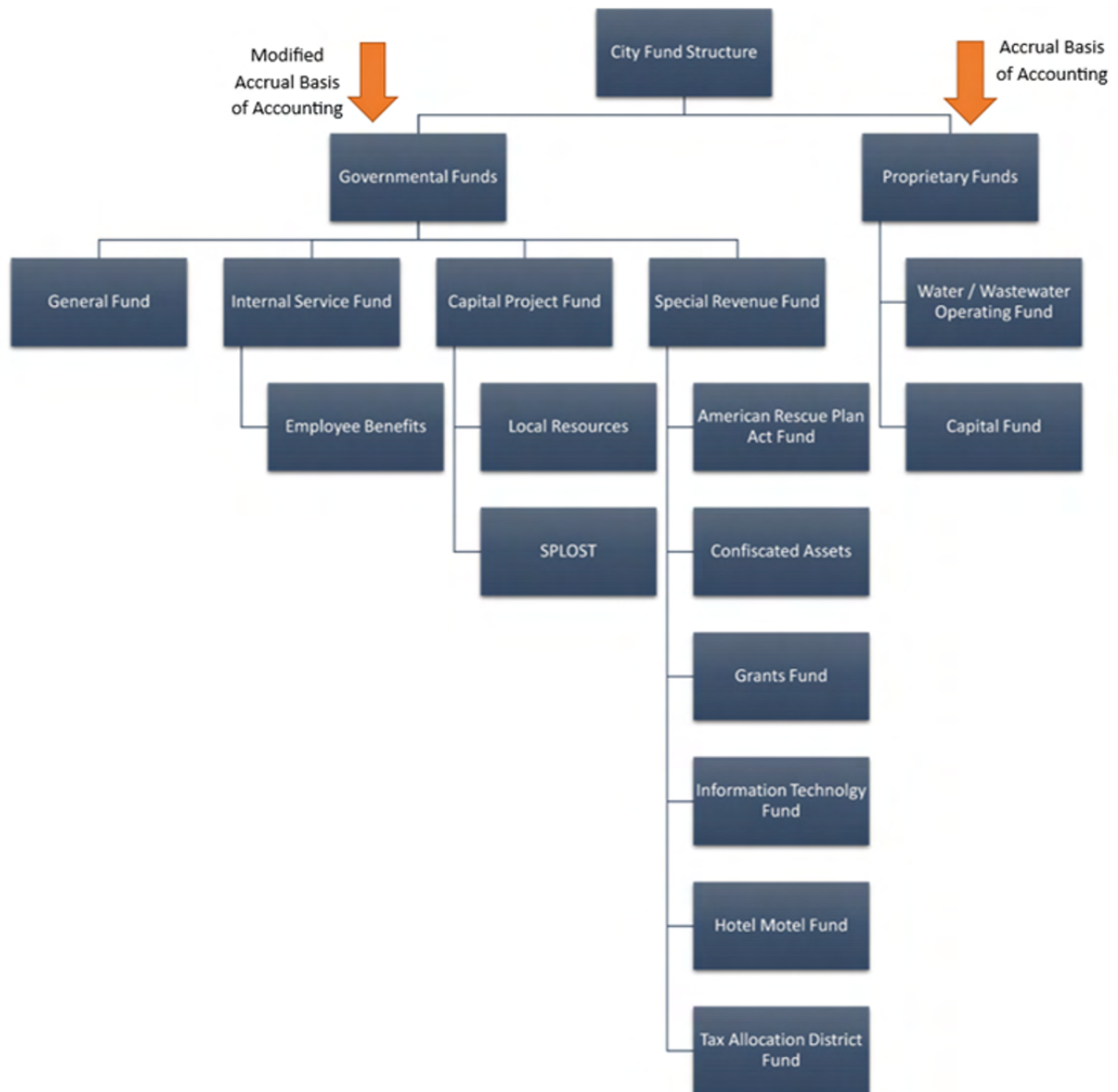
## Proprietary Funds:



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 on-going 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 the proprietary funds. The generally accepted accounting principles are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses.

**Fund Structure:**

The city uses 10 governmental funds and 2 proprietary funds as detailed below:





## Fund Descriptions

### General Fund:

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

### Internal Service Fund:

Internal Service Funds are not required funds, but they are beneficial to a 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, Medicare, and Human Resources 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 Coronavirus State and Local Fiscal Recovery Funds activity.
- **Confiscated Assets Fund** - This fund accounts for property and/or cash that is confiscated by the police during an arrest. It is received by the City after being ordered by Superior Court.
- **Grant Fund** - This fund accounts for any grant activity and match requirements awarded to the City.
- **Information Technology Fund** - This fund accounts for the fees received from each citation that is issued by the City of Flowery Branch Police officers.
- **Hotel/Motel Tax Fund** - This fund accounts for the levy and collection of taxes on hotels and motels.
- **Tax Allocation District (TAD) Fund** - This fund accounts for taxes collected by a special taxing district.

### Proprietary Fund:

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



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

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



# Basis of Budgeting

## Basis of Budgeting

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

## Budgetary Control

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

## Balanced Budget

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

## Budget Structure

- The budget shall be constructed around City Council and City Administration's long-term goals for the distribution of City services and the associated desired culture and environment. When appropriate, a needs assessment of constituents' priorities, challenges, and opportunities shall be integrated into the visioning process to assist with the establishment of both short-term and long-term goals.
- The City's departments 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.

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



# Financial Policies

## OPERATING BUDGET POLICY

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

### Basis of Budgeting

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

### Budgetary Control

- The Flowery Branch Budget shall be adopted in accordance with all state statutes and mandates.
- Department management is responsible for administering their respective programs within the financial constraints described by the budget as adopted.
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- 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 fully 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 shall submit their budget plans no later than February, after which the Finance Department Director and the City Manager shall review them. By May, the proposed budget shall be reviewed with the Mayor and City Council. In June, a public hearing and budget discussion shall be held to facilitate stakeholder participation, and the budget is adopted by City Council by the end of the year.
- All budget procedures shall be conducted in accordance with City ordinance and state law.

#### Budget Amendments

- Amendments shall be considered or 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 also may modify or rescind the commitment.”
  - Assigned expenditures, which are defined as “when amounts are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the City Council has authorized the City manager to assign fund balances.
  - Unassigned expenditures, which are defined as “the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balances only in the General Fund. Negative unassigned fund balances may be reported in all funds.”
- See the City of Flowery Branch Expenditures Policy for more information on spending.

## **BALANCED BUDGET POLICY**

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

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

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

### *Employee compensation, pension liability, and other recurring expenditures*

- Except in extreme circumstances, non-recurring revenues, and especially reserves, should not be used to fund employee compensation. Even one such circumstance, it should only be done in the context of a plan to return to structure balance and replenish any reserves that have been used.

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

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

### *Replacement of short-lived assets and non-recurring revenues*

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



## ONE-TIME REVENUES POLICY

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

### One-Time Revenues

- When the City of Flowery Branch receives a one-time revenue, generally, it shall be used for one-time expenses. These expenses should not create an affordable obligation in future years. Examples include paying debts, refurbishing a capital asset, and building up 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 can't 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 also may 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 such criteria:
  - Long-Term Forecasts: Long-term forecasts should be prepared to better understand resources available for capital spending and to assess operational impacts and eventual maintenance replacement costs.
  - Impact on Other Projects: Projects should not be considered in isolation. One project’s impact on others should be recognized and costs shared between projects where appropriate.
  - Allow for Funding of Preliminary Activities: For some projects, it may be wise to fund only preliminary engineering/planning before committing to funding the whole project. However, even these expenditures can be considerable. They should, therefore, be evaluated, analyzed, and prioritized appropriately.
  - Full Lifecycle Costing: Cost analysis of a proposed project should encompass the entire life of the asset, from planning and acquisition to disposal.
  - Predictable Project Timing and Scope: Schedule and scope estimates should be practical and achievable within the requested resources, including financial and human.

#### Capital Asset Classification

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





### Balanced Capital Improvement Plan

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

### Capital Improvement Funding Policy

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

### Capital Budget

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

### Capital Budget Management

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



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

#### Asset Condition Assessment

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

<b>Assets</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>
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, recommendation for asset maintenance shall be included in the Capital Improvement Plan.

#### Funding of Asset Maintenance

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

### **INVESTMENT POLICY**

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

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

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

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



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

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

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

### **GENERAL FUND RESERVES POLICY**

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

#### Reserve Levels

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

#### Cash Balance

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

#### Funding the Reserve

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

#### Conditions for the Use of Reserves

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

#### Authority over Reserves

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

#### Assigning Fund Balance



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

#### Replenishment of Reserves

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

#### Excess of Reserves

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

### **ENTERPRISE FUND RESERVES POLICY**

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

#### Reserve Levels

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

#### Funding the Reserve

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

#### Conditions for Use of Reserves

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

#### Authority over Reserves

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

#### Assigning Fund Balance

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

#### Replenishment of Reserves

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

#### Excess of Reserves



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

## **LONG-TERM PLANNING & FORECASTING POLICY**

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

### Length of the Forecast

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

### Frequency of Forecasting

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

### Assumptions and Analysis

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

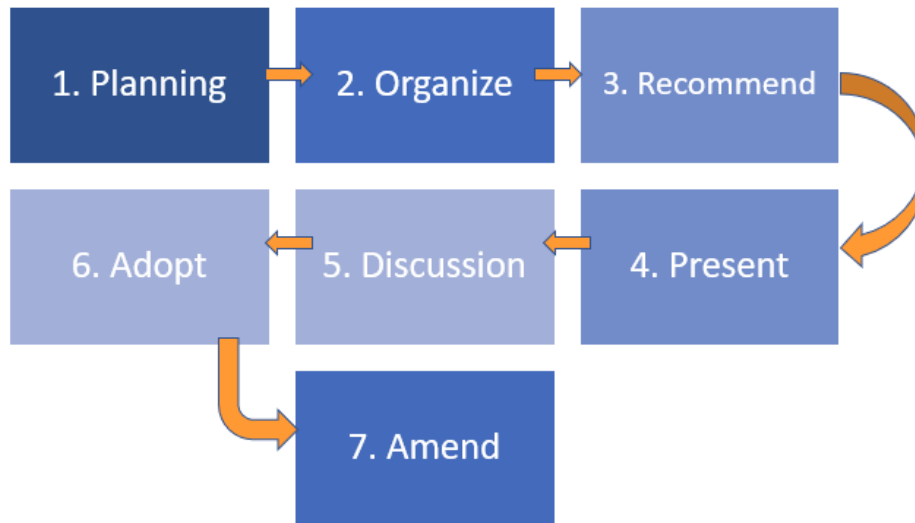
### Long-Term Financial Plan

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



## Budget Process and 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. Departments submit requests for operations and capital items.
2. The City Manager, Finance Director, Budget and Purchasing Manager, and designated director organize and prioritize the submission for the Mayor and Council's consideration and recommendation.
3. The City Manager and Finance Director present the proposed budget to the City Council.
4. The City Council holds public hearing(s) to discuss and review the proposed budget.
5. The Mayor and City Council vote to adopt the final budget.
6. If needed, amendments are brought to the Council for approval during the fiscal year.







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





# Georgia Law on Local Government Budget

## 36-81-2. Definitions (2022)

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

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

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

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

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

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

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

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

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

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



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

(12) “Governing authority” means that 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 from 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.



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# **BUDGET OVERVIEW**

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## Executive Summary

Throughout fiscal year 2024, the City of Flowery Branch will continue working on city improvements through capital projects, strategic planning, and making sound financial decisions. During February 2023, the City Mayor, Council members, City Manager, and Department Directors met for a strategic planning session with an outside consultant. During this process, short and long term goals were established as well as a new mission statement. This information will be used as a living document to provide citizens and staff with clear directions for the City and what path will be taken to achieve the established goals.

## Strategic Planning

A strategic plan is an important document that defines our mission, values, and goals. It will allow 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 2024 as noted in their department summary pages. The overall strategic plan is for the entire City and the individual department goals will directly tie to the mission and values that are established.

There are several processes that can take place in developing a strategic plan. Below are questions that are discussed during a strategic planning session. These questions provide a group discussion of ideas and visions for the City of Flowery Branch. The process is a continuous cycle to monitor for internal or external factors that could impact the goals. Change is inevitable and the goals or methods to achieve the goals may need to be adjusted at times.

### Strategic Planning Questions





## **Short-term Factors**

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

1. Salary increases for all employees in the amount of 4% to adjust the pay scales due to increases in the cost of living and market competitiveness. Merit increases up to 2% based on employee performance rating.
2. New positions were added to the Police Department, Planning and Development, Public Works, and Employee Benefits to meet the needs of our growing City.
3. Reducing costs for employee paid benefits.
4. Tax Digest indicates a 16.5% increase in property tax revenue due to growth and reassessments.
5. Debt payments influence decisions to ensure there is sufficient funding to cover these payments and all other needed expenditures.



**In all planning, you make a list  
and you set priorities.**

**Alan Lakein**

## **Priorities & Issues**

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

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

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

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

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

On the following pages, you will find the Vision, Mission, and Values for the City of Flowery Branch. Also included are our key priorities and the department's goals and objectives related to the priorities. The full list of goals, objectives, and measures for each department can be found within the Departments section and within the FY2024 Strategic Plan document.



# Mission, Vision and Values

## Our Vision

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



## Our Mission

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



## Our Values

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



# Focus Areas

There are five focus areas that the Mayor, Council, and Leadership Team established for FY2024. They are not listed in any particular order below. Each focus area will contain key performance indicators and goals. The key performance indicators are specific items that the department will be monitoring and measuring that directly correlate with the established goals. The goals are directly correlated to a focus area and explain what the department wishes to accomplish.



## Public Safety

Overall Progress  
**0%**



Goals  
**3**

FY24 Budget Allocation  
**4.17%**

\$3,107,889



## Infrastructure Improvements

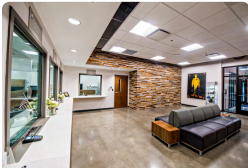
Overall Progress  
**4%**



Goals  
**7**

FY24 Budget Allocation  
**28.23%**

\$21,042,250



## Internal Operations

Overall Progress  
**10%**



Goals  
**10**

FY24 Budget Allocation  
**2.34%**

\$1,744,672



## Financial Stability

Overall Progress  
**3%**



Goals  
**4**

FY24 Budget Allocation  
**1.85%**

\$1,382,057



## Economic Development

Overall Progress  
**15%**



Goals  
**10**

FY24 Budget Allocation  
**4.49%**

\$3,346,100



## Public Safety

According to SafeWise, the City of Flowery Branch is ranked in the Top 20 of the safest cities in Georgia. To continue to improve the safety within the community, Public Safety is one of the Focus Areas in the new 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 by implementing the K-9 Program, maintaining the Safe Exchange Zone in front of the Police Station, hiring additional patrol officers, reorganizing the organizational chart, and creating new specialized units.

Additional goals and objectives related to this Focus Area can be found by visiting this link:  
<https://city-flowery-branch-ga-clear.doc.cleargov.com/126>



**Focus Areas**

# Public Safety

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## Overall Progress

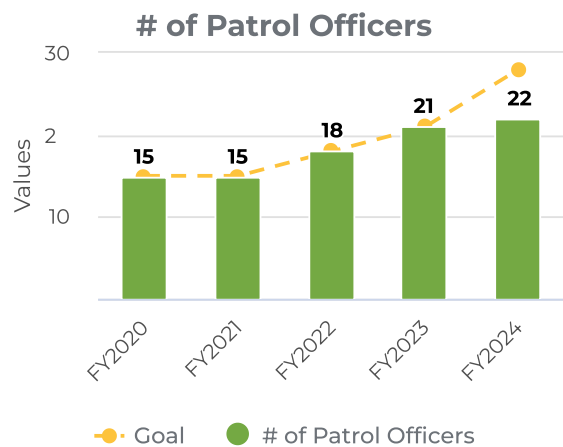
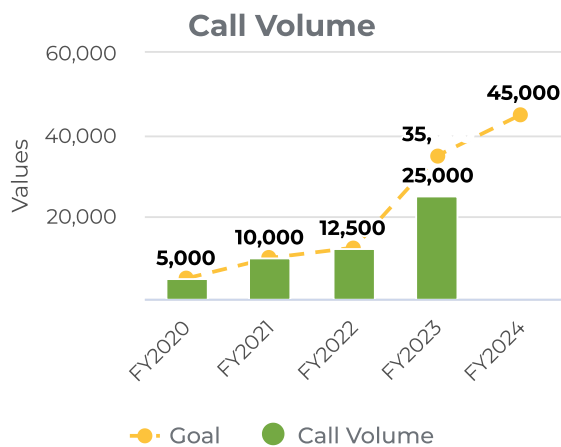


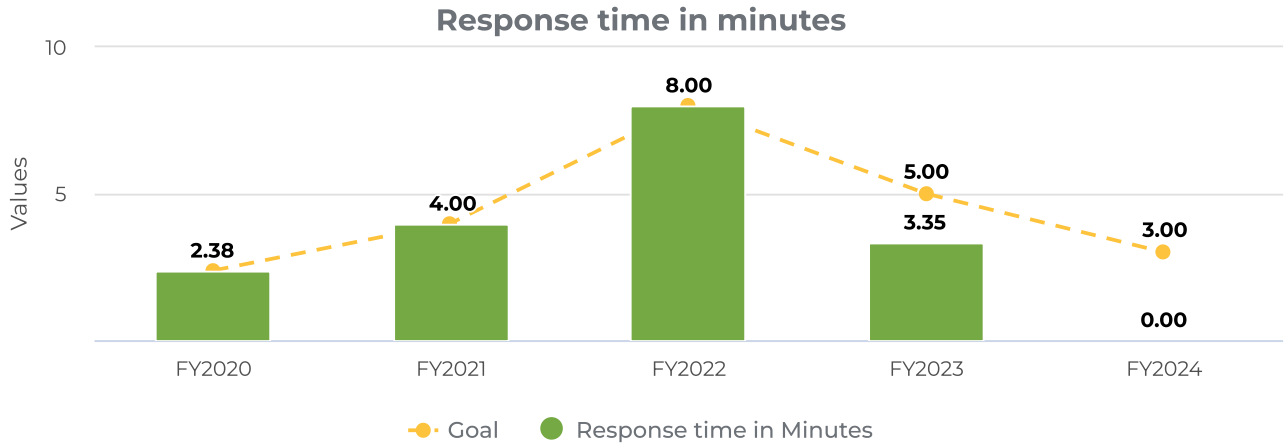
- Complete **0 Action Items (0%)**
- On Track **0 Action Items (0%)**
- Minor Disruption **0 Action Items (0%)**
- Major Disruption **0 Action Items (0%)**
- Not Started **6 Action Items (100%)**
- Future **0 Action Items (0%)**

## Budget Allocation

**4.17%** of total 2024 Budget  
\$3,107,889

## Key Performance Indicators





## Goals

● Complete  
 ● On Track  
 ● Minor Disruption  
 ● Major Disruption  
 ● Not Started  
 ● Future

Attract and retain highly qualified police personnel.

Action Items **2**

Progress  
 0%

Status

Reduce crime and accidents in the City of Flowery Branch.

Action Items **3**

Progress  
 0%

Status

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

Action Items **1**

Progress  
 0%

Status



## Infrastructure Improvements



As the City of Flowery Branch continues to bring in new businesses and homes, our infrastructure will experience strain. An annual road paving and maintenance program has been established 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 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. Along with a new plant, there has been a new water tower installed which will be operational in FY2024. Other infrastructure that is an important part of this Focus Area is the City's roadways and pedestrian pathways.

Additional goals and objectives related to this Focus Area can be found by visiting this link:  
<https://city-flowery-branch-ga-cleardoc.cleargov.com/126>



**Focus Areas**

# Infrastructure Improvements

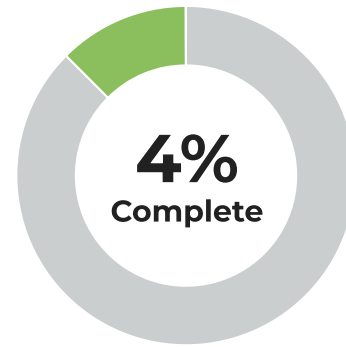
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**Budget Allocation**

**28.23%** of total 2024 Budget  
\$21,042,250

**Overall Progress**

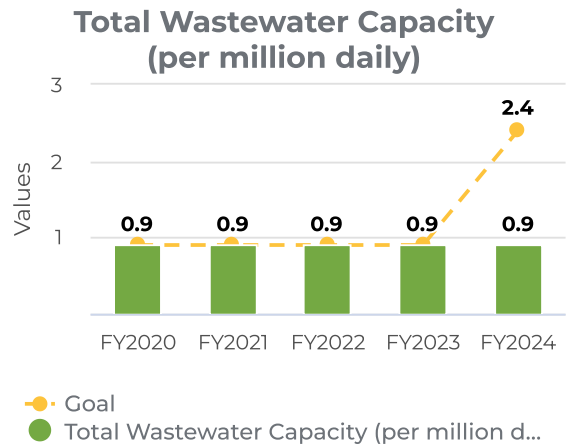
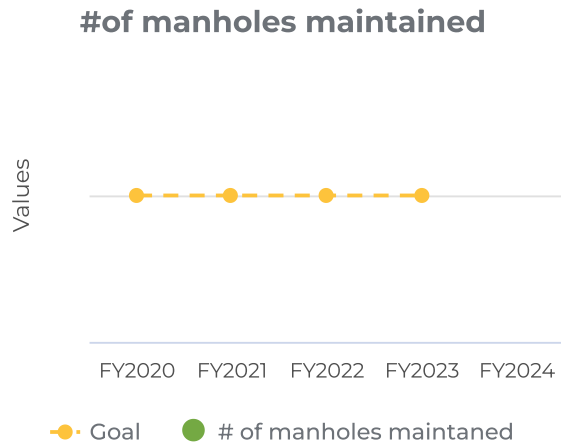
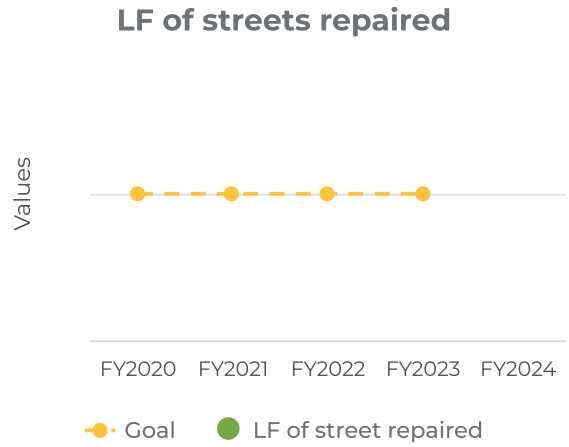
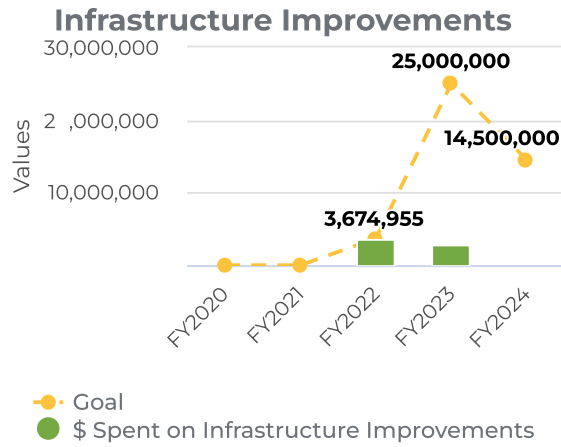


- Complete
  - On Track
  - Minor Disruption
  - Major Disruption
  - Not Started
  - Future
- |                              |
|------------------------------|
| <b>0 Action Items</b> (0%)   |
| <b>2 Action Items</b> (13%)  |
| <b>0 Action Items</b> (0%)   |
| <b>0 Action Items</b> (0%)   |
| <b>14 Action Items</b> (88%) |
| <b>0 Action Items</b> (0%)   |





## Key Performance Indicators



## Goals

- Complete
- On Track
- Minor Disruption
- Major Disruption
- Not Started
- Future

Ensure regulatory compliance.	Action Items <b>2</b>	Progress <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div> 0%	Status <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div>
Maintain operational reliability.	Action Items <b>5</b>	Progress <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div> 0%	Status <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div>
Improve and maintain the city's streets.	Action Items <b>3</b>	Progress <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div> 0%	Status <div style="background-color: gray; width: 0%; height: 10px; margin-bottom: 5px;"></div>



Improve and maintain the city's pedestrian pathways.

Action Items **2**

Progress



0%

Status



Improve stormwater drainage structures throughout the city.

Action Items **2**

Progress



0%

Status



Continue updating the City's water and sewer infrastructure.

Action Items **1**

Progress



14%

Status



Continue updating the City's roadways and pedestrian pathways.

Action Items **1**

Progress



14%

Status



## 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.

Additional goals and objectives related to this Focus Area can be found by visiting this link:<https://city-flowery-branch-ga-cleardoc.cleargov.com/126>



**Focus Areas**

# 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.



## Overall Progress

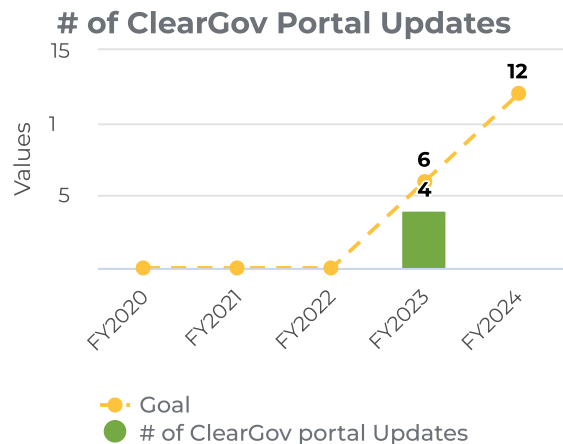
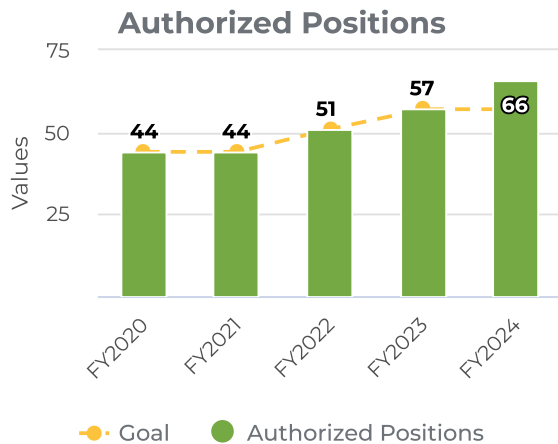


- Complete **0 Action Items (0%)**
- On Track **2 Action Items (12%)**
- Minor Disruption **0 Action Items (0%)**
- Major Disruption **0 Action Items (0%)**
- Not Started **15 Action Items (88%)**
- Future **0 Action Items (0%)**

## Budget Allocation














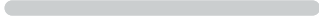






**2.34%** of total 2024 Budget  
\$1,744,672

## Key Performance Indicators



## Goals

● Complete 
 ● On Track 
 ● Minor Disruption 
 ● Major Disruption 
 ● Not Started 
 ● Future

Improve access to reports, open records, etc.	Action Items <b>2</b>	Progress  0%	Status 
Enhance communications regarding court proceedings.	Action Items <b>1</b>	Progress  0%	Status 
Utilize technology to improve efficiencies and decrease costs.	Action Items <b>2</b>	Progress  0%	Status 
Assure continued compliance with laws and regulations.	Action Items <b>2</b>	Progress  0%	Status 
Ensure the city is transparent to the community.	Action Items <b>2</b>	Progress  0%	Status 
Ensure city meetings are run in an efficient and effective manner.	Action Items <b>1</b>	Progress  0%	Status 
Increase knowledge of City operations.	Action Items <b>2</b>	Progress  0%	Status 
Maintain excellence in records management.	Action Items <b>3</b>	Progress  15%	Status 
Hire needed additional staff members.	Action Items <b>1</b>	Progress  86%	Status 
Enhance employee compensation and benefits.	Action Items <b>1</b>	Progress  0%	Status 



## Financial Stability



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

Additional goals and objectives related to this Focus Area can be found by visiting this link:  
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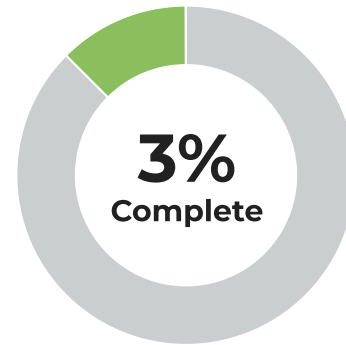
**Focus Areas**

# Financial Stability

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## Overall Progress

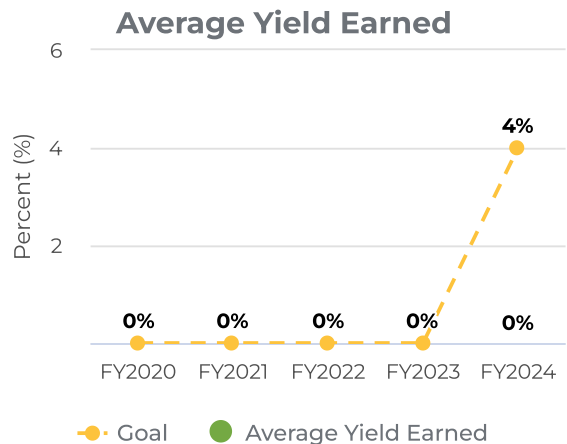
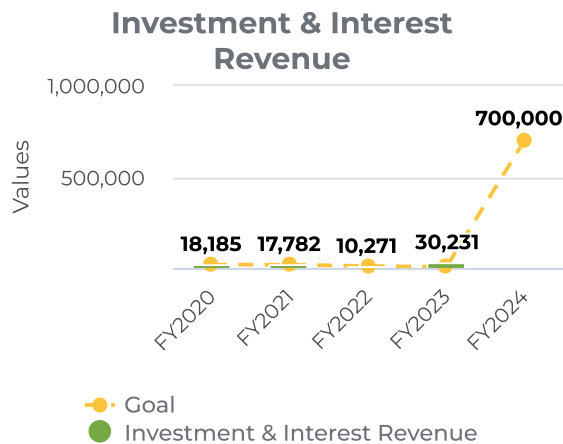


- Complete
  - On Track
  - Minor Disruption
  - Major Disruption
  - Not Started
  - Future
- 0 Action Items (0%)**
  - 1 Action Items (13%)**
  - 0 Action Items (0%)**
  - 0 Action Items (0%)**
  - 7 Action Items (88%)**
  - 0 Action Items (0%)**

## Budget Allocation









**1.85%** of total 2024 Budget  
\$1,382,057

## Key Performance Indicators



## Goals

● Complete ● On Track ● Minor Disruption ● Major Disruption ● Not Started ● Future

Ensure Water & Sewer fund is financial stable.	Action Items <b>2</b>	Progress  0%	Status 
Protect and improve the financial resources of the City.	Action Items <b>3</b>	Progress  3%	Status 
Ensure the City if fiscally responsible.	Action Items <b>2</b>	Progress  0%	Status 
Further diversity the City's revenue streams.	Action Items <b>1</b>	Progress  10%	Status 





## Economic Development

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



Additional goals and objectives related to this Focus Area can be found by visiting this link: <https://city-flowery-branch-ga-cleardoc.cleargov.com/126>



**Focus Areas**

# Economic Development

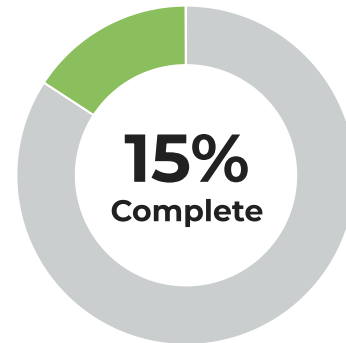
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**Budget Allocation**

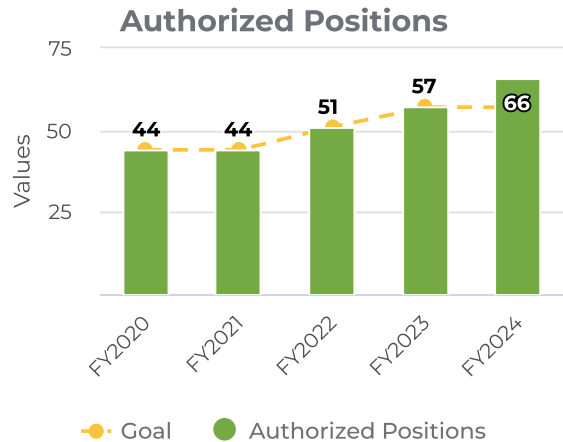
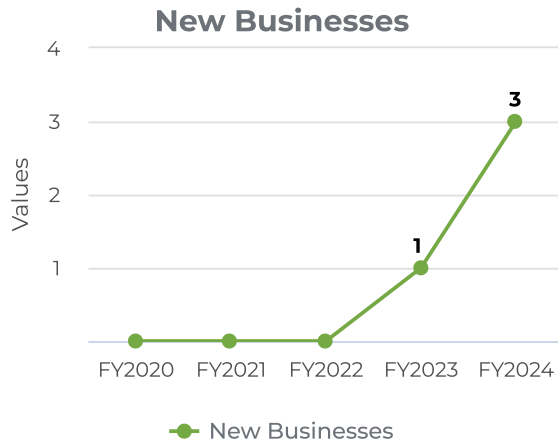
**4.49%** of total 2024 Budget  
\$3,346,100

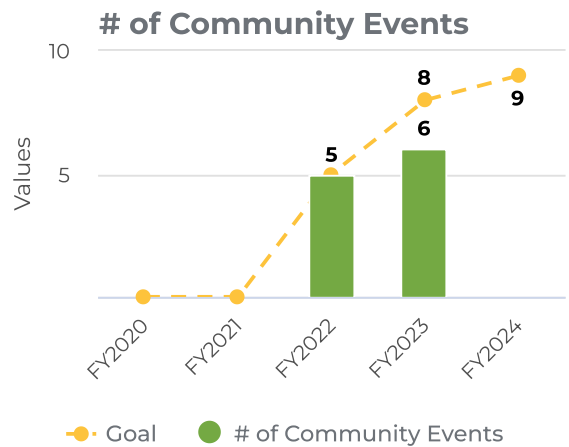
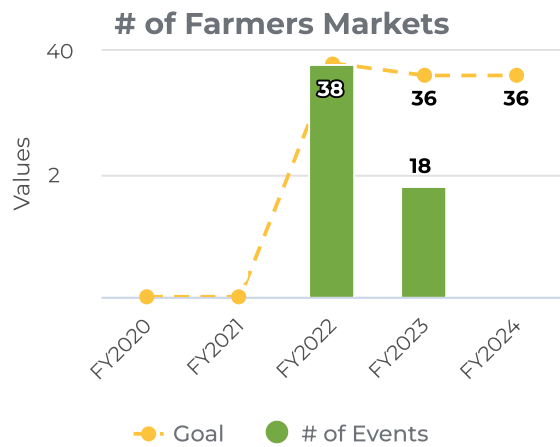
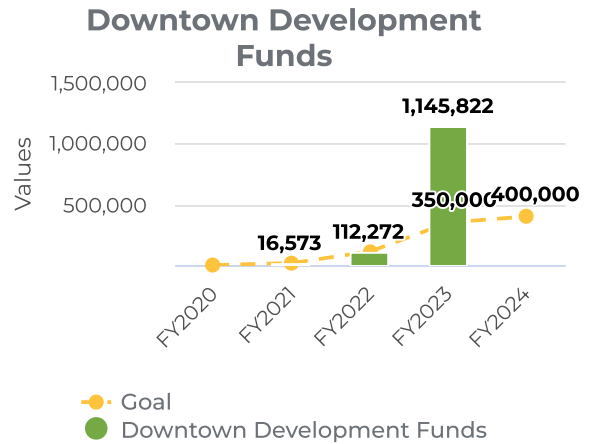
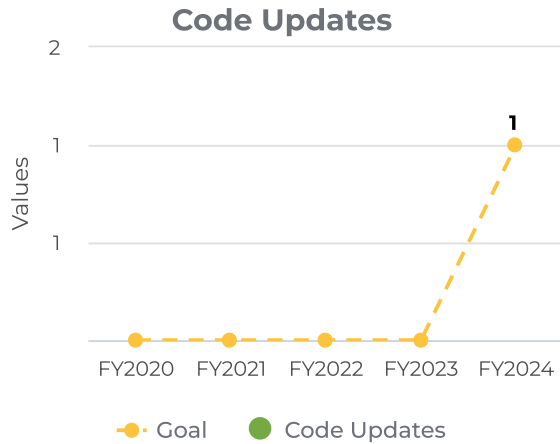
**Overall Progress**



- Complete
  - On Track
  - Minor Disruption
  - Major Disruption
  - Not Started
  - Future
- 0 Action Items (0%)**
  - 3 Action Items (16%)**
  - 0 Action Items (0%)**
  - 0 Action Items (0%)**
  - 16 Action Items (84%)**
  - 0 Action Items (0%)**

**Key Performance Indicators**





## Goals

● Complete 
 ● On Track 
 ● Minor Disruption 
 ● Major Disruption 
 ● Not Started 
 ● Future

Enrich the lives of our citizens and encourage community involvement.

Action Items **3**

Progress  
 0%

Status

Increase tourism to the downtown area.

Action Items **3**

Progress  
 0%

Status







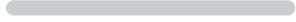







Enhance the aesthetics and public appeal of the City of Flowery Branch.

Action Items **3**

Progress  
 0%

Status

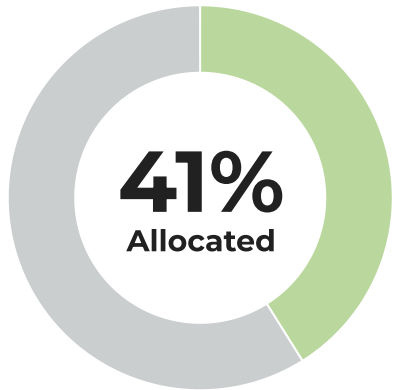


Keep Flowery Branch beautiful.	Action Items <b>2</b>	Progress  0%	Status 
Develop a high-quality, vibrant community.	Action Items <b>2</b>	Progress  0%	Status 
Promote a pedestrian friendly community.	Action Items <b>1</b>	Progress  0%	Status 
Ensure Flowery Banch is a safe community to live, work and play.	Action Items <b>1</b>	Progress  0%	Status 
Complete the Downtown Development Phase I and begin the Downtown Development Phase II.	Action Items <b>1</b>	Progress  45%	Status 
Update the Unified Development Code.	Action Items <b>1</b>	Progress  50%	Status 
Generate more business & attract new businesses in the downtown area by hiring additional staff members.	Action Items <b>2</b>	Progress  60%	Status 



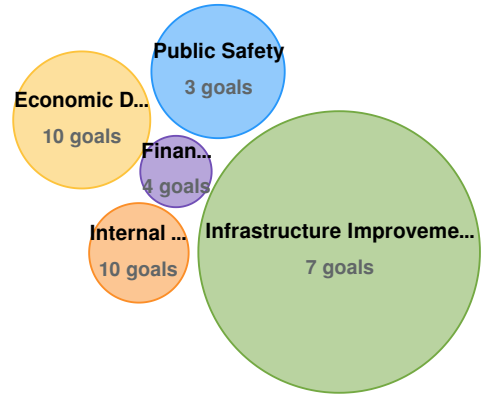
# Budget Allocation

Total FY24 Budget Allocation



●	Allocated	<b>\$30,622,968</b>	<b>41%</b>
●	Unallocated	<b>\$43,907,146</b>	<b>59%</b>

Dollar Allocation By Key Performance Area



Key Performance Area	Allocated
● Infrastructure Improvements	<b>21,042,250</b>
● Economic Development	<b>3,346,100</b>
● Public Safety	<b>3,107,889</b>
● Internal Operations	<b>1,744,672</b>
● Financial Stability	<b>1,382,057</b>

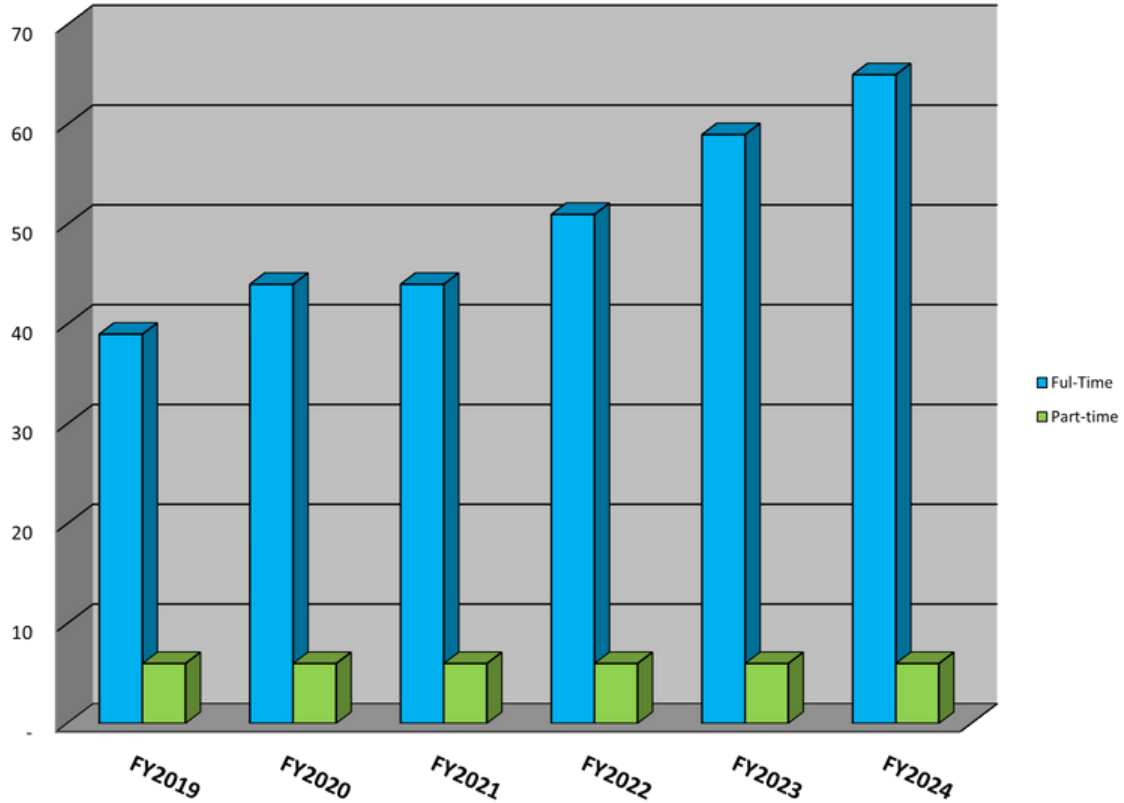


## Personnel Changes

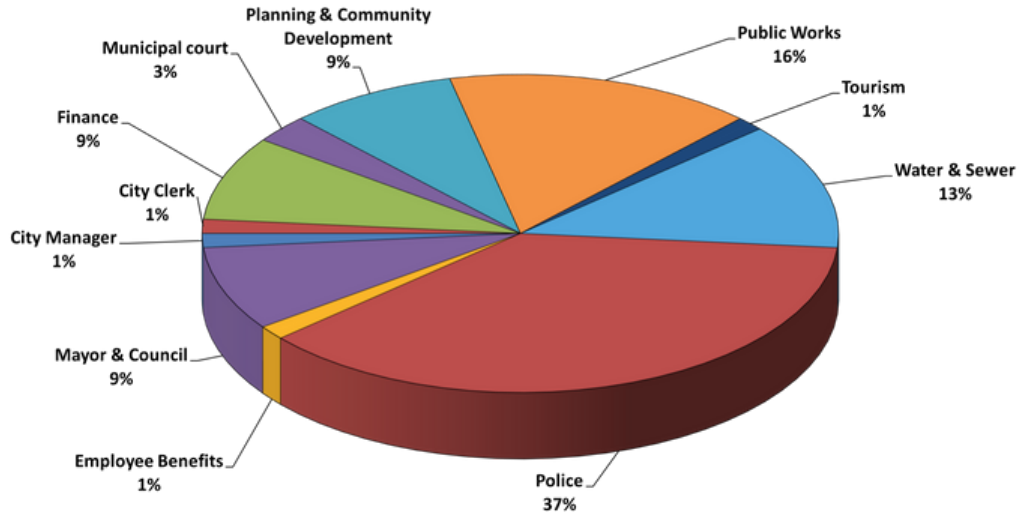
The FY2024 budget includes 65 approved positions. Included in that total, six new positions were added in the FY2024 General Fund Operating Budget. There were no new positions added to the Water/Wastewater Operating Budget for FY2024. The new positions include 1 for the Employee Benefits Department, 4 for the Police Department, and 1 for the Planning Department. Also approved in the FY2024 budget are 6 part-time positions for our Mayor and 5 Council members.

### Historic View of Positions Summary

Five-Year Positional Change Chart



## Authorized Positions by Fund FY2024



## Fiscal Year 2024 Authorized Positions

(5-year Summary)

DEPARTMENTS	FY2020		FY2021		FY2022		FY2023		FY2024	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Mayor & City Council		6		6		6		6		6
City Manager	1		1		1		1		1	
City Clerk	1		1		1		1		1	
Financial Services	4		4		5		6		6	
Municipal Court	2		2		2		2		2	
Planning & Community Development Dept.	3		3		4		5		6	
Police Department	16		16		18		22		26	
Public Works	8		8		10		11		11	
Tourism	-		-		1		2		2	
Employee Benefits	-		-		-		-		1	
<b>Total General Fund</b>	<b>35</b>	<b>6</b>	<b>35</b>	<b>6</b>	<b>42</b>	<b>6</b>	<b>50</b>	<b>6</b>	<b>56</b>	<b>6</b>
Water & Sewer	9	-	9	-	9	-	9	-	9	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>44</b>	<b>6</b>	<b>44</b>	<b>6</b>	<b>51</b>	<b>6</b>	<b>59</b>	<b>6</b>	<b>65</b>	<b>6</b>

## New Positions for FY2024

**Employee Benefits:** Human Resources Director

**Police Department:** Investigator, 3 Patrol Officers

**Planning and Development:** Administrative Coordinator



## Five Year Financial Forecast

The FY 2024 - 2028 forecast projects combined operating revenues and expenditures to grow from \$17,647,682 to \$18,177,112 at a 3% growth each year. The percentage of growth for revenue and expenditures is calculated based on historical projections and current inflation trends.

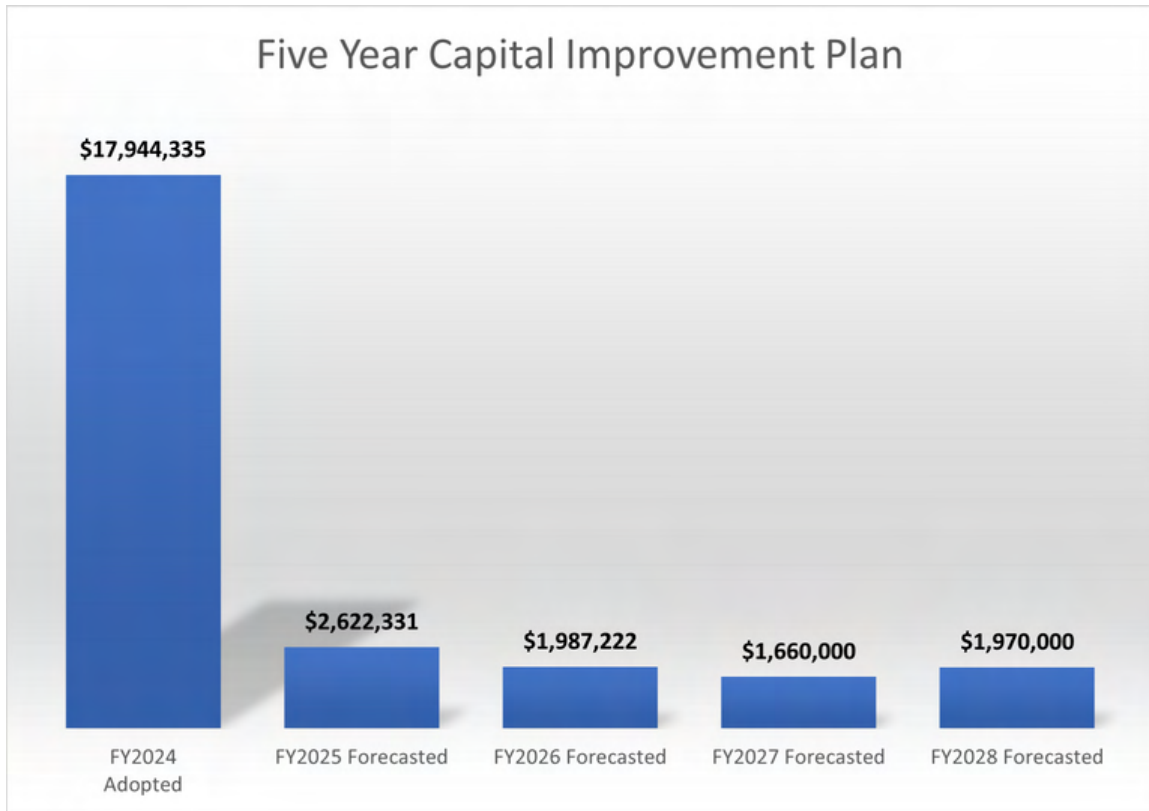
### Five Year Financial Forecast FY2024-FY2028

Fund	FY2024 Adopted	FY2025 Forecasted	FY2026 Forecasted	FY2027 Forecasted	FY2028 Forecasted
General Fund	\$8,753,901	\$9,016,518	\$9,287,014	\$9,565,624	\$9,852,593
Special Revenue Funds					
American Rescue Plan Act Fund	\$2,029,758	\$2,090,651	\$2,153,370	\$2,217,971	\$2,284,511
Confiscated Assets	\$32,800	\$33,784	\$34,798	\$35,841	\$36,917
Employee Benefits	\$1,408,000	\$1,450,240	\$1,493,747	\$1,538,560	\$1,584,716
Grants Fund	\$-	\$-	\$-	\$-	\$-
Hotel Motel Fund	\$210,000	\$216,300	\$222,789	\$229,473	\$236,357
Information Technology	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393
Tax Allocation District Fund	\$1,371,923	\$1,413,081	\$1,455,473	\$1,499,137	\$1,544,111
Capital Projects Fund					
Local Resources Fund	\$2,685,150	\$2,765,705	\$2,848,676	\$2,934,136	\$3,022,160
SPLOST Fund	\$2,897,225	\$2,984,142	\$3,073,666	\$3,165,876	\$3,260,852
Water Wastewater Operating Fund	\$3,806,300	\$3,920,489	\$4,038,104	\$4,159,247	\$4,284,024
Water Wastewater Capital Projects Fund	\$14,035,000	\$14,456,050	\$14,889,732	\$15,336,423	\$15,796,516





The Capital Projects are currently projected to decrease from \$17,944,335 to \$2,622,331. This plan includes all current and planned projects, as of the FY2024 budget approval. There is a decrease in projections as this information represents new money that will be required for projects.



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# FUND SUMMARIES

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# General Fund

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

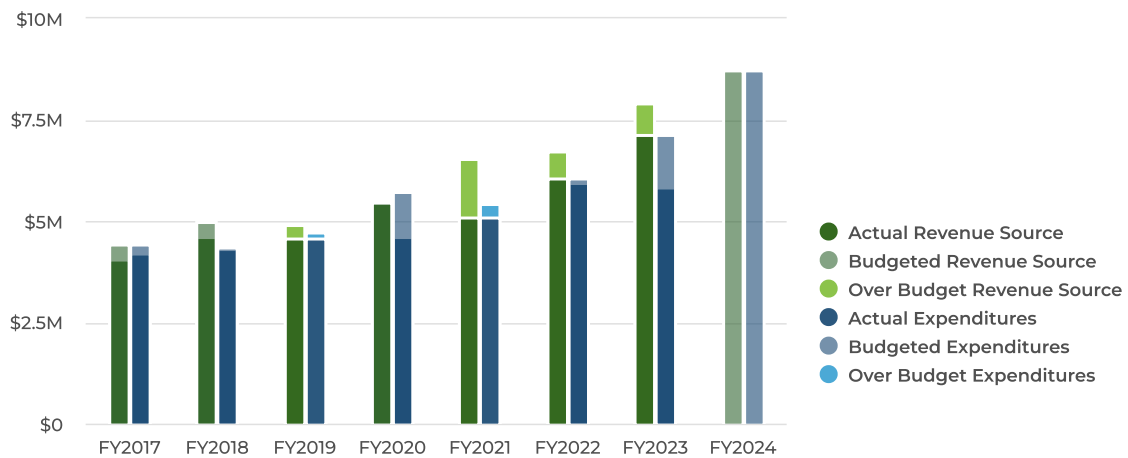
## General Fund Departments

The General Fund includes seven (7) departments.



## Summary

The City of Flowery Branch is projecting \$8.75M of revenue in FY2024, which represents a 22.6% increase over the prior year. Budgeted expenditures are projected to increase by 22.6% or \$1.62M to \$8.75M in FY2024.



## General Fund Comprehensive Summary

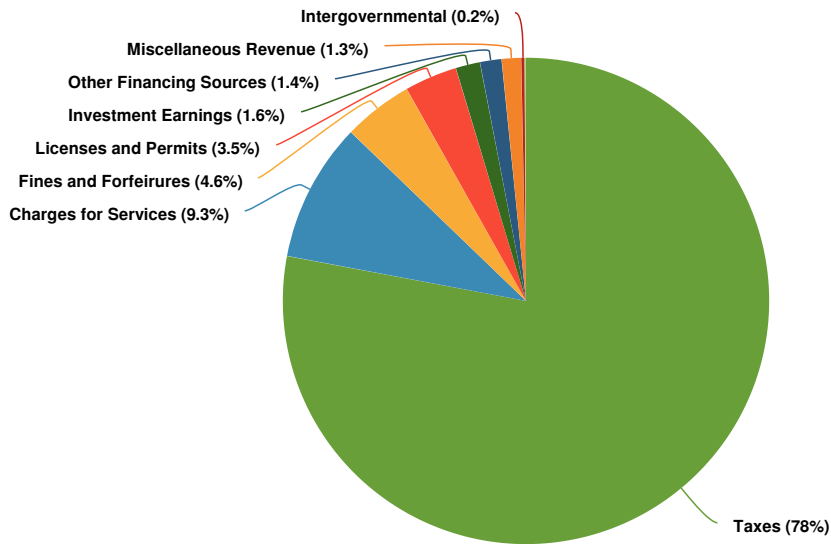
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)
<b>Beginning Fund Balance:</b>	<b>\$5,097,004</b>	<b>\$5,926,651</b>	<b>\$5,926,651</b>
<b>Revenues</b>			
Taxes	\$5,616,451	\$5,942,371	\$6,824,452
Licenses and Permits	\$508,430	\$483,500	\$306,400
Intergovernmental	\$603	\$0	\$20,000
Charges for Services	\$45,441	\$37,27	\$810,549
Fines and Forfeitures	\$312,924	\$432,803	\$405,000
Investment Earnings	\$4,337	\$4,000	\$142,000
Contributions & Donations from Private Sources	\$40,461	\$37,240	\$7,000
Miscellaneous Revenue	\$96,510	\$81,850	\$113,500
Other Financing Sources	\$117,004	\$12 ,000	\$125,
<b>Total Revenues:</b>	<b>\$6,742,160</b>	<b>\$7,139,034</b>	<b>\$8,753,901</b>
<b>Expenditures</b>			
Personal Services and Employee Benefits	\$2,745,358	\$3,817,160	\$5,300,751
Purchased/Contracted Services	\$1,288,504	\$1,675,359	\$1,663,666
Supplies	\$432,665	\$506,640	\$640,330
Capital Outlay	\$192,844	\$85,000	\$7,500
Other Costs	\$5,623	\$159,248	\$282,849
Other Financing Uses	\$1,301,205	\$895,627	\$858,805
<b>Total Expenditures:</b>	<b>\$5,966,199</b>	<b>\$7,139,034</b>	<b>\$8,753,901</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$775,961</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$5,872,965</b>	<b>\$5,926,651</b>	<b>\$5,926,651</b>



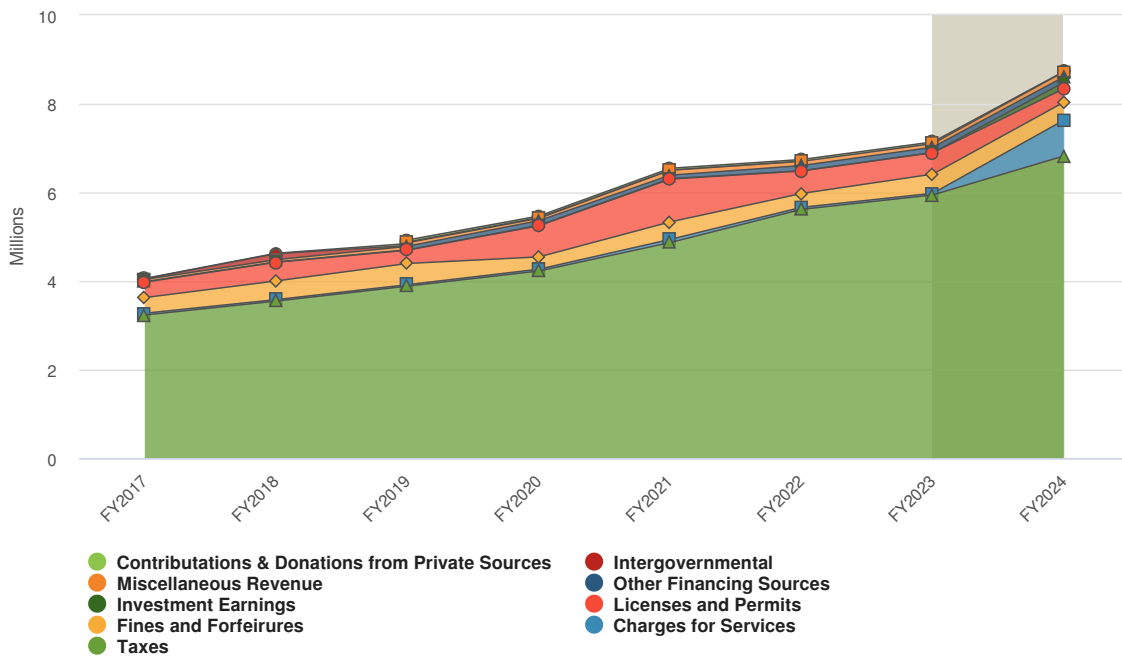
# General Fund - Revenues by Source

The City of Flowery Branch has a number of revenue sources. As seen in the below information, taxes provide the City with 78% of that revenue.

## Projected 2024 Revenues by Source



## Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

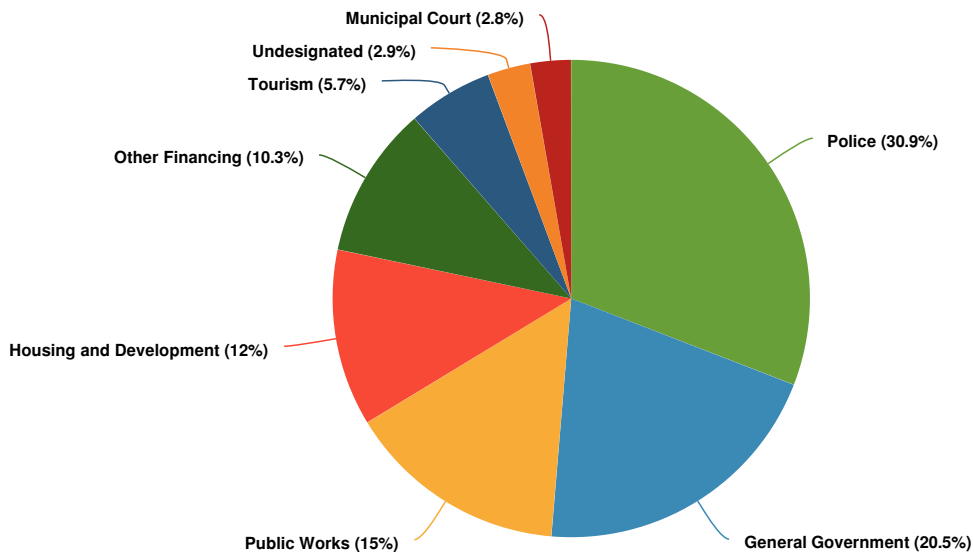


Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY24 Approved General Fund Budget (General Fund) (% Change)
Revenue Source				
Taxes	\$5,616,451	\$5,942,371	\$6,824,452	14.8%
Licenses and Permits	\$508,430	\$483,500	\$306,400	-36.6%
Intergovernmental	\$603	\$0	\$20,000	N/A
Charges for Services	\$45,441	\$37,27	\$810,549	2,074.8%
Fines and Forfeitures	\$312,924	\$432,803	\$405,000	-6.4%
Investment Earnings	\$4,337	\$4,000	\$142,000	3,450%
Contributions & Donations from Private Sources	\$40,461	\$37,240	\$7,000	-81.2%
Miscellaneous Revenue	\$96,510	\$81,850	\$113,500	38.7%
Other Financing Sources	\$117,004	\$120,000	\$125,000	4.2%
<b>Total Revenue Source:</b>	<b>\$6,742,160</b>	<b>\$7,139, 34</b>	<b>\$8,753,901</b>	<b>22.6%</b>

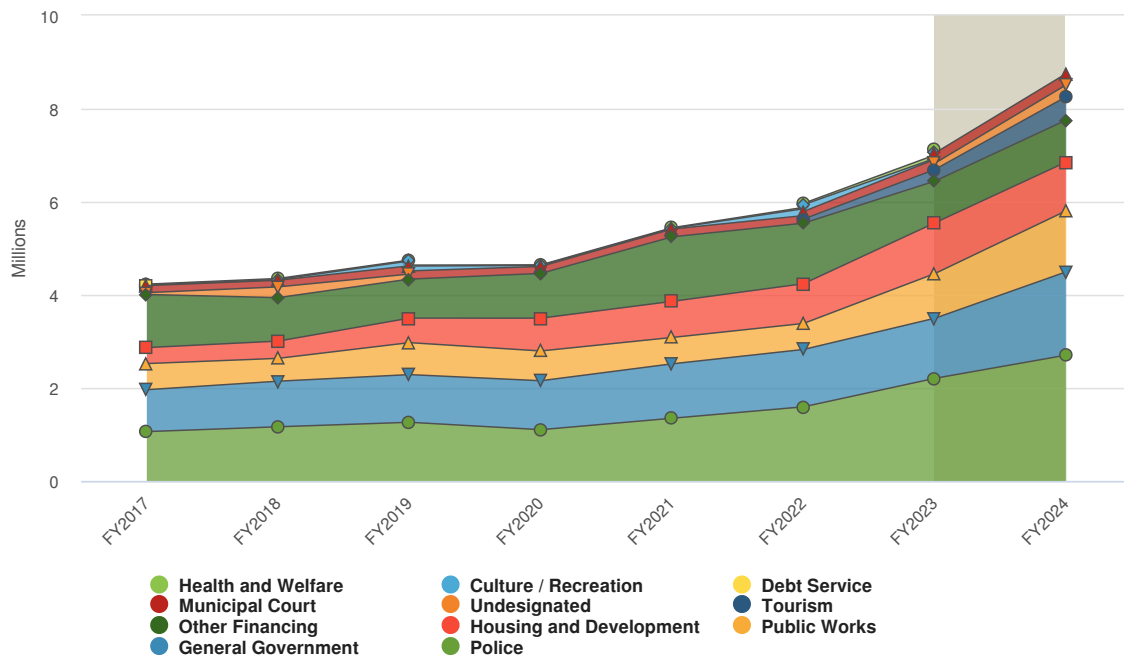
## General Fund - Expenditures by Function

Expenditures by function provides the percentage of each department's expenditures within the General Fund. The Police Department has the highest percentage of expenditures at 30.9%. The Police Department is the largest department within the City of Flowery Branch. Due to the size and nature of that department, it is expected for them to have the largest percentage of expenditures.

### Budgeted 2024 Expenditures by Function



## Budgeted and Historical Expenditures by Function



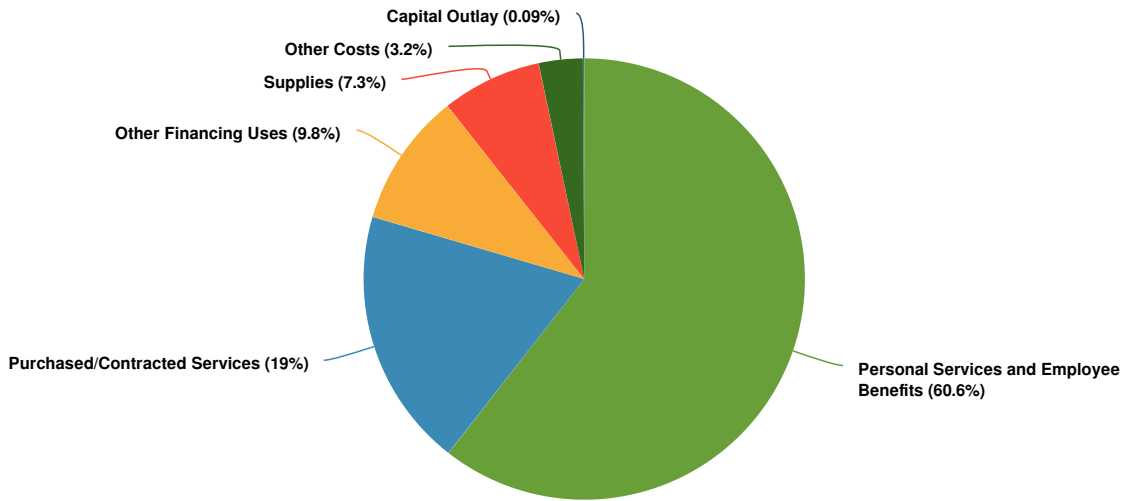
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY24 Approved General Fund Budget (General Fund) (% Change)
Expenditures				
Municipal Court	\$162,453	\$217,970	\$241,258	10.7%
Police	\$1,593,147	\$2,205,324	\$2,703,489	22.6%
Undesignated	\$0	\$134,248	\$254,849	89.8%
General Government	\$1,232,175	\$1,290,960	\$1,790,866	38.7%
Public Works	\$558,977	\$960,472	\$1,311,196	36.5%
Tourism	\$88,002	\$249,928	\$502,273	101%
Health and Welfare	\$28,908	\$74,400	\$0	-100%
Culture / Recreation	\$147,202	\$19,150	\$0	-100%
Housing and Development	\$854,130	\$1,090,955	\$1,048,665	-3.9%
Other Financing	\$1,301,205	\$895,627	\$901,305	.6%
<b>Total Expenditures:</b>	<b>\$5,966,199</b>	<b>\$7,139, 34</b>	<b>\$8,753,901</b>	<b>22.6%</b>



## General Fund - Expenditures by Expense Type

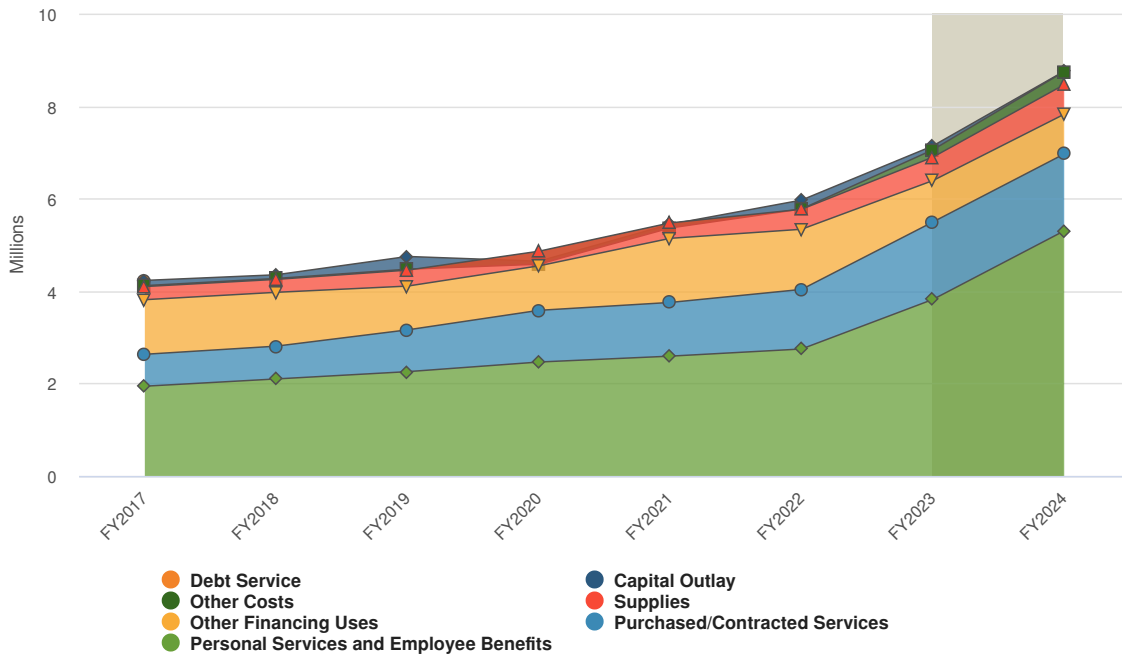
Expenses are grouped into several categories, as can be seen below. Personal Services and Employee Benefits is by far the largest expense type for the City of Flowery Branch. This category includes items such as salaries, health insurance, income taxes, Social Security, and retirement. The second largest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

**Budgeted 2024 Expenditures by Expense Type**





### Budgeted and Historical Expenditures by Expense Type



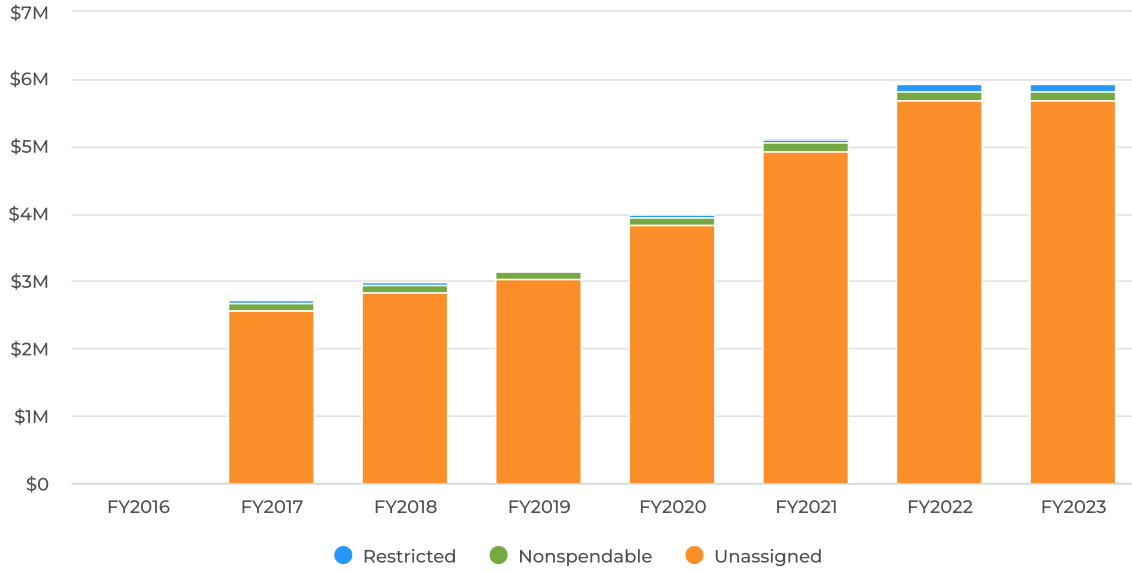
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY24 Approved General Fund Budget (General Fund) (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$2,745,358.35	\$3,817,160.00	\$5,300,751.00	38.9%
Purchased/Contracted Services	\$1,288,503.97	\$1,675,359.00	\$1,663,666.00	-0.7%
Supplies	\$432,664.79	\$506,640.00	\$640,330.00	26.4%
Capital Outlay	\$192,843.86	\$85,000.00	\$7,500.00	-91.2%
Other Costs	\$5,623.00	\$159,248.00	\$282,849.00	77.6%
Other Financing Uses	\$1,301,205.21	\$895,627.00	\$858,805.00	-4.1%
<b>Total Expense Objects:</b>	<b>\$5,966,199.18</b>	<b>\$7,139, 34.</b>	<b>\$8,753,901.</b>	<b>22.6%</b>



# Fund Balance

## Projections



	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Unassigned	\$4,935,111	\$5,674,539	\$5,674,539	0%
Restricted	\$43,181	\$103,790	\$103,790	0%
Nonspendable	\$118,712	\$148,322	\$148,322	0%
<b>Total Fund Balance:</b>	<b>\$5,097,004</b>	<b>\$5,926,651</b>	<b>\$5,926,651</b>	<b>0%</b>





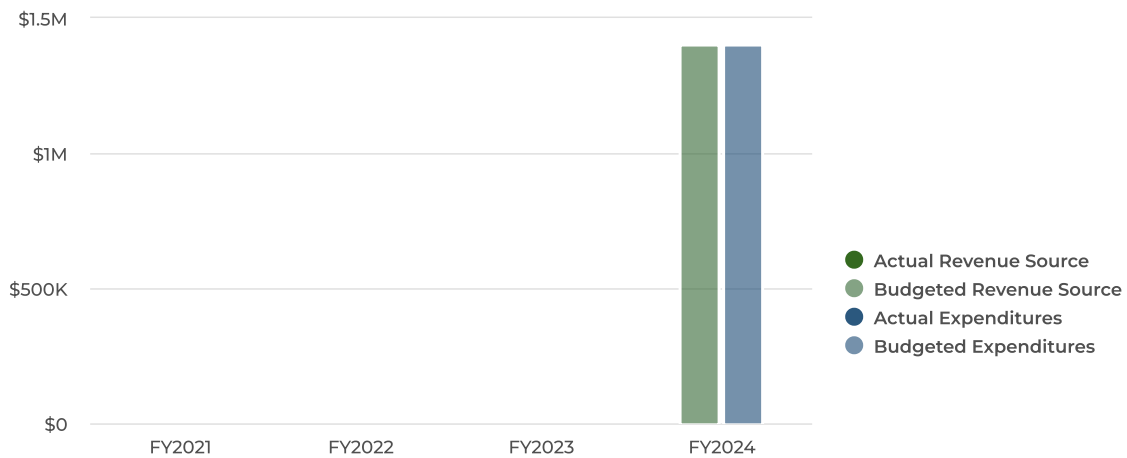
## Internal Service Fund: Employee Benefits

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

The Employee Benefits fund was created to account for the services that every department is responsible for some of the expenses. For example, salaries, health insurance benefits, dental, vision, retirement, long-term disability, and all other employee benefits. Each department must pay for those items based on the number of employees within the department. These items are paid from one place, the Employee Benefits Fund, and the cost is then allocated from each department accordingly.

### Summary

The City of Flowery Branch is projecting \$1.41M of revenue and expenditures in FY2024 for the Employee Benefits Fund.



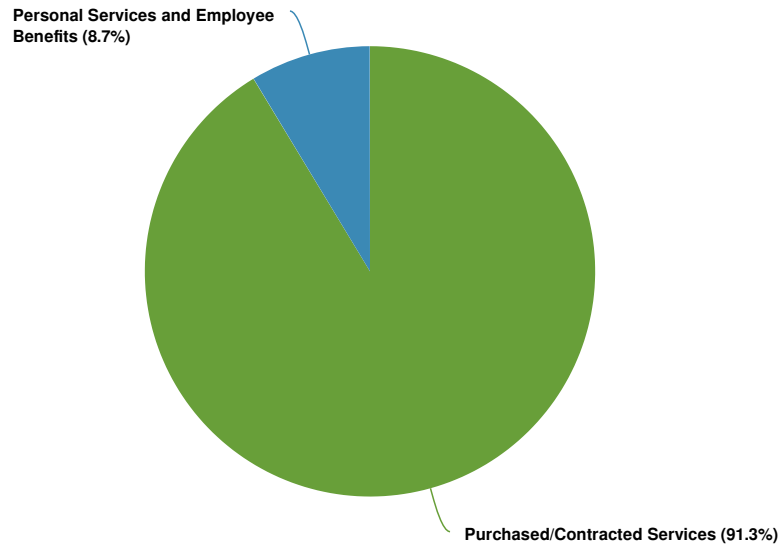
# Internal Service Fund: Employee Benefits Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Employee Benefits Budget (Employee Benefits)
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$1,408,000
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,408,000</b>
<b>Expenditures</b>			
Personal Services and Employee Benefits	\$0	\$0	\$121,832
Purchased/Contracted Services	\$0	\$0	\$1,286,168
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,408,000</b>
<b>Ending Fund Balance:</b>	N/A	N/A	N/A

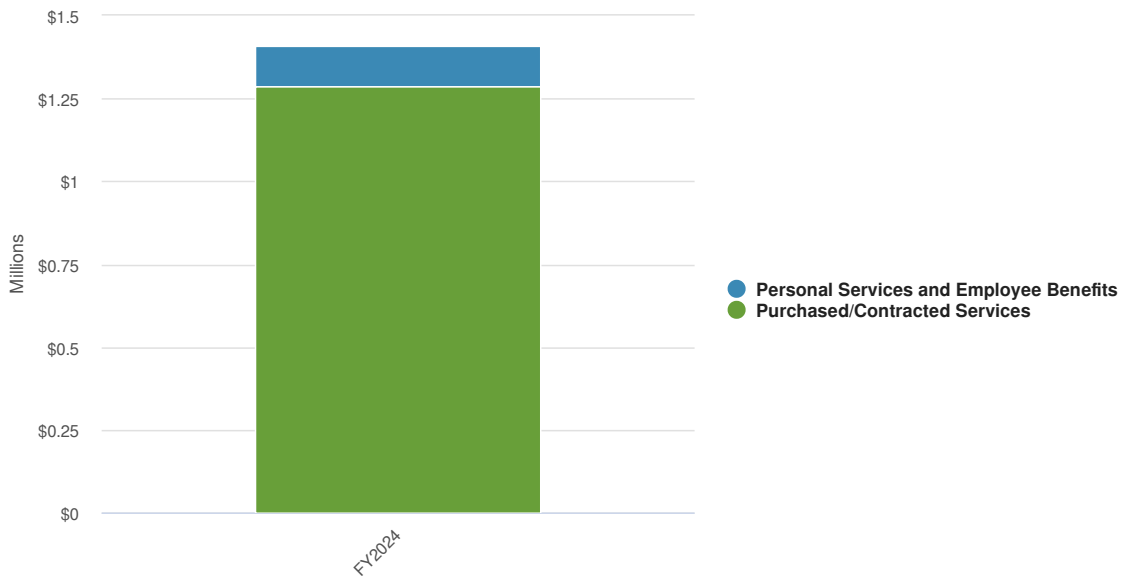
## Expenditures by Expense Type

This fund is new for FY2024. A majority of the expenses will be from the Purchased and Contracted Services category.

**Budgeted 2024 Expenditures by Expense Type**



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Employee Benefits Budget (Employee Benefits)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$0	\$0	\$121,832	N/A
Purchased/Contracted Services	\$0	\$0	\$1,286,168	N/A
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,408,</b>	<b>N/A</b>





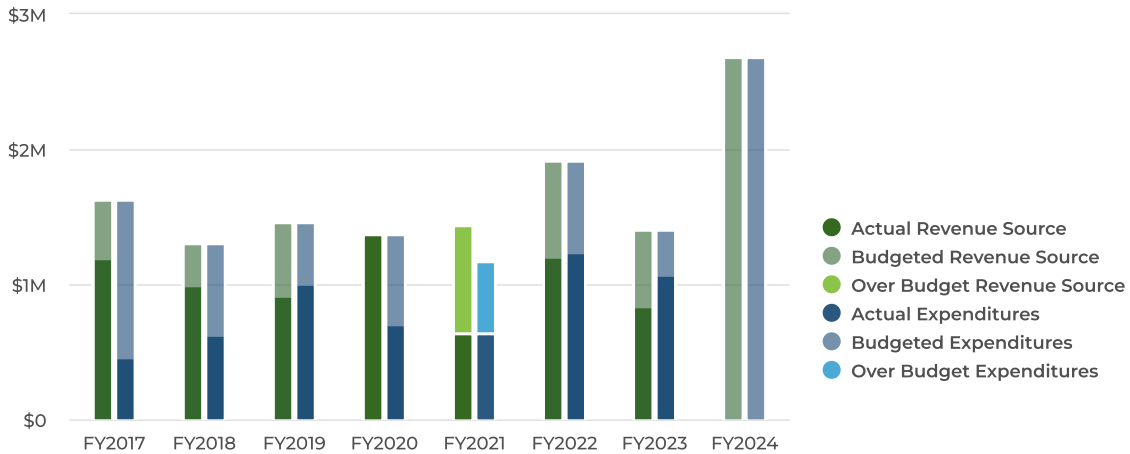
## Capital Projects Fund: Local Resources

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 each county or city's total population, compared with the unlimited statewide centerline road miles and total statewide population. The LMIG program will allow local governments greater flexibility and quicker project delivery while allowing us to effectively administer the program with a reduced workforce and new funding match requirements. The City has participated in the LMIG program since 2013, collecting up to \$85,000 annually with a required 30% match of grant proceeds received.

### Summary

The City of Flowery Branch is projecting \$2.69M of revenue in FY2024, which represents a 90.5% increase over the prior year. Budgeted expenditures are projected to increase by 90.5% or \$1.28M in FY2024.

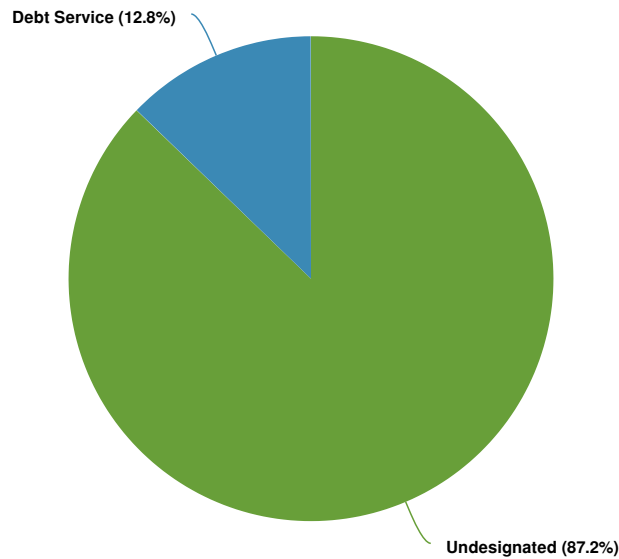


## Capital Projects Fund: Local Resources Comprehensive Summary

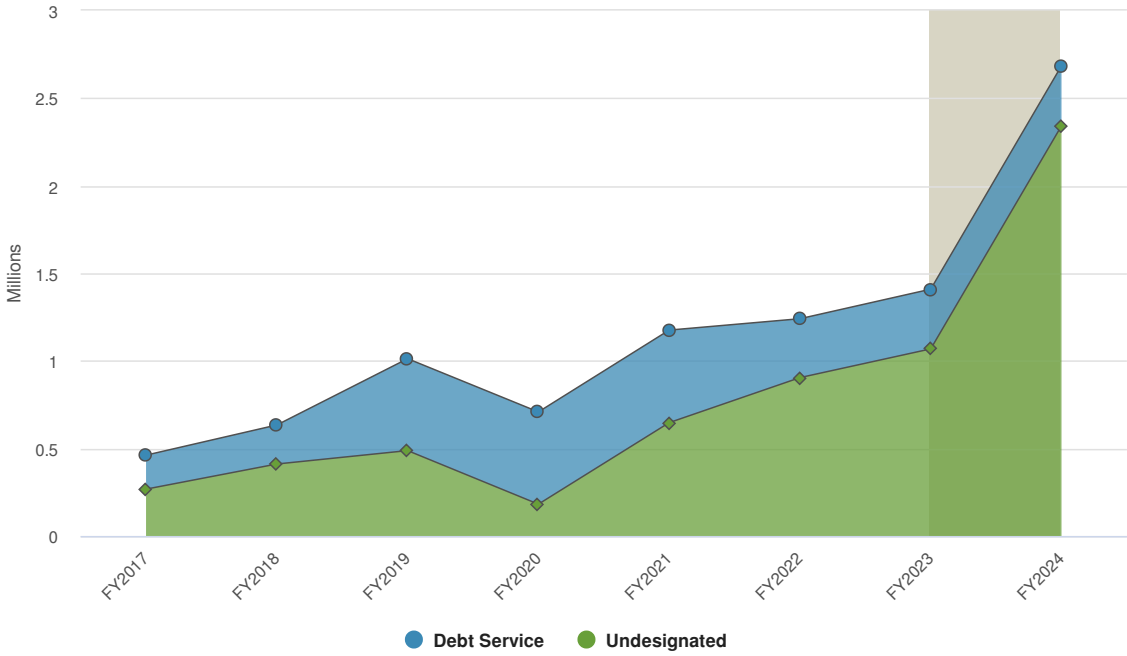
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Local Resources Budget (Local Resources Capital Projects Fund)
<b>Beginning Fund Balance:</b>	<b>\$2,153,236</b>	<b>\$2,697,029</b>	<b>\$2,697,029</b>
<b>Revenues</b>			
Intergovernmental	\$83,905	\$85,000	\$0
Miscellaneous Revenue	\$0	\$421,028	\$0
Other Financing Sources	\$1,129,186	\$903,250	\$2,685,150
<b>Total Revenues:</b>	<b>\$1,213,091</b>	<b>\$1,409,278</b>	<b>\$2,685,150</b>
<b>Expenditures</b>			
Purchased/Contracted Services	\$447,209	\$878,252	\$0
Capital Outlay	\$457,020	\$190,000	\$1,212,110
Debt Service	\$336,309	\$341,026	\$342,917
Other Financing Uses	\$0	\$0	\$1,130,123
<b>Total Expenditures:</b>	<b>\$1,240,538</b>	<b>\$1,409,278</b>	<b>\$2,685,150</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$27,448</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,125,788</b>	<b>\$2,697,029</b>	<b>\$2,697,029</b>

## Local Resources Capital Projects Fund - Expenditures by Function

Budgeted 2024 Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

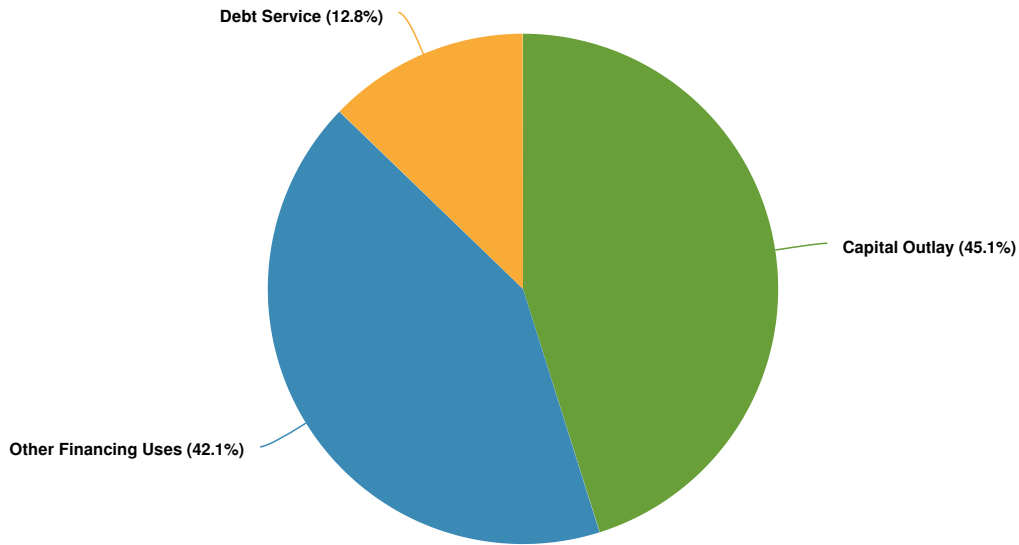
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Local Resources Budget (Local Resources Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved Local Resources Budget (Local Resources Capital Projects Fund) (% Change)
Expenditures				
Undesignated	\$904,229	\$1,068,252	\$2,342,233	119.3%
Debt Service	\$336,309	\$341,026	\$342,917	.6%
<b>Total Expenditures:</b>	<b>\$1,240,538</b>	<b>\$1,409,278</b>	<b>\$2,685,150</b>	<b>90.5%</b>



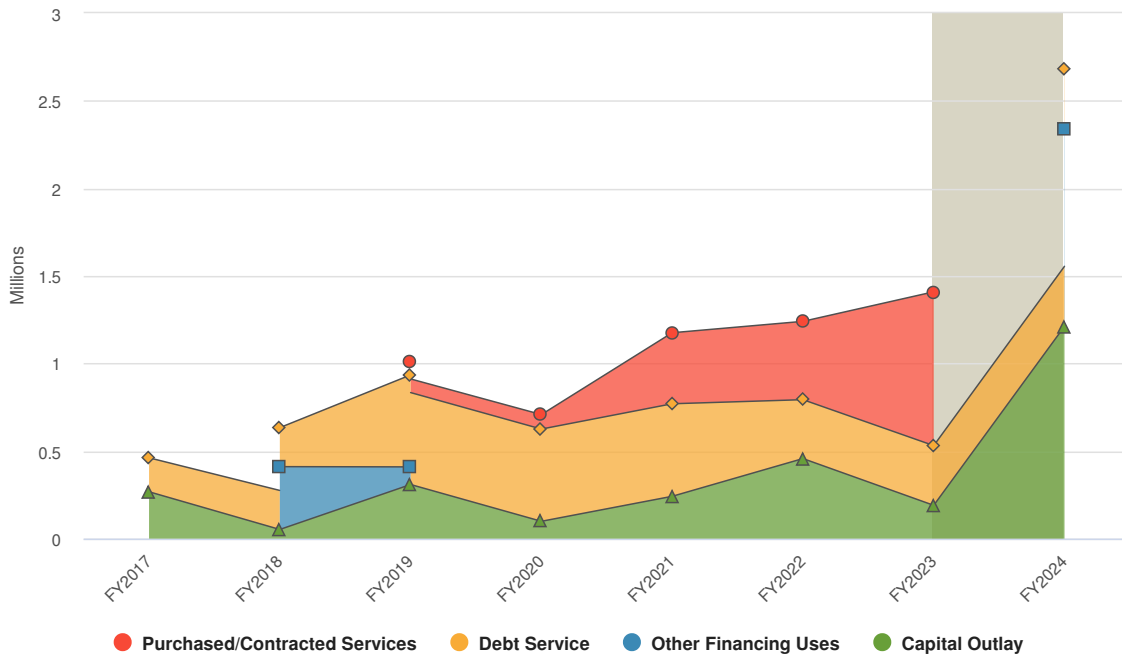


# Local Resources Capital Projects Fund - Expenditures by Expense Type

Budgeted 2024 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

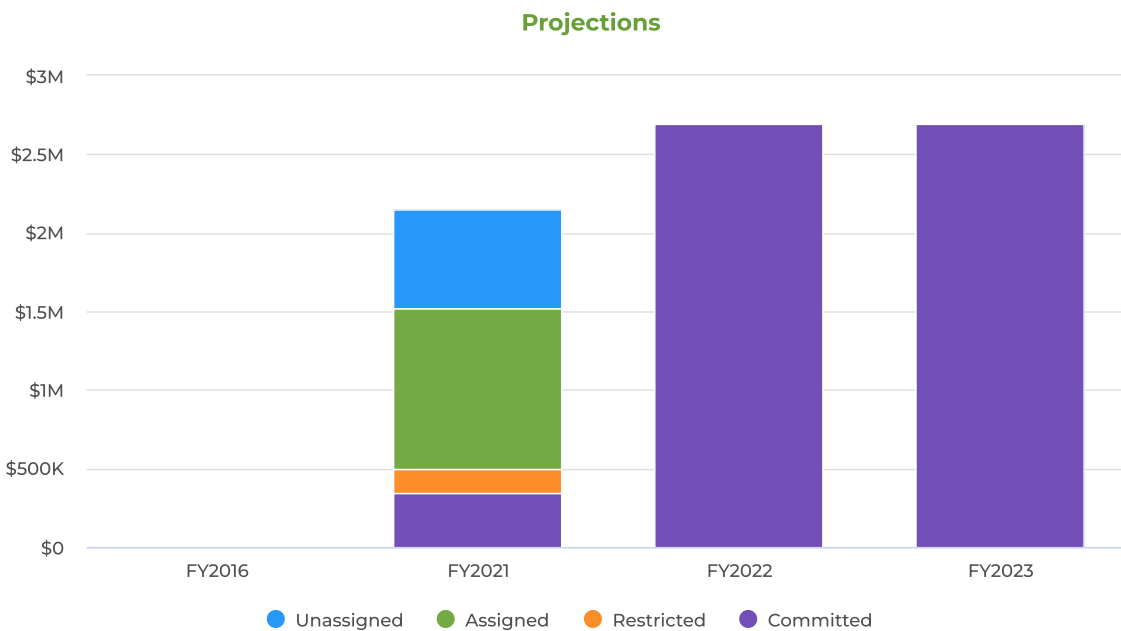


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Local Resources Budget (Local Resources Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved Local Resources Budget (Local Resources Capital Projects Fund) (% Change)
Expense Objects				
Purchased/Contracted Services	\$447,209	\$878,252	\$0	-100%
Capital Outlay	\$457,020	\$190,000	\$1,212,110	538%
Debt Service	\$336,309	\$341,026	\$342,917	0.6%
Other Financing Uses	\$0	\$0	\$1,130,123	N/A
<b>Total Expense Objects:</b>	<b>\$1,240,538</b>	<b>\$1,409,278</b>	<b>\$2,685,150</b>	<b>90.5%</b>

## Fund Balance



	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Unassigned	\$632,415	\$0	\$0	0%
Assigned	\$1,021,127	\$0	\$0	0%
Committed	\$339,176	\$2,697,029	\$2,697,029	0%
Restricted	\$160,518	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$2,153,236</b>	<b>\$2,697,029</b>	<b>\$2,697,029</b>	<b>0%</b>



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 are currently two active SPLOST Programs (2015 and 2020) in effect. Collections for the two SPLOST Programs vary in terms of length and program focus, see highlights below. Timing of the cost estimates, conditions on the ground, and fluctuations in the economy, among other factors, may alter the final budgets. As additional information is obtained, cost projections and funding resources are updated. Project budgets are established as part of the City's annual approved budget.

#### **2020 SPLOST VIII Highlights (Fund 320)**

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

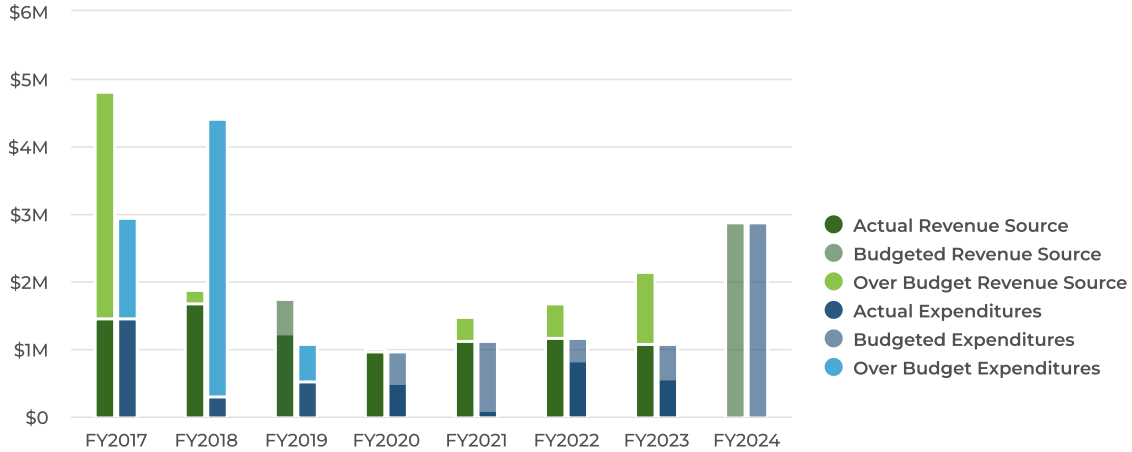
#### **2015 SPLOST VII Highlights (Fund 320)**

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



## Summary

The City of Flowery Branch is projecting \$2.9M of revenue in FY2024, which represents a 164% increase over the prior year. Budgeted expenditures are projected to increase by 164% or \$1.8M in FY2024.



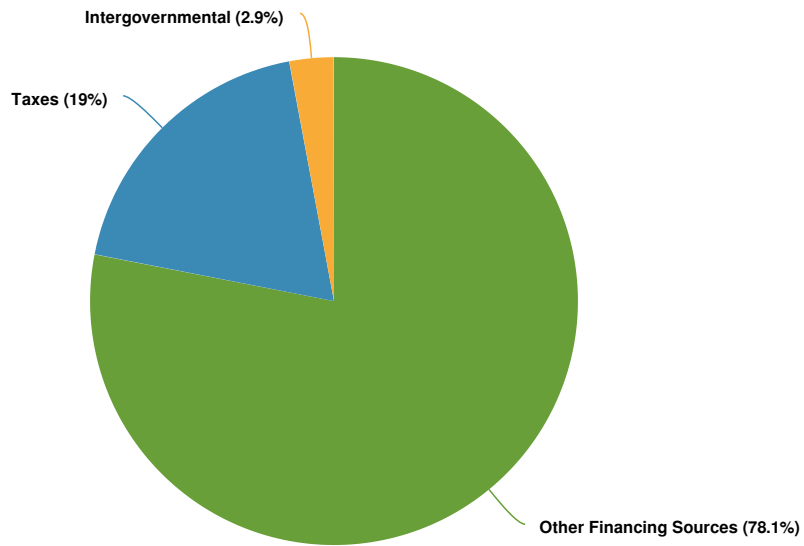
## Capital Projects Fund: SPLOST Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved SPLOST Budget (SPLOST Capital Projects Fund)
<b>Beginning Fund Balance:</b>	<b>\$1,939,717</b>	<b>\$2,889,546</b>	<b>\$2,889,546</b>
<b>Revenues</b>			
Taxes	\$1,686,560	\$1,097,102	\$550,000
Intergovernmental	\$0	\$0	\$85,000
Investment Earnings	\$542	\$0	\$0
Other Financing Sources	\$10,649	\$0	\$2,262,225
<b>Total Revenues:</b>	<b>\$1,697,751</b>	<b>\$1,097,102</b>	<b>\$2,897,225</b>
<b>Expenditures</b>			
Purchased/Contracted Services	\$576,997	\$1,097,102	\$1,773,797
Capital Outlay	\$274,870	\$0	\$1,123,428
<b>Total Expenditures:</b>	<b>\$851,867</b>	<b>\$1,097,102</b>	<b>\$2,897,225</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$845,884</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,785,601</b>	<b>\$2,889,546</b>	<b>\$2,889,546</b>

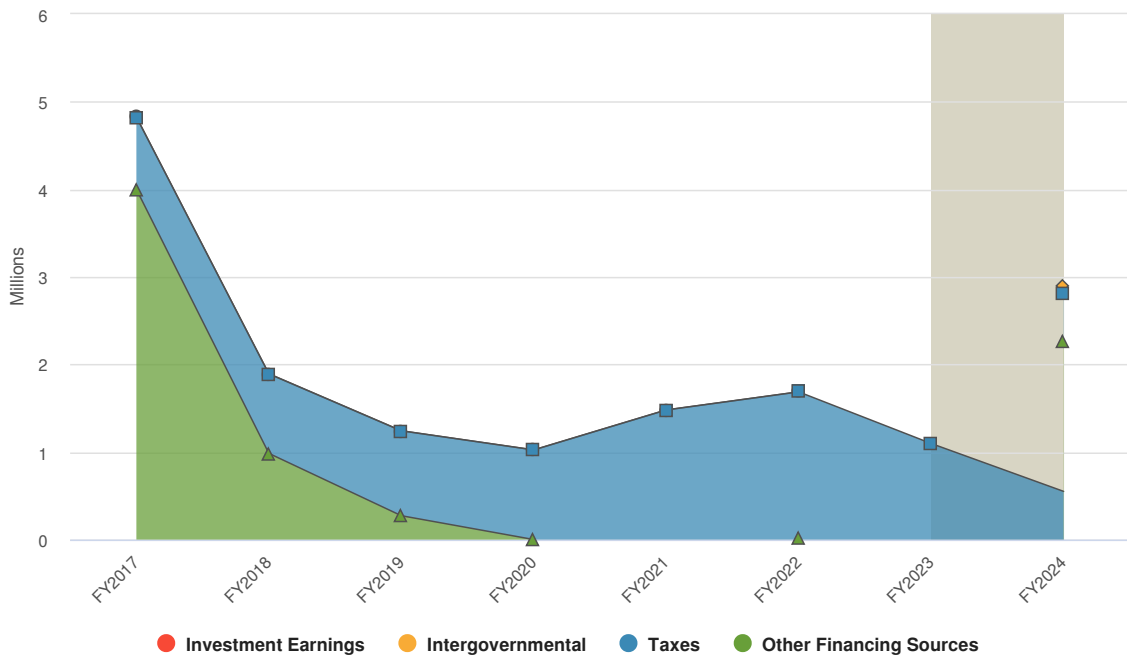


# SPLOST Capital Projects Fund - Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical Revenues by Source



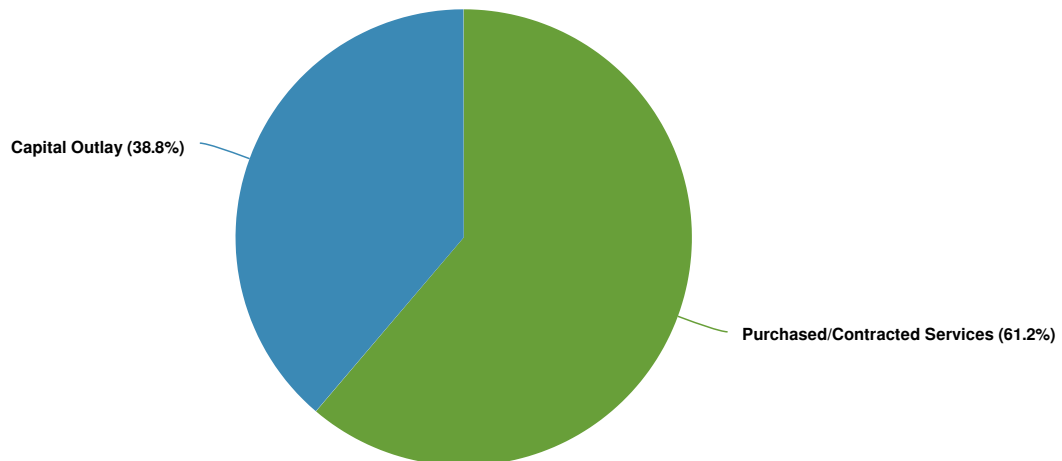
Grey background indicates budgeted figures.



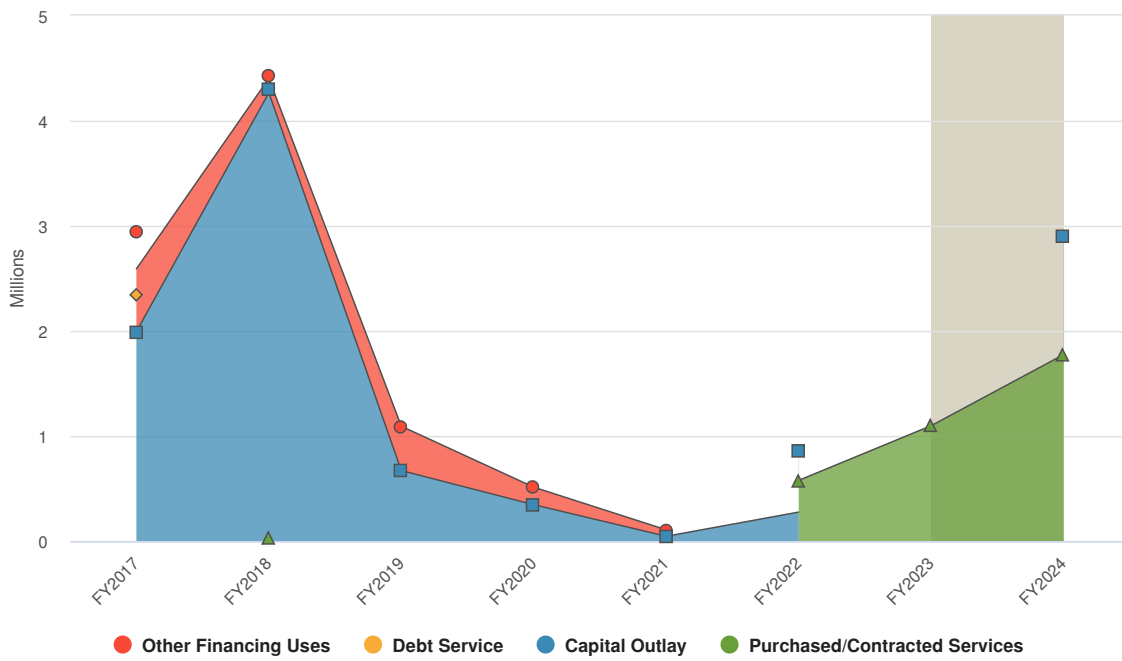
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved SPLOST Budget (SPLOST Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved SPLOST Budget (SPLOST Capital Projects Fund) (% Change)
Revenue Source				
Taxes	\$1,686,560	\$1,097,102	\$550,000	-49.9%
Intergovernmental	\$0	\$0	\$85,000	N/A
Investment Earnings	\$542	\$0	\$0	0%
Other Financing Sources	\$10,649	\$0	\$2,262,225	N/A
<b>Total Revenue Source:</b>	<b>\$1,697,751</b>	<b>\$1,097,102</b>	<b>\$2,897,225</b>	<b>164.1%</b>

## SPLOST Capital Projects Fund - Expenditures by Expense Type

### Budgeted 2024 Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



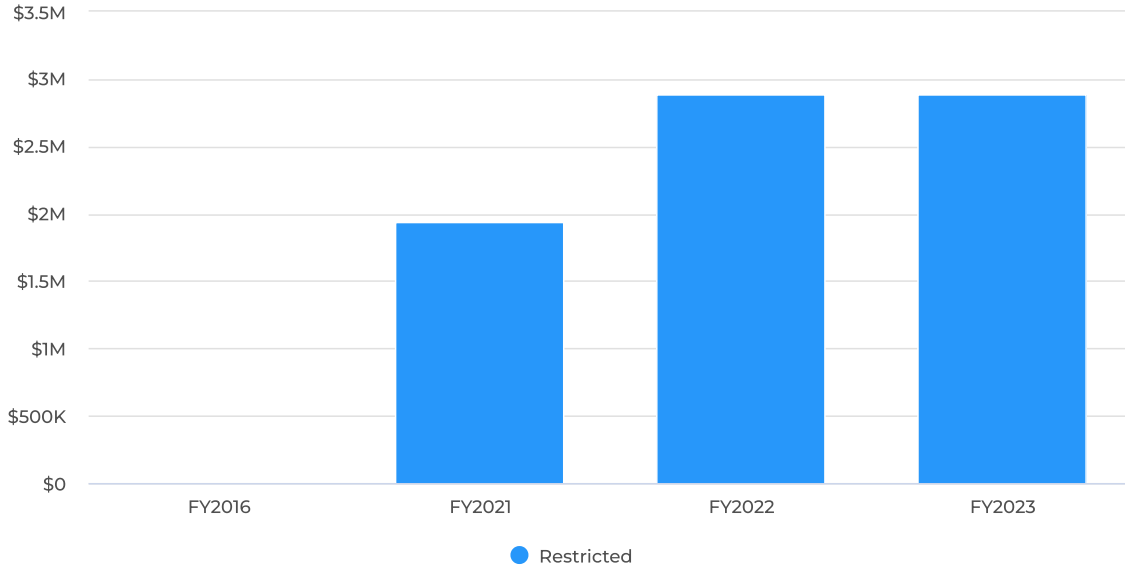
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved SPLOST Budget (SPLOST Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved SPLOST Budget (SPLOST Capital Projects Fund) (% Change)
Expense Objects				
Purchased/Contracted Services	\$576,997	\$1,097,102	\$1,773,797	61.7%
Capital Outlay	\$274,870	\$0	\$1,123,428	N/A
<b>Total Expense Objects:</b>	<b>\$851,867</b>	<b>\$1,097,102</b>	<b>\$2,897,225</b>	<b>164.1%</b>



# Fund Balance

## Projections



	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Restricted	\$1,939,717	\$2,889,546	\$2,889,546	0%
<b>Total Fund Balance:</b>	<b>\$1,939,717</b>	<b>\$2,889,546</b>	<b>\$2,889,546</b>	<b>0%</b>







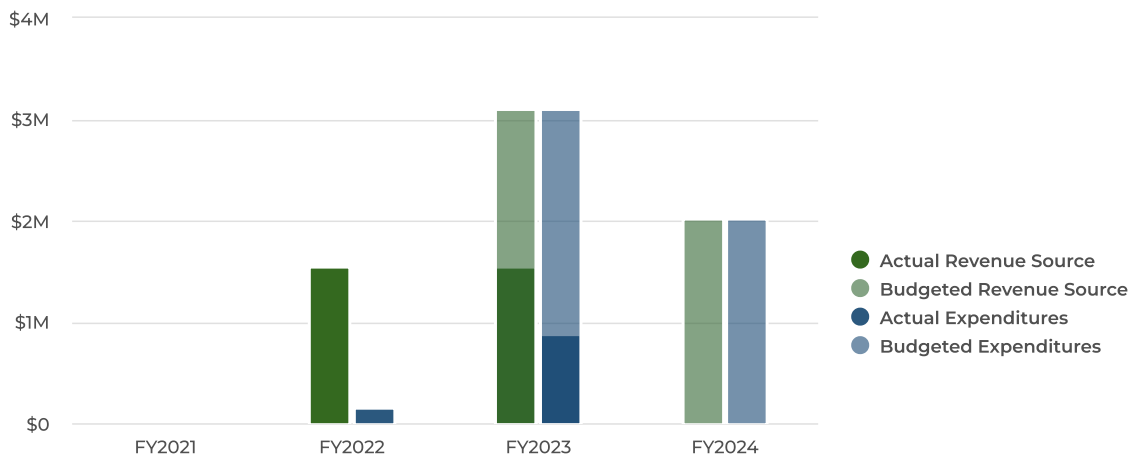
## Special Revenue: American Rescue Plan Act

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

### Summary

The City of Flowery Branch is projecting \$2.03M of revenue in FY2024, which represents a 34.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 34.7% or \$1.08M to \$2.03M in FY2024.

The City of Flowery Branch is projecting \$2.03M of revenue in FY2024, which represents a 34.7% decrease from the prior year. Budgeted expenditures are projected to decrease by 34.7% or \$3,108,858 to \$1.1M in FY2024.

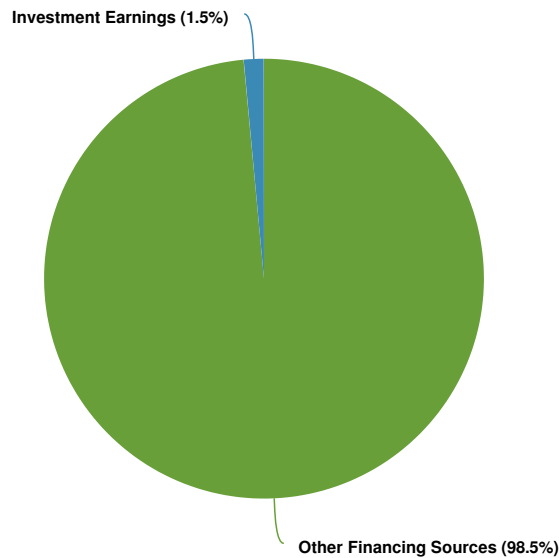


## Special Revenue: American Rescue Plan Act Comprehensive Summary

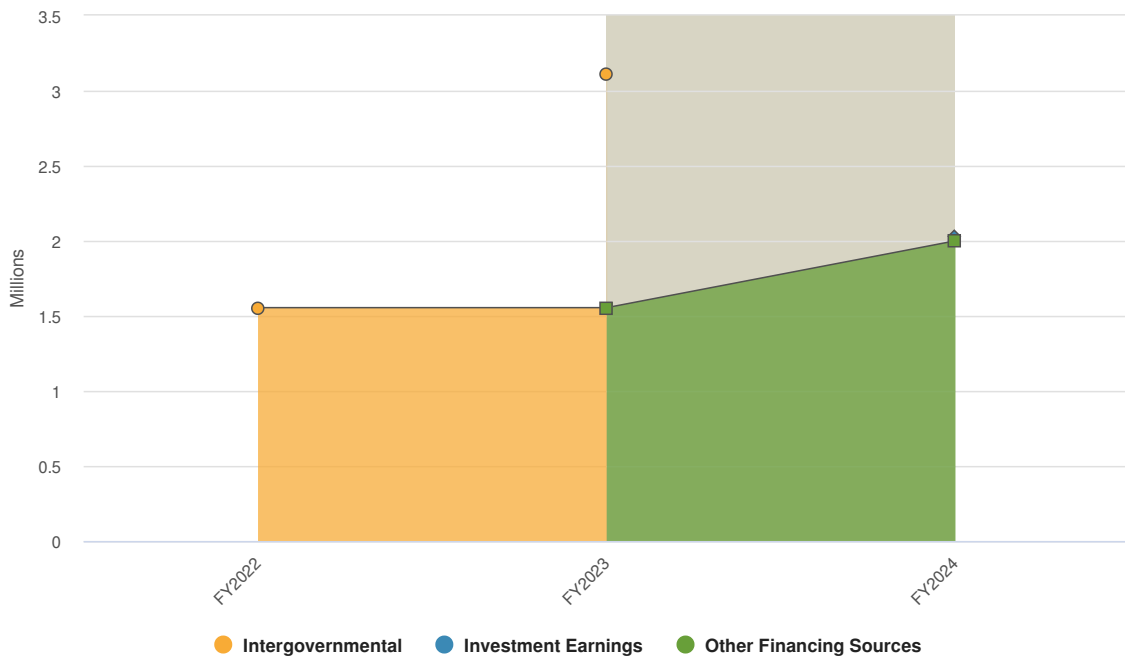
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved ARPA Budget (American Rescue Plan Act)
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A
<b>Revenues</b>			
Intergovernmental	\$1,554,429	\$1,554,429	\$0
Investment Earnings	\$0	\$0	\$30,000
Other Financing Sources		\$1,554,429	\$1,999,758
<b>Total Revenues:</b>	<b>\$1,554,429</b>	<b>\$3,108,858</b>	<b>\$2,029,758</b>
<b>Expenditures</b>			
Capital Outlay	\$165,020	\$3,108,858	\$1,029,758
Other Financing Uses	\$0	\$0	\$1,000,000
<b>Total Expenditures:</b>	<b>\$165, 20</b>	<b>\$3,108,858</b>	<b>\$2,029,758</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,389,409</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	N/A	N/A	N/A

### Revenues by Source

Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source



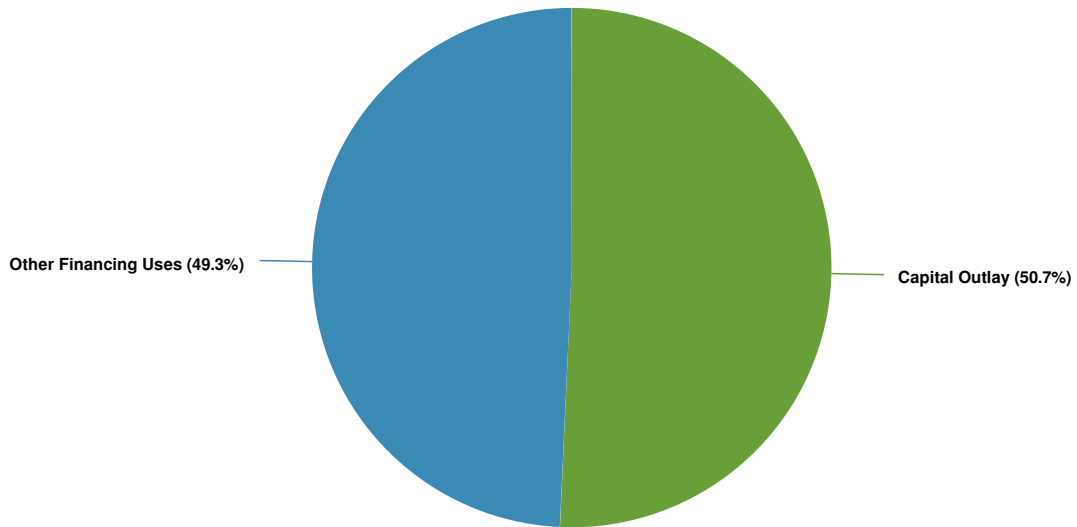
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved ARPA Budget (American Rescue Plan Act)	FY2023 Approved Budget vs. FY24 Approved ARPA Budget (American Rescue Plan Act) (% Change)
Revenue Source				
Intergovernmental	\$1,554,429	\$1,554,429	\$0	-100%
Investment Earnings	\$0	\$0	\$30,000	N/A
Other Financing Sources		\$1,554,429	\$1,999,758	28.6%
<b>Total Revenue Source:</b>	<b>\$1,554,429</b>	<b>\$3,108,858</b>	<b>\$2,029,758</b>	<b>-34.7%</b>

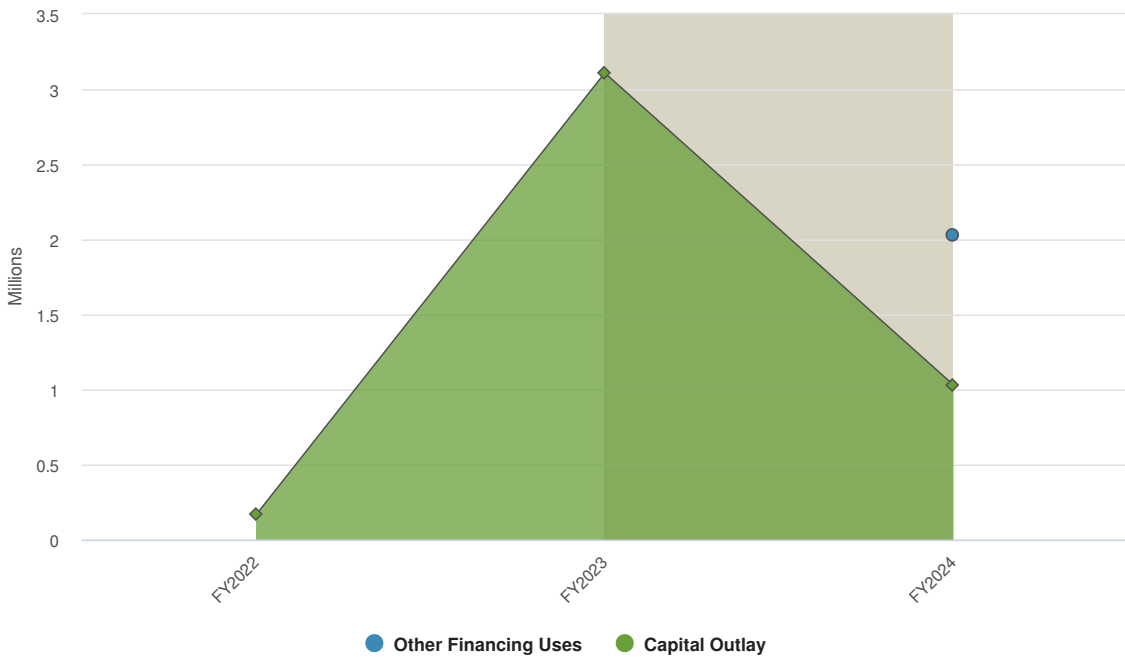


# Expenditures by Expense Type

## Budgeted 2024 Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved ARPA Budget (American Rescue Plan Act)	FY2023 Approved Budget vs. FY24 Approved ARPA Budget (American Rescue Plan Act) (% Change)
Expense Objects				
Capital Outlay	\$165,020	\$3,108,858	\$1,029,758	-66.9%
Other Financing Uses	\$0	\$0	\$1,000,000	N/A
<b>Total Expense Objects:</b>	<b>\$165, 20</b>	<b>\$3,108,858</b>	<b>\$2,029,758</b>	<b>-34.7%</b>



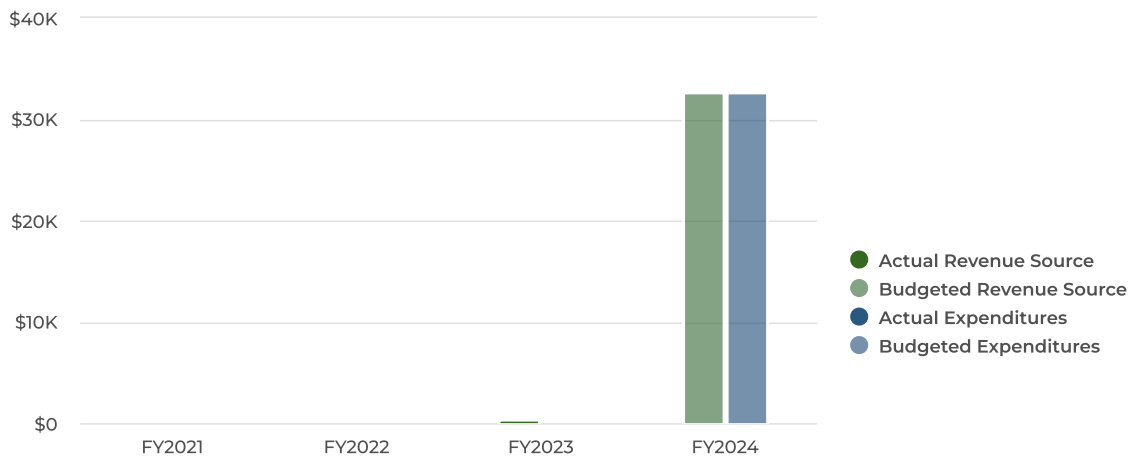


## Special Revenue: Confiscated Assets

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

### Summary

The City of Flowery Branch is projecting \$32.8K of revenue in FY2024. Budgeted expenditures are projected at \$32.8K in FY2024. There is no historical data for this fund as it was first established for FY2024.



### Special Revenue: Confiscated Assets Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Confiscated Assets Budget (Confiscated Assets)
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A
<b>Revenues</b>			
Other Financing Sources	\$0	\$0	\$32,800
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,800</b>
<b>Expenditures</b>			
Supplies	\$0	\$0	\$32,800
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,800</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>



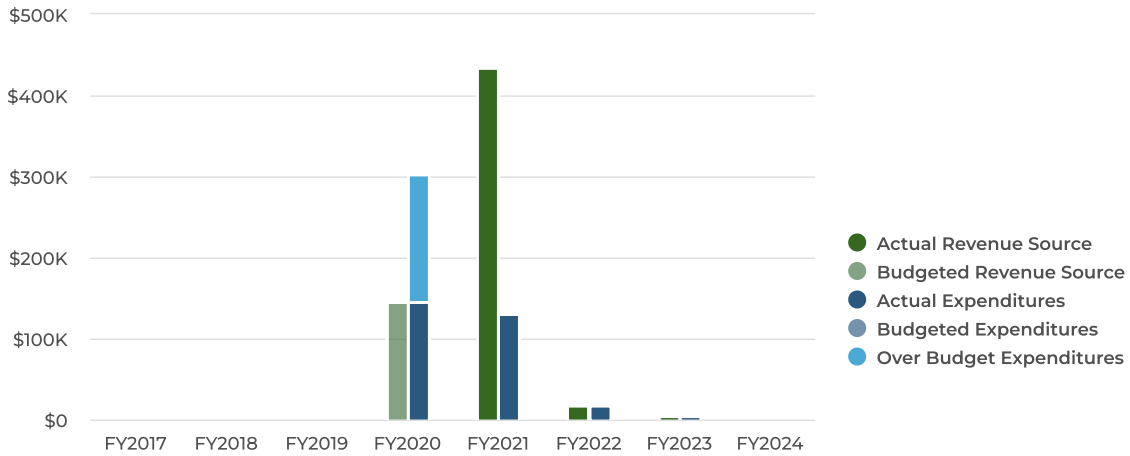


## Special Revenue Fund: Grant Fund

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

### Summary

The City of Flowery Branch is not projecting any revenue or expenditures as no grants have been awarded for FY2024 at this time.



### Special Revenue Fund: Grant Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Grant Fund Budget (Grant Fund)
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A
<b>Revenues</b>			
Intergovernmental	\$19,377	\$0	\$0
<b>Total Revenues:</b>	<b>\$19,377</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>			
Personal Services and Employee Benefits	\$19,377	\$0	\$0
<b>Total Expenditures:</b>	<b>\$19,377</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>



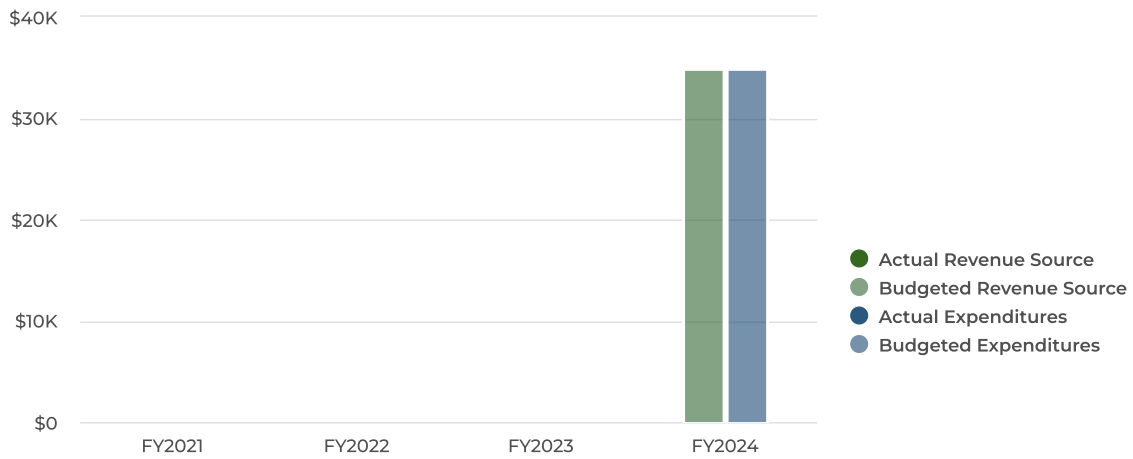


## Special Revenue: Information Technology

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

### Summary

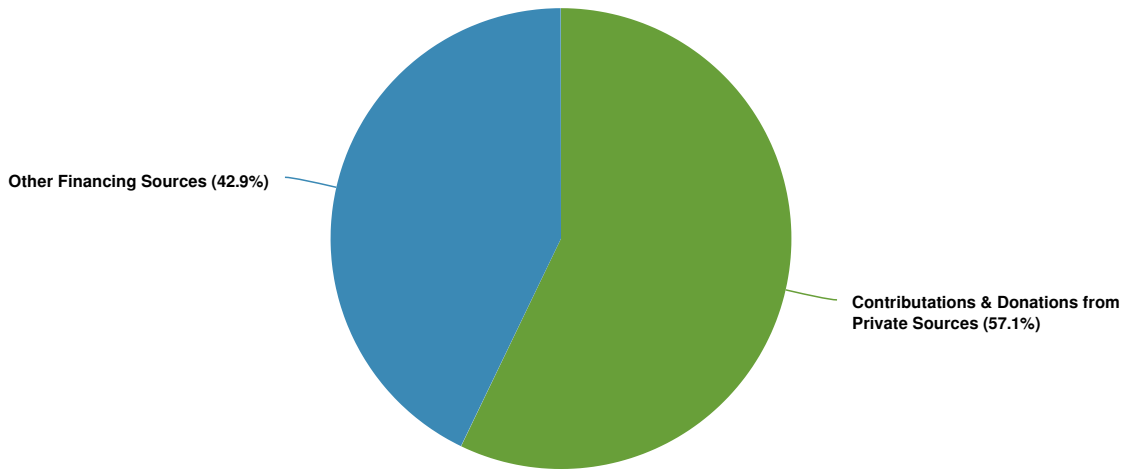
This is a new fund for FY2024 with projected revenues and expenditures at \$35K.



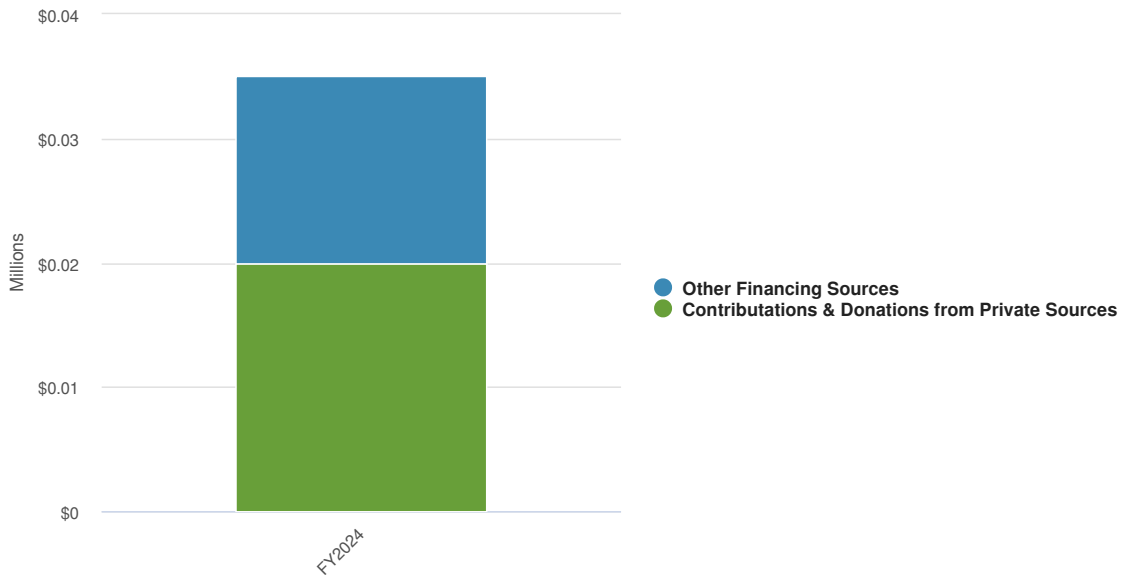


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical Revenues by Source





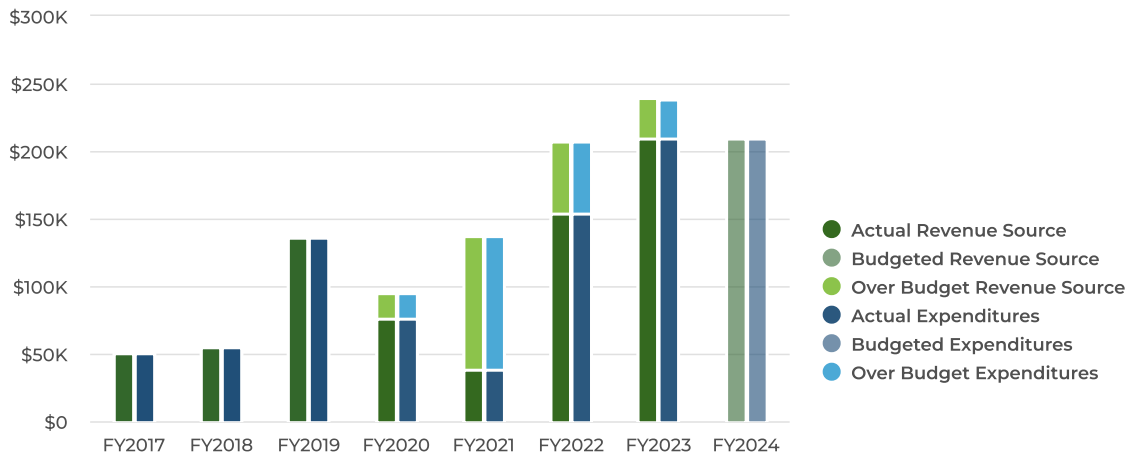
## Special Revenue Fund: Hotel Motel Tax

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 to promote tourism within the city. This may include projects such as wayfinding signage, parks, trails, or recreational facilities.

### Summary

The City of Flowery Branch is projecting \$210K of revenue and expenditures in FY2024, which represents no increase over the prior year.

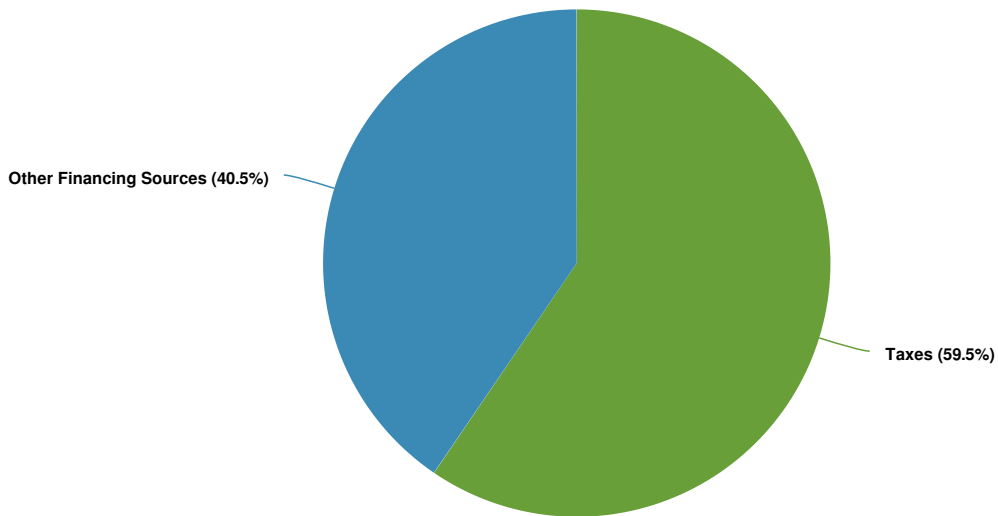


## Special Revenue Fund: Hotel Motel Tax Comprehensive Summary

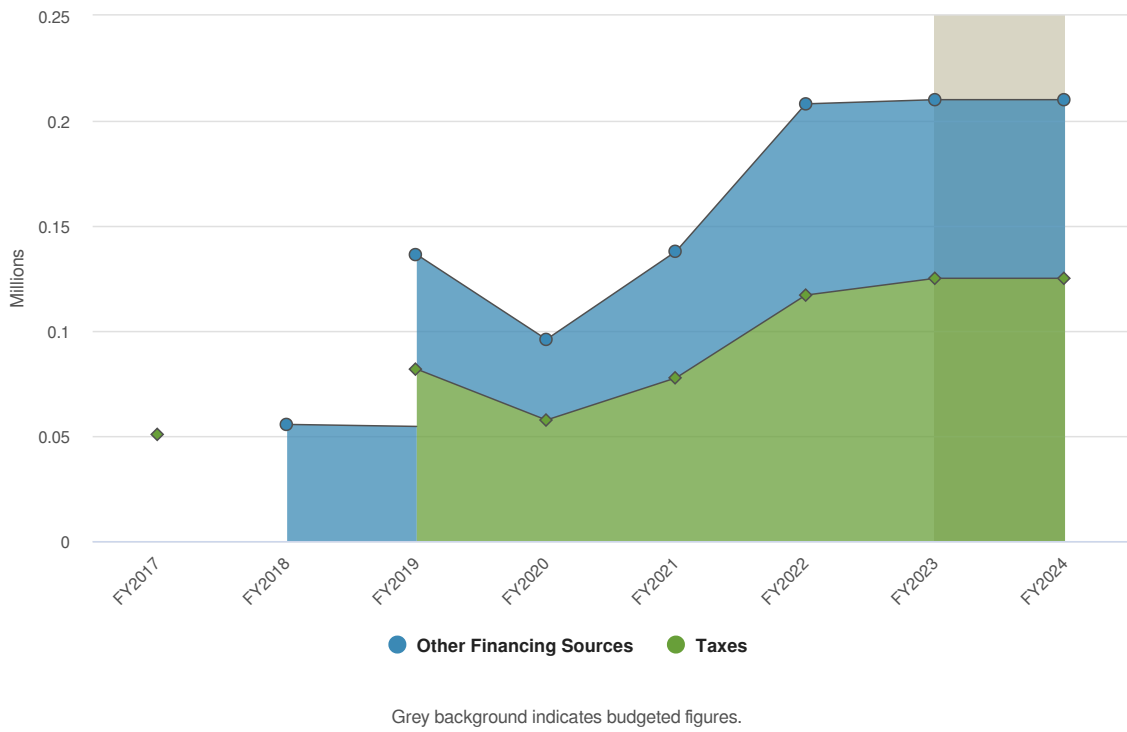
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Hotel Motel Budget (Hotel Motel Fund)
<b>Beginning Fund Balance:</b>	<b>\$50</b>	<b>\$42,088</b>	<b>\$42,088</b>
<b>Revenues</b>			
Taxes	\$117,004	\$125,000	\$125,000
Other Financing Sources	\$91,004	\$85,000	\$85,000
<b>Total Revenues:</b>	<b>\$208,008</b>	<b>\$210,000</b>	<b>\$210,000</b>
<b>Expenditures</b>			
Other Costs	\$91,005	\$85,000	\$85,000
Other Financing Uses	\$117,004	\$125,000	\$125,000
<b>Total Expenditures:</b>	<b>\$208,009</b>	<b>\$210,000</b>	<b>\$210,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$49</b>	<b>\$42,088</b>	<b>\$42,088</b>

### Hotel Motel Tax Fund - Revenues by Source

Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source

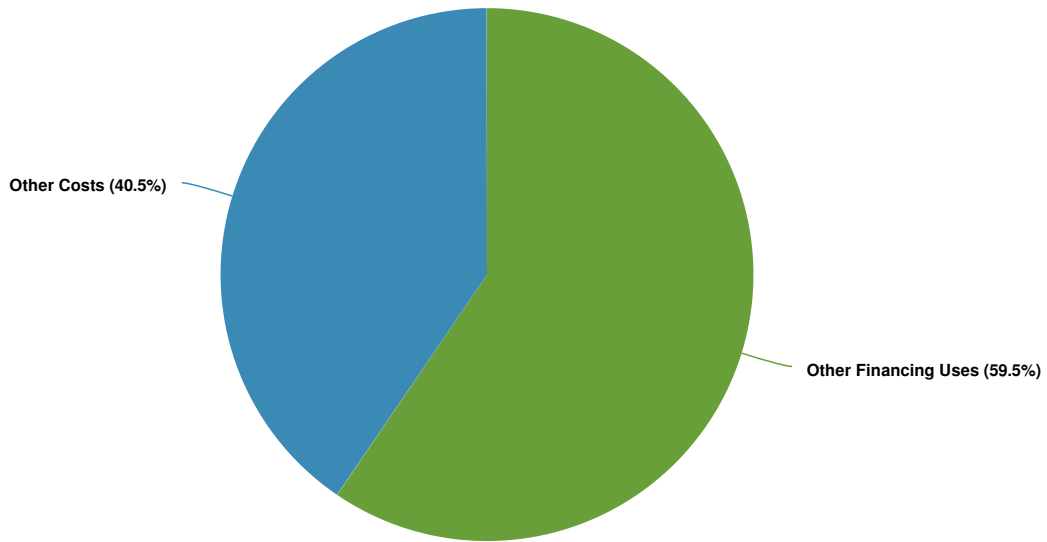


Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Hotel Motel Budget (Hotel Motel Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Revenue Source				
Taxes	\$117,004	\$125,000	\$125,000	0%
Other Financing Sources	\$91,004	\$85,000	\$85,000	0%
<b>Total Revenue Source:</b>	<b>\$208,008</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>0%</b>

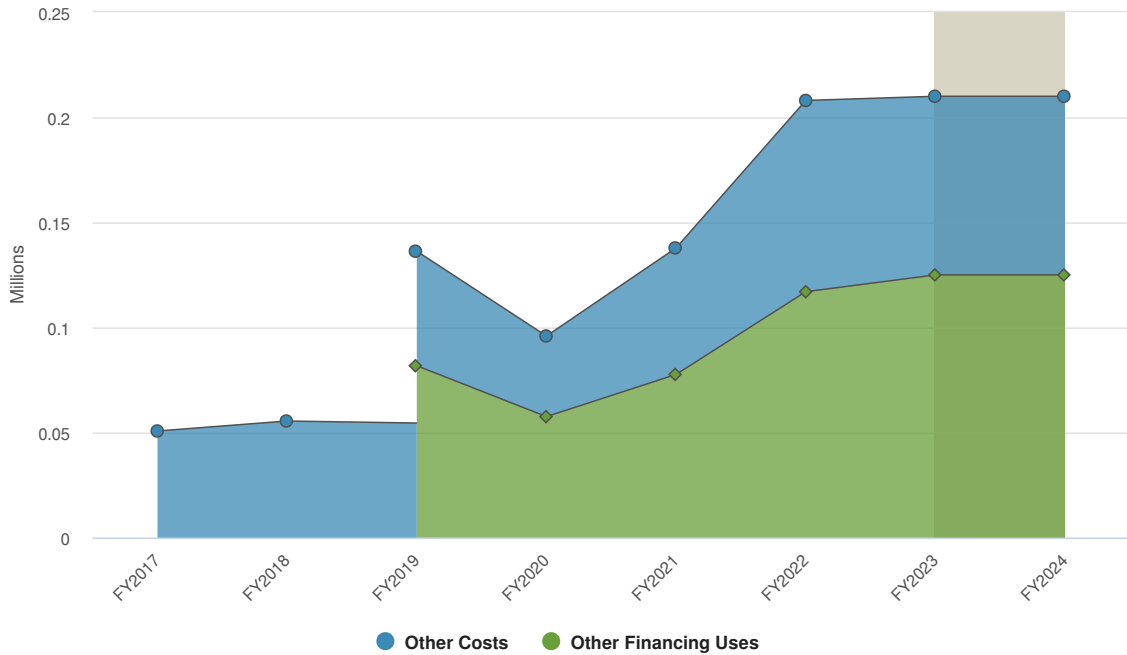


# Hotel Motel Tax Fund - Expenditures by Expense Type

## Budgeted 2024 Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

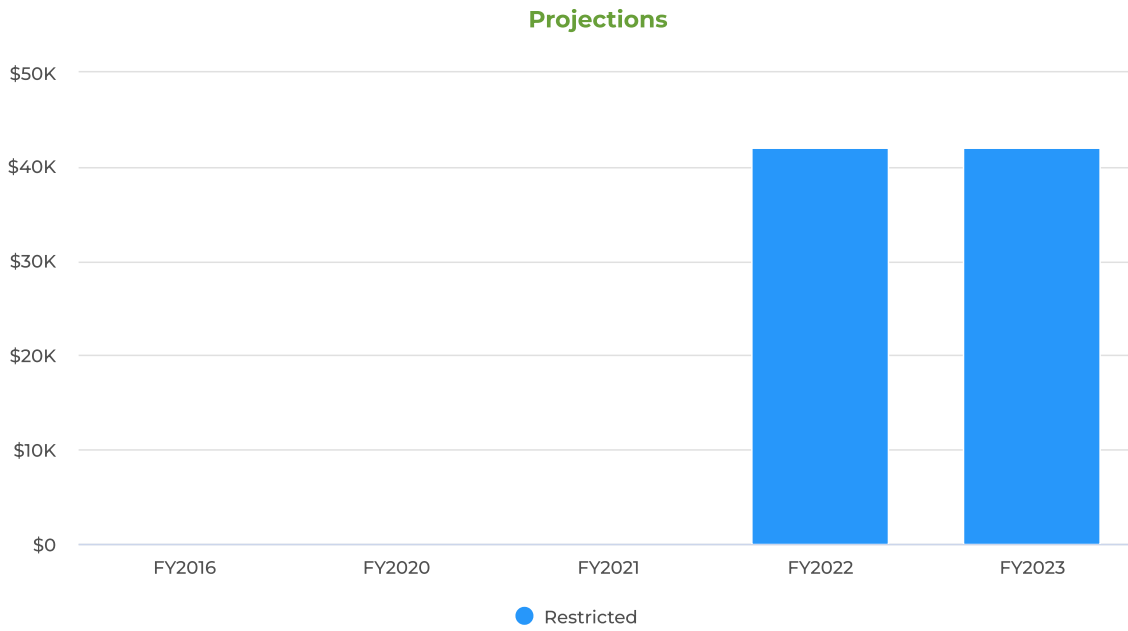


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Hotel Motel Budget (Hotel Motel Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Other Costs	\$91,005	\$85,000	\$85,000	0%
Other Financing Uses	\$117,004	\$125,000	\$125,000	0%
<b>Total Expense Objects:</b>	<b>\$208,009</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>0%</b>

## Fund Balance



	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Restricted	\$50	\$42,088	\$42,088	0%
<b>Total Fund Balance:</b>	<b>\$50</b>	<b>\$42,088</b>	<b>\$42,088</b>	<b>0%</b>





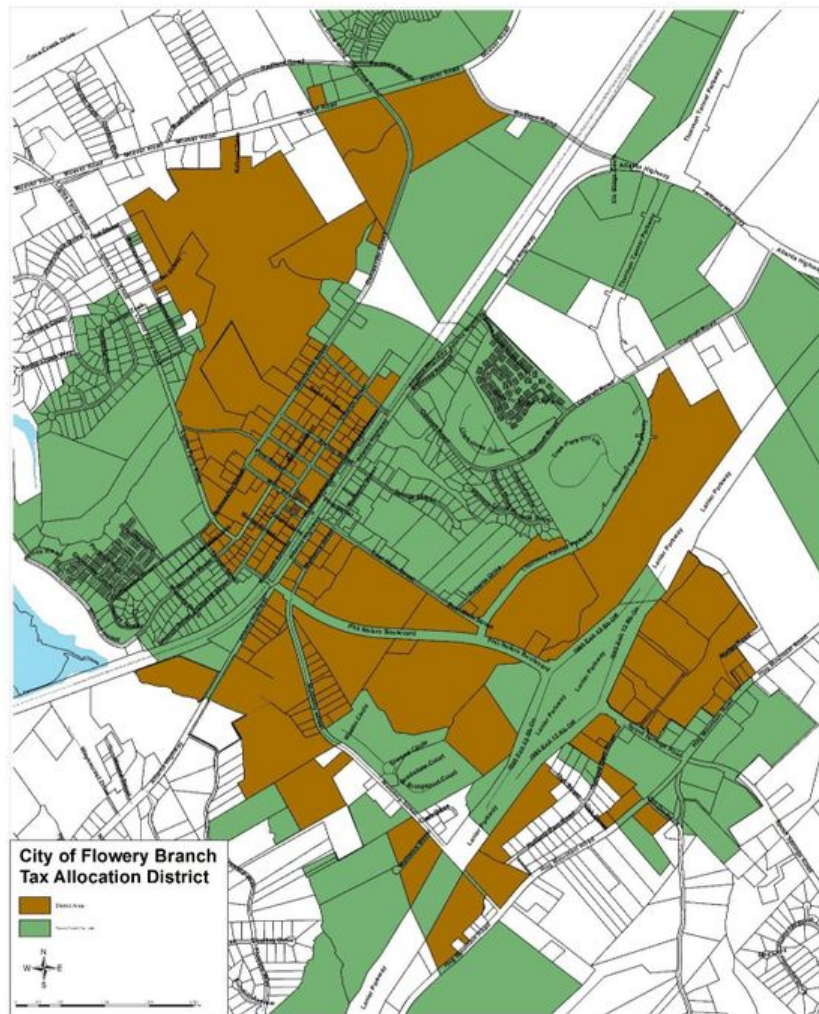
## Special Revenue Fund: Tax Allocation District

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

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

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

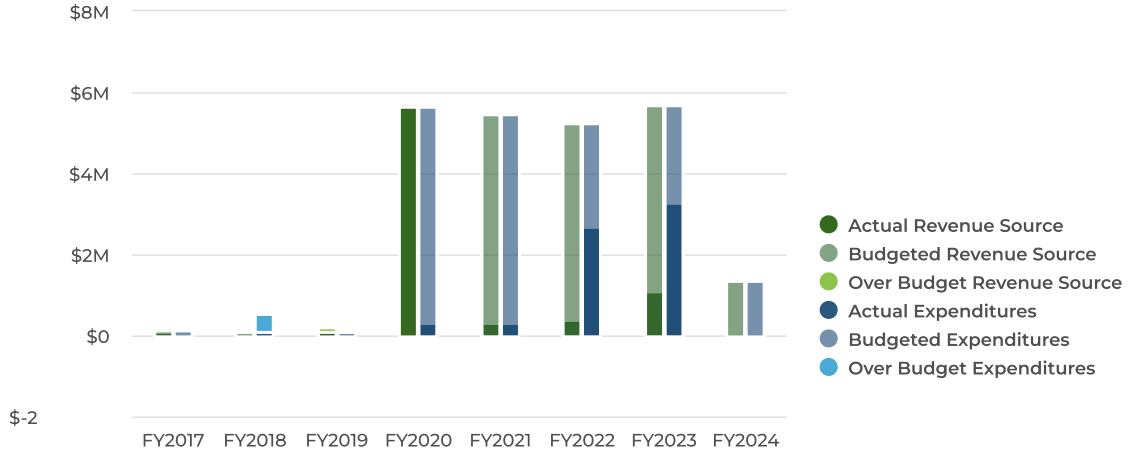
### City of Flowery Branch Tax Allocation District



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

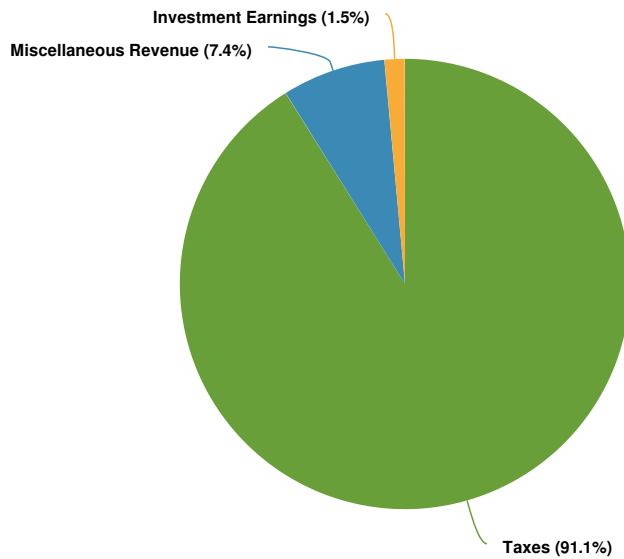
## Summary

The City of Flowery Branch is projecting \$1.37M of revenue in FY2024, which represents a 75.9% decrease from the prior year. Budgeted expenditures are projected to decrease by 75.9% or \$4.32M to \$1.37M in FY2024.



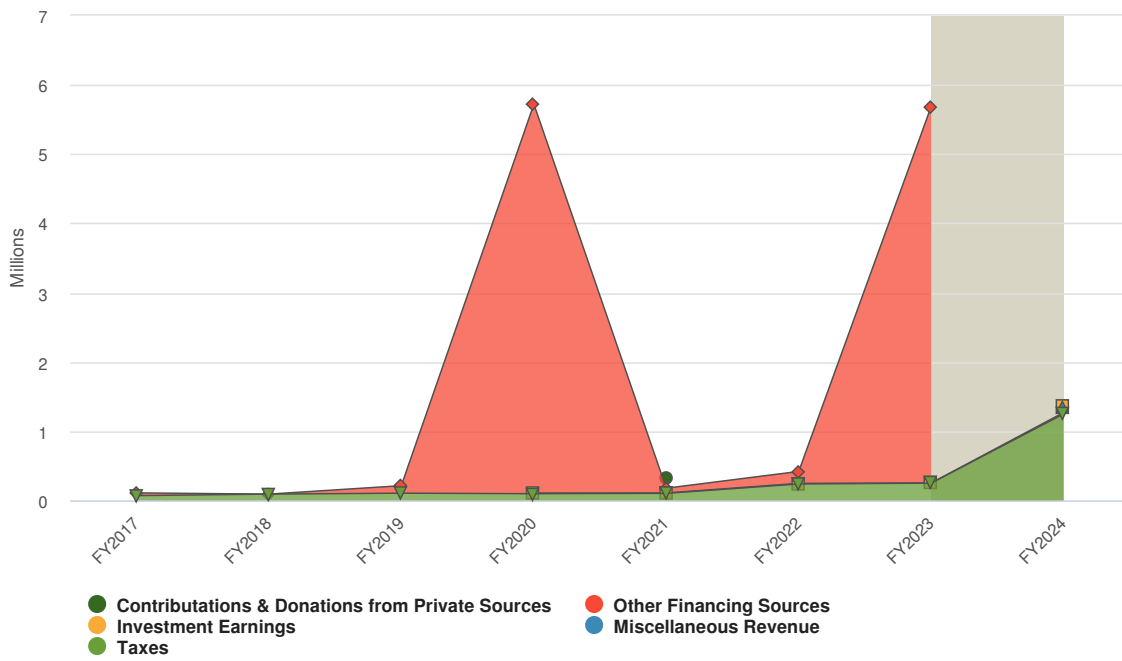
## Tax Allocation District Fund - Revenues by Source

### Projected 2024 Revenues by Source





### Budgeted and Historical Revenues by Source



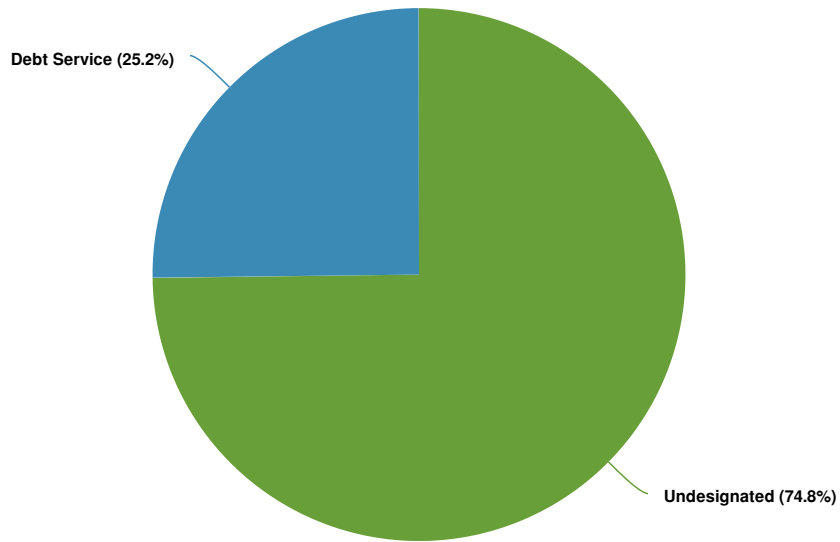
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved TAD Budget (Tax Allocation District Fund)	FY2023 Approved Budget vs. FY24 Approved TAD Budget (Tax Allocation District Fund) (% Change)
Revenue Source				
Taxes	\$237,651	\$250,000	\$1,250,000	400%
Investment Earnings	\$8,961	\$2,000	\$20,000	900%
Miscellaneous Revenue	\$0	\$0	\$101,923	N/A
Other Financing Sources	\$172,02	\$5,435,550	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$418,632</b>	<b>\$5,687,550</b>	<b>\$1,371,923</b>	<b>-75.9%</b>

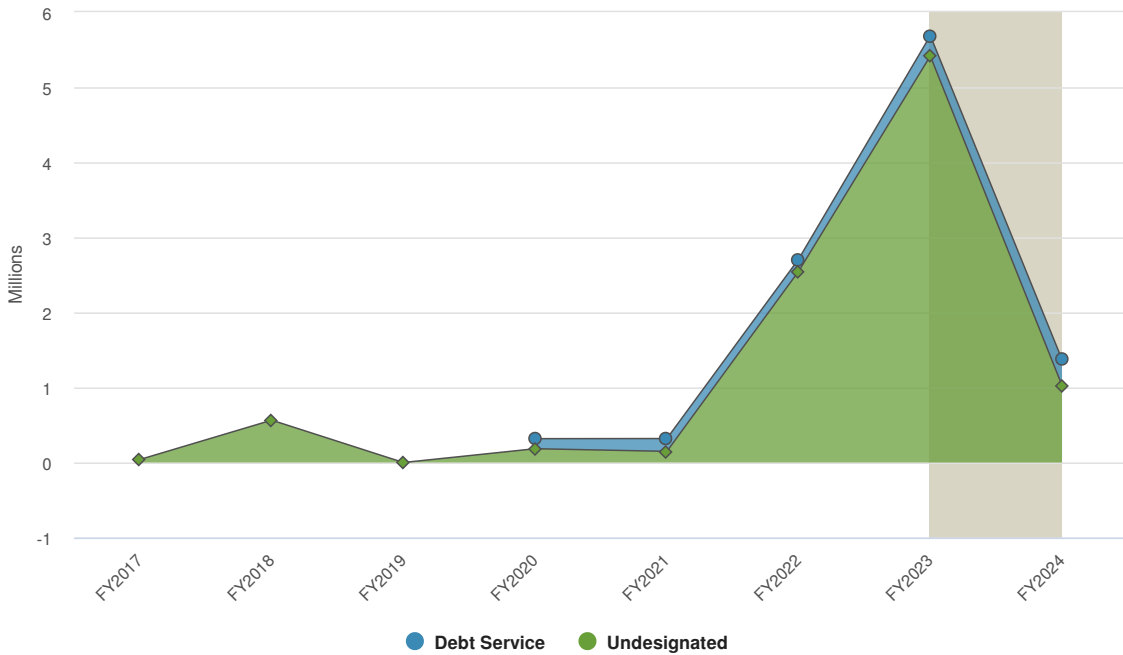


# Tax Allocation District Fund - Expenditures by Function

## Budgeted 2024 Expenditures by Function



## Budgeted and Historical Expenditures by Function



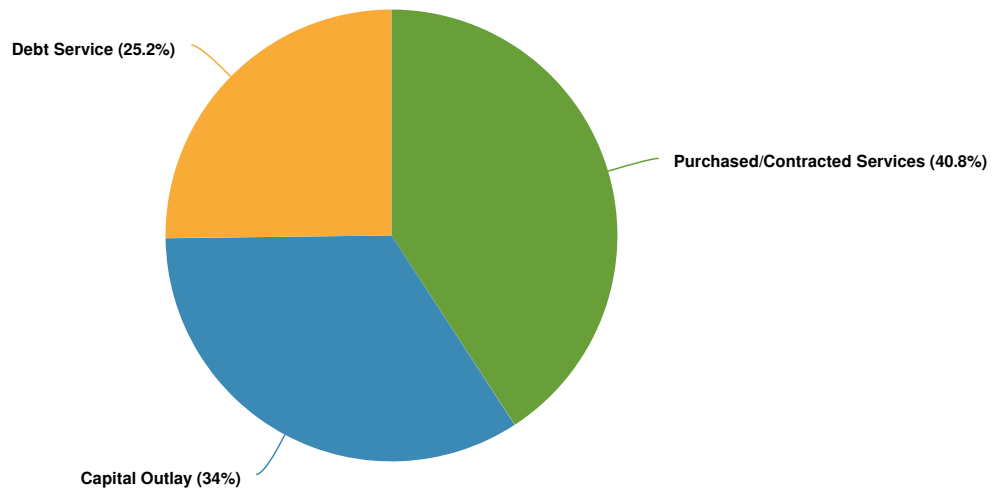
Grey background indicates budgeted figures.



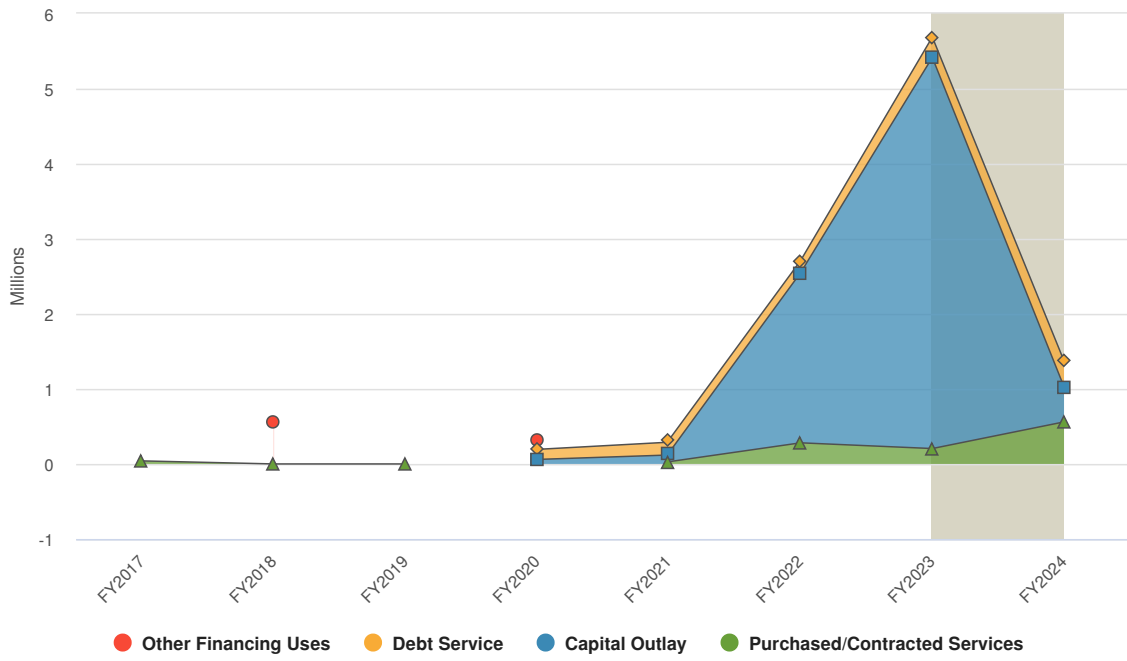
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved TAD Budget (Tax Allocation District Fund)	FY2023 Approved Budget vs. FY24 Approved TAD Budget (Tax Allocation District Fund) (% Change)
Expenditures				
Undesignated	\$2,547,953	\$5,416,000	\$1,026,429	-81%
Purchased/Contracted Services	\$281,278	\$205,000	\$560,000	173.2%
Capital Outlay	\$2,266,675	\$5,211,000	\$466,429	-91%
Debt Service	\$161,526	\$271,550	\$345,494	27.2%
Debt Service	\$161,526	\$271,550	\$345,494	27.2%
<b>Total Expenditures:</b>	<b>\$2,709,478</b>	<b>\$5,687,550</b>	<b>\$1,371,923</b>	<b>-75.9%</b>

## Tax Allocation District Fund - Expenditures by Expense Type

### Budgeted 2024 Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



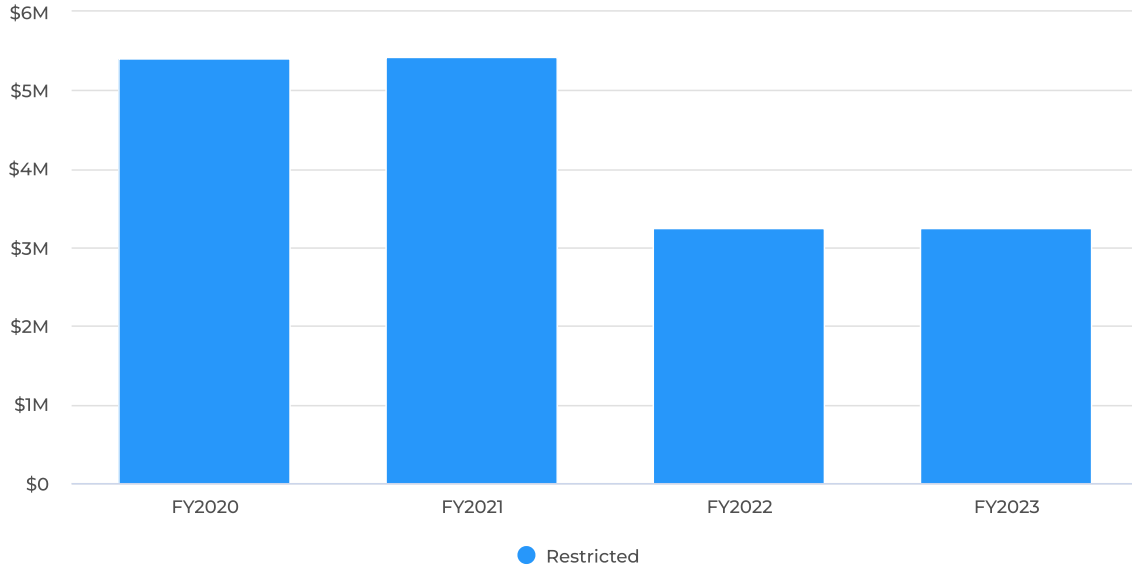
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved TAD Budget (Tax Allocation District Fund)	FY2023 Approved Budget vs. FY24 Approved TAD Budget (Tax Allocation District Fund) (% Change)
Expense Objects				
Purchased/Contracted Services	\$281,278	\$205,000	\$560,000	173.2%
Capital Outlay	\$2,266,675	\$5,211,000	\$466,429	-91%
Debt Service	\$161,526	\$271,550	\$345,494	27.2%
<b>Total Expense Objects:</b>	<b>\$2,709,478</b>	<b>\$5,687,550</b>	<b>\$1,371,923</b>	<b>-75.9%</b>



# Fund Balance

## Projections



	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	
Restricted	\$5,419,163	\$3,251,427	\$3,251,427	0%
<b>Total Fund Balance:</b>	<b>\$5,419,163</b>	<b>\$3,251,427</b>	<b>\$3,251,427</b>	<b>0%</b>



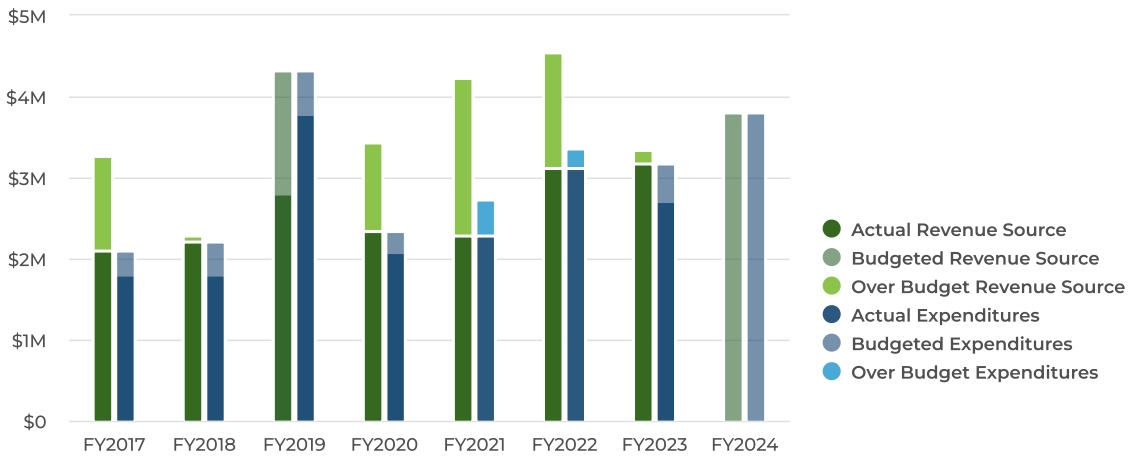


# Water - Wastewater Operating Fund

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

## Summary

The City of Flowery Branch is projecting \$3.8M of revenue in FY2024, which represents a 19.5% increase over the prior year. Budgeted expenditures are projected to increase by 19.5% or \$620K to \$3.8M in FY2024.



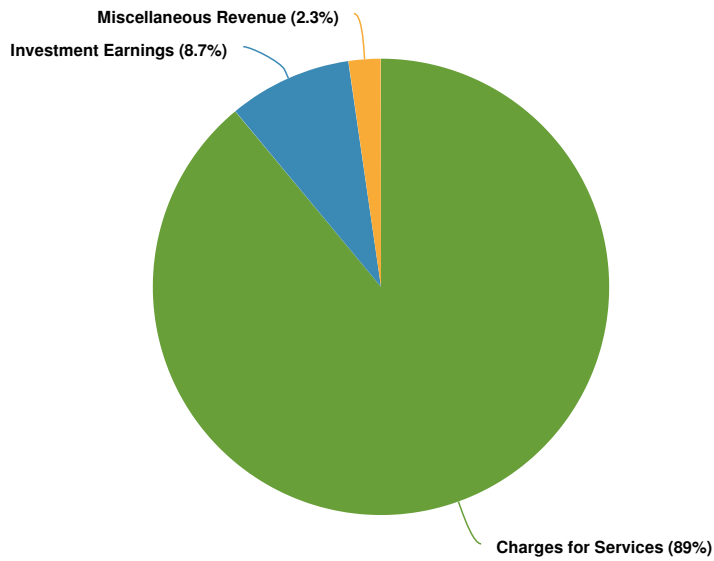
## Water - Wastewater Operating Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)
<b>Beginning Fund Balance:</b>	<b>\$12,560,597</b>	<b>\$19,7 2,356</b>	<b>\$19,7 2,336</b>
<b>Revenues</b>			
Charges for Services	\$3,479,253	\$3,084,512	\$3,387,100
Investment Earnings	\$130	\$0	\$332,200
Miscellaneous Revenue	\$104,564	\$101,350	\$87,000
Other Financing Sources	\$962,372	\$0	\$0
<b>Total Revenues:</b>	<b>\$4,546,319</b>	<b>\$3,185,862</b>	<b>\$3,806,300</b>
<b>Expenditures</b>			
Personal Services and Employee Benefits	\$829,758	\$1,341,126	\$711,090
Purchased/Contracted Services	\$607,176	\$679,670	\$766,400
Supplies	\$587,183	\$564,000	\$713,300
Depreciation and Amortization	\$480,856	\$0	\$0
Other Costs	\$0	\$5,061	\$380,918
Debt Service	\$49,638	\$596,005	\$444,913
Other Financing Uses	\$816,132		\$0
Indirect Cost Allocation	\$0	\$0	\$789,679
<b>Total Expenditures:</b>	<b>\$3,37 ,742</b>	<b>\$3,185,862</b>	<b>\$3,806,300</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,175,577</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$13,736,174</b>	<b>\$19,702,356</b>	<b>\$19,702,336</b>

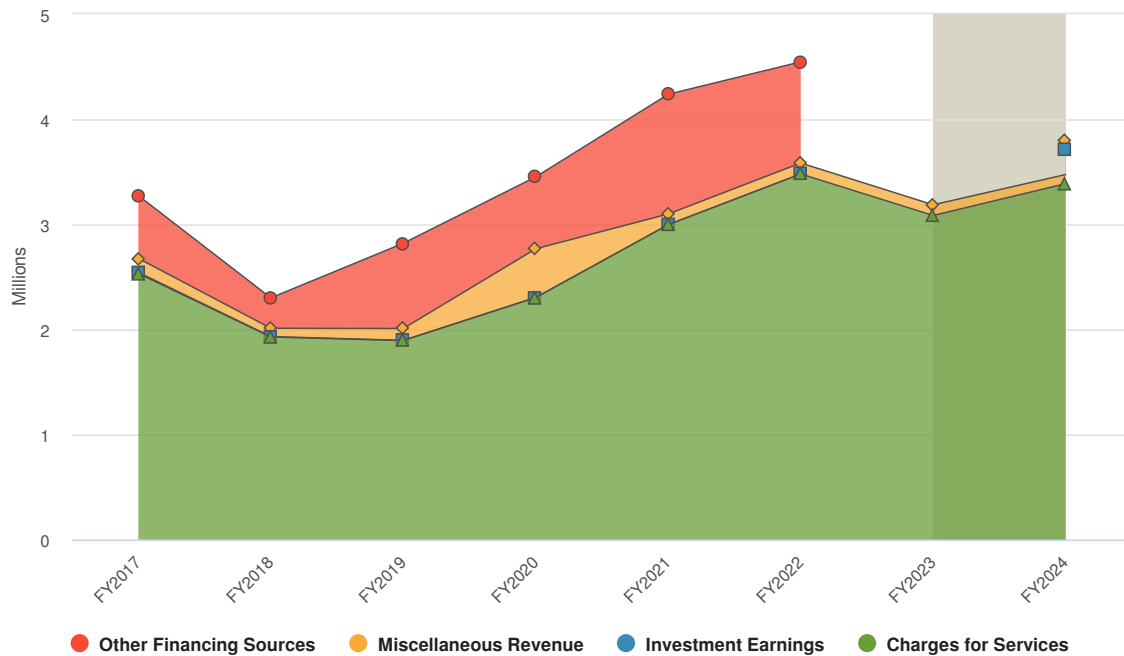


# Water-Wastewater Operating Fund - Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

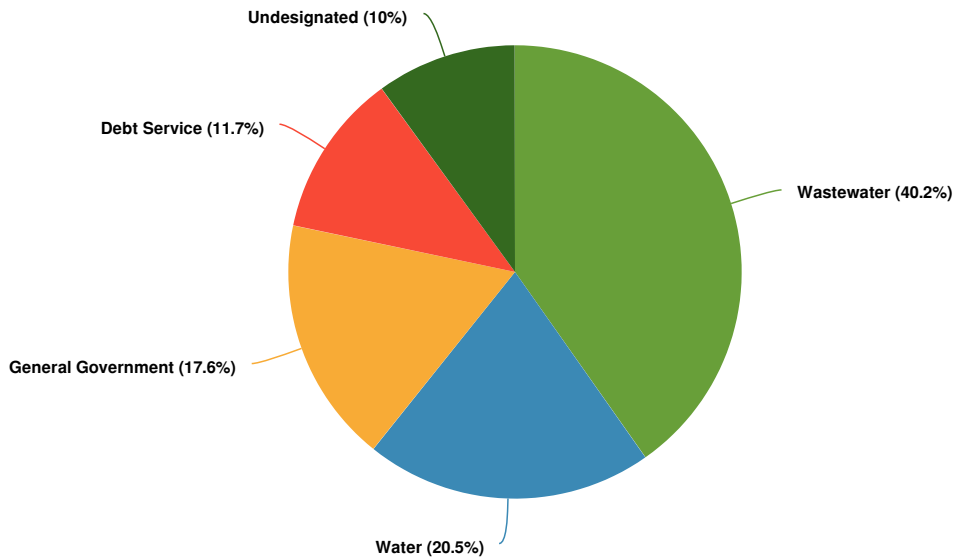




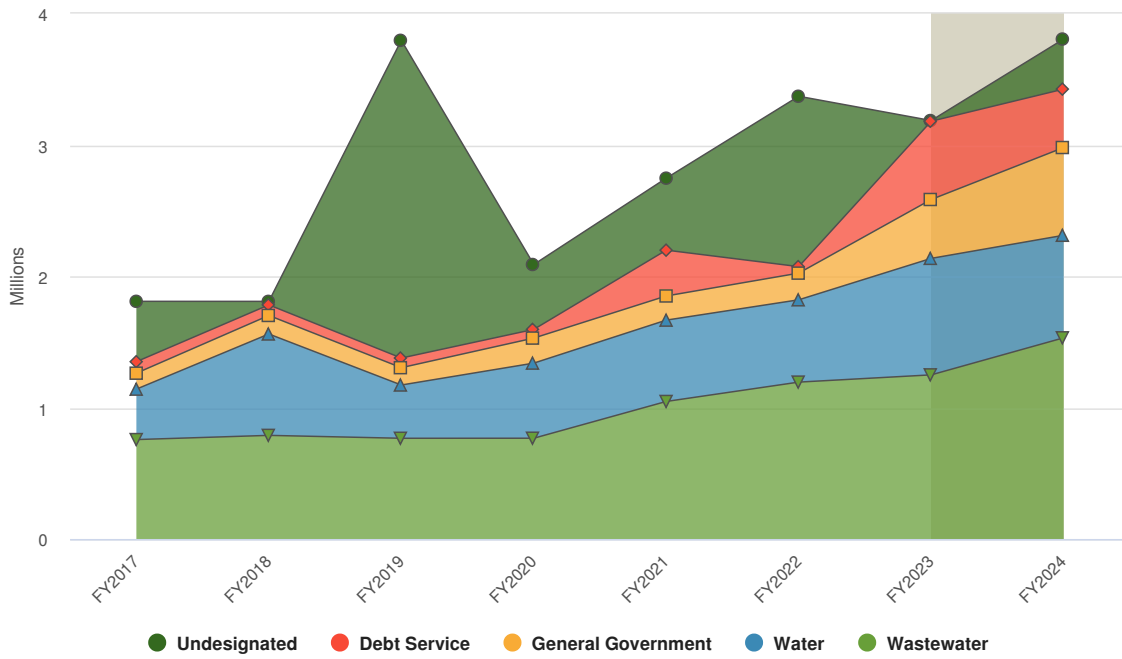
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)	FY2023 Approved Budget vs. FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund) (% Change)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Revenue Source					
Charges for Services	\$3,479,253	\$3,084,512	\$3,387,100	9.8%	9.8%
Investment Earnings	\$130	\$0	\$332,200	N/A	N/A
Miscellaneous Revenue	\$104,564	\$101,350	\$87,000	-14.2%	-14.2%
Other Financing Sources	\$962,372	\$0	\$0	0%	0%
<b>Total Revenue Source:</b>	<b>\$4,546,319</b>	<b>\$3,185,862</b>	<b>\$3,806,300</b>	<b>19.5%</b>	<b>19.5%</b>

## Water-Wastewater Operating Fund - Expenditures by Function

### Budgeted 2024 Expenditures by Function



### Budgeted and Historical Expenditures by Function



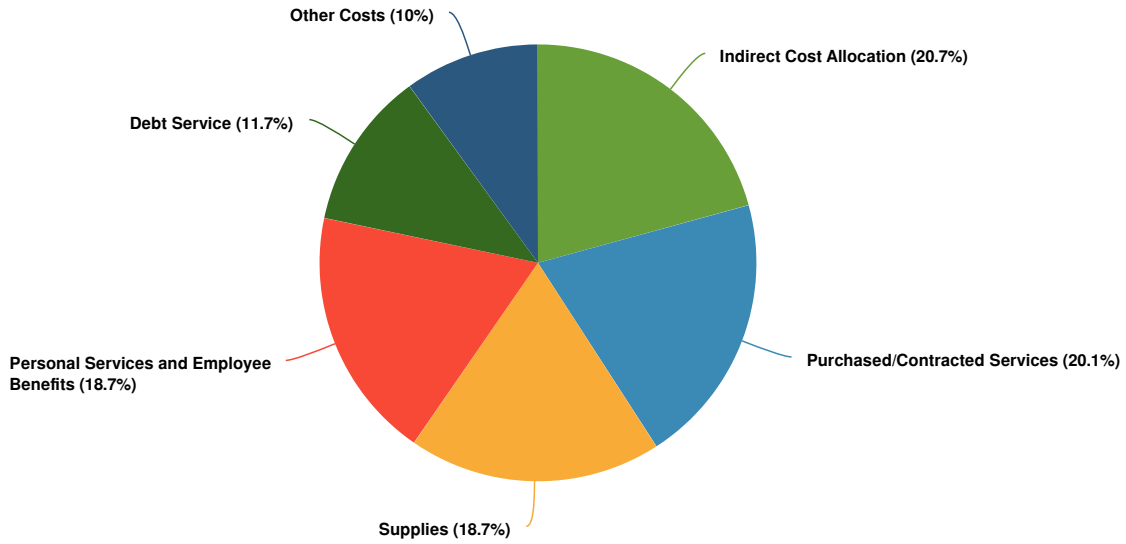
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)	FY2023 Approved Budget vs. FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund) (% Change)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expenditures					
Wastewater	\$1,194,359	\$1,249,583	\$1,531,641	22.6%	22.6%
Water	\$626,645	\$886,844	\$780,556	-12%	-12%
Undesignated	\$1,296,987	\$5,061	\$380,918	7,426.5%	7,426.5%
General Government	\$203,113	\$448,369	\$668,272	49%	49%
Debt Service	\$49,638	\$596,005	\$444,913	-25.4%	-25.4%
<b>Total Expenditures:</b>	<b>\$3,370,742</b>	<b>\$3,185,862</b>	<b>\$3,806,300</b>	<b>19.5%</b>	<b>19.5%</b>

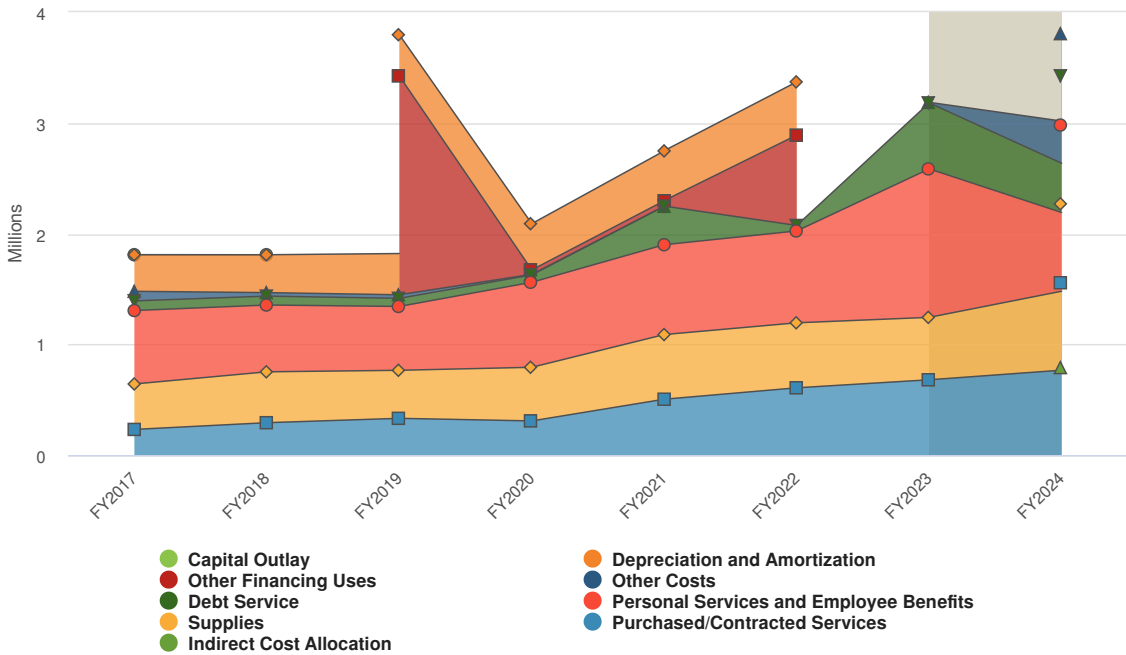


# Water-Wastewater Operating Fund - Expenditures by Expense Type

## Budgeted 2024 Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

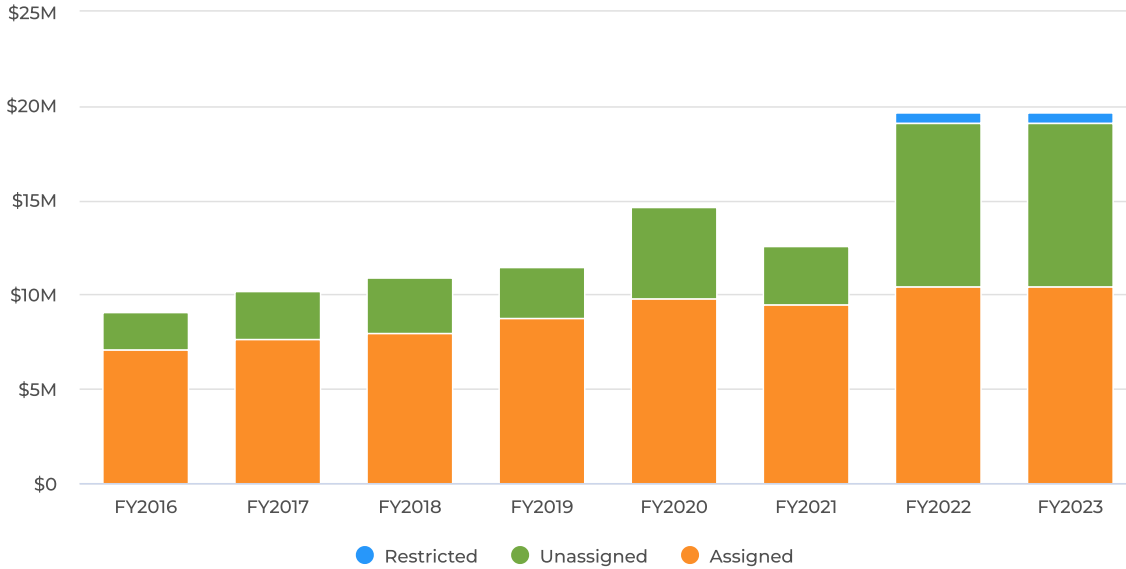


Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)	FY2023 Approved Budget vs. FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund) (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$829,758	\$1,341,126	\$711,090	-47%
<b>Total Personal Services and Employee Benefits:</b>	<b>\$829,758</b>	<b>\$1,341,126</b>	<b>\$711,090</b>	<b>-47%</b>
Purchased/Contracted Services	\$607,176	\$679,670	\$766,400	12.8%
<b>Total Purchased/Contracted Services:</b>	<b>\$607,176</b>	<b>\$679,670</b>	<b>\$766,400</b>	<b>12.8%</b>
Supplies	\$587,183	\$564,000	\$713,300	26.5%
<b>Total Supplies:</b>	<b>\$587,183</b>	<b>\$564,000</b>	<b>\$713,300</b>	<b>26.5%</b>
Depreciation and Amortization	\$480,856	\$0	\$0	0%
<b>Total Depreciation and Amortization:</b>	<b>\$480,856</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Other Costs	\$0	\$5,061	\$380,918	7,426.5%
<b>Total Other Costs:</b>	<b>\$0</b>	<b>\$5,061</b>	<b>\$380,918</b>	<b>7,426.5%</b>
Debt Service	\$49,638	\$596,005	\$444,913	-25.4%
<b>Total Debt Service:</b>	<b>\$49,638</b>	<b>\$596,005</b>	<b>\$444,913</b>	<b>-25.4%</b>
Other Financing Uses	\$816,132		\$0	N/A
<b>Total Other Financing Uses:</b>	<b>\$816,132</b>		<b>\$0</b>	<b>N/A</b>
Indirect Cost Allocation				
Indirect Cost Allocation	\$0	\$0	\$789,679	N/A
<b>Total Indirect Cost Allocation:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$789,679</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$3,370,742</b>	<b>\$3,185,862</b>	<b>\$3,806,300</b>	<b>19.5%</b>



# Fund Balance

## Projections



	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Unassigned	\$2,925,32	\$2,745,471	\$4,808,753	\$3,108,545	\$8,675,355	\$8,675,355	0%
Assigned	\$7,961,367	\$8,726,575	\$9,825,804	\$9,452,052	\$10,396,886	\$10,396,866	0%
Restricted	\$0	\$0	\$0	\$0	\$630,115	\$630,115	0%
<b>Total Fund Balance:</b>	<b>\$10,886,687</b>	<b>\$11,472,046</b>	<b>\$14,634,557</b>	<b>\$12,560,597</b>	<b>\$19,702,356</b>	<b>\$19,7 2,336</b>	<b>0%</b>



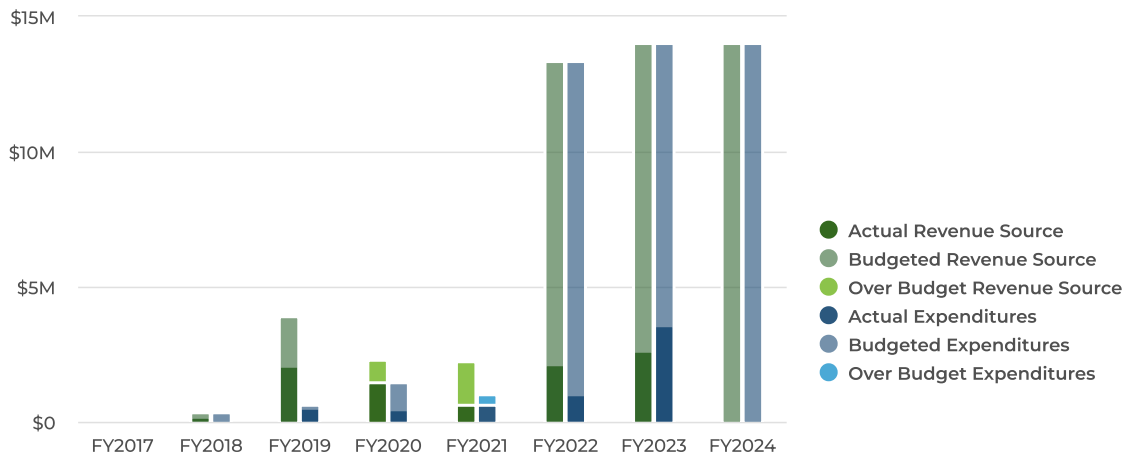


The Water-Wastewater Fund is a Capital Fund which falls under the classification of Proprietary Funds.

This fund accounts for the financial resources provided by new water and wastewater development charges within our City limits. This revenue stream is utilized to improve the quality of the water and wastewater system and services to our citizens by funding capital improvements as needed.

### Summary

The City of Flowery Branch is projecting \$14.04M of revenue in FY2024, which represents a decrease of \$8.8K over the prior year. Budgeted expenditures are projected to decrease by 0.1% or \$8.8K to 14.04M in FY2024.



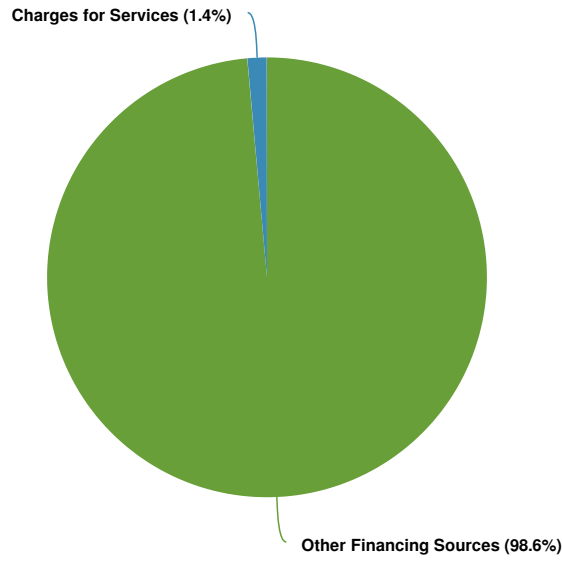
### Water-Wastewater Capital Projects Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund)
<b>Beginning Fund Balance:</b>	N/A	N/A	N/A
<b>Revenues</b>			
Charges for Services	\$1,338,624	\$719,048	\$200,000
Other Financing Sources	\$805,483	\$13,324,767	\$13,835,000
<b>Total Revenues:</b>	<b>\$2,144,107</b>	<b>\$14,043,815</b>	<b>\$14,035,000</b>
<b>Expenditures</b>			
Capital Outlay	\$101,639	\$13,650,001	\$13,835,000

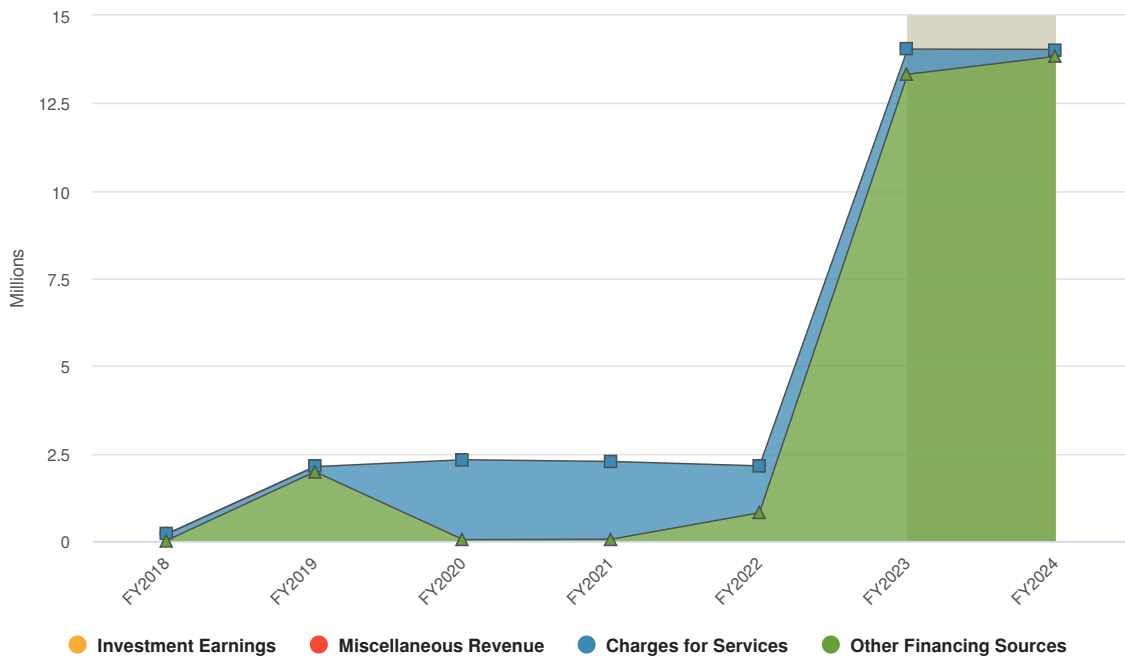
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund)
Other Financing Uses	\$962,372	\$393,814	\$200,000
<b>Total Expenditures:</b>	<b>\$1,064,011</b>	<b>\$14,043,815</b>	<b>\$14,035,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,080,096</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Water-Wastewater Capital Projects Fund - Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

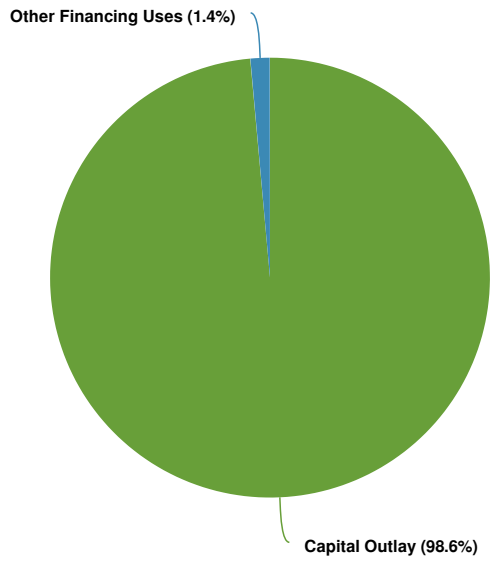
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund) (% Change)
Revenue Source				
Charges for Services	\$1,338,624	\$719,048	\$200,000	-72.2%
Other Financing Sources	\$805,483	\$13,324,767	\$13,835,000	3.8%
<b>Total Revenue Source:</b>	<b>\$2,144,107</b>	<b>\$14,043,815</b>	<b>\$14,035,000</b>	<b>-0.1%</b>



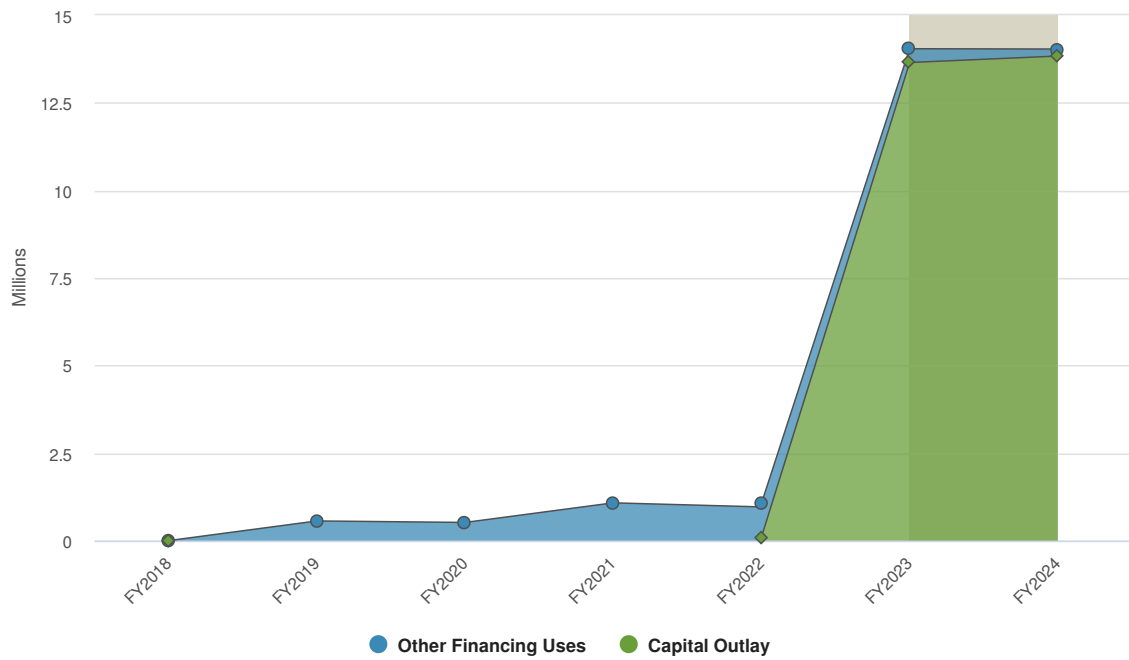


# Water-Wastewater Capital Projects Fund - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund)	FY2023 Approved Budget vs. FY24 Approved Water Wastewater Capital Budget (Water - Wastewater Capital Projects Fund) (% Change)
Expense Objects				
Capital Outlay	\$101,639	\$13,650,001	\$13,835,000	1.4%
Other Financing Uses	\$962,372	\$393,814	\$200,000	-49.2%
<b>Total Expense Objects:</b>	<b>\$1,064,011</b>	<b>\$14,043,815</b>	<b>\$14,035,000</b>	<b>-0.1%</b>



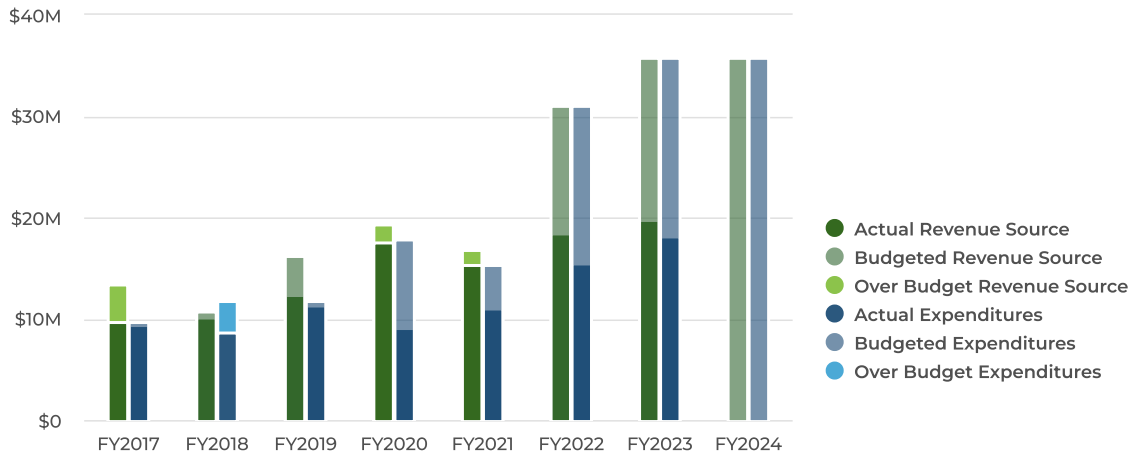


# All Appropriated Funds

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

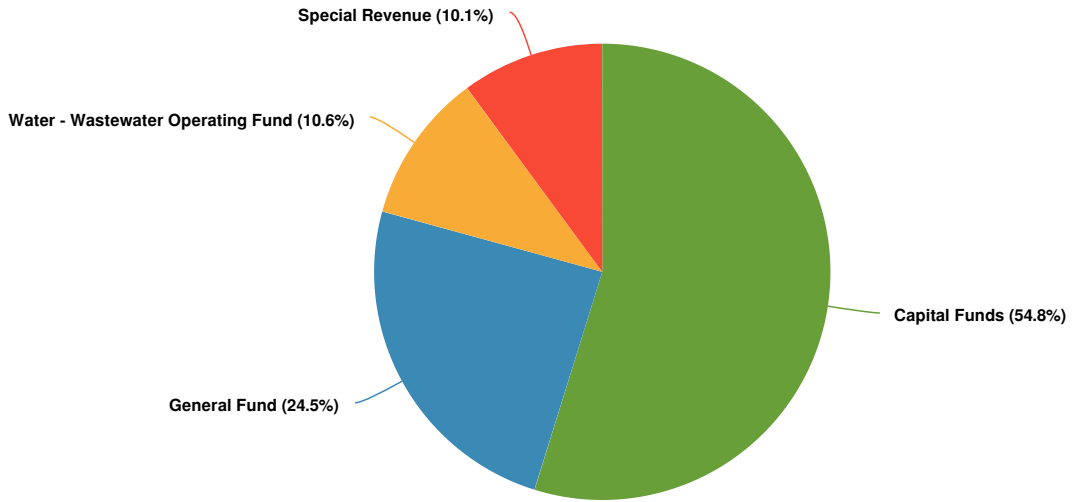
## Summary

The City of Flowery Branch is projecting \$35.79M of revenue in FY2024, which represents a 0.26% decrease from the prior year. Budgeted expenditures are projected to decrease by 0.26% or \$92K to \$35.79M in FY2024.

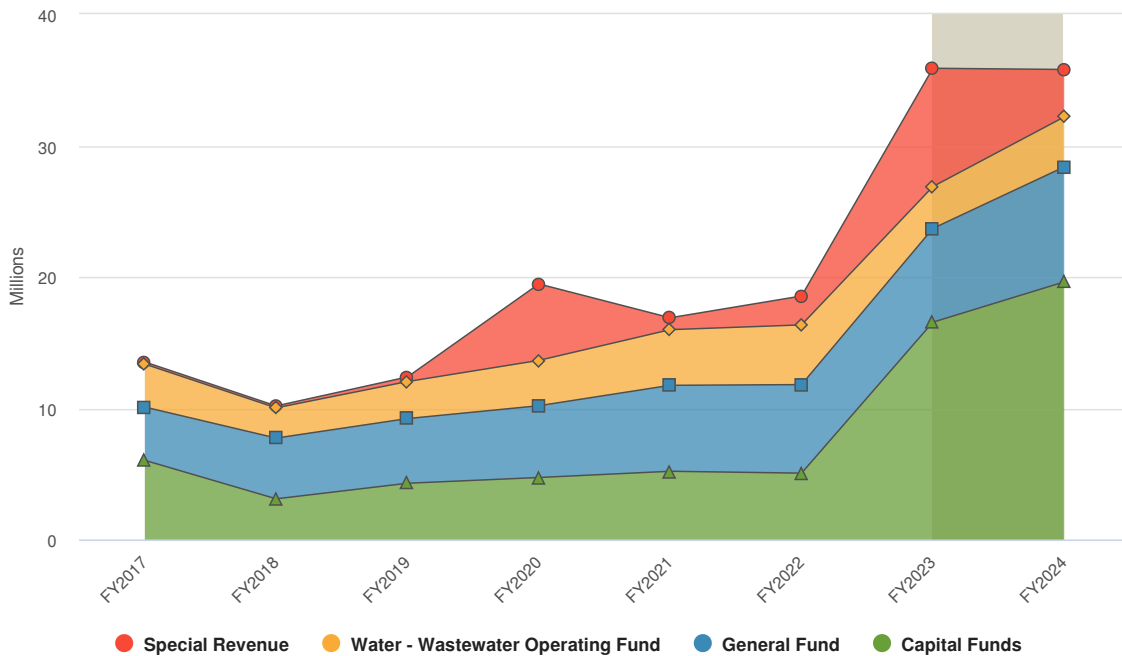


# All Appropriated Funds - Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.

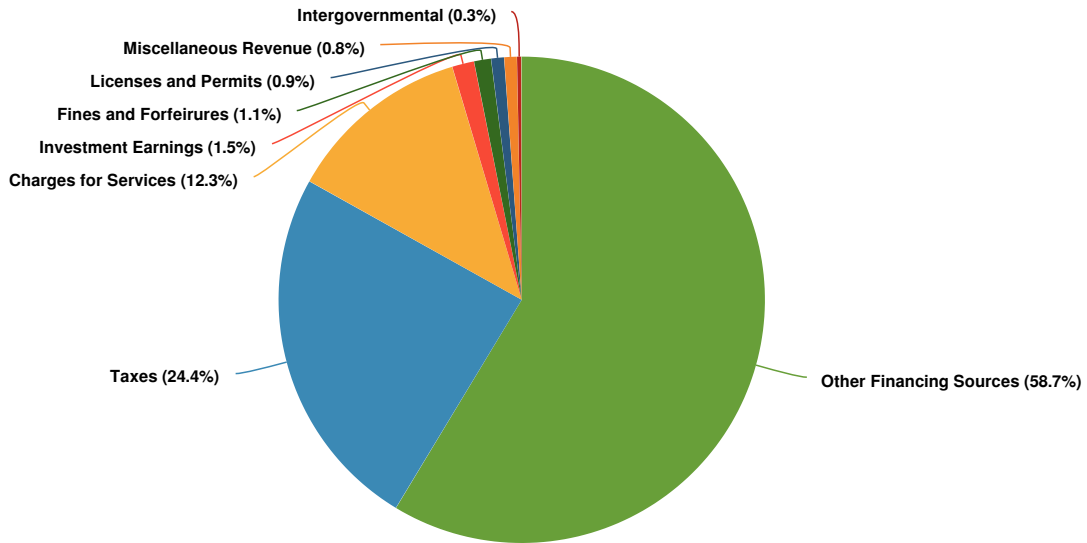


# All Appropriated Funds - Revenue by Fund Budget FY2023 vs FY2024

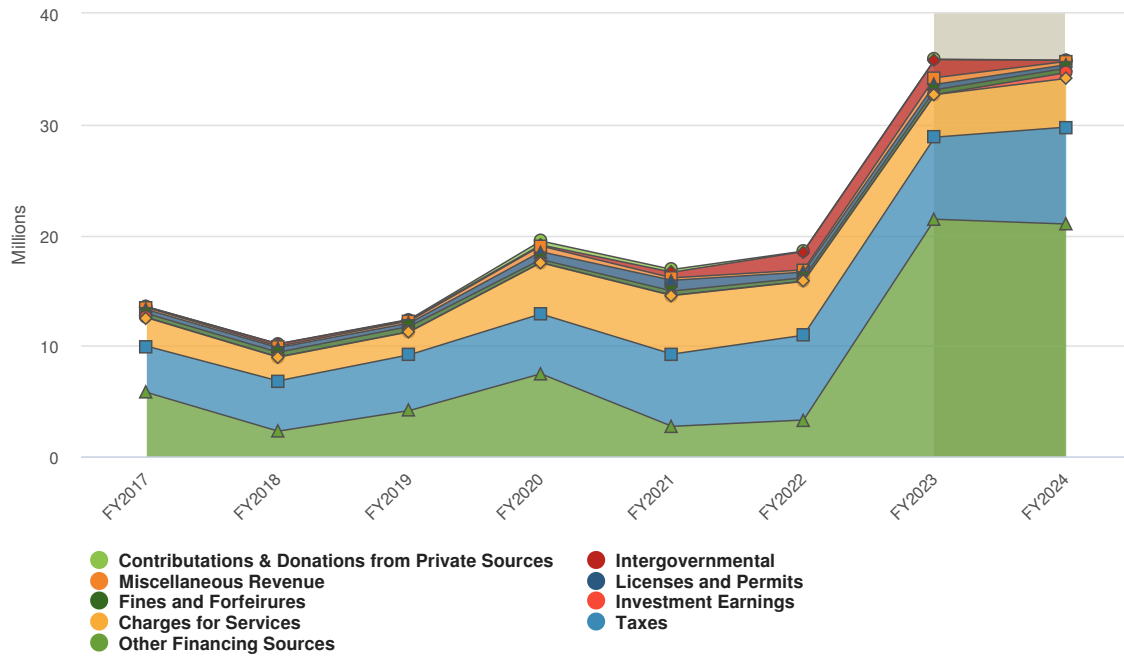
Fund Name	FY2023 Approved Budget	FY24 General Fund Budget	FY24 Water Wastewater Operating Fund Budget	FY24 Tax Allocation District Fund Budget	FY24 American Rescue Plan Act	FY24 Hotel Motel Fund Budget	FY24 Local Resources Capital Projects Fund Budget	FY24 SPLOST Capital Projects Fund Budget	FY24 Water Wastewater Capital Projects Fund Budget	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
General Fund	\$7,139,034	\$8,753,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	22.6%
Special Revenue Fund	\$9,006,408	\$0	\$0	\$1,371,923	\$2,029,758	\$210,000	\$0	\$0	\$0	-82.4%
Capital Funds	\$16,550,195	\$0	\$0	\$0	\$0	\$0	\$2,685,150	\$2,897,225	\$14,035,000	18.5%
Water/Wastewater Operating Fund	\$3,185,862	\$0	\$3,806,300	\$0	\$0	\$0	\$0	\$0	\$0	19.5%
<b>Total Funds</b>	<b>\$35,881,499</b>	<b>\$8,753,901</b>	<b>\$3,806,300</b>	<b>\$1,371,923</b>	<b>\$2,029,758</b>	<b>\$210,000</b>	<b>\$2,685,150</b>	<b>\$2,897,225</b>	<b>\$14,035,000</b>	<b>-0.3%</b>

## All Appropriated Funds - Revenues by Source

Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

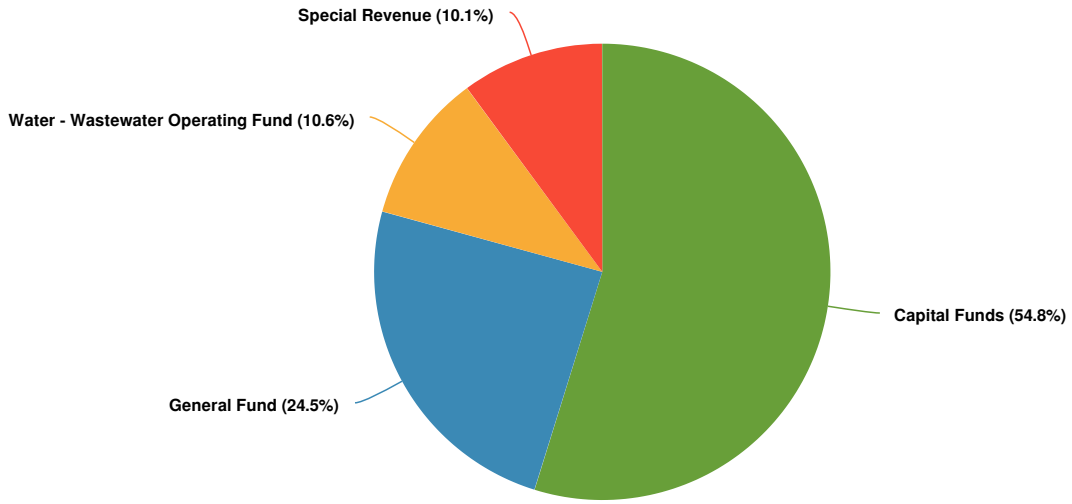
### All Appropriated Funds - Revenue by Source Budget FY2023 vs FY2024

Revenue Source	FY2023 Approved Budget	FY24 General Fund Budget	FY24 Water Wastewater Operating Fund Budget	FY24 Tax Allocation District Fund Budget	FY24 American Rescue Plan Act	FY24 Hotel Motel Fund Budget	FY24 Local Resources Capital Projects Fund Budget	FY24 SPLOST Capital Projects Fund Budget	FY24 Water Wastewater Capital Projects Fund Budget	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Taxes	\$7,414,473	\$6,824,452	\$0	\$1,250,000	\$0	\$125,000	\$0	\$550,000	\$0	18.0%
Licenses and Permits	\$483,500	\$306,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-36.6%
Intergovernmental	\$1,639,429	\$20,000	\$0	\$0	\$0	\$0	\$0	\$85,000	\$0	-93.6%
Charges for Services	\$3,840,830	\$810,549	\$3,387,100	\$0	\$0	\$0	\$0	\$0	\$200,000	14.5%
Fines and Forfeitures	\$432,803	\$405,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-6.4%
Investment Earnings	\$6,000	\$142,000	\$332,200	\$20,000	\$30,000	\$0	\$0	\$0	\$0	8636.7%
Contributions & Donations from Private Sources	\$37,240	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-81.2%
Miscellaneous Revenue	\$604,228	\$113,500	\$87,000	\$101,923	\$0	\$0	\$0	\$0	\$0	-49.9%
Other Financing Sources	\$21,422,996	\$125,000	\$0	\$0	\$1,999,758	\$85,000	\$2,685,150	\$2,262,225	\$13,835,000	-2.0%
<b>Total Revenue Source</b>	<b>\$35,881,499</b>	<b>\$8,753,901</b>	<b>\$3,806,300</b>	<b>\$1,371,923</b>	<b>\$2,029,758</b>	<b>\$210,000</b>	<b>\$2,685,150</b>	<b>\$2,897,225</b>	<b>\$14,035,000</b>	<b>-0.3%</b>

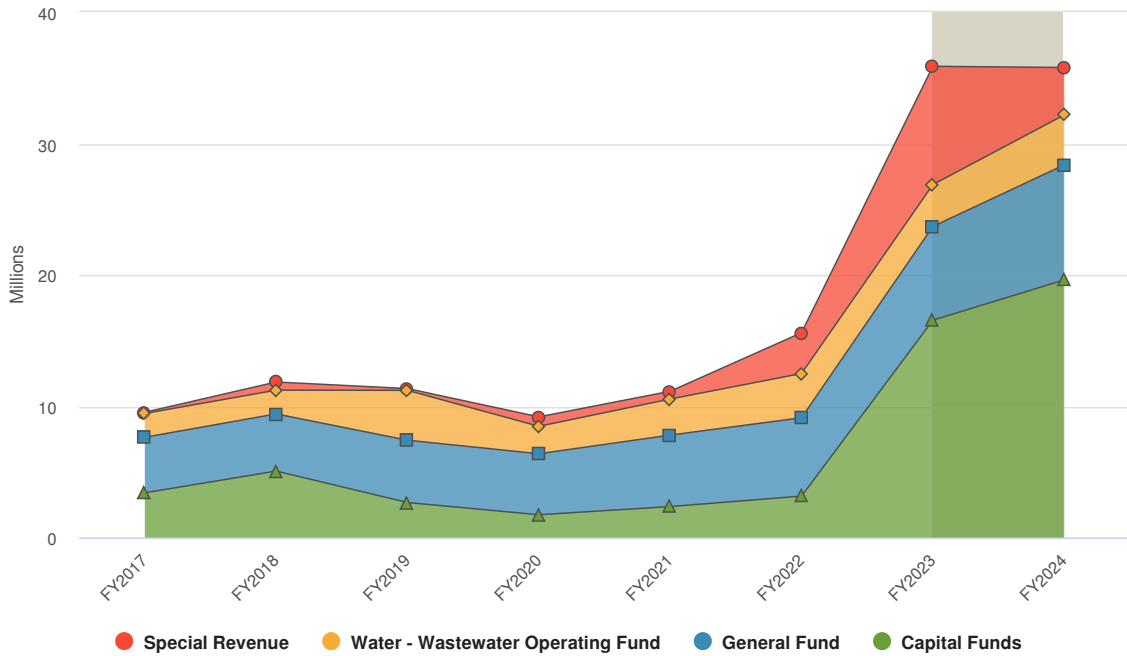


# All Appropriated Funds - Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical Expenditures by Fund



Grey background indicates budgeted figures.

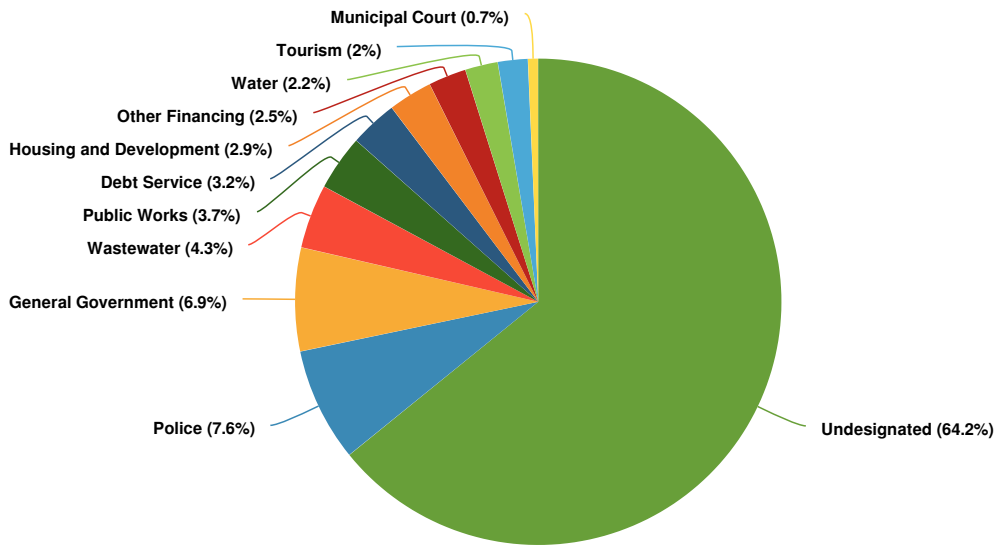


# All Appropriated Funds - Expenditures by Fund Budget FY2022 vs FY2023

Fund Name	FY2023 Approved Budget	FY24 General Fund Budget	FY24 Water Wastewater Operating Fund Budget	FY24 Tax Allocation District Fund Budget	FY24 American Rescue Plan Act	FY24 Hotel Motel Fund Budget	FY24 Local Resources Capital Projects Fund Budget	FY24 SPLOST Capital Projects Fund Budget	FY24 Water Wastewater Capital Projects Fund Budget	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
General Fund	\$7,139,034	\$8,753,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	22.6%
Special Revenue Fund	\$9,006,408	\$0	\$0	\$1,371,923	\$2,029,758	\$210,000	\$0	\$0	\$0	-59.9%
Capital Funds	\$16,550,195	\$0	\$0	\$0	\$0	\$0	\$2,685,150	\$2,897,225	\$14,035,000	18.5%
Water/Wastewater Operating Fund	\$3,185,862	\$0	\$3,806,300	\$0	\$0	\$0	\$0	\$0	\$0	19.5%
<b>Total Funds</b>	<b>\$35,881,499</b>	<b>\$8,753,901</b>	<b>\$3,806,300</b>	<b>\$1,371,923</b>	<b>\$2,029,758</b>	<b>\$210,000</b>	<b>\$2,685,150</b>	<b>\$2,897,225</b>	<b>\$14,035,000</b>	<b>-0.3%</b>

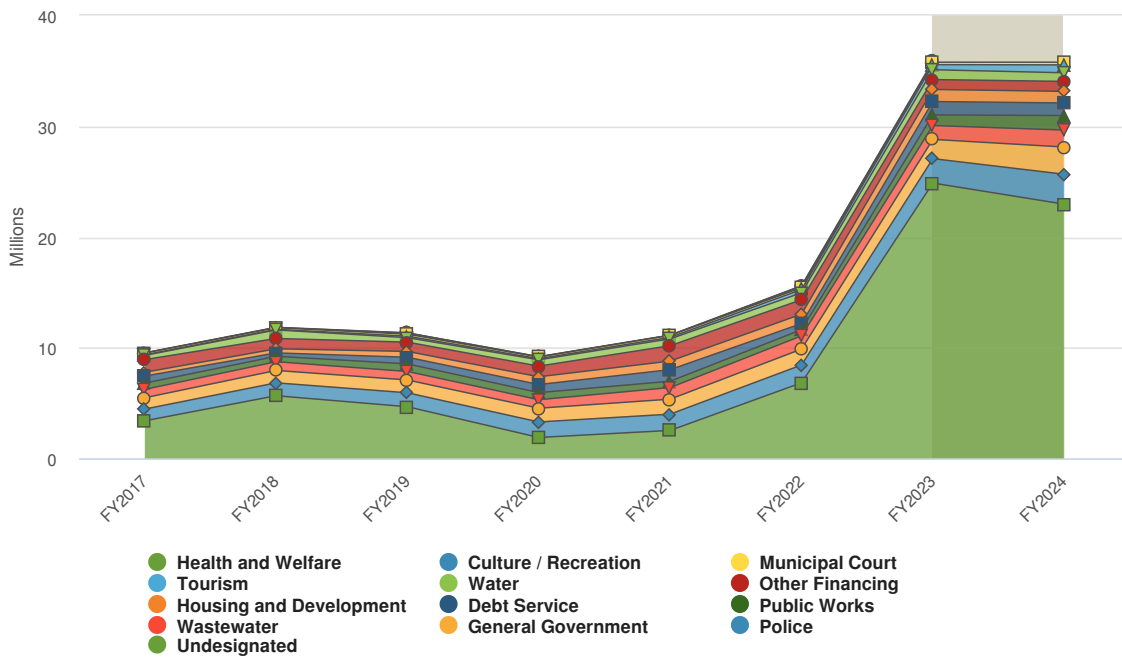
## All Appropriated Funds - Expenditures by Function

Budgeted Expenditures by Function





### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

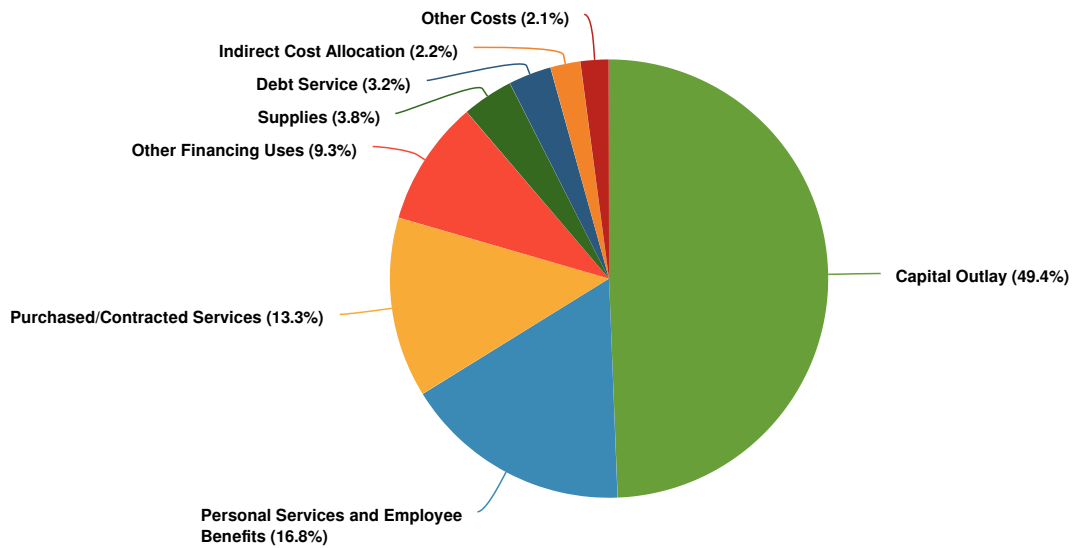
### All Appropriated Funds - Expenditures by Function Budget FY2023 vs FY2024

Revenue Source	FY2023 Approved Budget	FY24 General Fund Budget	FY24 Water Wastewater Operating Fund Budget	FY24 Tax Allocation District Fund Budget	FY24 American Rescue Plan Act	FY24 Hotel Motel Fund Budget	FY24 Local Resources Capital Projects Fund Budget	FY24 SPLOST Capital Projects Fund Budget	FY24 Water Wastewater Capital Projects Fund Budget	FY2023 Approved Budget vs. FY2024 Budgeted Budget (% Change)
Taxes	\$6,318,986	\$5,942,371	\$0	\$250,000		\$125,000	\$0	\$1,097,102	\$0	17.3%
Licenses and Permits	\$5,429,519	\$0	\$0	\$5,687,550		\$210,000	\$0	\$0	\$0	8.6%
Intergovernmental	\$16,475,493	\$0	\$0	\$0		\$0	\$1,409,278	\$1,097,102	\$0	-84.8%
Charges for Services	\$3,135,350	\$0	\$3,185,862	\$0		\$0	\$0	\$0	\$719,048	24.5%
Fines and Forfeitures	\$431,000	\$432,803	\$0	\$0		\$0	\$0	\$0	\$0	0.4%
Investment Earnings	\$12,000	\$4,000	\$0	\$2,000		\$0	\$0	\$0	\$0	-50.0%
Contributions & Donations from Private Sources	\$36,740	\$37,240	\$0	\$0		\$0	\$0	\$0	\$0	1.4%
Miscellaneous Revenue	\$1,387,735	\$81,850	\$101,350	\$0		\$0	\$421,028	\$0	\$0	-56.5%
Other Financing Sources	\$18,666,374	\$120,000	\$0	\$5,435,550		\$85,000	\$903,250	\$0	\$13,324,767	6.4%
<b>Total Revenue Source</b>	<b>\$31,097,149</b>	<b>\$7,139,034</b>	<b>\$3,185,862</b>	<b>\$5,687,550</b>		<b>\$210,000</b>	<b>\$1,409,278</b>	<b>\$1,097,102</b>	<b>\$14,043,815</b>	<b>5.4%</b>

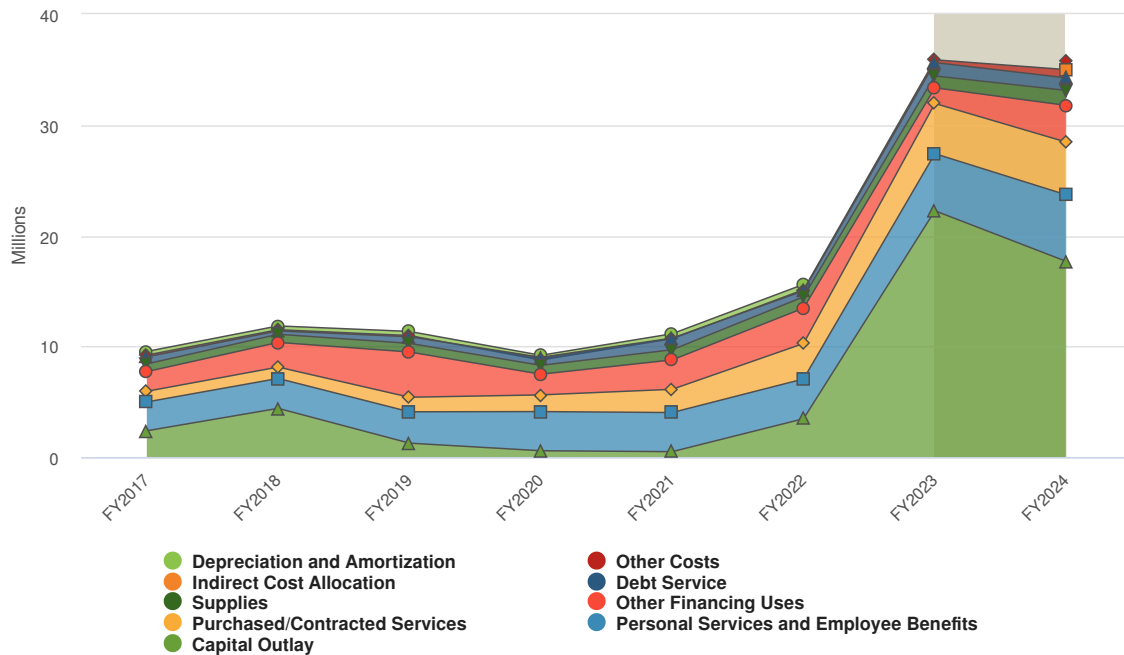


# All Appropriated Funds - Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



# All Appropriated Funds - Expenditures by Type Budget FY2023 vs FY2024

Expense Object	FY2023 Approved Budget	FY24 General Fund Budget	FY24 Water Wastewater Operating Fund Budget	FY24 Tax Allocation District Fund Budget	FY24 Hotel Motel Fund Budget	FY24 American Rescue Plan Act	FY24 Local Resources Capital Projects Fund Budget	FY24 SPLOST Capital Projects Fund Budget	FY24 Water Wastewater Capital Projects Fund Budget	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
<b>Personal Services and Employee Benefits</b>	\$5,158,286	\$5,300,751	\$711,090	\$0	\$0	\$0	\$0	\$0	\$0	16.5%
<b>Purchased/Contracted Services</b>	\$4,535,383	\$1,663,666	\$766,400	\$560,000	\$0	\$0	\$0	\$1,773,797	\$0	5.0%
<b>Supplies</b>	\$1,070,640	\$640,330	\$713,300	\$0	\$0	\$0	\$0	\$0	\$0	26.4%
<b>Capital Outlay</b>	\$22,244,859	\$7,500	\$0	\$466,429	\$0	\$1,029,758	\$1,212,110	\$1,123,428	\$13,835,000	-20.5%
<b>Other Costs</b>	\$249,309	\$282,849	\$380,918	\$0	\$85,000	\$0	\$342,917	\$0	\$0	337.9%
<b>Debt Service</b>	\$1,208,581	\$0	\$444,913	\$345,494	\$0	\$0	\$1,130,123	\$0	\$0	58.9%
<b>Other Financing Uses</b>	\$1,414,441	\$858,805	\$0	\$0	\$125,000	\$1,000,000	\$0	\$0	\$200,000	54.4%
<b>Indirect Cost Allocation</b>	\$0	\$0	\$789,679	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Revenue Source</b>	<b>\$35,881,499</b>	<b>\$8,753,901</b>	<b>\$3,806,300</b>	<b>\$1,371,923</b>	<b>\$210,000</b>	<b>\$2,029,758</b>	<b>\$2,685,150</b>	<b>\$2,897,225</b>	<b>\$14,035,000</b>	<b>-0.3%</b>



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# FUNDING SOURCES

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## Taxes Summary

Tax revenue is received from several sources such as:

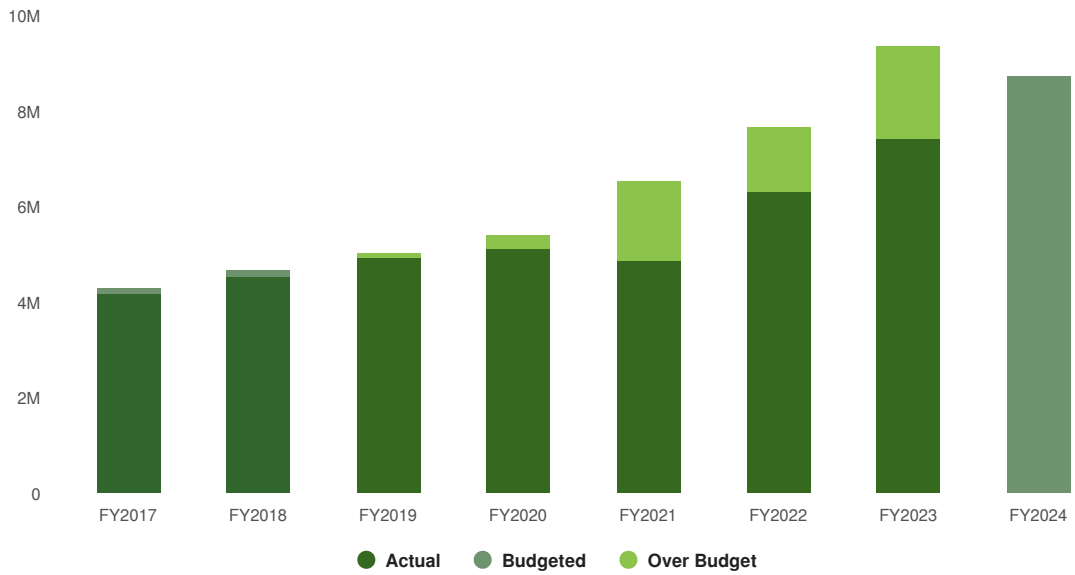
- Real Property Taxes: this includes real property taxes, which are ad valorem taxes levied on land, buildings, permanent fixtures, and improvements, based on assessing the value of the property.
- Electric Franchise Fees: Franchise fees are implemented as part of a service agreement executed between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



For the General Fund, tax revenue accounts for 78% of total revenue. Within the Special Revenue Fund, it accounts for 15.7% and in the Capital Funds it is 6.3%. The revenue projection for FY2024 represents an increase of 18% over the FY2023 budgeted revenues and is based on a review of historical actuals and projected total receipts for FY2024 and development growth within our city.

**8,749,452** **\$1,334,979**  
 (18.01% vs. prior year)

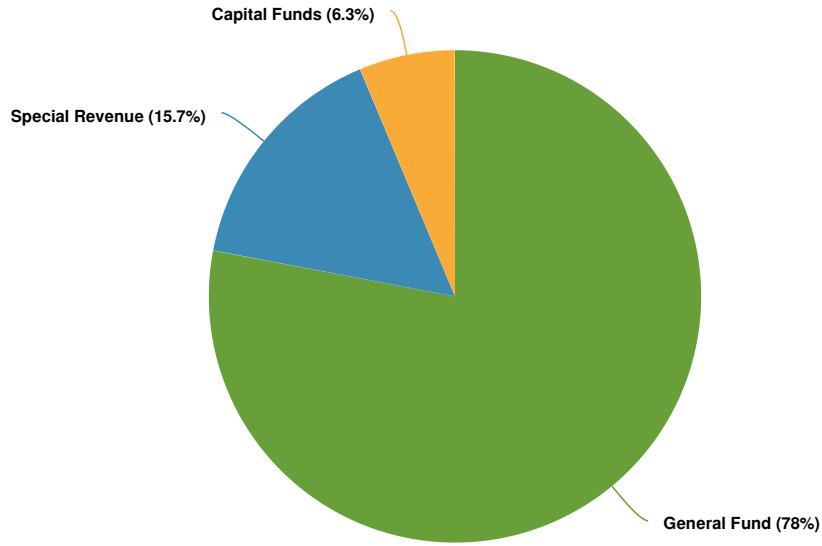
**Taxes Proposed and Historical Budget vs. Actual**



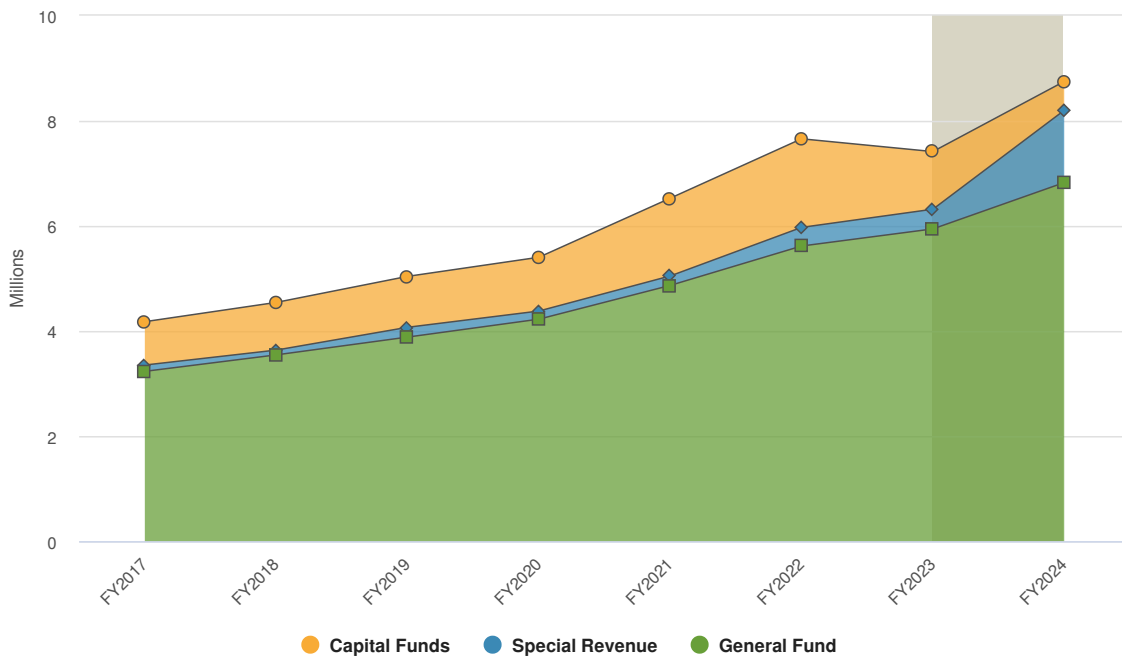
# Taxes - Revenue by Fund

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

### 2024 Revenue by Fund



### Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
General Fund	\$5,616,451	\$5,942,371	\$6,824,452	14.8%
Special Revenue				
Tax Allocation District Fund	\$237,651	\$250,000	\$1,250,000	400%
Hotel Motel Fund	\$117,004	\$125,000	\$125,000	0%
<b>Total Special Revenue:</b>	<b>\$354,656</b>	<b>\$375,000</b>	<b>\$1,375,000</b>	<b>266.7%</b>
Capital Funds				
SPLOST Capital Projects Fund	\$1,686,560	\$1,097,102	\$550,000	-49.9%
<b>Total Capital Funds:</b>	<b>\$1,686,560</b>	<b>\$1,097,102</b>	<b>\$550,000</b>	<b>-49.9%</b>
<b>Total:</b>	<b>\$7,657,667</b>	<b>\$7,414,473</b>	<b>\$8,749,452</b>	<b>18%</b>





## Charges for Services Summary

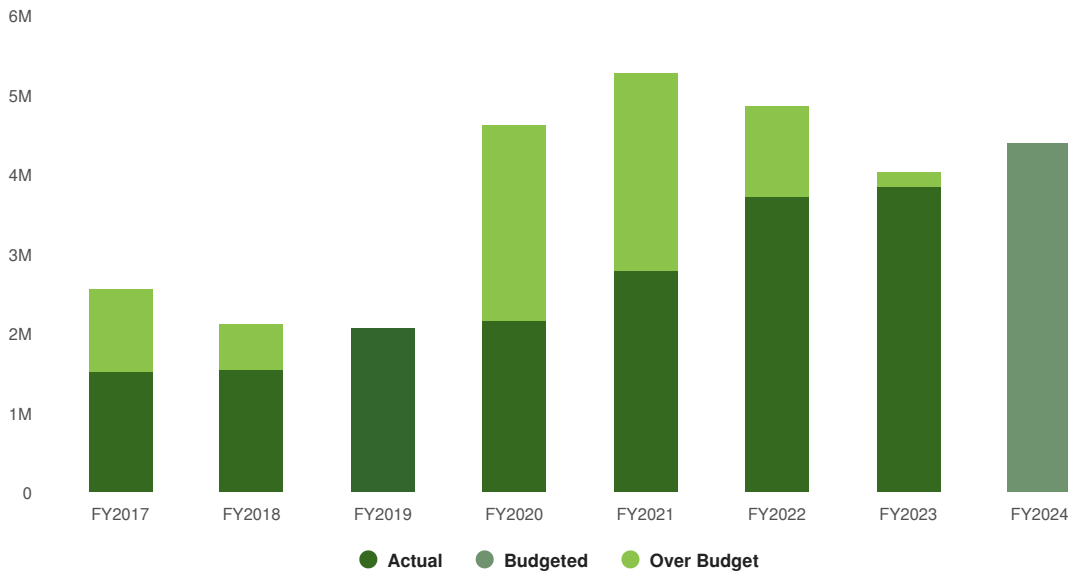
Charges for services include items such as:

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

For the General Fund, charges for service revenue account for 18.4% of revenue. Within the Capital Fund, it accounts for 4.5% and in the Water/Wastewater Operating Fund it is 77%.

**4,397,649** **\$556,819**  
 (14.50% vs. prior year)

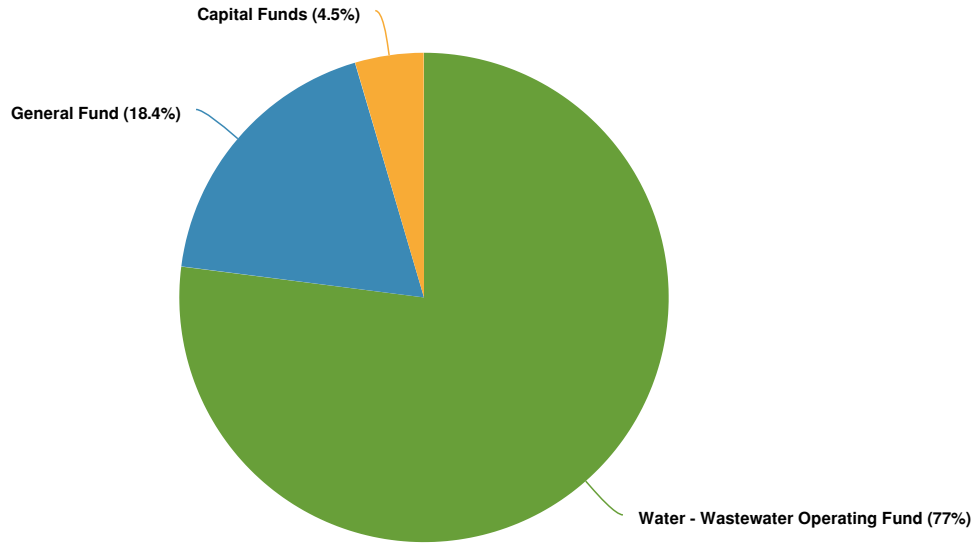
Charges for Services Proposed and Historical Budget vs. Actual



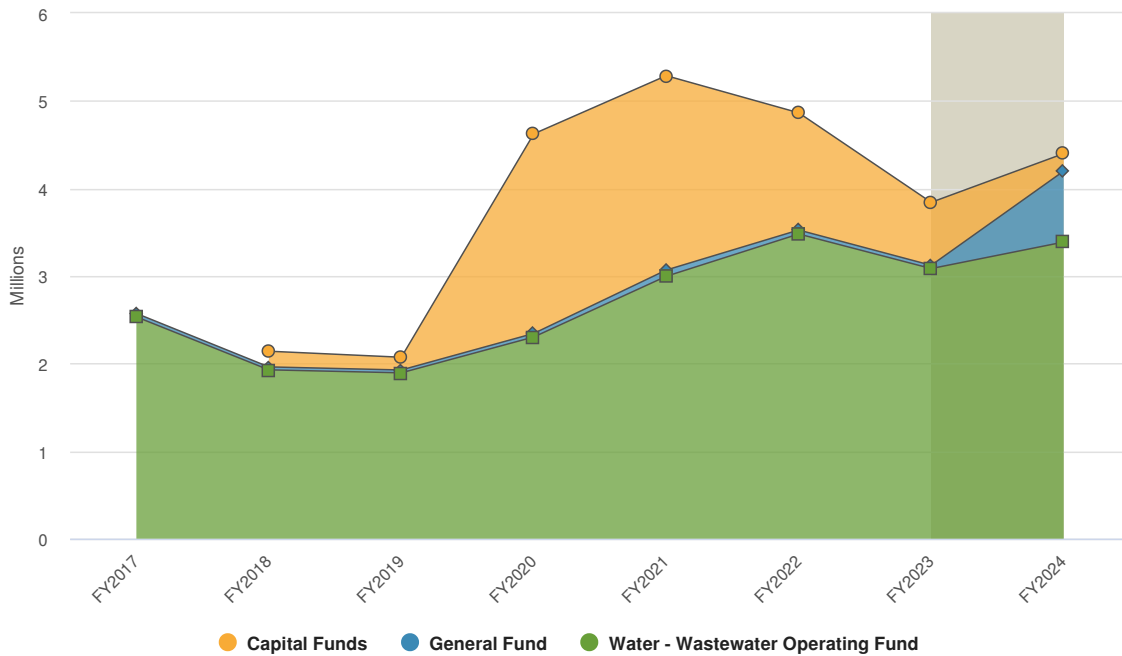
# Charges for Services - Revenue by Fund

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

2024 Revenue by Fund



Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY2024 Approved Budget	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
General Fund	\$45,441	\$37,270	\$810,549	2,074.8%
Capital Funds				
Water -Wastewater Capital Projects Fund	\$1,338,624	\$719,048	\$200,000	-72.2%
<b>Total Capital Funds:</b>	<b>\$1,338,624</b>	<b>\$719,048</b>	<b>\$200,000</b>	<b>-72.2%</b>
Water - Wastewater Operating Fund	\$3,479,253	\$3,084,512	\$3,387,100	9.8%
<b>Total:</b>	<b>\$4,863,317</b>	<b>\$3,840,830</b>	<b>\$4,397,649</b>	<b>14.5%</b>



## Fines and Forfeitures Summary

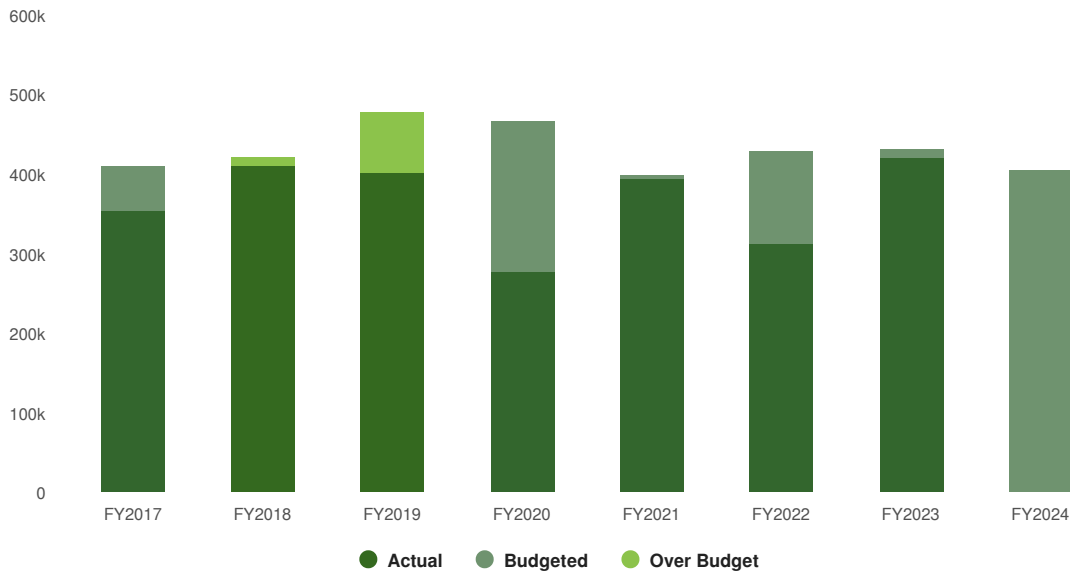
Fines and forfeitures include items such as:

- Court fines
- Probation fines

For the General Fund, fines and forfeiture revenue account for 4.63% of total revenue.

**405,000** **-\$27,803**  
 (-6.42% vs. prior year)

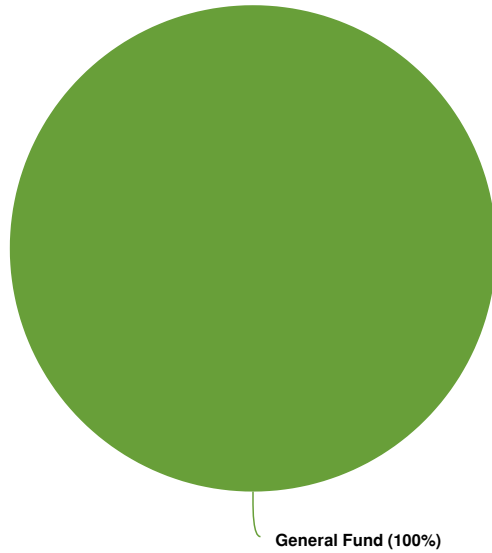
**Fines and Forfeitures Proposed and Historical Budget vs. Actual**



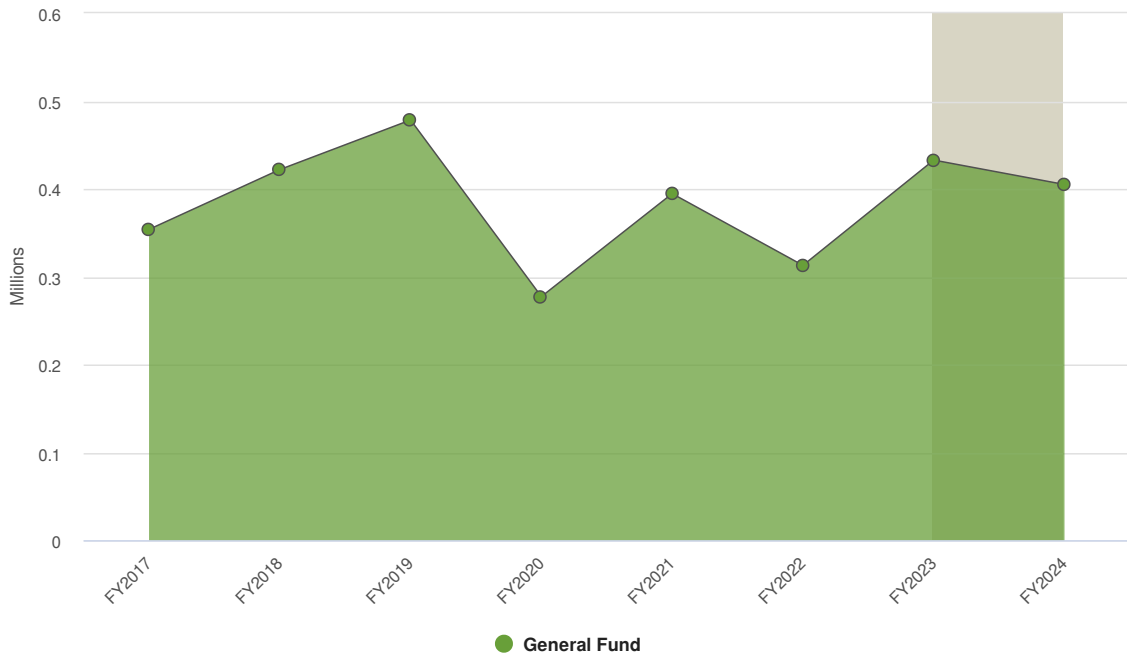
# Fines and Forfeitures - Revenue by Fund

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

### 2024 Revenue by Fund



### Budgeted and Historical Revenue by Fund



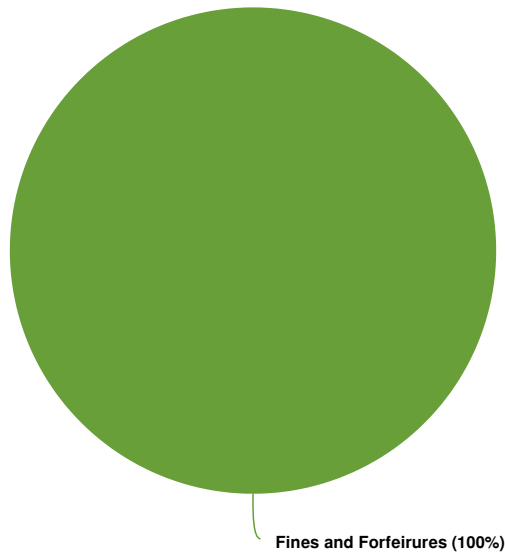
Grey background indicates budgeted figures.



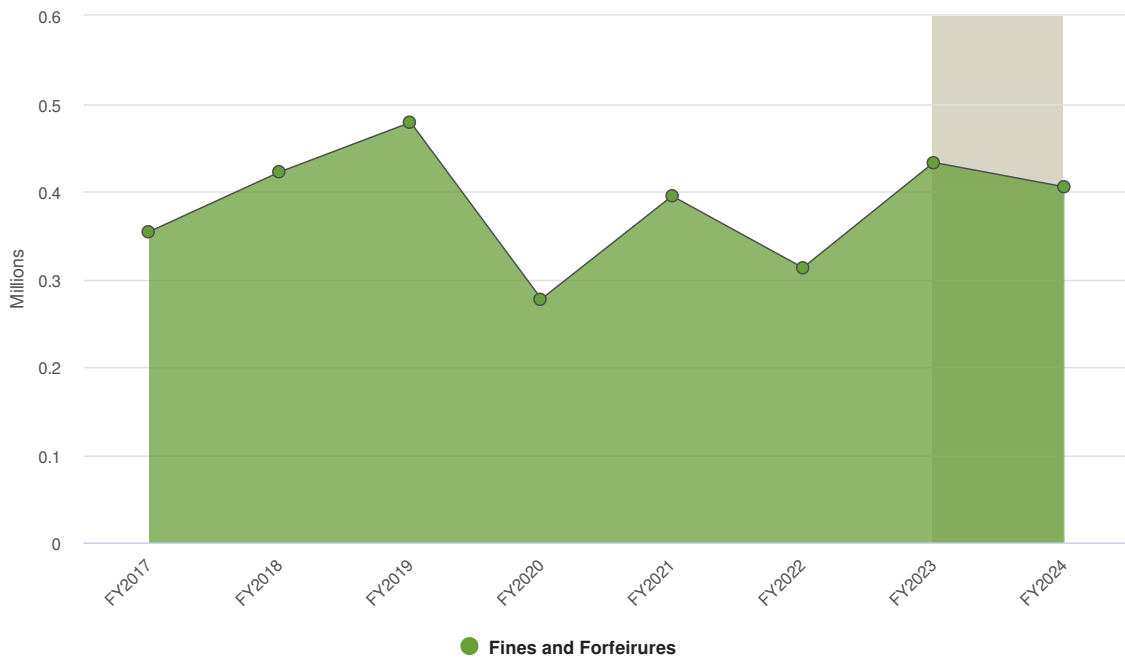
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
General Fund				
Fines and Forfeitures	\$312,924	\$432,803	\$405,000	-6.4%
<b>Total General Fund:</b>	<b>\$312,924</b>	<b>\$432,803</b>	<b>\$405,000</b>	<b>-6.4%</b>

## Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
<b>Revenue Source</b>					
<b>Fines and Forfeitures</b>					
<b>Fines And Forfeitures</b>					
Court Fines	100-0000-351100	\$233,481	\$350,000	\$305,000	-12.9%
GA Probation Fines	100-0000-3512	\$79,443	\$50,000	\$100,000	100%
PD - State Asset Forfeitures	100-0000-351300	\$0	\$32,803	\$0	N/A
<b>Total Fines And Forfeitures:</b>		<b>\$312,924</b>	<b>\$432,803</b>	<b>\$405,000</b>	<b>-6.4%</b>
<b>Total Fines and Forfeitures:</b>		<b>\$312,924</b>	<b>\$432,803</b>	<b>\$405,000</b>	<b>-6.4%</b>
<b>Total Revenue Source:</b>		<b>\$312,924</b>	<b>\$432,803</b>	<b>\$405,000</b>	<b>-6.4%</b>



## Licenses and Permits Summary

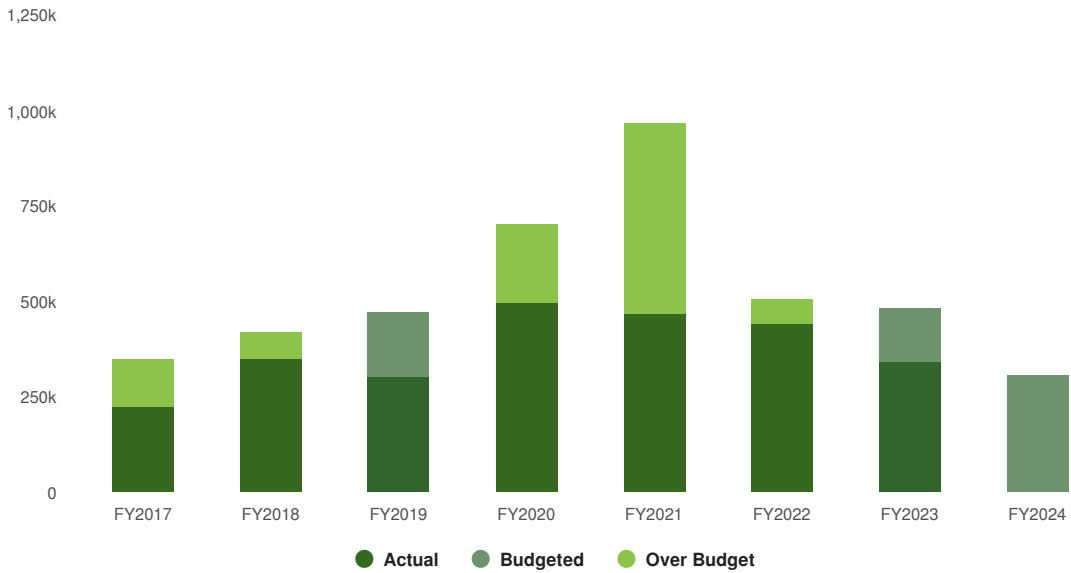
Licenses and permits include items such as:

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

For the General Fund, licenses and permits revenue account for 3.5% of total revenue.

**306,400** **-\$177,100**  
(-36.63% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual

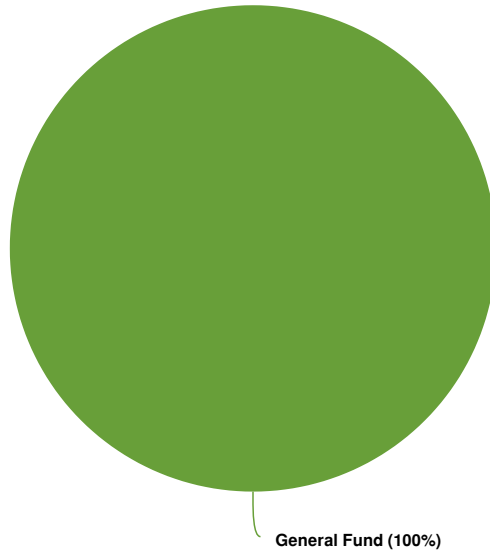




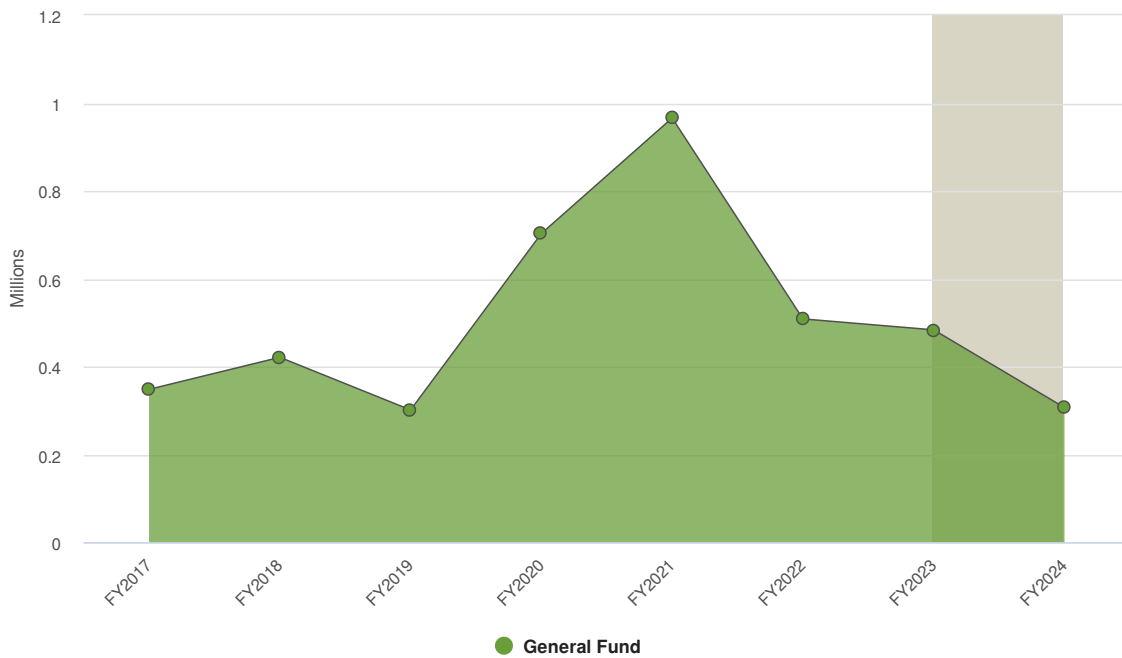
## Licenses and Permits - Revenue by Fund

All revenue received for licenses and permits is placed into the General Fund. It is not split between funds like some of the other revenue sources.

### 2024 Revenue by Fund



### Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
General Fund				
Licenses and Permits	\$508,430	\$483,500	\$306,400	-36.6%
<b>Total General Fund:</b>	<b>\$508,430</b>	<b>\$483,500</b>	<b>\$306,400</b>	<b>-36.6%</b>



## Other Summary

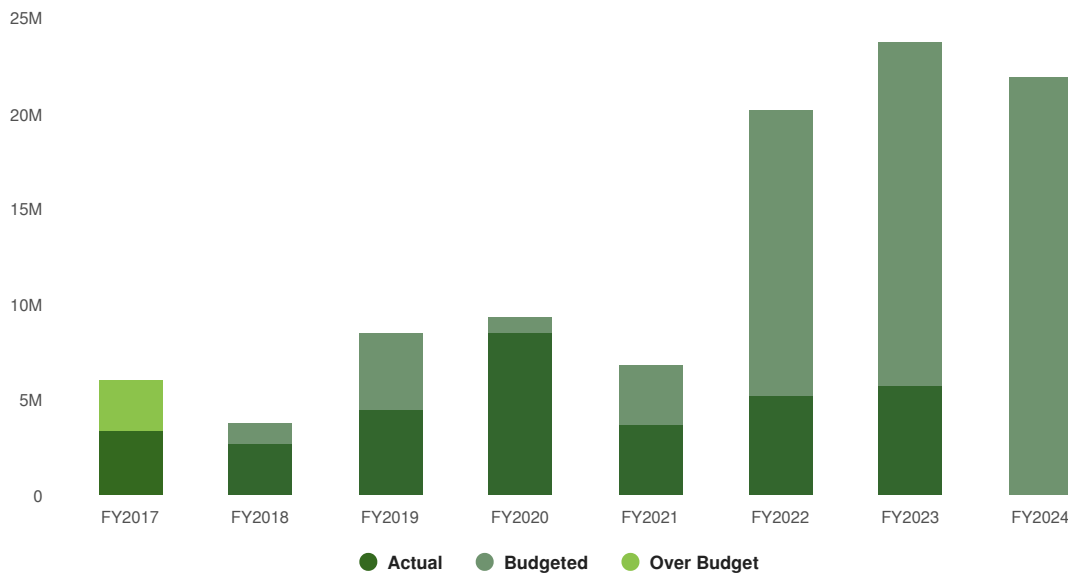
Other revenue includes items such as:

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

For the General Fund, other revenue accounts for 1.9% of total revenue. Within the Special Revenue Fund, it accounts for 10.2%, in the Capital Fund, it accounts for 86% and in the Water/Wastewater Operating Fund it is 1.9%.

**21,930,756** **-\$1,779,137**  
 (-7.50% vs. prior year)

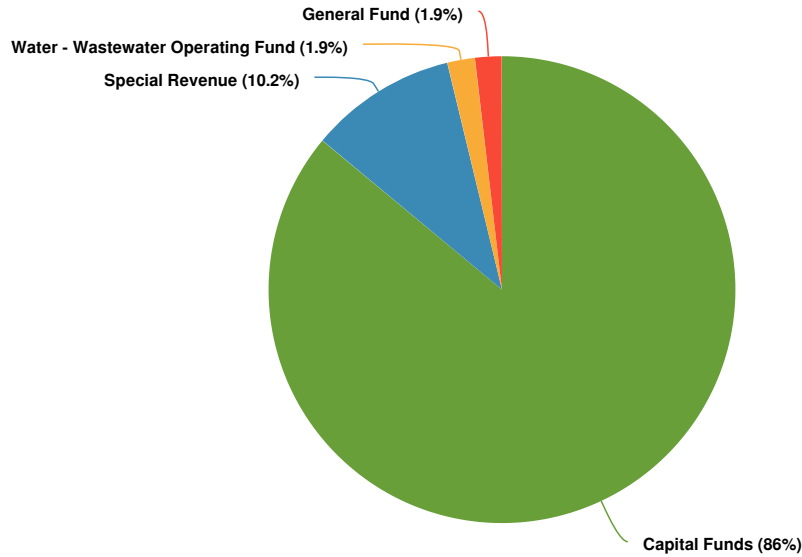
### Other Proposed and Historical Budget vs. Actual



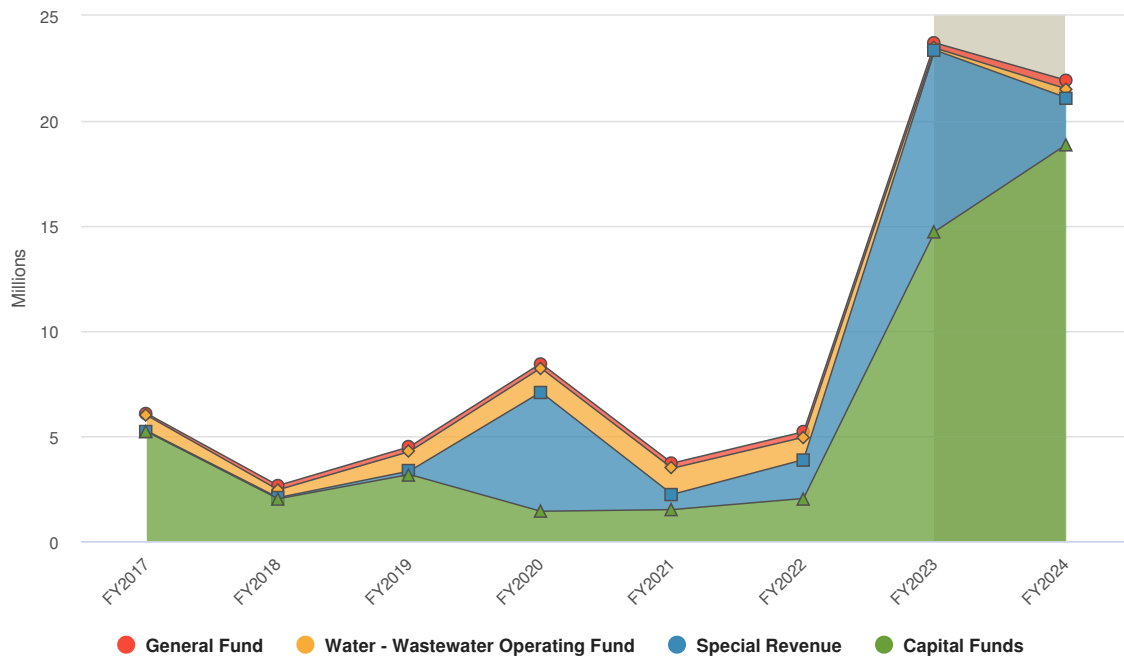
## Other - Revenue by Fund

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

2023 Revenue by Fund



Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.

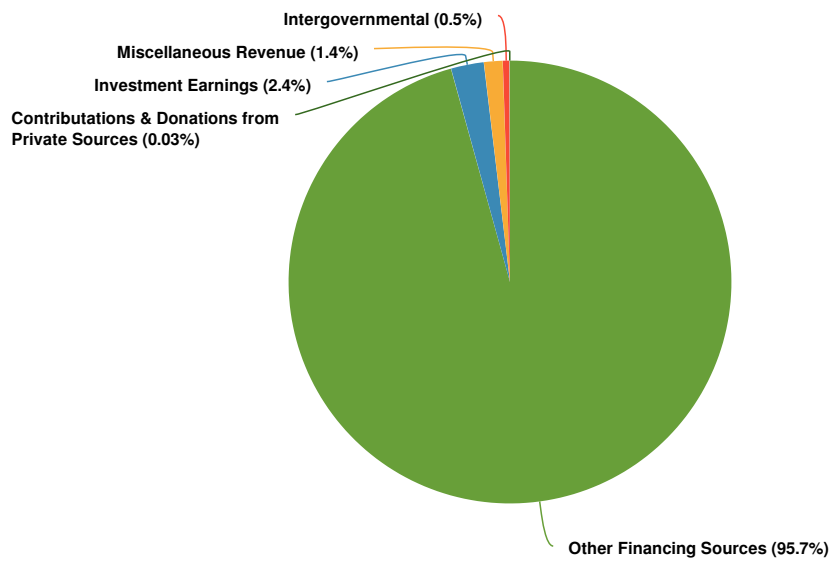


## Other - Revenue by Fund Budget FY2022 vs FY2023

Fund Name	FY2022 Approved Budget	FY23 General Fund Budget	FY23 Water Wastewater Operating Fund Budget	FY23 Tax Allocation District Fund	FY23 Hotel Motel Fund	FY23 Local Resources Capital Projects Fund	FY23 SPLOST Capital Projects Fund	FY23 Water- Wastewater Capital Projects Fund	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
<b>General Fund</b>	\$218,590	\$243,090	\$0	\$0	\$0	\$0	\$0	\$0	11%
<b>Special Revenue Fund</b>	\$5,221,519	\$0	\$0	\$5,437,550	\$85,000	\$0	\$0	\$0	6%
<b>Capital Funds</b>	\$14,650,390	\$0	\$0	\$0	\$0	\$1,409,278	\$0	\$13,324,767	1%
<b>Water/Wastewater Operating Fund</b>	\$97,350	\$0	\$101,350	\$0	\$0	\$0	\$0	\$0	4%
<b>Total Revenue Source</b>	\$20,187,849	\$243,090	\$101,350	\$5,437,550	\$85,000	\$1,409,278	\$0	\$13,324,767	2%

## Other - Revenues by Source

Projected 2024 Revenues by Source



### Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

### Other - Revenue by Source Budget FY2022 vs FY2023

Revenue Source	FY2022 Approved Budget	FY23 General Fund Budget	FY23 Water Wastewater Operating Fund Budget	FY23 Tax Allocation District Fund	FY23 Hotel Motel Fund	FY23 Local Resources Capital Projects Fund	FY23 SPLOST Capital Projects Fund	FY23 Water-Wastewater Capital Projects Fund	FY2022 Approved Budget vs. FY2023 Budgeted (% Change)
<b>Total Intergovernmental</b>	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$0	\$0	0%
<b>Total Investment Earnings</b>	\$12,000	\$4,000	\$0	\$2,000	\$0	\$0	\$0	\$0	-50%
<b>Total Contributions &amp; Donations from Private Sources</b>	\$36,740	\$37,240	\$0	\$0	\$0	\$0	\$0	\$0	1%
<b>Total Miscellaneous Revenue</b>	\$387,735	\$81,850	\$101,350	\$0	\$0	\$421,028	\$0	\$0	56%
<b>Total Other Financing Sources</b>	\$18,666,374	\$120,000	\$0	\$5,435,550	\$85,000	\$903,250	\$0	\$13,324,767	6%
<b>Total Revenue Source</b>	\$20,187,849	\$243,090	\$101,350	\$5,437,550	\$85,000	\$1,409,278	\$0	\$13,324,767	2%



## Revenue Administration

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

### Diversification and Stability

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

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

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

### Conservative Revenue Estimates

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

### User Based Fees and Charges (Exchange Revenue)

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

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

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

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

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

### Alternative Revenue Sources

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

### Revenue Collection



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

**Rates and Charges**

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





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# DEPARTMENTS

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## General Government



**Tonya Parrish**  
City Manager

General Government accounts for recording expenditures of central staff performing general management functions for the government.

The City Manager is responsible for directing the day to day activities of the City. It is our mission to provide the best possible service to the residents of the City of Flowery Branch at the least possible cost to the taxpayers. The City Manager oversees all departments, staff, and operations. Her responsibilities include:

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

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

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

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

The City Clerk has the responsibility for many functions that combine to provide citizens with an effective and efficient local government. The City Clerk is responsible for keeping a journal of the proceedings of the City Council, maintaining in a safe place all records and documents pertaining to the affairs of the City and performing such other duties as may be required by law or as the Council may direct such as the following: Records Management; Council Meetings (Agenda's, Minutes, Contracts, Resolutions, Ordinances, and Proclamations); Assists with Administrative Duties for the Mayor and Council; Open Records Requests and Training; Municipal Elections; City Calendar, Codification of Code of Ordinances; Assist with Website Management; and Council Policy Manual.



## Expenditures Summary

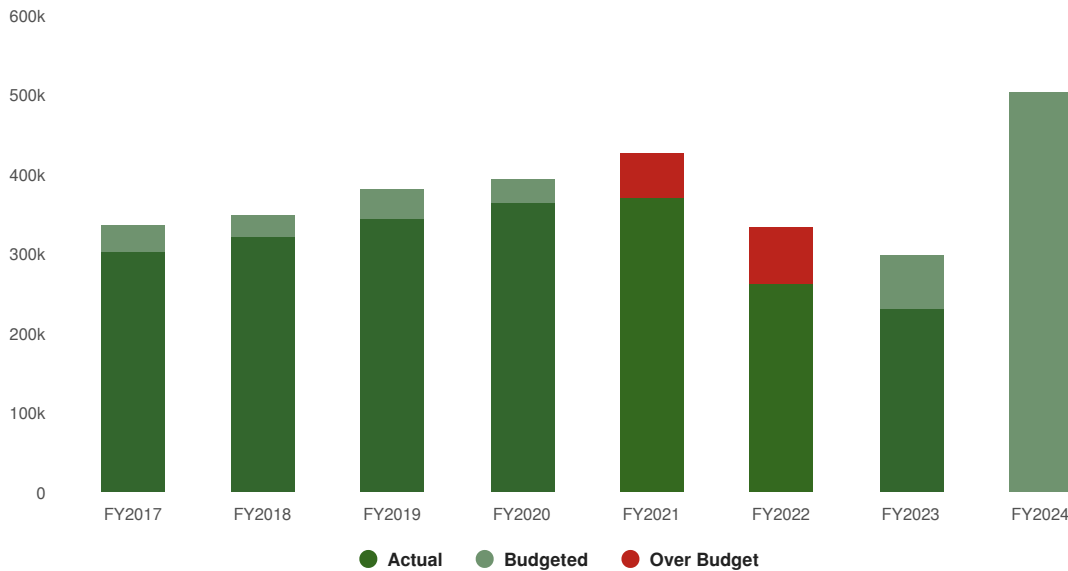
Expenditures in the General Government budget for FY2024 increased by 68.84% over the previous year. This increase is related to expenses for economic development, travel, education and training for the City Manager, City Clerk, and the newly designated Assistant City Clerk, public relations, as well as small equipment needs. A majority of the increase is caused by the allocation changes made to salaries and benefits.

Please note for all department expenditures summary:

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

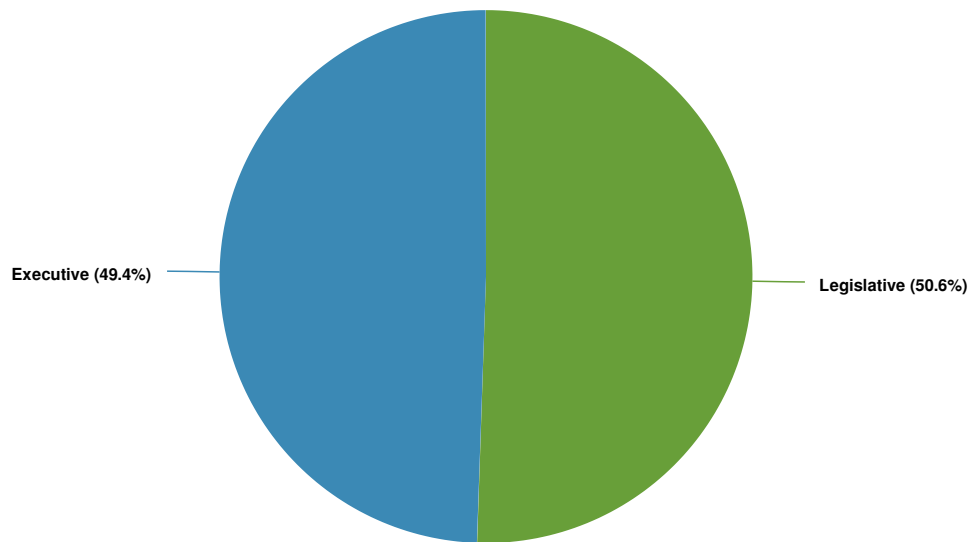
**503,649** **\$205,345**  
(68.84% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

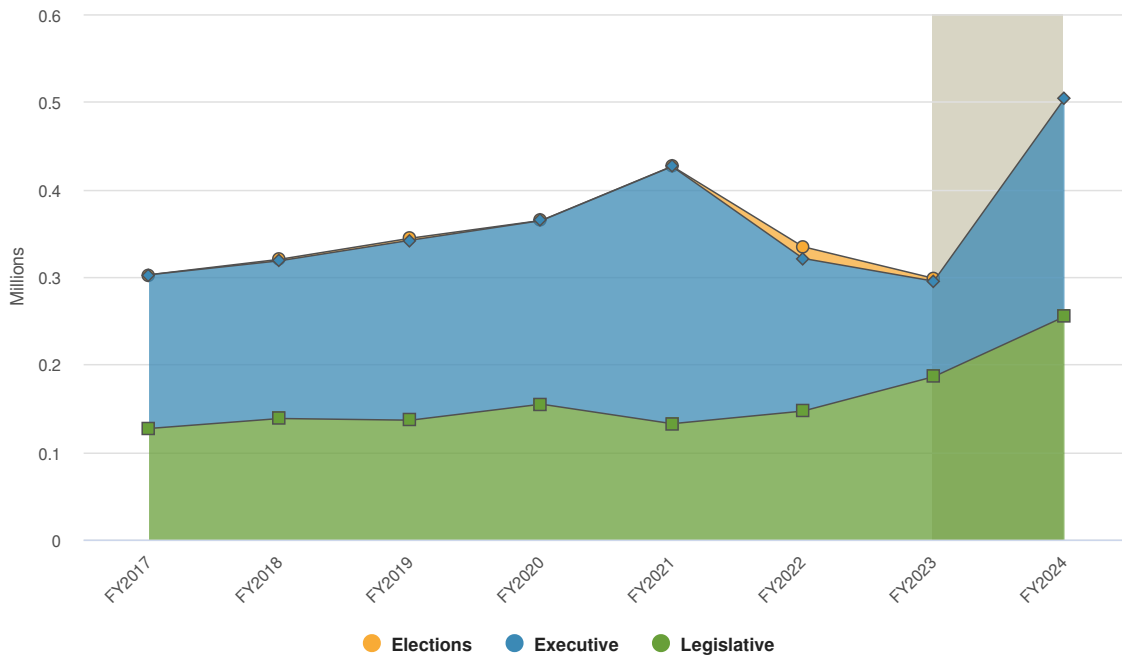


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



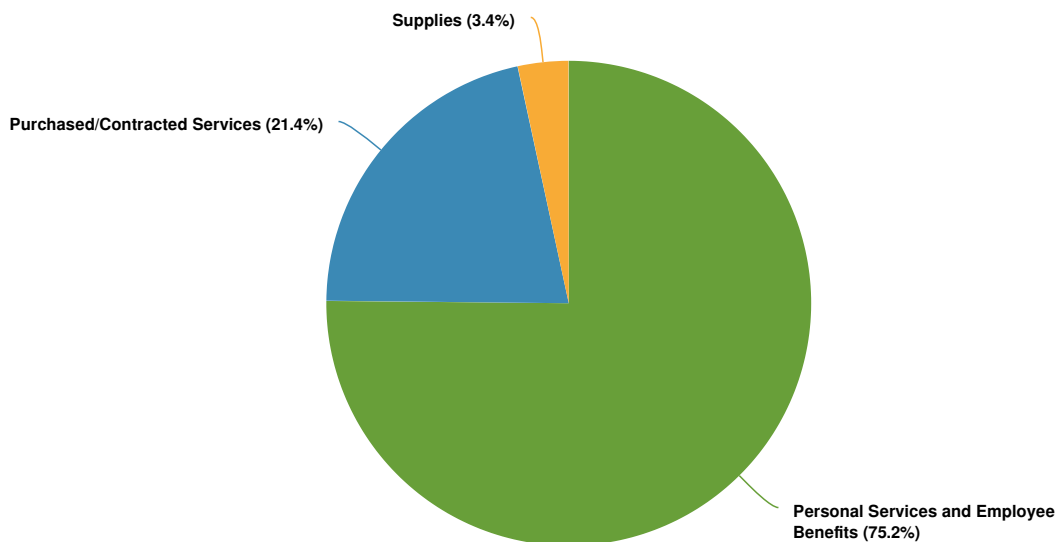
Grey background indicates budgeted figures.



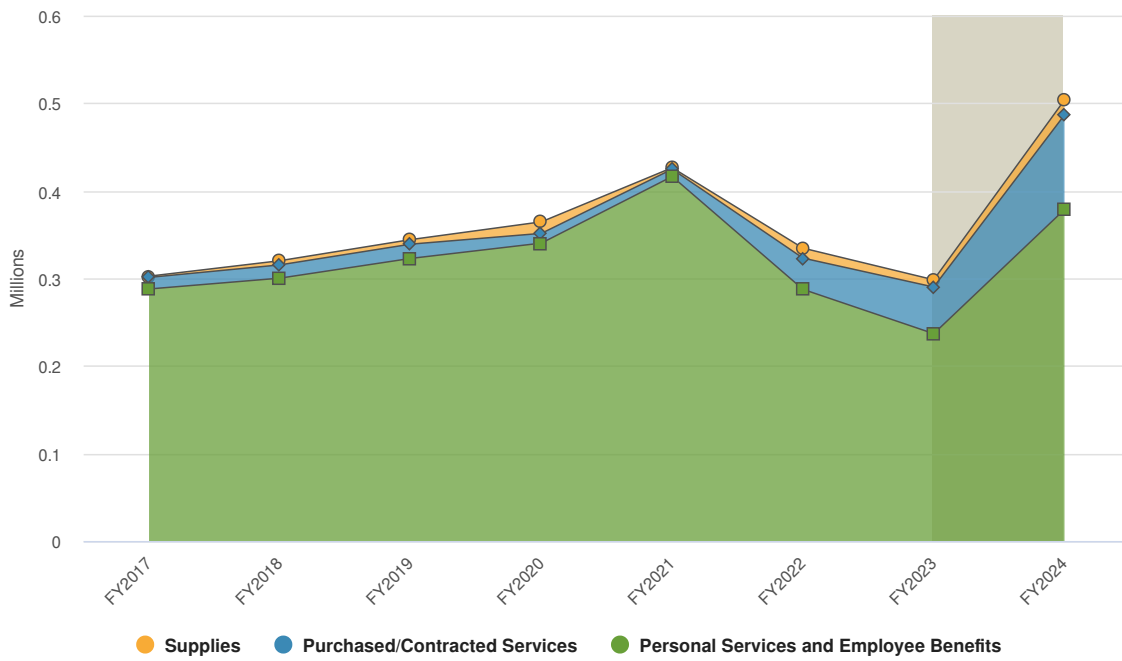
Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expenditures				
General Government				
Legislative				
Council	\$35,210	\$54,504	\$81,857	50.2%
City Clerk	\$111,527	\$131,535	\$172,746	31.3%
<b>Total Legislative:</b>	<b>\$146,737</b>	<b>\$186,039</b>	<b>\$254,603</b>	<b>36.9%</b>
Executive				
Mayor	\$13,590	\$17,489	\$0	-100%
City Manager	\$160,808	\$91,576	\$249,046	172%
<b>Total Executive:</b>	<b>\$174,398</b>	<b>\$109,065</b>	<b>\$249,046</b>	<b>128.3%</b>
Elections				
Elections	\$13,353	\$3,200	\$0	-100%
<b>Total Elections:</b>	<b>\$13,353</b>	<b>\$3,200</b>	<b>\$0</b>	<b>-100%</b>
<b>Total General Government:</b>	<b>\$334,488</b>	<b>\$298,304</b>	<b>\$503,649</b>	<b>68.8%</b>
<b>Total Expenditures:</b>	<b>\$334,488</b>	<b>\$298,304</b>	<b>\$503,649</b>	<b>68.8%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

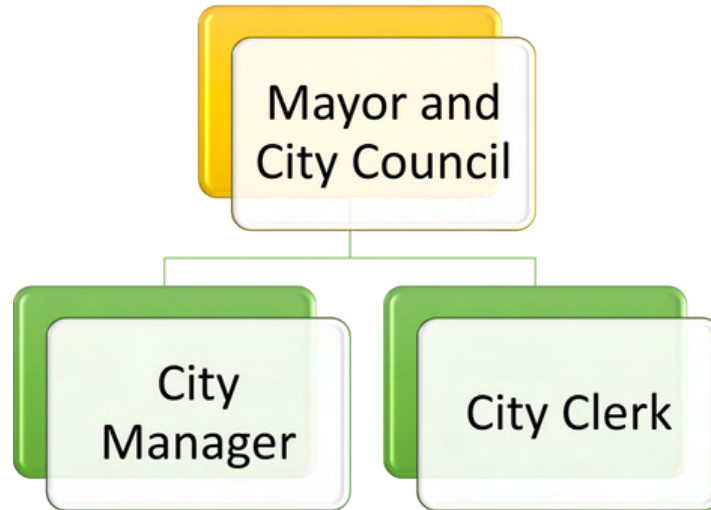


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$287,386	\$236,764	\$378,580	59.9%
Purchased/Contracted Services	\$35,713	\$53,280	\$108,019	102.7%
Supplies	\$11,389	\$8,260	\$17,050	106.4%
<b>Total Expense Objects:</b>	<b>\$334,488</b>	<b>\$298,304</b>	<b>\$503,649</b>	<b>68.8%</b>



## General Government Organizational Chart



### Mayor and Council Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
New Business	Economic Development	N/A	N/A	N/A	1	1	3
Investment & Interest Revenue	Financial Stability	\$18,185	\$17,782	\$10,27	\$30,231	\$6,000	\$700,000
Authorized Positions	Internal Operations	44	44	51	57	57	66
Money Spent on Infrastructure Improvements	Infrastructure Improvements	N/A	N/A	\$3,674,955	\$2,739,651	\$25,000,000	\$14,500,000

# Mayor and Council Goals and Objectives

## 1. Economic Development

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

\*Update the Unified Development Code

\*Complete the Downtown Development Phase I and begin the Downtown Development Phase II

## 2. Financial Stability

\*Further diversify the City's revenue streams.

## 3. Internal Operations

\*Enhance employee compensation and benefits.

\*Hire needed additional staff members.

## 4. Infrastructure Improvements

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

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

## 5. Public Safety

\*Attract and retain highly qualified police personnel.

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





# City Manager Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Balanced Budget Submitted to Council	Financial Stability	N/A	N/A	N/A	N/A	Yes	Yes
Five-year Capital Plan Submitted to Council	Financial Stability	N/A	N/A	N/A	N/A	Yes	Yes
Number of Updates Submitted (at least 3 per month)	Internal Operations	N/A	N/A	N/A	N/A	36	36
Hold Quarterly CIP Meetings for Updates	Internal Operations	N/A	N/A	N/A	2	4	4
Number of ClearGov Transparency Portal Updates	Internal Operations	N/A	N/A	N/A	2	6	12

## City Manager Goals and Objectives

### 1. Ensure the City is fiscally responsible.

- \*Submit a balanced budget to council.
- \*Present a five-year capital plan to council.

### 2. Ensure the City is transparent to the community.

- \*Keep the council informed on all city operations.
- \*Keep the community informed of progress on all capital projects.

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

- \*Create a city-wide safety program.



## City Clerk Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Average Day's Agenda Posted Prior to Meeting	Internal Operations	N/A	N/A	N/A	4.5	7	7
Average Number of Records Scanned Monthly	Internal Operations	N/A	65	10	20	50	50
Number of Certifications Maintained	Internal Operations	N/A	N/A	N/A	1	1	2

## City Clerk Goals and Objectives

### 1. Maintain excellence in records management.

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

\*Utilize the new Assistant City Clerk to increase efficiencies in records retention.

\*Create a disaster recovery plan.

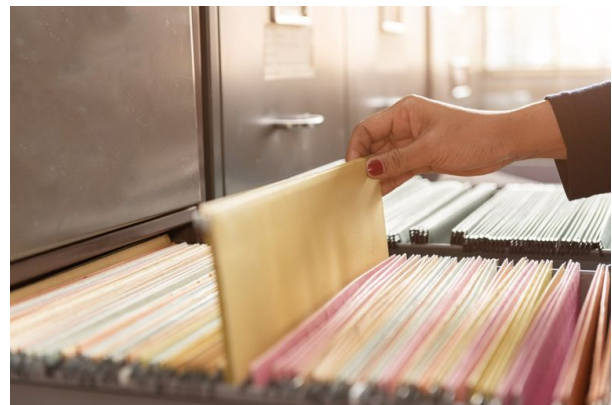
### 2. Increase knowledge of City operations.

\*Continue the education process of the Certified City Clerk program.

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

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

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



# Municipal Court



**Kelsey Cash**  
Court / Police Administration

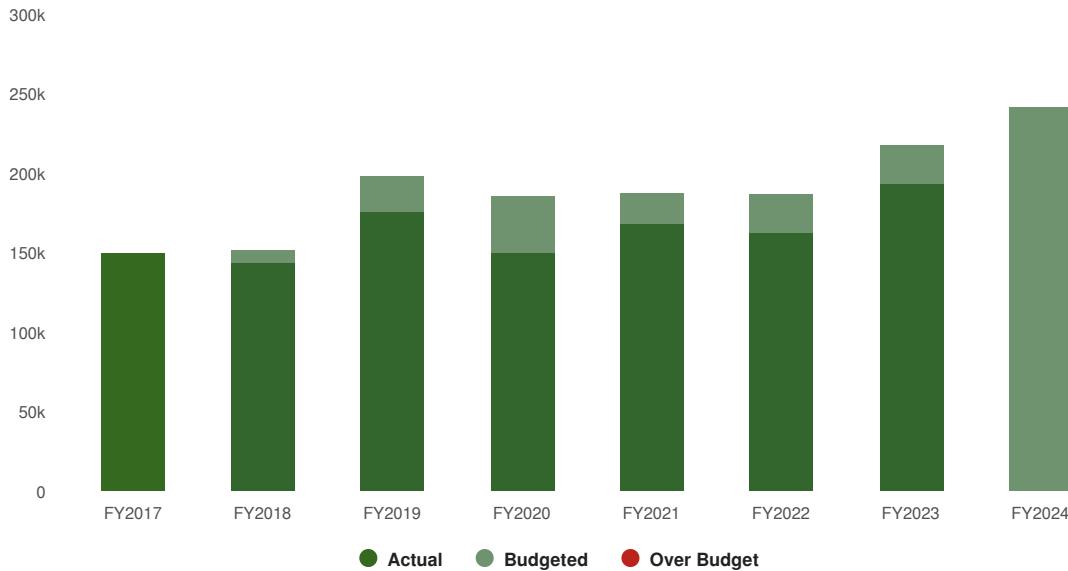
Municipal Court is a misdemeanor court that has jurisdiction over city ordinance violations and state traffic offenses. Specific type cases handled by the court include routine traffic offenses; driving under the influence of alcohol, possession of marijuana less than an ounce, shoplifting less than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

## Expenditures Summary

The Municipal Court department has a 10.68% increase for the FY2024 budget as there were increases in salary and benefits and prison costs.

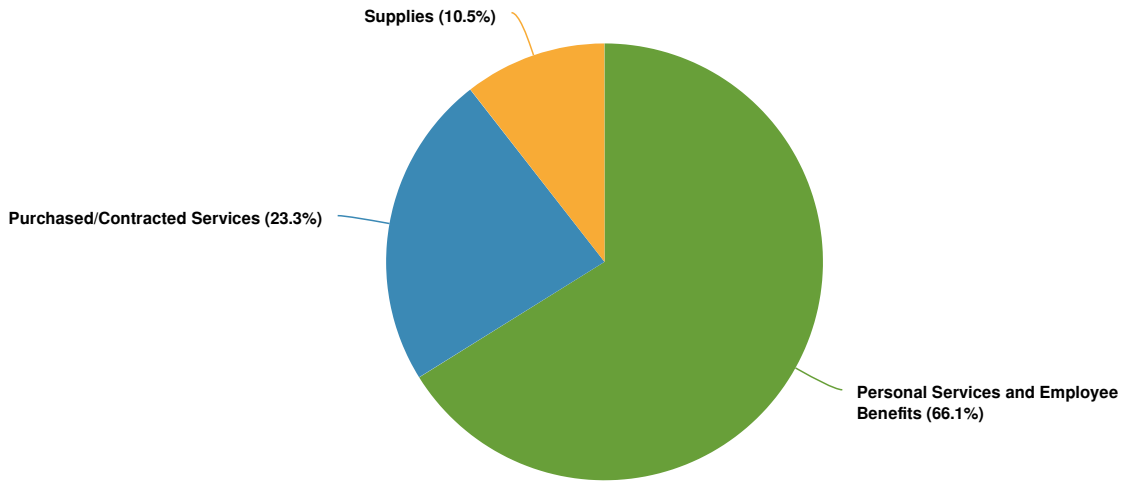
**241,258** **\$23,288**  
(10.68% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

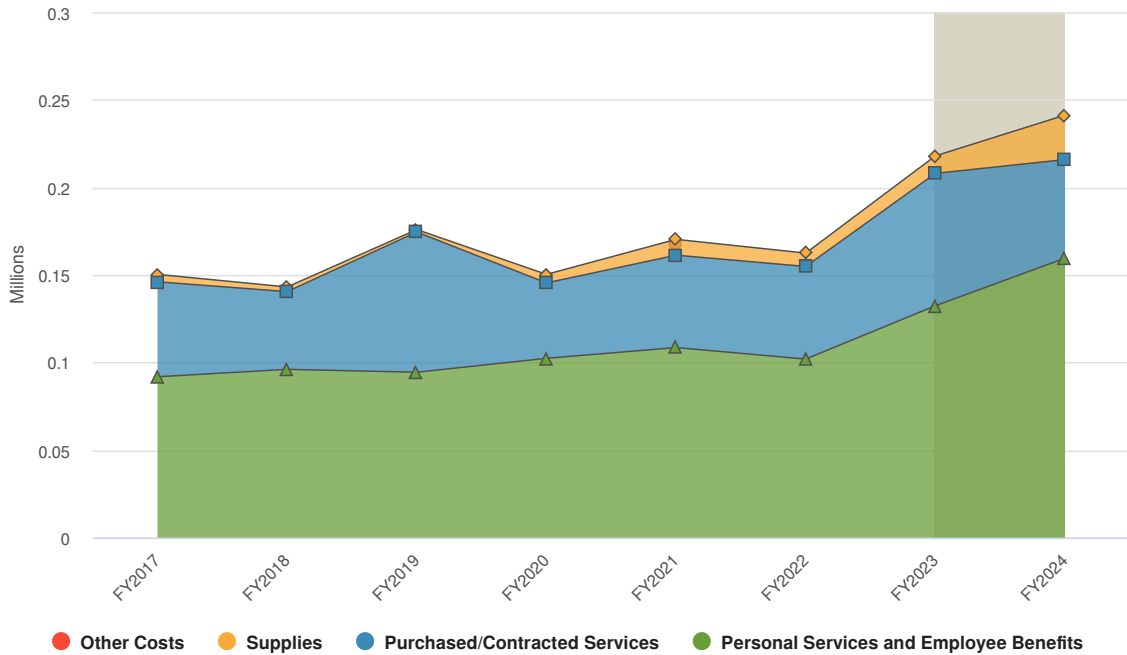


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$101,931	\$132,394	\$159,568	20.5%
Purchased/Contracted Services	\$52,902	\$75,576	\$56,290	-25.5%
Supplies	\$7,62	\$10,000	\$25,400	154%
<b>Total Expense Objects:</b>	<b>\$162,453</b>	<b>\$217,97</b>	<b>\$241,258</b>	<b>10.7%</b>

## Municipal Court Organizational Chart



## Municipal Court Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Number of Notifications Issued	Internal Operations	N/A	N/A	N/A	N/A	N/A	5
Number of In-Person Open Record Requests	Internal Operations	N/A	N/A	N/A	N/A	N/A	400
Number of Online Open Record Requests	Internal Operations	N/A	N/A	N/A	N/A	N/A	100

## Municipal Court Goals and Objectives

### 1. Enhance communications regarding court proceedings.

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

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

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

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



## Police Department



**Chris Hulsey**  
Police Chief

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

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

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

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

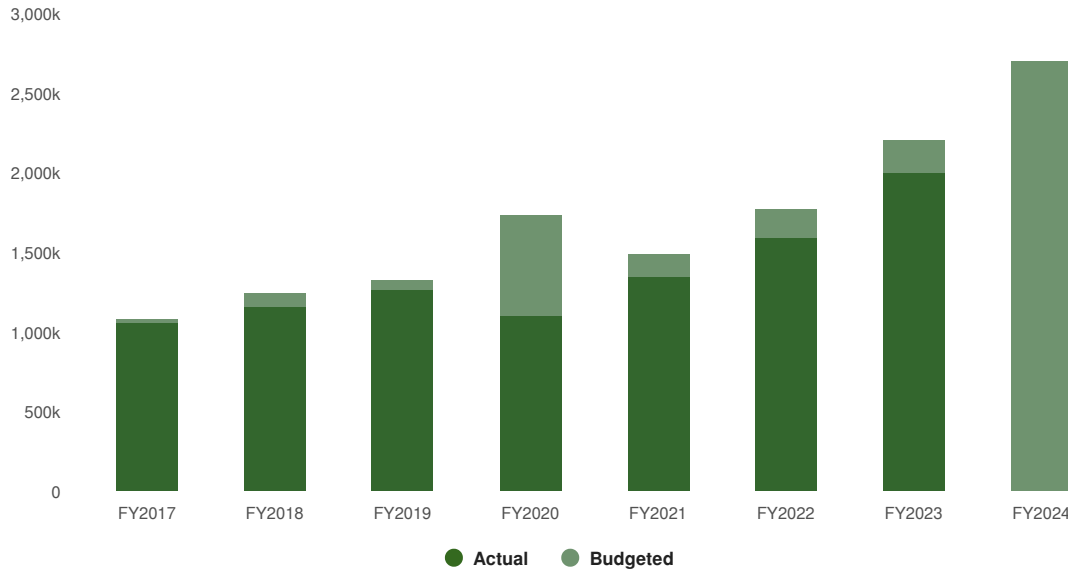


## Expenditures Summary

The budgeted expenditures for FY2024 increased by 22.59% from FY2023. This increase is the result of four additional positions for the Police Department. This includes three police officer and one investigator.

**2,703,489** **\$498,165**  
(22.59% vs. prior year)

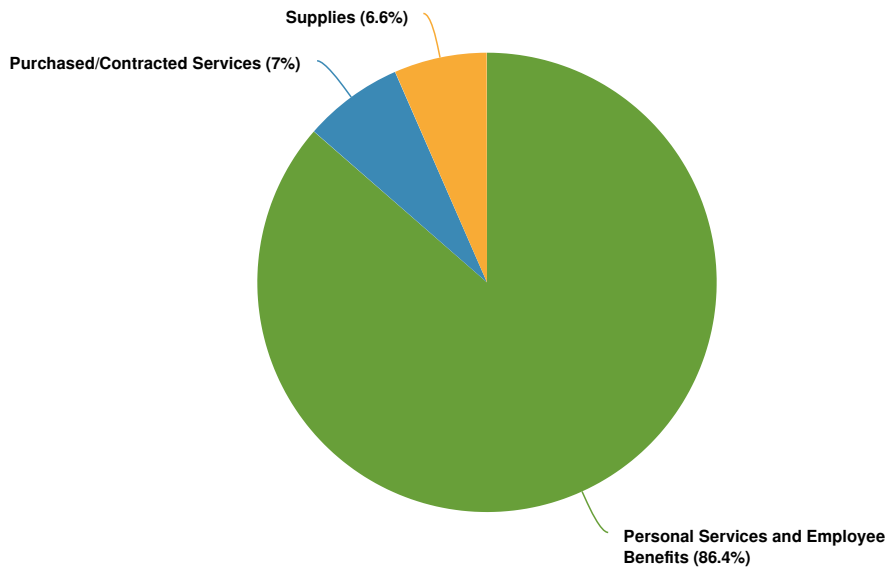
Police Department Proposed and Historical Budget vs. Actual



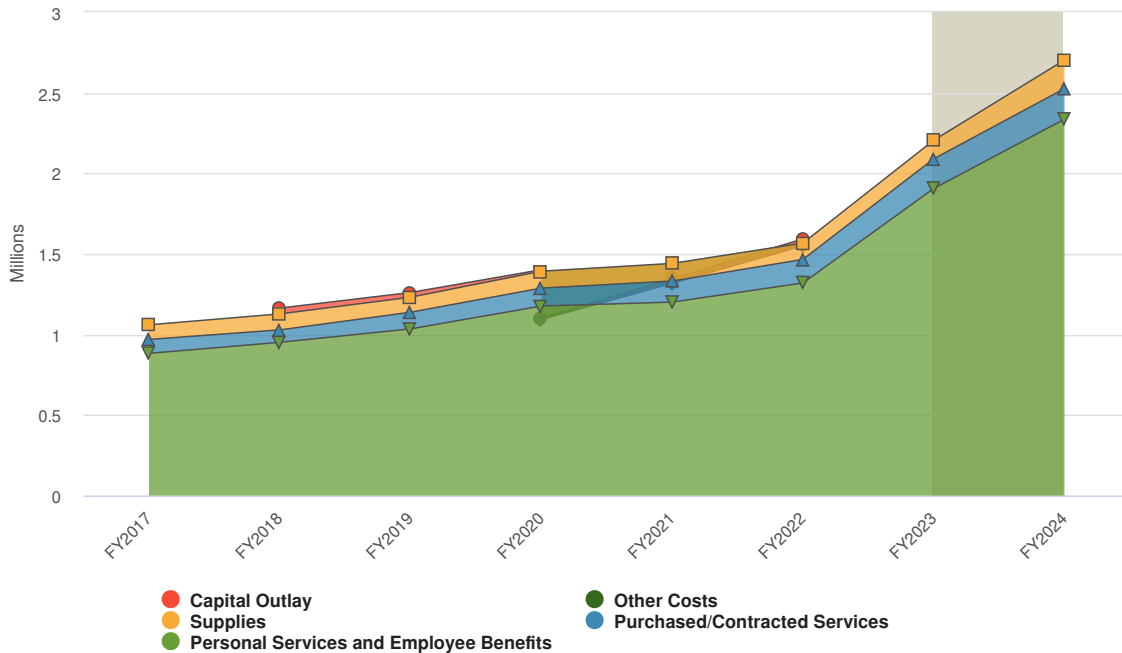


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

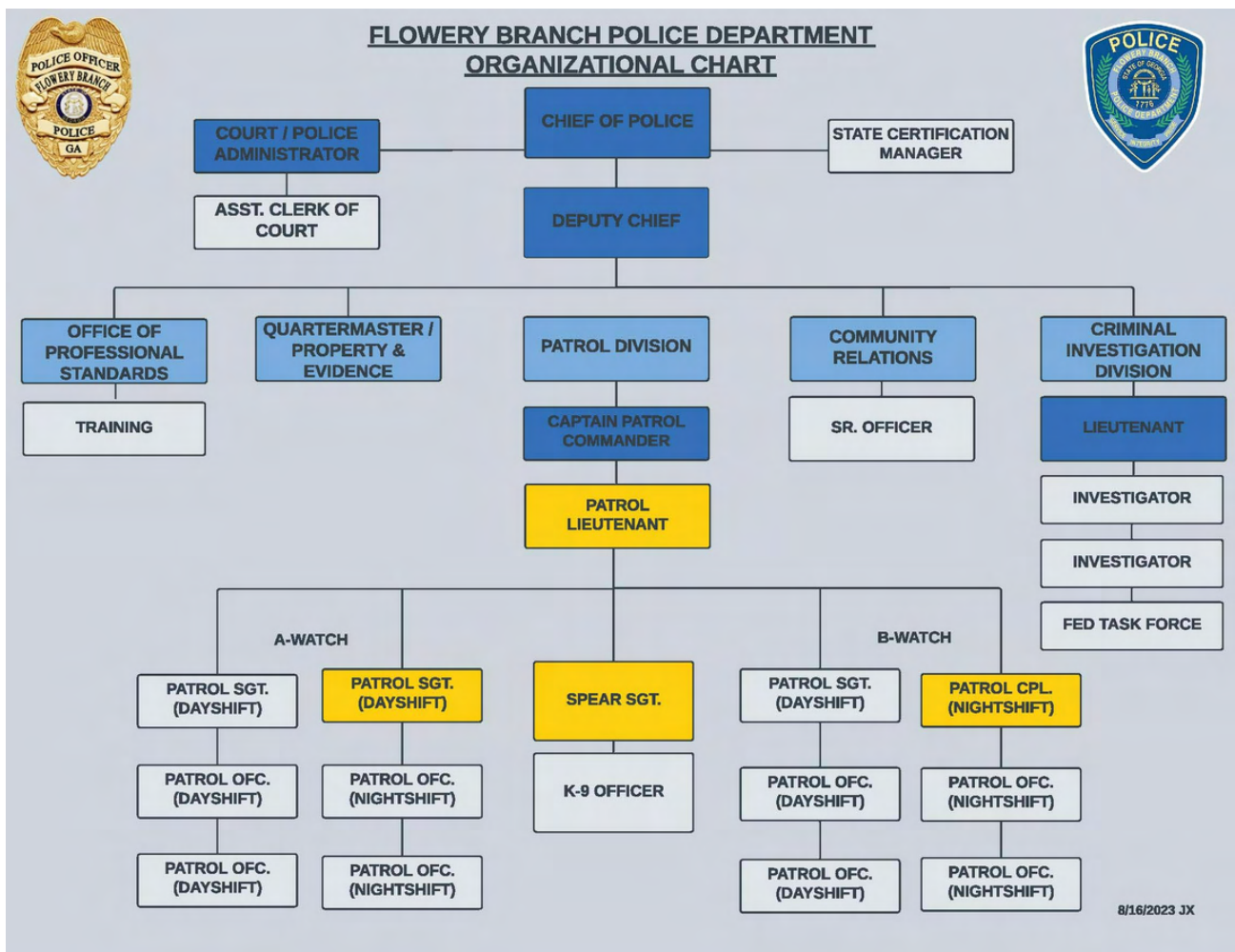


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$1,319,716	\$1,905,884	\$2,336,330	22.6%
Purchased/Contracted Services	\$146,331	\$184,240	\$189,979	3.1%
Supplies	\$101,323	\$115,200	\$177,180	53.8%
Capital Outlay	\$43,000	\$0	\$0	0%
Other Costs	-\$17,224	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,593,147</b>	<b>\$2,205,324</b>	<b>\$2,703,489</b>	<b>22.6%</b>

## Police Department Organizational Chart



## Police Department Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Number of Patrol Officers	Public Safety	15	15	18	21	21	28
Response Time in Minutes	Public Safety	2:38	4:00	8:00	3:35	5:00	3:00
Call Volume	Public Safety	5,000	10,000	12,500	25,000	35,000	45,000



## Police Department Goals and Objectives

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

- \*Hire additional police officers for patrol to meet the demand of calls.
- \*Reduce response time for calls for service.

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

- \*Create the S.P.E.A.R. Program (Specialized Proactive Enforcement and Response Unit).
- \*Explore and implement a drone program.
- \*Develop a safety program for the schools and community.

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

- \*Develop a recruitment and retention plan.
- \*Explore additional pay incentives and benefits.



# Finance



**Matthew Hamby**  
Finance Director

The Finance Department is responsible for all financial operations, budgeting reporting, compliance, payroll processing, and coordinating and preparing for the annual audit.

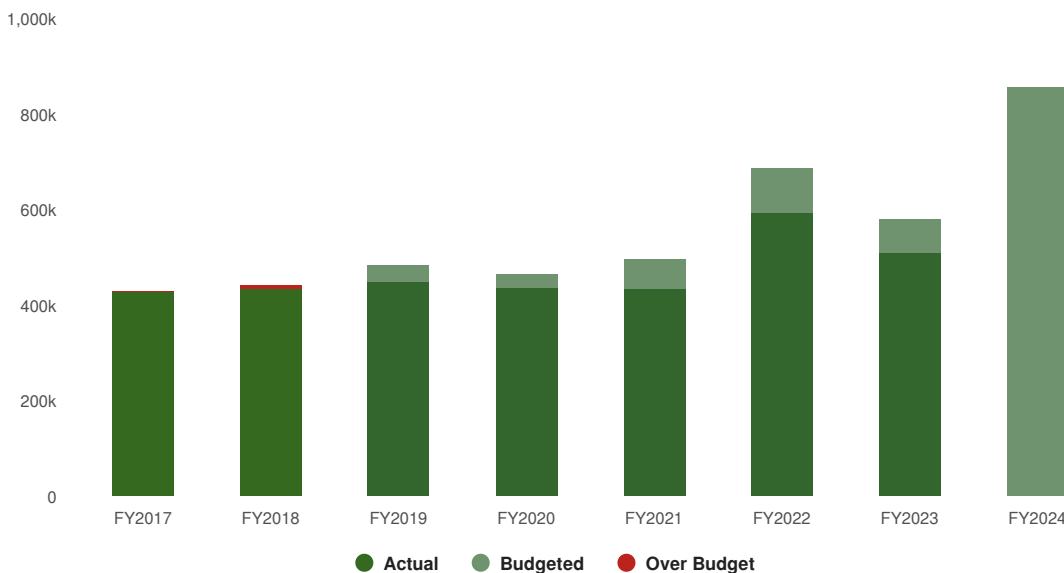
The Finance Department's mission is to provide exceptional quality services while focusing on integrity and transparency in all service and financial reporting areas. The Finance Department's commitment is to be dedicated, responsible, and responsive team players who provide superior services both internally to all legislative, administration and departments; and externally to all citizens and stakeholders.

## Expenditures Summary

The Finance Department reduced expenditures by 47.64% for the FY2024 budget. Some areas that were increased include salaries and benefits, legal fees, website and software maintenance (this will now be paid from the general administration budget and will be adjusted through indirect allocations), expenses related to travel, education and training, and dues and fees.

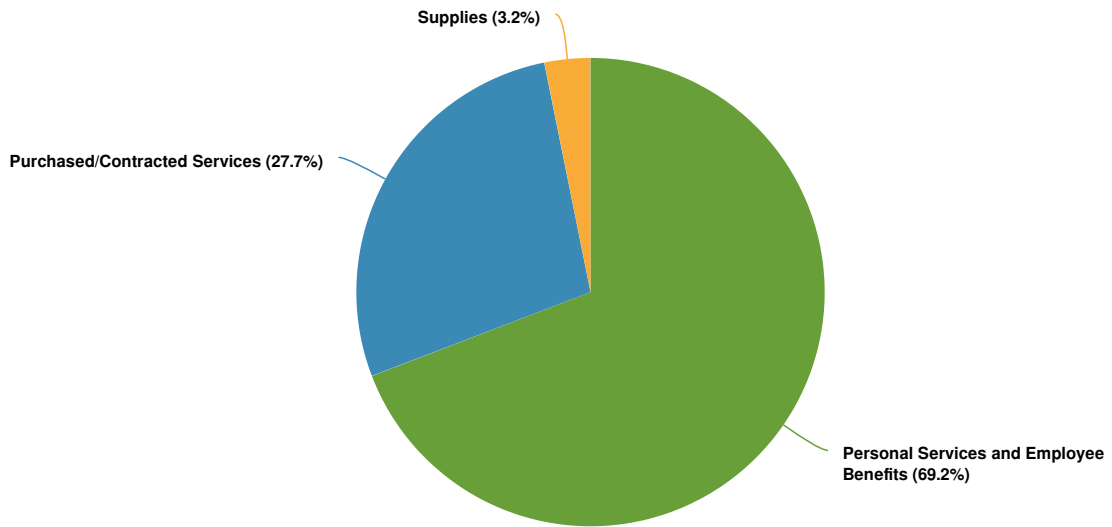
**857,857**    **\$276,801**  
(47.64% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual

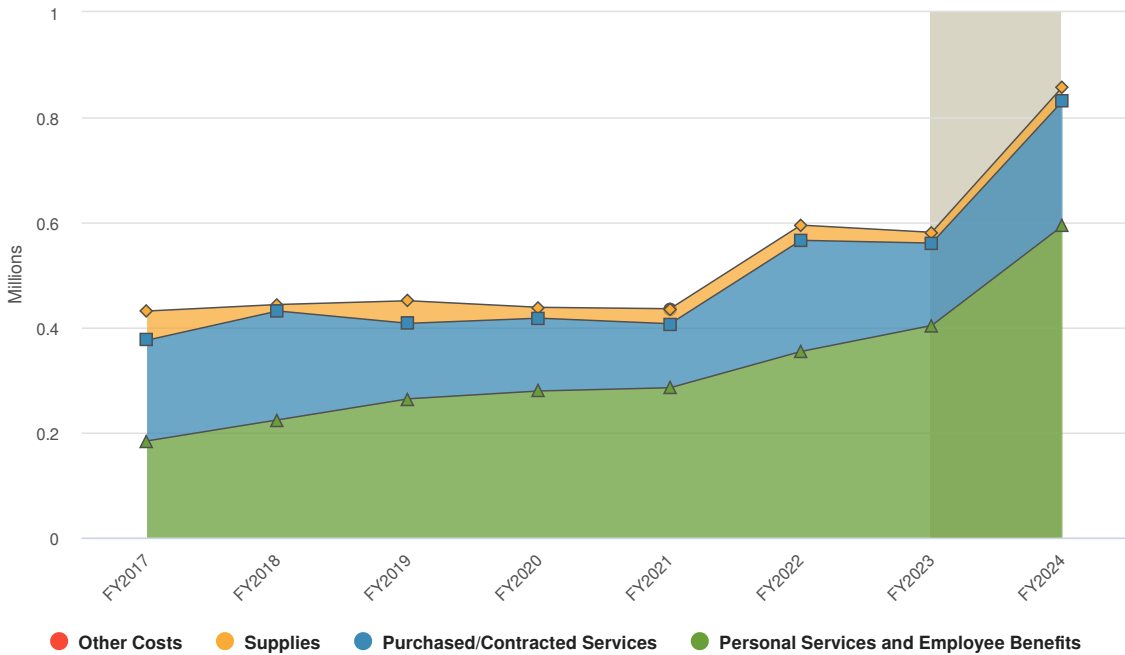


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

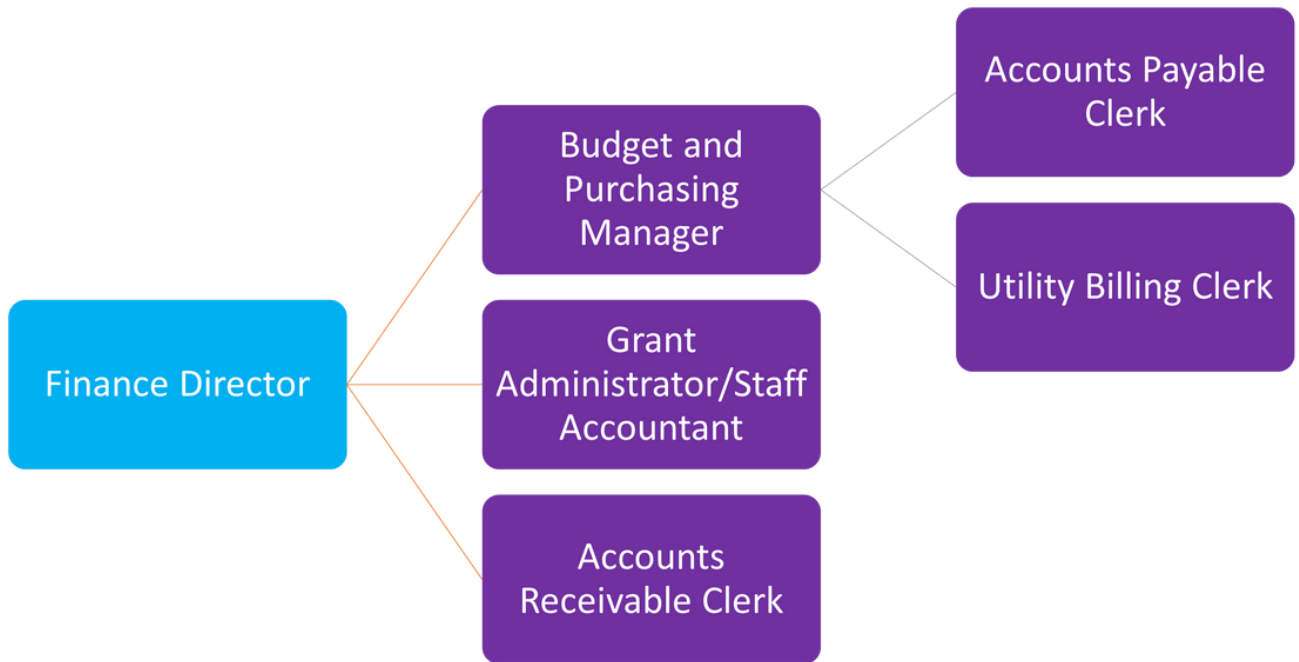


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$354,239	\$403,736	\$593,537	47%
Purchased/Contracted Services	\$211,577	\$156,820	\$237,220	51.3%
Supplies	\$28,965	\$20,500	\$27,100	32.2%
<b>Total Expense Objects:</b>	<b>\$594,781</b>	<b>\$581,056</b>	<b>\$857,857</b>	<b>47.6%</b>

### Finance Organizational Chart



# Finance Department Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Average Yield Earned	Financial Stability	N/A	N/A	N/A	N/A	N/A	4%
Government Finance Officers Association Awards	Internal Operations		1	2	3	6	9
ClearGov Financial Update	Internal Operations	N/A	N/A	N/A	2	6	12
Credit Agency Bond Rating	Internal Operations	N/A	Aa2	Aa2	Aa2	Aa2	Aa2

## Finance Department Goals and Objectives

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

- \*Maximize investment earnings.
- \*Update financial reporting.
- \*Increase financial transparency through the ClearGov web portal.

### 2. Assure continued compliance with laws and regulations.

- \*Work with auditor to implement necessary GASB Statements.
- \*Continue training in the state purchasing guidelines.

### 3. Utilize technology to improve efficiencies and decrease costs.

- \*Research and implement alternative ways to collect payments.
- \*Continue to implement necessary modules in financial software.





# Employee Benefits



**Krystle Hightower**  
Human Resources Director

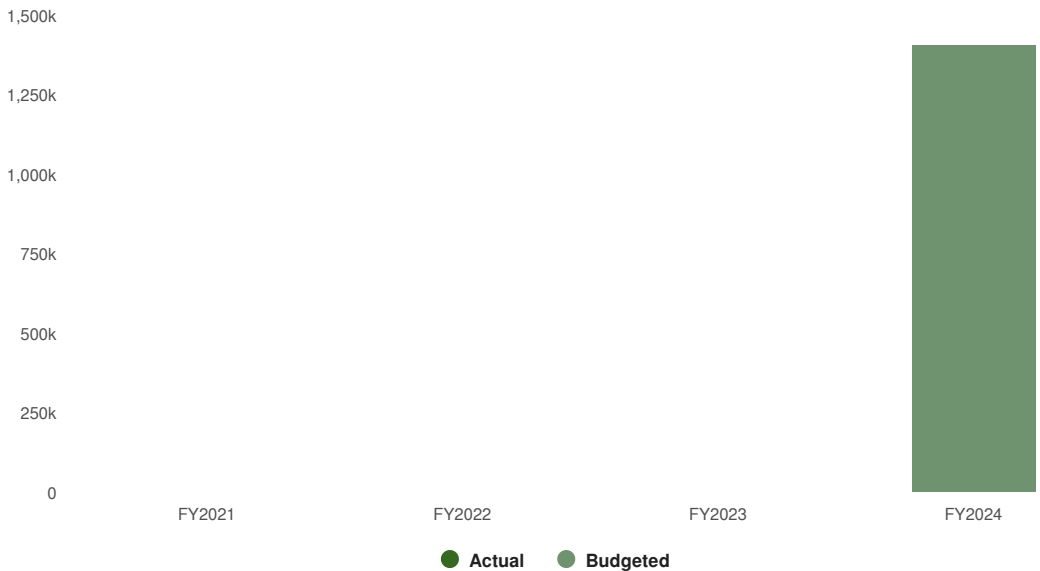
The Employee Benefits Fund accounts for the cost of providing life, health and other insurance benefits to City employees and retirees and their dependents, plus administrative costs and claims associated with these insurance components. As this is an internal service fund, which is used to provide goods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

## Expenditures Summary

The Employee Benefits fund has been newly established for FY2024, therefore there is no historical data to report.

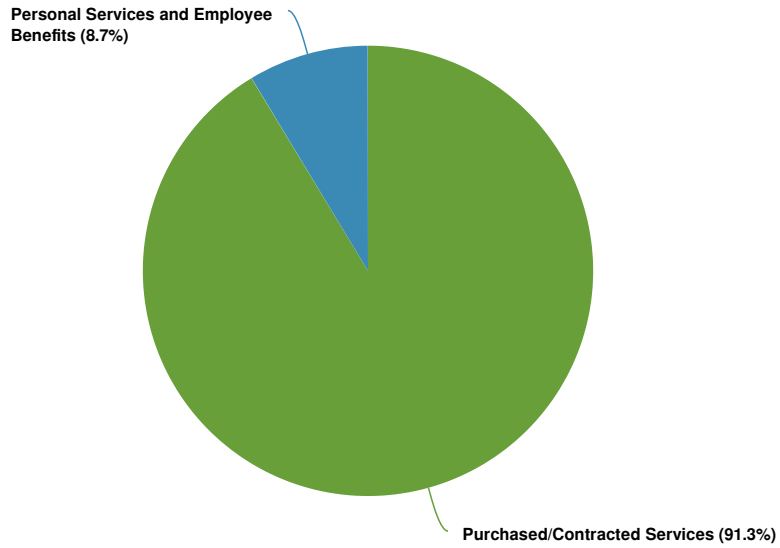
**1,408,000** **\$1,408,000**  
(% vs. prior year)

Employee Benefits Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

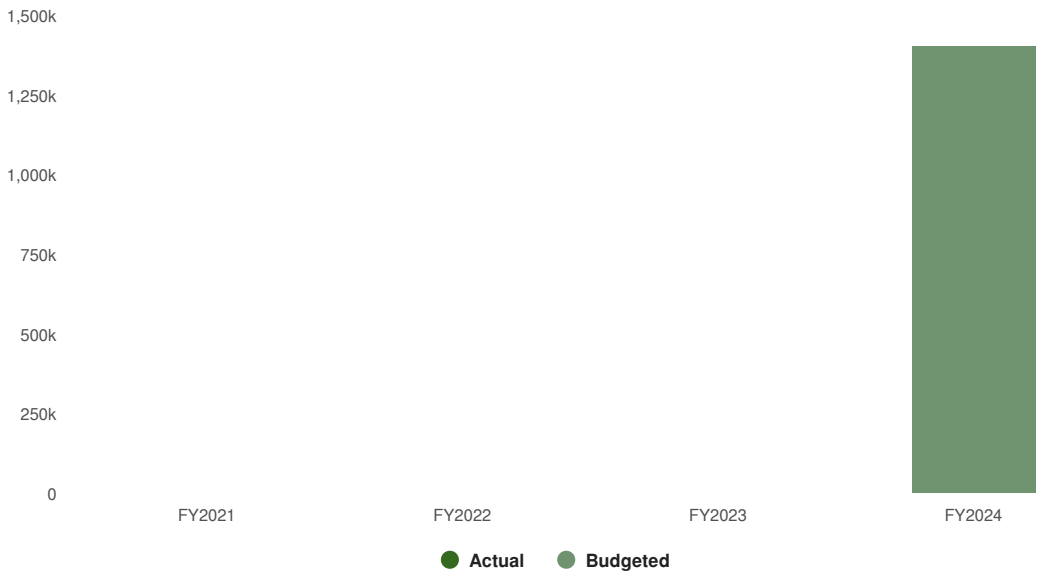
## Budgeted Expenditures by Expense Type



## Revenues Summary

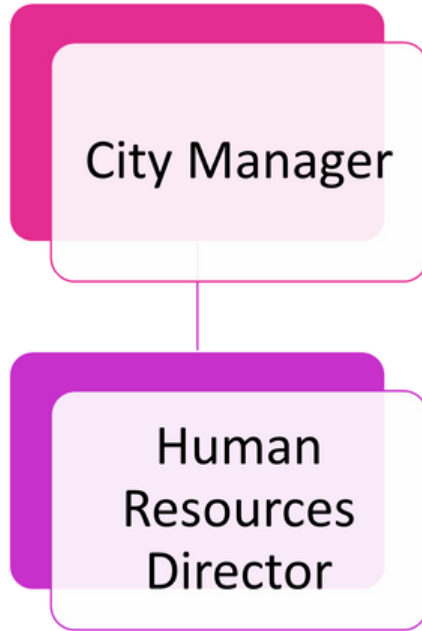
**1,408,000** **\$1,408,000**  
(% vs. prior year)

### Employee Benefits Proposed and Historical Budget vs. Actual



## Organizational Chart

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



## Human Resources Mission Statement

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

Goals and performance indicators were not established at the time of the strategic plan as the position of HR Director was filled after the start of the fiscal year.

## Public Works



**Bill Whidden**  
Public Works & Utilities Director

The Flowery Branch Public Works Department consists of a total of 11 full-time positions. The director, 1 manager, 6 crew members, 2 corrections officers and 1 superintendent. The Public Works Department's responsibilities include routine maintenance and inspection of right of way, including roadways, sidewalks, storm water, and general landscaping. This includes roadside mowing, minor road patching, tree trimming, and tree removal. The roadside mowing and citywide brush pick-up is performed by two prison work crews that consist of 1 to 5 prisoners per day and are overseen by two corrections officers/guards. Public Works is also responsible for the street lighting system, parks, and municipal buildings. Staff respond to emergencies such as street flooding, downed trees in the public right of way, and traffic sign concerns. There are approximately 28 miles of streets that are maintained, including pavement markings, curb and gutter maintenance, pavement reconstruction, crack sealing, bituminous patching and parkway maintenance.

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

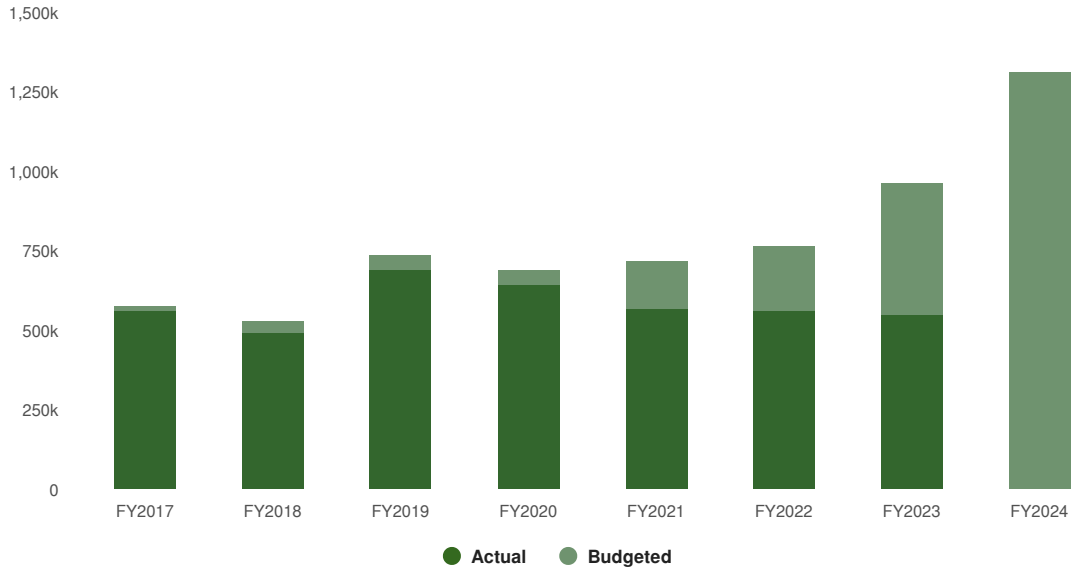
## Expenditures Summary

The FY2023 budget for the Public Works department is 36.52 higher than FY2022. This increase is related to the reallocation of salaries and benefits, combining several department budgets into two overall budgets (Public Lands & Buildings and Highways & Street Administration), cleaning fees for city buildings, lawn maintenance for the newly completed Downtown Phase I projects, and electricity costs.

**1,311,196** **\$350,724**  
(36.52% vs. prior year)

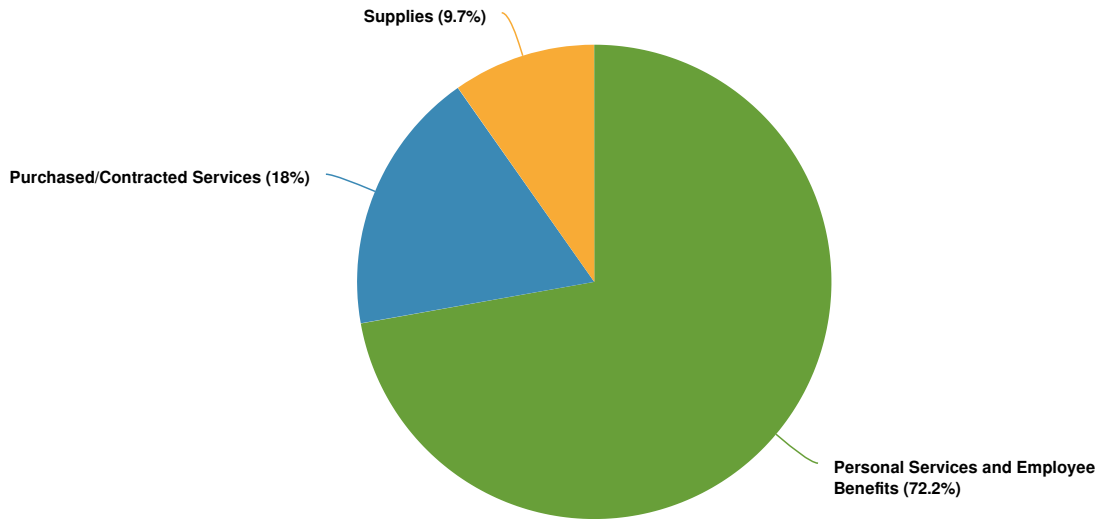


### Public Works Proposed and Historical Budget vs. Actual

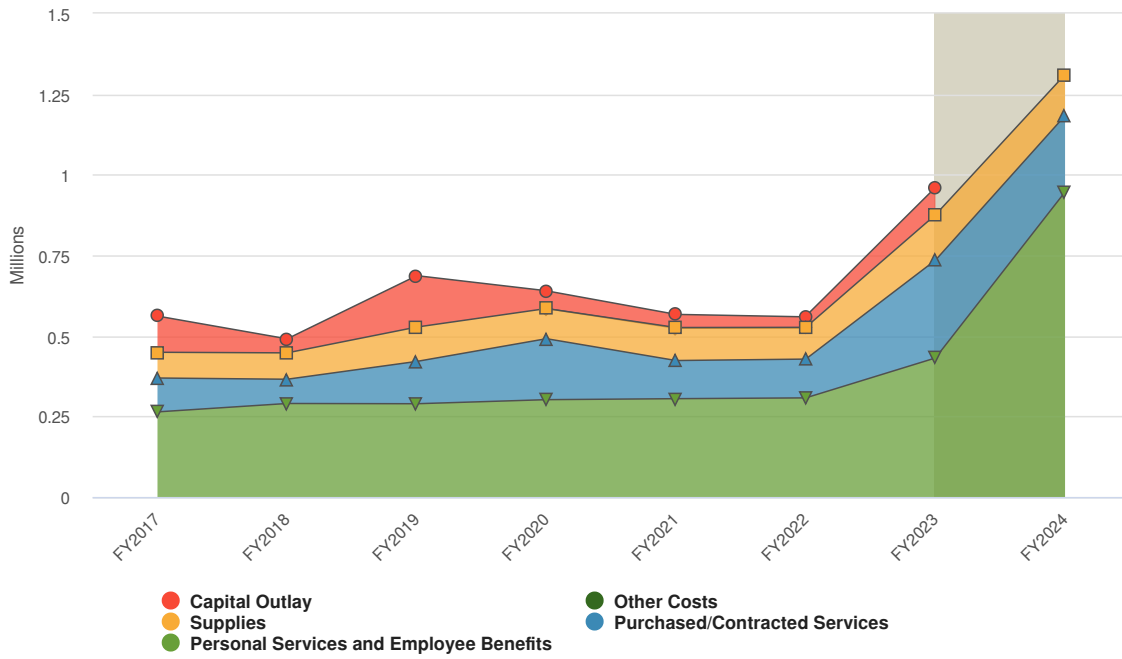


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

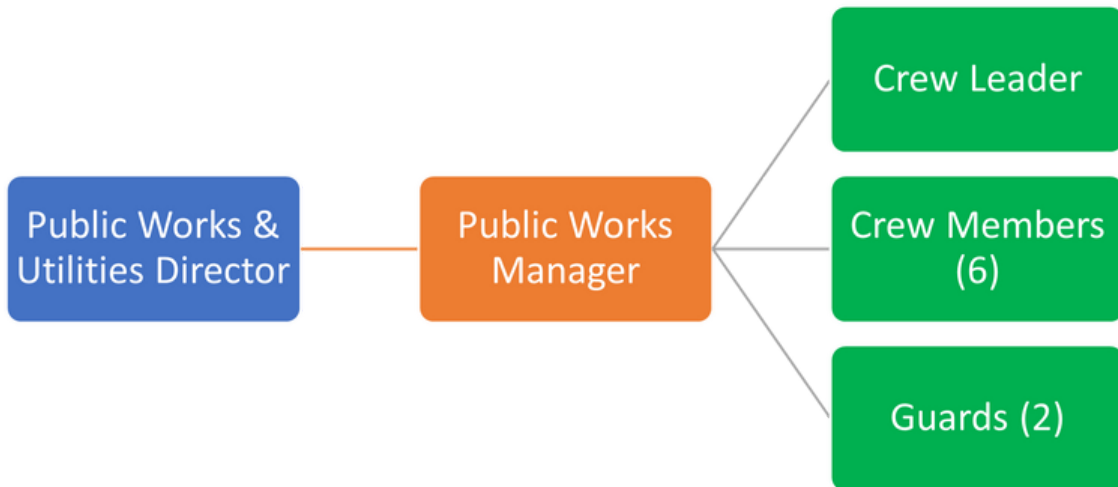


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$307,460	\$431,261	\$946,746	119.5%
Purchased/Contracted Services	\$12 ,366	\$303,411	\$236,650	-22%
Supplies	\$98,594	\$140,800	\$127,800	-9.2%
Capital Outlay	\$34,709	\$85,000	\$0	-100%
Other Costs	-\$2,153		\$0	N/A
<b>Total Expense Objects:</b>	<b>\$558,977</b>	<b>\$960,472</b>	<b>\$1,311,196</b>	<b>36.5%</b>



## Public Works Organizational Chart



### Public Works Department Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Number of Cross Drains Maintained or Replaced	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	200
Linear Feet of Pedestrian Pathways Repaired or Added	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	100
Number of Manholes Maintained	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	50
Linear Fee of Streets Repaired	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	4,000



## Public Works Department Goals and Objectives

### 1. Improve stormwater drainage structures throughout the city.

- \*Maintain or replace cross drains.
- \*Clean, mow, and excavate drainage structures and ditches throughout the city.

### 2. Improve and maintain the city's pedestrian pathways.

- \*Inspect, cut, and replace existing sidewalks.
- \*Develop and implement sidewalk plan.

### 3. Improve and maintain the city's streets.

- \*Raise existing manholes, that have been covered, to ensure accessibility.
- \*Repair damaged streets to increase useful life.
- \*Order and place/replace street signage.





# Planning and Community Development



**Rich Atkinson**

Director of Planning and Community Development

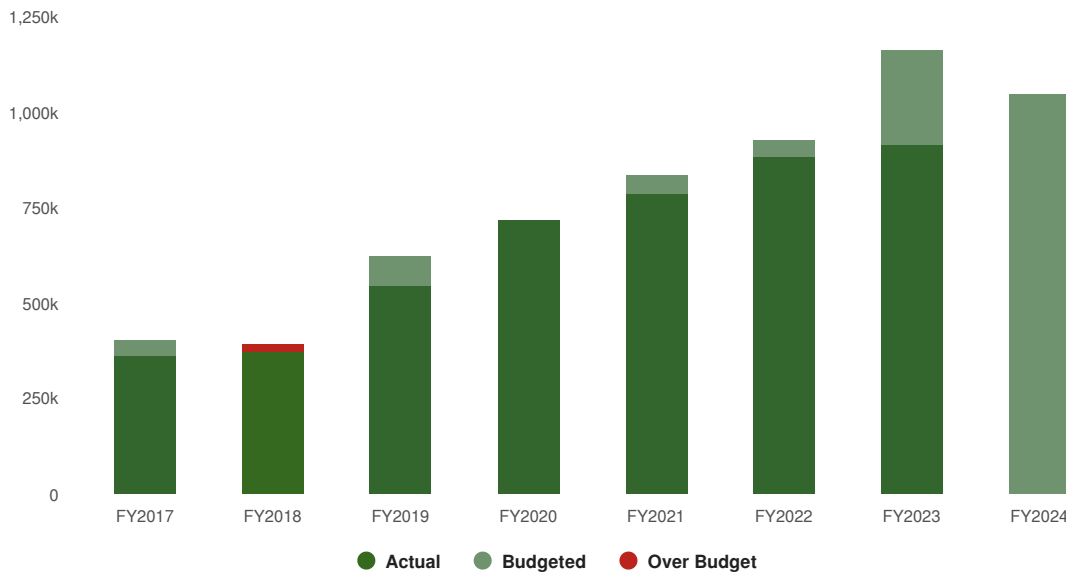
The Planning and Community Development Department is responsible for working with the citizens of Flowery Branch, the development community and the elected officials, while managing current and long-range planning, land development, building construction, and code compliance. The department is responsible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

## Expenditures Summary

The Planning and Community Development department budget for FY2024 is 10.01% less than in FY2023. This is related to a decrease in contracted services, website and software maintenance, fuel expenses, and small equipment needs. Some of these areas were higher in FY2023 due to open positions that have now been filled.

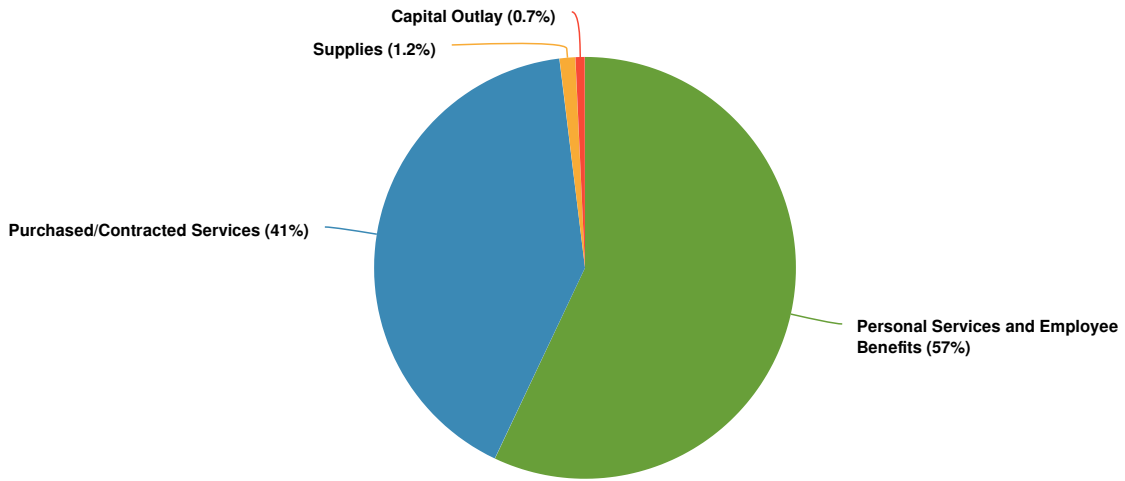
**1,048,665** **-\$116,690**  
(-10.01% vs. prior year)

### Planning and Development Proposed and Historical Budget vs. Actual

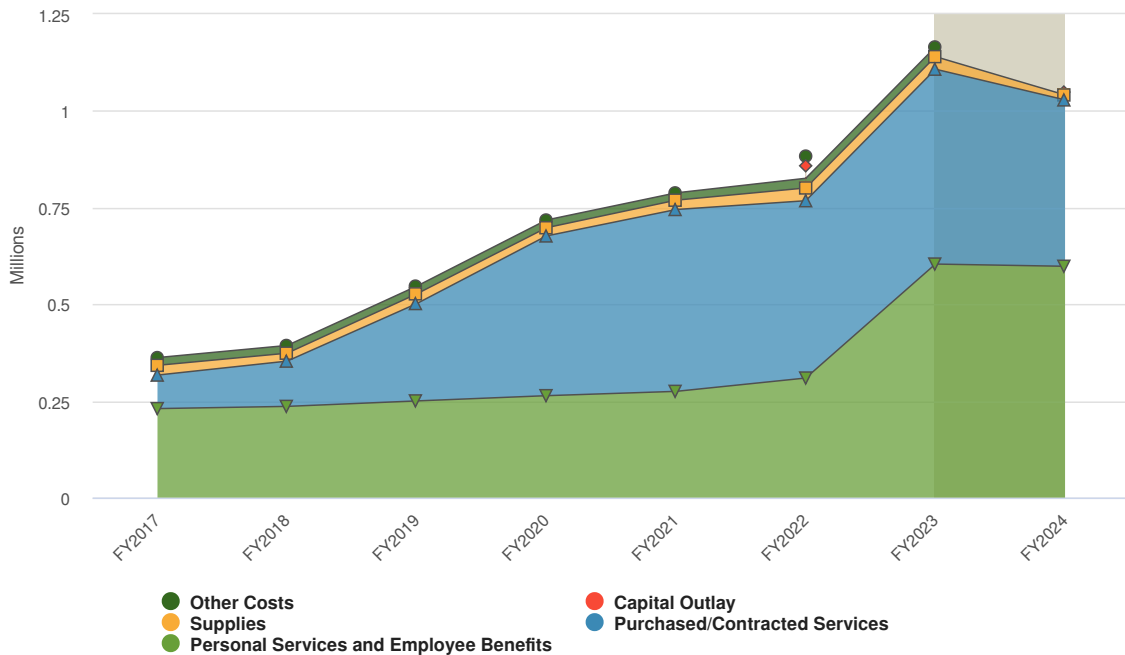


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

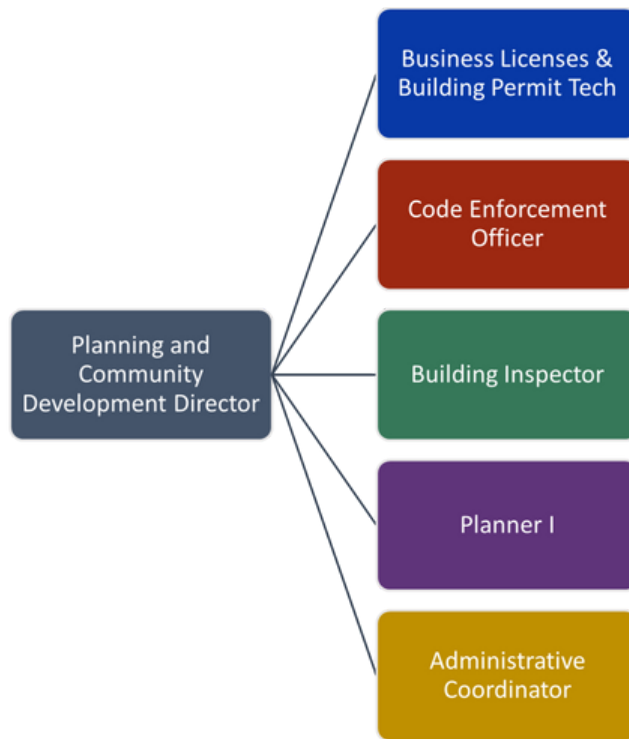


Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved General Fund Budget (General Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$309,097	\$603,855	\$598,099	-1%
Purchased/Contracted Services	\$458,527	\$503,950	\$430,316	-14.6%
Supplies	\$33,047	\$32,550	\$12,750	-60.8%
Capital Outlay	\$57,368		\$7,500	N/A
Other Costs	\$25,000	\$25,000	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$883,038</b>	<b>\$1,165,355</b>	<b>\$1,048,665</b>	<b>-10%</b>

## Planning and Development Organizational Chart



# Planning and Community Development Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Code Updates	Economic Development	N/A	N/A	N/A	N/A	N/A	1
Community Clean-Ups	Economic Development	N/A	N/A	N/A	N/A	N/A	2
Code Enforcement Contacts	Economic Development	105	128	154	36	150	150
Downtown Development Funds	Economic Development	N/A	\$16,573	\$112,272	\$1,145,822	\$350,000	\$400,000

## Planning and Development Goals and Objectives

### 1. Promote a pedestrian friendly community.

- \*Develop a community sidewalk plan.

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

- \*Update the Unified Development Code.

- \*Downtown Development Phase II

### 3. Keep Flowery Branch Beautiful.

- \*Remove blight through code enforcement.

- \*Host community clean-ups.



## Water / Wastewater



**Bill Whidden**  
Public Works & Utilities Director

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

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

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

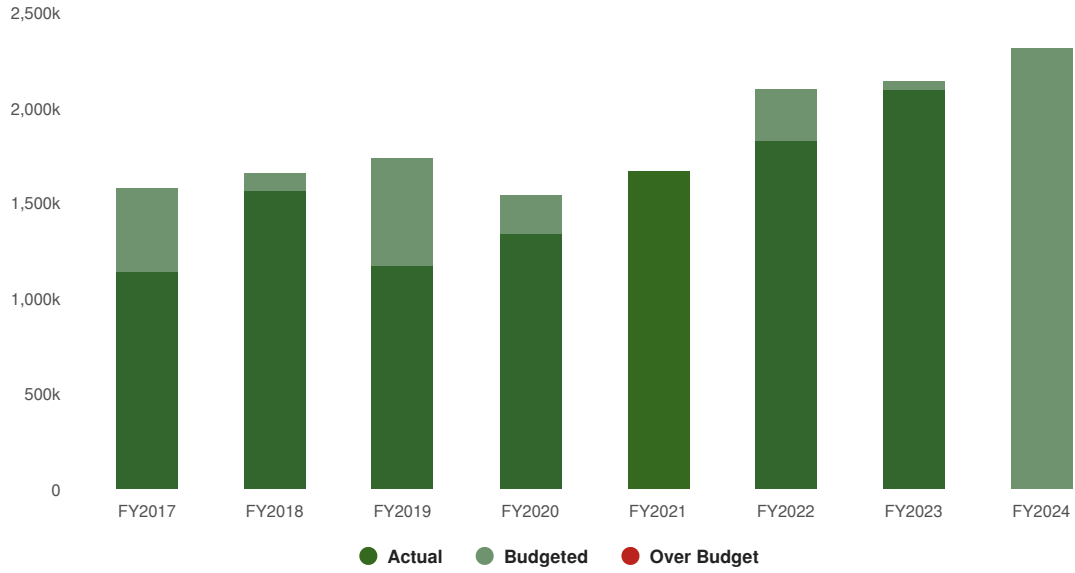
### Expenditures Summary

The expenditures for the Water/Wastewater Department had minor changes, resulting in an 8.23% increase for FY2024. Some increases include salary and benefits, sludge disposal, and water services.

**2,312,197** **\$175,770**  
(8.23% vs. prior year)

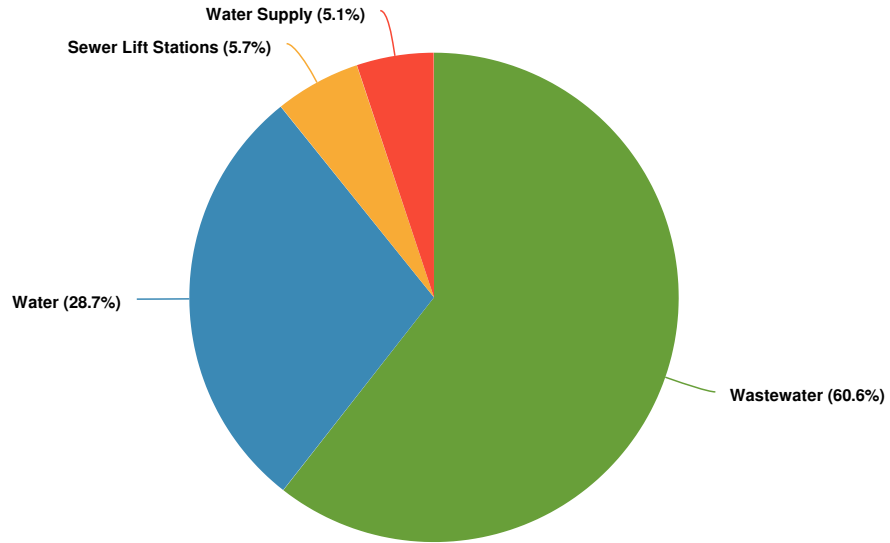


## Water / Wastewater Proposed and Historical Budget vs. Actual

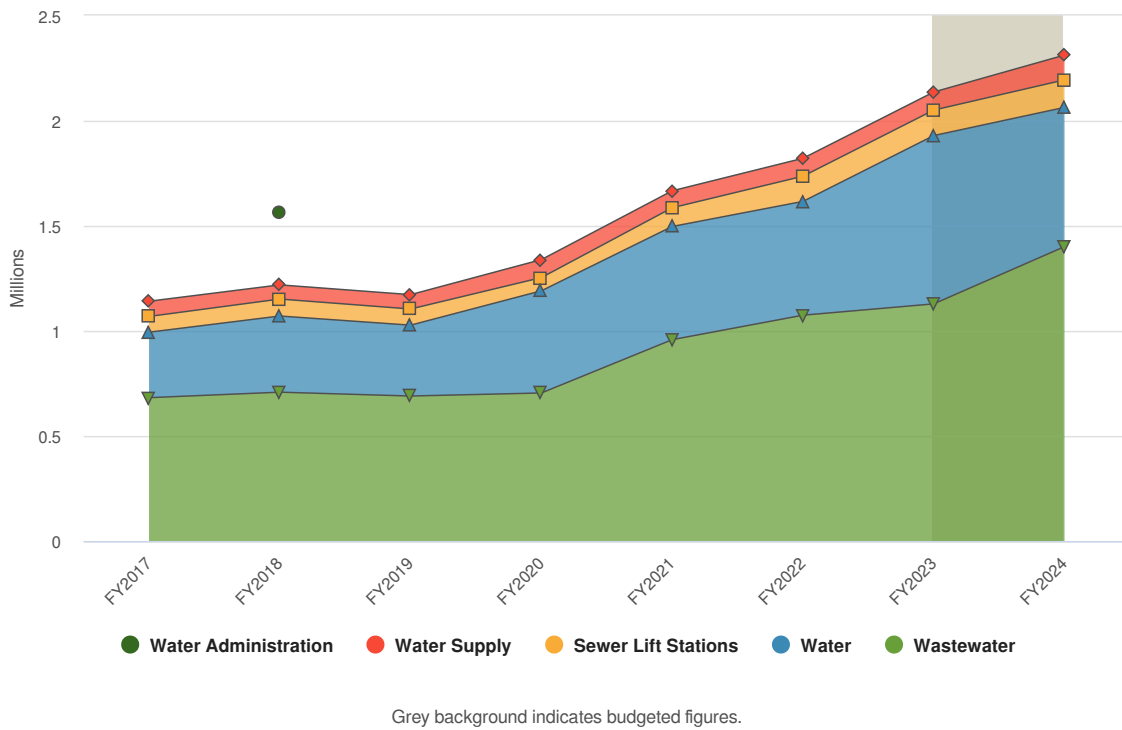


## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

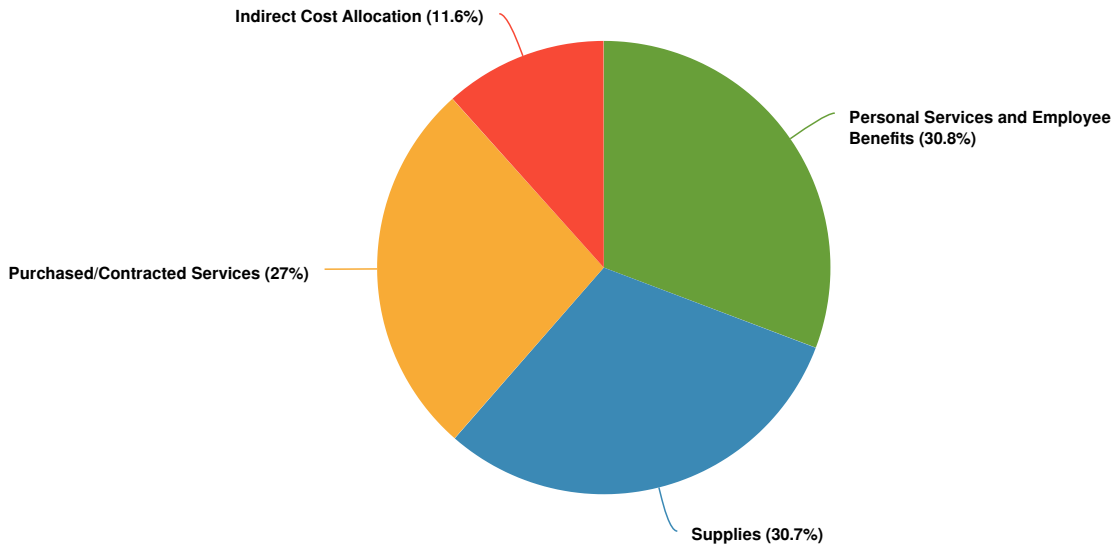


Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expenditures				
Wastewater				
Wastewater	\$1, 74,402	\$1,128,283	\$1,400,641	24.1%
Sewer Lift Stations	\$119,957	\$121,300	\$131,000	8%
<b>Total Wastewater:</b>	<b>\$1,194,359</b>	<b>\$1,249,583</b>	<b>\$1,531,641</b>	<b>22.6%</b>
Water				
Water	\$541,390	\$800,844	\$662,556	-17.3%
Water Supply	\$85,255	\$86,000	\$118,000	37.2%
<b>Total Water:</b>	<b>\$626,645</b>	<b>\$886,844</b>	<b>\$780,556</b>	<b>-12%</b>
<b>Total Expenditures:</b>	<b>\$1,821,004</b>	<b>\$2,136,427</b>	<b>\$2,312,197</b>	<b>8.2%</b>

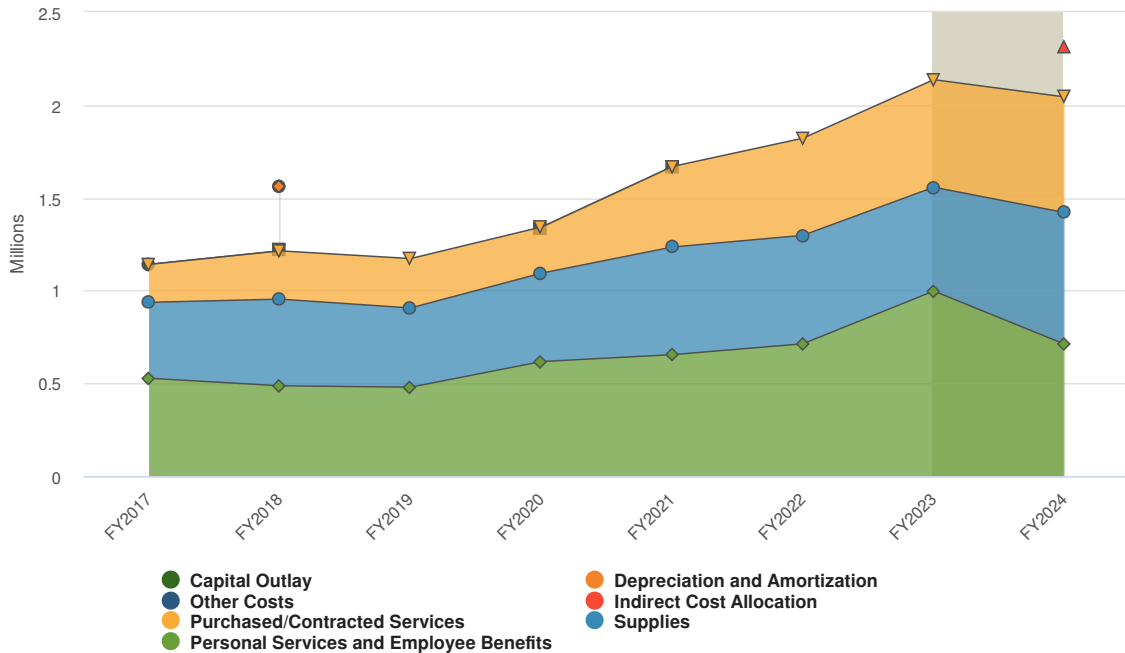


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



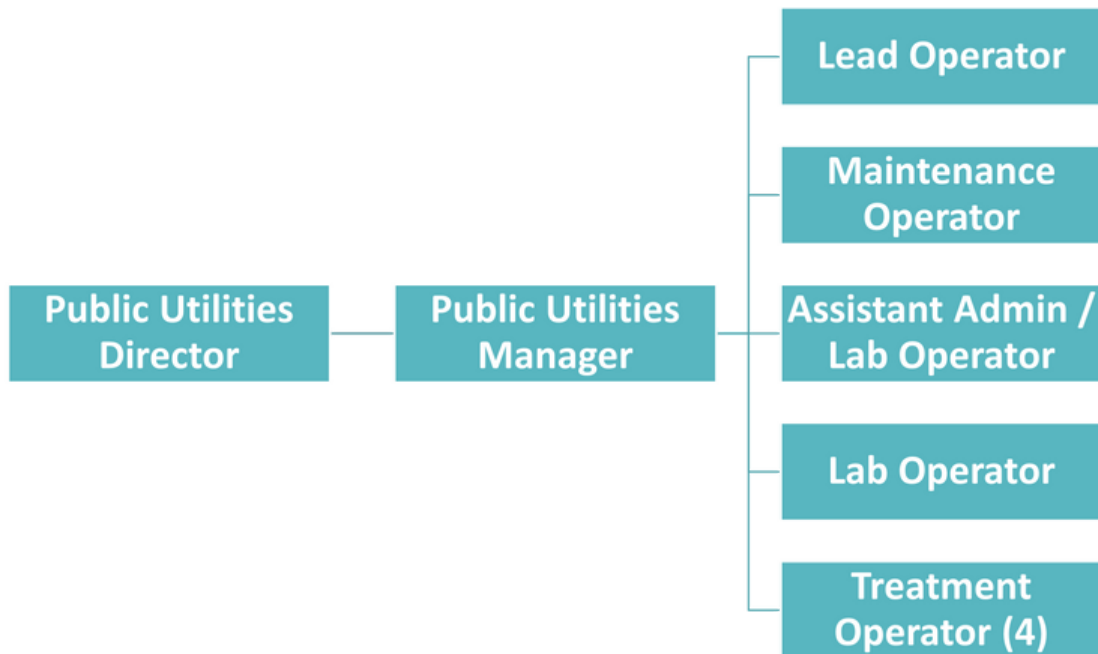
Grey background indicates budgeted figures.





Name	FY2022 Actual	FY2023 Approved Budget	FY24 Approved Water Wastewater Operating Budget (Water - Wastewater Operating Fund)	FY2023 Approved Budget vs. FY2024 Approved Budget (% Change)
Expense Objects				
Personal Services and Employee Benefits	\$712,781	\$997,257	\$711,090	-28.7%
<b>Total Personal Services and Employee Benefits:</b>	<b>\$712,781</b>	<b>\$997,257</b>	<b>\$711,090</b>	<b>-28.7%</b>
Purchased/Contracted Services	\$523,560	\$579,670	\$623,150	7.5%
<b>Total Purchased/Contracted Services:</b>	<b>\$523,560</b>	<b>\$579,670</b>	<b>\$623,150</b>	<b>7.5%</b>
Supplies	\$584,663	\$559,500	\$709,300	26.8%
<b>Total Supplies:</b>	<b>\$584,663</b>	<b>\$559,500</b>	<b>\$709,300</b>	<b>26.8%</b>
Indirect Cost Allocation				
Indirect Cost Allocation	\$0	\$0	\$268,657	N/A
<b>Total Indirect Cost Allocation:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268,657</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$1,821,004</b>	<b>\$2,136,427</b>	<b>\$2,312,197</b>	<b>8.2%</b>

## Water/Wastewater Organizational Chart



## Water / Wastewater Department Mission Statement and Key Performance Indicators

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

Measures	City Wide Strategic Priority	Actual FY2020	Actual FY2021	Actual FY2022	YTD Thru 12/31 FY2023	Budget FY2023	Budget FY2024
Gallons of Water Capacity Increased (Daily)	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	400,000
% of Accounts Reviewed	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	100%
Number of Months Water and Wastewater Quality Exceeds Permit	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	12
Gallons of Wastewater Capacity Increased (Daily)	Infrastructure Improvements	N/A	N/A	N/A	N/A	N/A	1.5 MGD
Total Wastewater Capacity	Infrastructure Improvements	.9 MGD	.9 MGD	.9 MGD	.9 MGD	.9 MGD	2.4 MGD



# Water / Wastewater Goals and Objectives

## 1. Maintain operational reliability.

- \*Upgrade existing plant to newer technology to increase plant capacity and efficiency.
- \*Improve existing wastewater outfall line.
- \*Complete the elevated water tank.
- \*Bring wells #4 and #5 online.
- \*Complete force main to Gainesville.

## 2. Ensure financial stability.

- \*Upgrade existing plant to newer technology to increase plant capacity and efficiency.
- \*Ongoing account reviews to ensure account collections are received in a timely manner.

## 3. Ensure regulatory compliance.

- \*Ensure reporting to EPD is completed in a timely manner.
- \*Exceed the water and wastewater quality requirements in the discharge permit for all parameters.



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# **CAPITAL IMPROVEMENTS**

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## Capital Improvement Program

The Capital Improvement Program currently consists of a total of 29 projects. Three of those will not be part of the FY2024 budget. Some of the projects are long-term and will have an impact on the operating budget. During the budget process, operational costs must be considered because some projects will require ongoing maintenance or increased staffing that will need to be planned for in the operational budget.

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



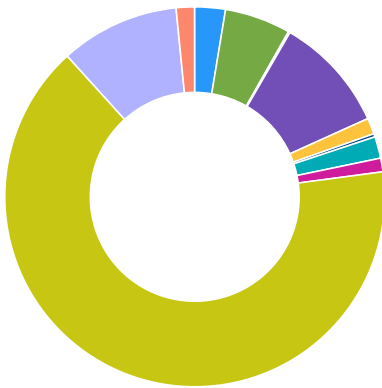
## Capital Improvements: One-year Plan

The City of Flowery Branch's capital projects are funded through multiple revenue sources. Below is the list of approved capital projects for FY2024, as well as a breakdown of the funding.

### Total Capital Requested **17,944,335**

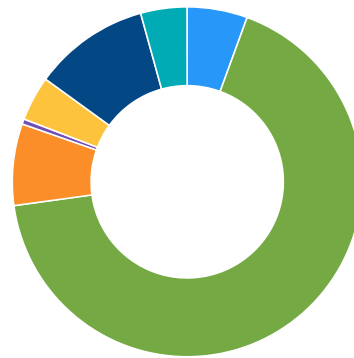
#### 27 Capital Improvement Projects

Total Funding Requested by Department



City Manager (3%)	\$468,305.00
Gen Govt Bldg and Plant (6%)	\$1,008,805.00
General Administration (0%)	\$25,000.00
Highways & Street Adm (10%)	\$1,773,797.00
Parks (1%)	\$244,428.00
Planning & Community Dev. (0%)	\$50,000.00
Police (2%)	\$329,000.00
Tourism (1%)	\$210,000.00
Wastewater (65%)	\$11,735,000.00
Water (10%)	\$1,820,000.00
Water Supply (2%)	\$280,000.00
<b>TOTAL</b>	<b>\$17,944,335.00</b>

Total Funding Requested by Source



American Rescue Plan Act of 2021 (ARPA) (6%)	\$1,000,000.00
GEFA Debt Proceeds (67%)	\$12,067,010.00
General Fund (8%)	\$1,356,110.00
Local Maintenance Improvement Grant Program (LMIG) (	
Local Resources Fund (4%)	\$741,695.00
SPLOST VIII (11%)	\$1,926,530.00
Water/Wastewater Capital Fund (4%)	\$767,990.00
<b>TOTAL</b>	<b>\$17,944,335.00</b>



## Water Requests

### Itemized Requests for 2024

#### Lights Ferry Water Line

\$250,000

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

#### Water Distribution at Railroad Crossings

\$250,000

The majority of the City's current water supply comes from Well No. 1 and Well No. 3, both located east of the Norfolk Southern Railroad. Water to the west side of the City passes under the railroad through two 6-inch pipes, located on Main...

#### Water Distribution System Upgrade

\$200,000

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

#### Well House No. 4 and No. 5

\$1,120,000

The city is attempting to purchase a piece of property from the State of Georgia that contains two wells. A third well on the property was recently abandoned and plugged. Utilization of these two wells in the future will greatly increase the...

**Total: \$1,820,**

## Water Supply Requests

### Itemized Requests for 2024

#### Atlanta Highway Water Line

\$140,000

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

#### Water Line Improvements Planning & Design

\$140,000

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

**Total: \$280,000**



## Wastewater Requests

### Itemized Requests for 2024

**Replacement Generator** **\$100,000**

Replacement of an outdated generator to ensure wastewater treatment reliability.

**SCADA System Improvements** **\$50,000**

The City's existing remote monitoring system is obsolete. It primarily consists of auto dialers that notify a prioritized list of individuals when a problem is detected. There is very little information provided other than there is a problem...

**Wastewater Expansion Construction (Parallel Plant)** **\$11,485,000**

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

**Wastewater Pump Station Modification** **\$100,000**

This request is to provide funds for modifications and improvement to several of the City's wastewater pumping stations. As the City and surrounding areas continue to grow, the capacity of some wastewater pumping stations needs to be...

**Total: \$11,735,000**

## Highways & Street Adm Requests

### Itemized Requests for 2024

**Annual Road Paving and Sidewalks Program** **\$1,773,797**

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

**Total: \$1,773,797**

## Parks Requests

### Itemized Requests for 2024

**Park Property and Improvements** **\$244,428**

Park property and improvements

**Total: \$244,428**





## Gen Govt Bldg and Plant Requests

### Itemized Requests for 2024

**4x4 Crew Cab Truck** **\$45,000**

Purchase of a 4x4 Crew Cab Truck.

**Front End Loader** **\$40,000**

Purchase of a small front end loader.

**Replacement Utility Vehicle** **\$80,000**

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

**Total: \$165,**

## Police Requests

### Itemized Requests for 2024

**PD Vehicles and Equipment - VIII** **\$329,000**

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

**Total: \$329,000**

## General Administration Requests

### Itemized Requests for 2024

**IT Equipment Upgrades Annual Program** **\$25,000**

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

**Total: \$25,000**



## Gen Govt Bldg and Plant Requests

### Itemized Requests for 2024

<b>East Main Culvert</b>	<b>\$550,000</b>
--------------------------	------------------

Repair or replacement of the East Main Culvert

<b>Land Acquisition</b>	<b>\$243,805</b>
-------------------------	------------------

Land Acquisition for Economic Development.

<b>Sidewalk Program</b>	<b>\$50,000</b>
-------------------------	-----------------

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

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**Total: \$843,805**

## City Manager Requests

### Itemized Requests for 2024

<b>City Buildings Security</b>	<b>\$50,000</b>
--------------------------------	-----------------

Increase security at city buildings.

<b>Downtown Development Phase II</b>	<b>\$418,305</b>
--------------------------------------	------------------

Begin phase two of the Downtown development. To include further development of vacant city-owned lots. Potentially address parking, retail space and pedestrian pathways.

---

**Total: \$468,305**

## Planning & Community Dev. Requests

### Itemized Requests for 2024

<b>Planning Software</b>	<b>\$50,000</b>
--------------------------	-----------------

Purchase of planning software to enhance economic development.

---

**Total: \$50,000**



# Tourism Requests

## Itemized Requests for 2024

**Caboose Renovations** **\$30,000**

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

**Gateway Signs** **\$50,000**

Rehability and improve City Gateway signs.

**Hammock Park** **\$30,000**

Develop and implement a hammock park at an existing park.

**Landscape Design** **\$100,000**

Develop and implement a landscape design for the downtown and gateway areas.

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**Total: \$210,000**



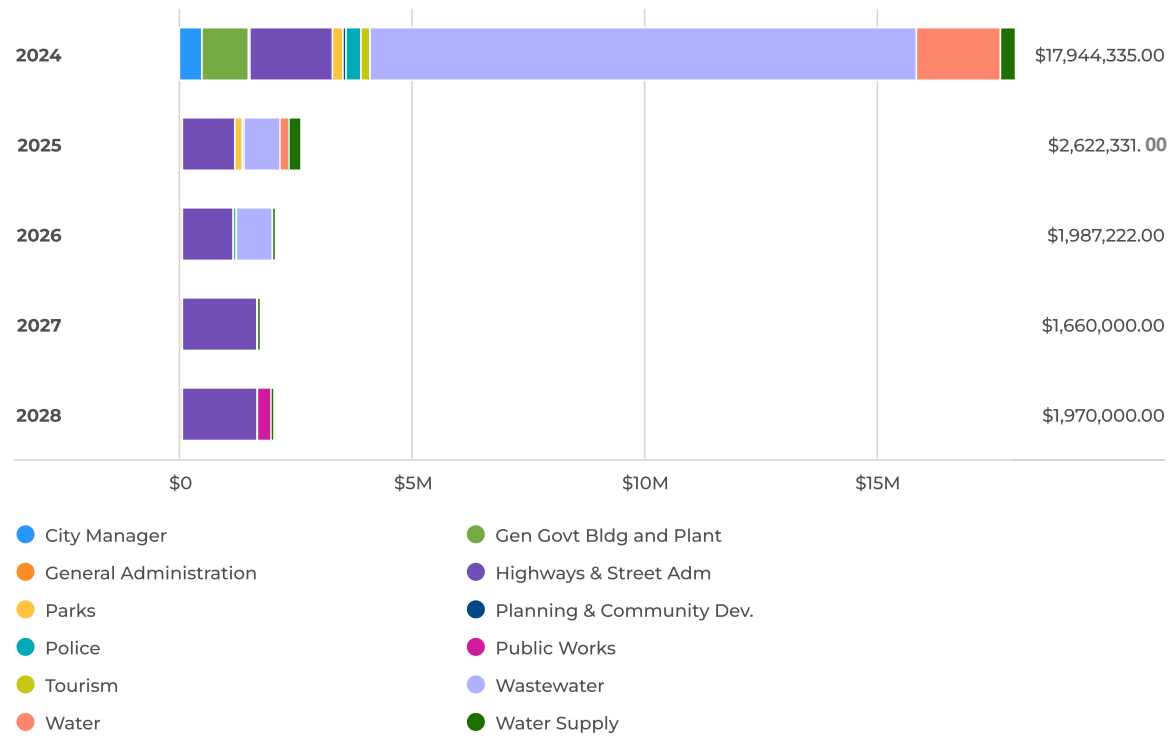
## Capital Improvements: Multi-year Plan

The City of Flowery Branch's five-year capital project plan is detailed below. This plan currently includes 29 projects in the amount of \$26,183,888 as of FY2024.

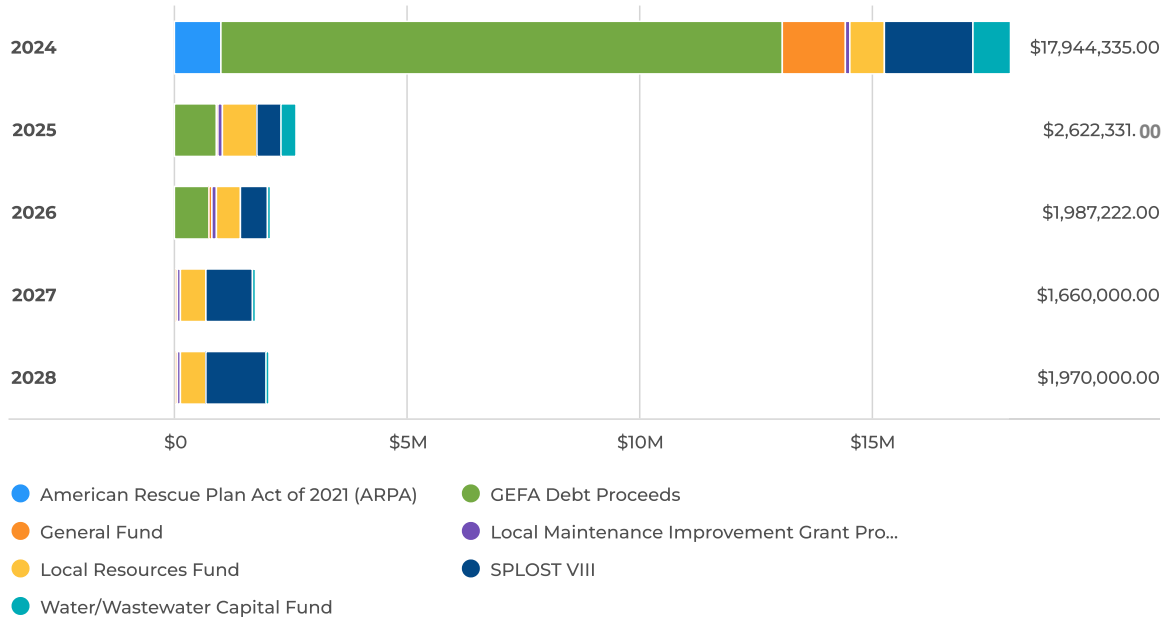
**Total Capital Requested**  
**26,183,888**

29 Capital Improvement Projects

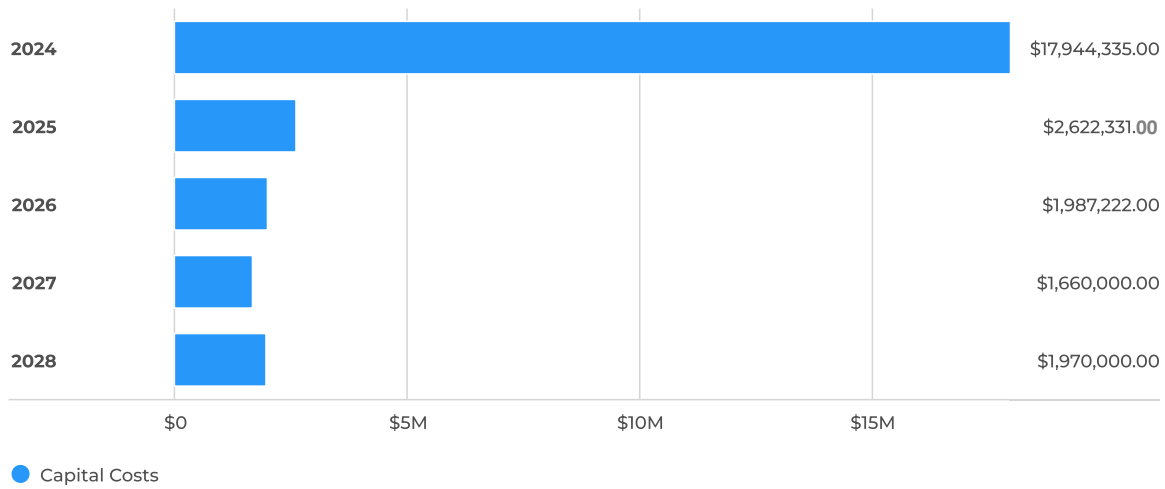
### Total Funding Requested by Department



### Total Funding Requested by Source



### Capital Costs Breakdown



## Water Requests

### Itemized Requests for 2024-2028

#### Lights Ferry Water Line

\$250,000

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

#### Water Distribution at Railroad Crossings

\$250,000

The majority of the City's current water supply comes from Well No. 1 and Well No. 3, both located east of the Norfolk Southern Railroad. Water to the west side of the City passes under the railroad through two 6-inch pipes, located on Main...

#### Water Distribution System Upgrade

\$400,000

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

#### Well House No. 4 and No. 5

\$1,120,000

The city is attempting to purchase a piece of property from the State of Georgia that contains two wells. A third well on the property was recently abandoned and plugged. Utilization of these two wells in the future will greatly increase the...

**Total: \$2,020,000**

## Water Supply Requests

### Itemized Requests for 2024-2028

#### Atlanta Highway Water Line

\$280,000

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

#### Water Line Improvements Planning & Design

\$280,000

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

**Total: \$560,000**



## Wastewater Requests

### Itemized Requests for 2024-2028

**Replacement Generator** **\$100,000**

Replacement of an outdated generator to ensure wastewater treatment reliability.

**SCADA System Improvements** **\$50,000**

The City's existing remote monitoring system is obsolete. It primarily consists of auto dialers that notify a prioritized list of individuals when a problem is detected. There is very little information provided other than there is a problem...

**Wastewater Effluent Discharge Force Main: Phase 2** **\$1,500,000**

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

**Wastewater Expansion Construction (Parallel Plant)** **\$11,485,000**

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

**Wastewater Pump Station Modification** **\$100,000**

This request is to provide funds for modifications and improvement to several of the City's wastewater pumping stations. As the City and surrounding areas continue to grow, the capacity of some wastewater pumping stations needs to be...

**Total: \$13,235,000**

## Highways & Street Adm Requests

### Itemized Requests for 2024-2028

**Annual Road Paving and Sidewalks Program** **\$7,132,778**

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

**Total: \$7,132,778**

## Public Works Requests

### Itemized Requests for 2024-2028

**Public Works Property** **\$310,000**

Public Works Property

**Total: \$310,000**



## Parks Requests

### Itemized Requests for 2024-2028

<b>Park Property and Improvements</b>	<b>\$415,000</b>
---------------------------------------	------------------

Park property and improvements

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**Total: \$415,000**

## Gen Govt Bldg and Plant Requests

### Itemized Requests for 2024-2028

<b>4x4 Crew Cab Truck</b>	<b>\$45,000</b>
---------------------------	-----------------

Purchase of a 4x4 Crew Cab Truck.

<b>Front End Loader</b>	<b>\$40,000</b>
-------------------------	-----------------

Purchase of a small front end loader.

<b>Replacement Utility Vehicle</b>	<b>\$80,000</b>
------------------------------------	-----------------

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

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**Total: \$165,000**

## Police Requests

### Itemized Requests for 2024-2028

<b>PD Vehicles and Equipment - VIII</b>	<b>\$449,000</b>
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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.

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**Total: \$449,000**

## General Administration Requests

### Itemized Requests for 2024-2028

<b>IT Equipment Upgrades Annual Program</b>	<b>\$125,000</b>
---	------------------

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.

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**Total: \$125,000**





## Gen Govt Bldg and Plant Requests

### Itemized Requests for 2024-2028

<b>East Main Culvert</b>	<b>\$550,000</b>
--------------------------	------------------

Repair or replacement of the East Main Culvert

<b>Land Acquisition</b>	<b>\$243,805</b>
-------------------------	------------------

Land Acquisition for Economic Development.

<b>Sidewalk Program</b>	<b>\$250,000</b>
-------------------------	------------------

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

---

**Total: \$1,043,805**

## City Manager Requests

### Itemized Requests for 2024-2028

<b>City Buildings Security</b>	<b>\$50,000</b>
--------------------------------	-----------------

Increase security at city buildings.

<b>Downtown Development Phase II</b>	<b>\$418,305</b>
--------------------------------------	------------------

Begin phase two of the Downtown development. To include further development of vacant city-owned lots. Potentially address parking, retail space and pedestrian pathways.

---

**Total: \$468,305**

## Planning & Community Dev. Requests

### Itemized Requests for 2024-2028

<b>Planning Software</b>	<b>\$50,000</b>
--------------------------	-----------------

Purchase of planning software to enhance economic development.

---

**Total: \$50,000**



# Tourism Requests

## Itemized Requests for 2024-2028

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<b>Caboose Renovations</b>	<b>\$30,000</b>
----------------------------	-----------------

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

<b>Gateway Signs</b>	<b>\$50,000</b>
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Rehability and improve City Gateway signs.

<b>Hammock Park</b>	<b>\$30,000</b>
---------------------	-----------------

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Develop and implement a hammock park at an existing park.

<b>Landscape Design</b>	<b>\$100,000</b>
-------------------------	------------------

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Develop and implement a landscape design for the downtown and gateway areas.

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**Total: \$210,000**



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# DEBT

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## Debt Management

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

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

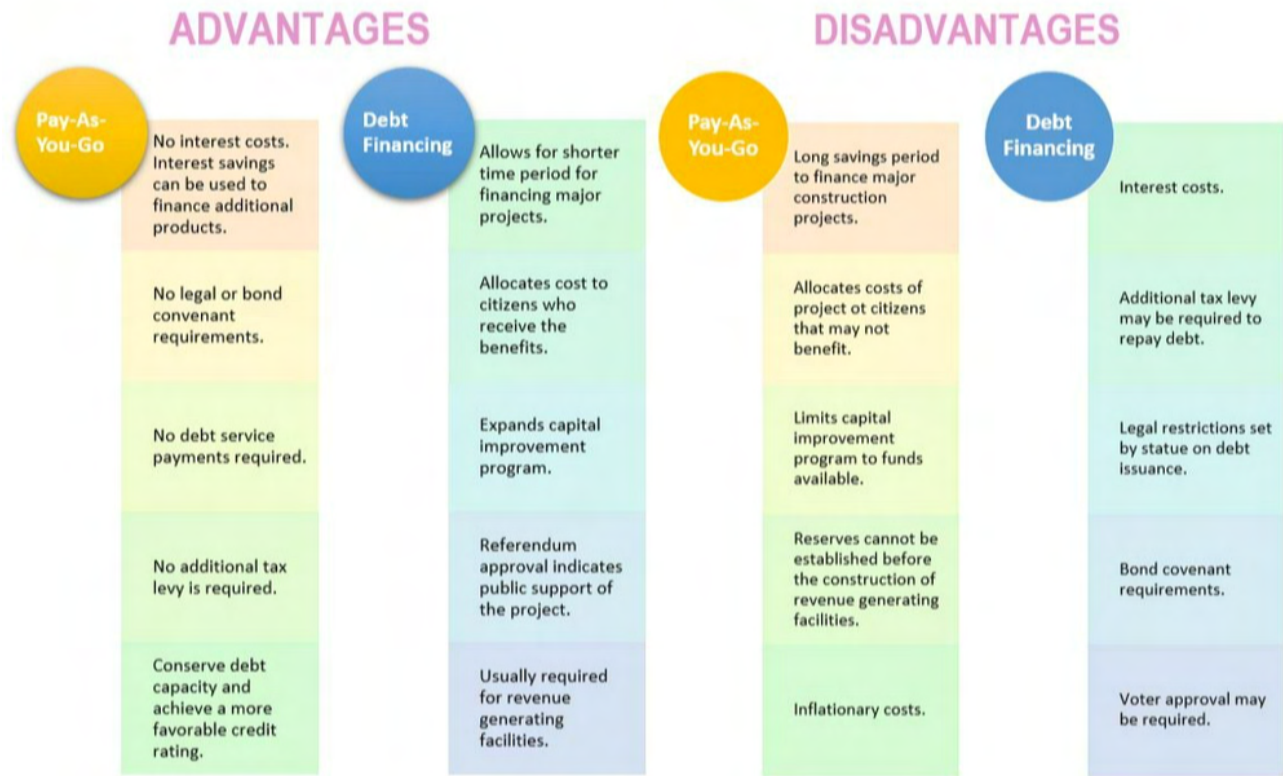
Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay a debt on a timely basis. Credit ratings are an essential indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is 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 2024 is \$106,366,778. This amount is based on the 2023 tax digest. The legal debt margin amount is vital in that it represents the net amount of external financing resources that are available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

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





## Government-wide Debt Overview

The computation of the legal debt limit is as follows:

2023 Assessed Value	\$ 1,063,667,783
Debt Limit 10% of Assessed Value	\$ 106,366,778
Less Debt Applicable to Debt Limit Outstanding	\$ 0
<b>Legal Debt Margin</b>	<b>\$ 106,366,778</b>

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

The City currently has three GEFA loans:

GEFA CW13-009 - Water & Sewer

GEFA DW2020020 - Wastewater Treatment Plant Expansion

GEFA CW2020010 - Wastewater Treatment Plant Expansion

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



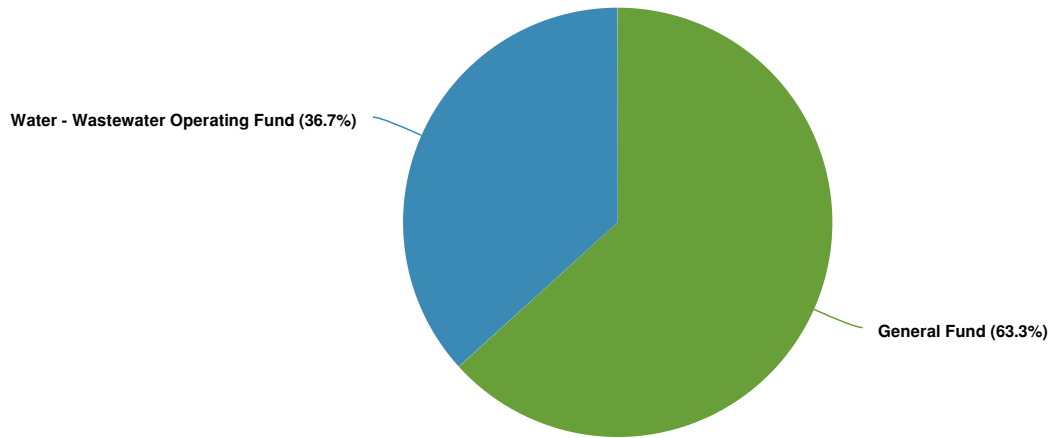


# 1,087,843

\$78,641 (7.79% vs. 2023 year)

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

### Debt by Fund



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>All Funds</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
General Fund	\$493,332	\$609,820	\$688,411	\$739,642	\$744,267	\$743,635	12.9%
Water - Wastewater Operating Fund	\$442,619	\$399,382	\$399,432	\$399,315	\$86,033	\$86,033	0%
<b>Total All Funds:</b>	<b>\$935,951</b>	<b>\$1,009,202</b>	<b>\$1,087,843</b>	<b>\$1,138,957</b>	<b>\$830,300</b>	<b>\$829,668</b>	<b>7.8%</b>



## General Fund

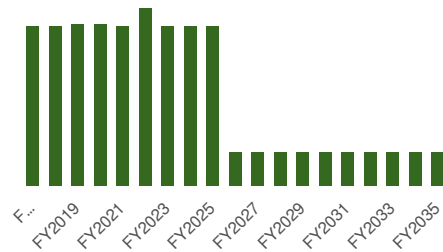
The City Hall & Plaza Revenue Bond and the TAD Downtown Development Revenue Bond are both in the General Fund.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>General Fund</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
General Fund	\$493,332	\$609,820	\$688,411	\$739,642	\$744,267	\$743,635	12.9%
<b>Total General Fund:</b>	<b>\$493,332</b>	<b>\$609,820</b>	<b>\$688,411</b>	<b>\$739,642</b>	<b>\$744,267</b>	<b>\$743,635</b>	<b>12.9%</b>

## Water - Wastewater Operating Fund

The Water-Wastewater Operating Fund includes the 2014 Series Revenue Bond, the GEFA CW13009 (Cinnamon Cove), the GEFA CW2020010 (Plant Expansion) and the GEFA DE2020020 (Plant Expansion).



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>Water - Wastewater Operating Fund</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
Water - Wastewater Operating Fund	\$442,619	\$399,382	\$399,432	\$399,315	\$86,033	\$86,033	0%
<b>Total Water - Wastewater Operating Fund:</b>	<b>\$442,619</b>	<b>\$399,382</b>	<b>\$399,432</b>	<b>\$399,315</b>	<b>\$86,033</b>	<b>\$86,033</b>	<b>0%</b>



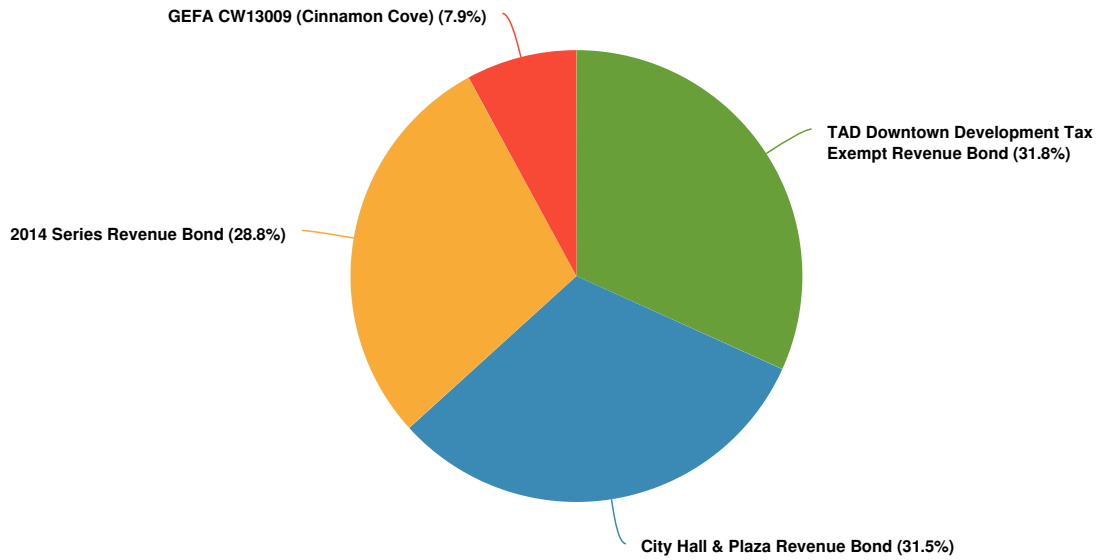
# Debt Snapshot



# 1,087,843

\$78,641 (7.79% vs. 2023 year)

## Debt by Type



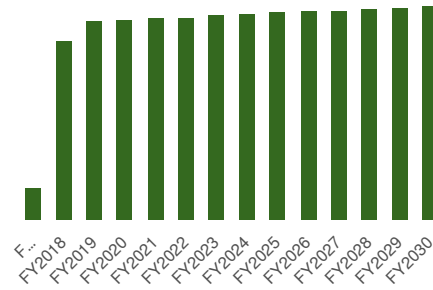
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
Debt	Actual	Projected	Projected	Projected	Projected	Projected	FY2023 vs FY2024
Georgia Transportation Infrastructure Bank (GTIB) Notes Payable	\$0	\$0	\$0	\$0	\$0	\$0	0%
City Hall & Plaza Revenue Bond	\$334,538	\$341,026	\$342,917	\$344,848	\$346,823	\$348,841	.6%
TAD Downtown Development Tax Exempt Revenue Bond	\$158,794	\$268,794	\$345,494	\$394,794	\$397,444	\$394,794	28.5%
2014 Series Revenue Bond	\$354,226	\$313,349	\$313,399	\$313,282	\$0	\$0	0%
GEFA CW13009 (Cinnamon Cove)	\$86,033	\$86,033	\$86,033	\$86,033	\$86,033	\$86,033	0%
GEFA CW 2020010 (Plant Expansion)	\$2,349	\$0	\$0	\$0	\$0	\$0	0%
GEFA DW2020020 (Plant Expansion)	\$11	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Debt:</b>	<b>\$935,951</b>	<b>\$1,009,202</b>	<b>\$1,087,843</b>	<b>\$1,138,957</b>	<b>\$830,300</b>	<b>\$829,668</b>	<b>7.8%</b>





## City Hall & Plaza Revenue Bond

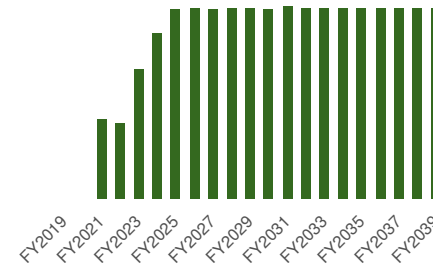
The City Hall & Plaza revenue bond issue was to build a new building for City Hall and the Police Department at 5410 Pine Street.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>City Hall &amp; Plaza Revenue Bond</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
Principal	\$293,547	\$300,035	\$306,666	\$313,443	\$320,37	\$327,450	2.2%
Interest	\$40,991	\$40,991	\$36,251	\$31,405	\$26,453	\$21,391	-11.6%
<b>Total City Hall &amp; Plaza Revenue Bond:</b>	<b>\$334,538</b>	<b>\$341, 26</b>	<b>\$342,917</b>	<b>\$344,848</b>	<b>\$346,823</b>	<b>\$348,841</b>	<b>.6%</b>

## TAD Downtown Development Tax Exempt Revenue Bond

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

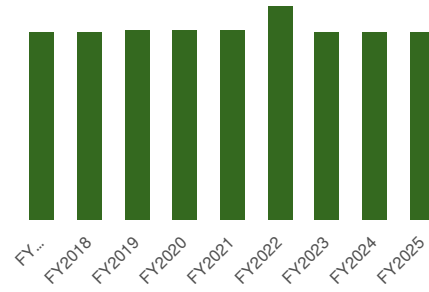


	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>TAD Downtown Development Tax Exempt Revenue Bond</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
Principal	\$0	\$110,000	\$190,000	\$245,000	\$255,000	\$260,000	72.7%
Interest	\$158,794	\$158,794	\$155,494	\$149,794	\$142,444	\$134,794	-2.1%
<b>Total TAD Downtown Development Tax Exempt Revenue Bond:</b>	<b>\$158,794</b>	<b>\$268,794</b>	<b>\$345,494</b>	<b>\$394,794</b>	<b>\$397,444</b>	<b>\$394,794</b>	<b>28.5%</b>



## 2014 Series Revenue Bond

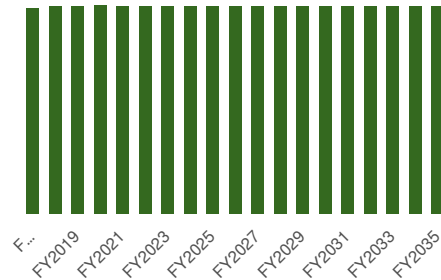
This revenue bond is a Refunded Bond from the 2004 Series Bond for the Water and Wastewater.



	FY2022	FY2023	FY2024	FY2025	% Change
<b>2014 Series Revenue Bond</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
Principal	\$285,000	\$292,000	\$299,000	\$306,000	2.4%
Interest	\$69,226	\$21,349	\$14,399	\$7,282	-32.6%
<b>Total 2014 Series Revenue Bond:</b>	<b>\$354,226</b>	<b>\$313,349</b>	<b>\$313,399</b>	<b>\$313,282</b>	<b>0%</b>

## GEFA CW13009 (Cinnamon Cove)

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



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	% Change
<b>GEFA CW13009 (Cinnamon Cove)</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>FY2023 vs FY2024</b>
Principal	\$7,195	\$71,184	\$72,187	\$73,204	\$74,235	\$75,281	1.4%
Interest	\$15,838	\$14,849	\$13,846	\$12,829	\$11,798	\$10,752	-6.8%
<b>Total GEFA CW13009 (Cinnamon Cove):</b>	<b>\$86, 33</b>	<b>\$86, 33</b>	<b>\$86, 33</b>	<b>\$86, 33</b>	<b>\$86, 33</b>	<b>\$86, 33</b>	<b>0%</b>

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# APPENDIX

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# **CITY MANAGER REQUESTS**

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# City Buildings Security

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## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	7/01/2023
Est. Completion Date	05/30/2024
Department	City Manager
Type	Other

---

## Description

Increase security at city buildings.

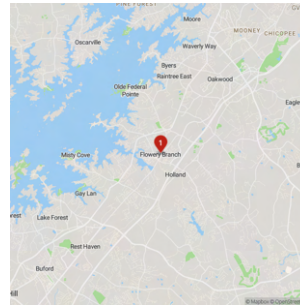
---

## Details

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

---

## Location



## Strategic Initiative

Increase public and employee safety.

## Capital Project Evaluation Criteria Discussion

N/A



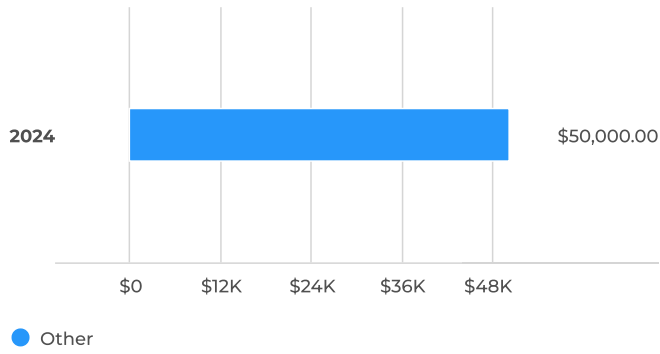
## Capital Cost

FY2024 Budget  
**\$50,**

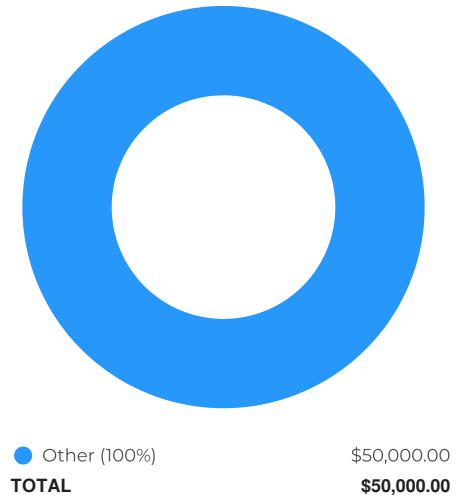
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$50,000	\$50,000
<b>Total</b>	<b>\$50,</b>	<b>\$50,</b>



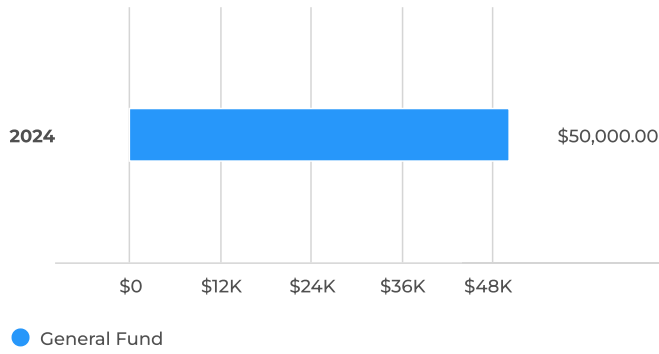
## Funding Sources

FY2024 Budget  
**\$50,**

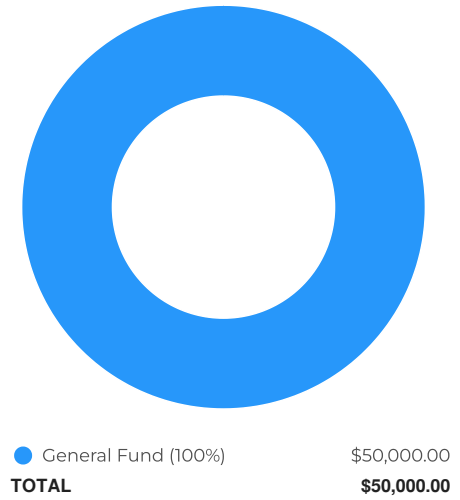
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



# Downtown Development Phase II

---

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	7/01/2023
Est. Completion Date	06/30/2026
Department	City Manager
Type	Other

---

## Description

Begin phase two of the Downtown development. To include further development of vacant city-owned lots. Potentially address parking, retail space and pedestrian pathways.

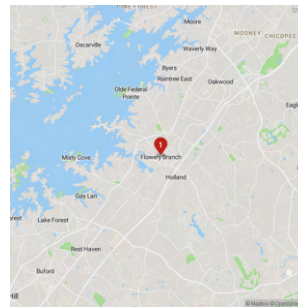
---

## Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	7400 - Planning & Community Development
Project Manager	Tonya Parrish, City Manager
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority

---

## Location



## Strategic Initiative

Further increase Economic Development in the downtown area.

## Capital Project Evaluation Criteria Discussion

N/A





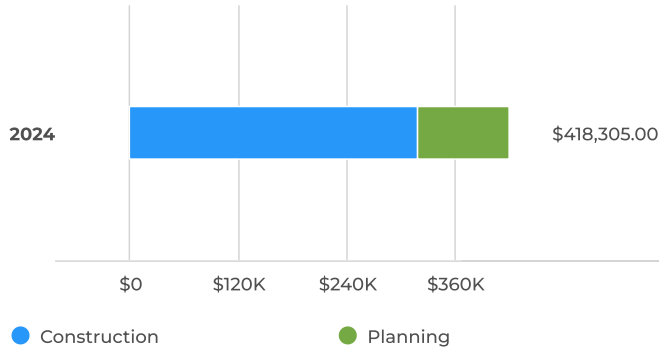
## Capital Cost

FY2024 Budget  
**\$418,305**

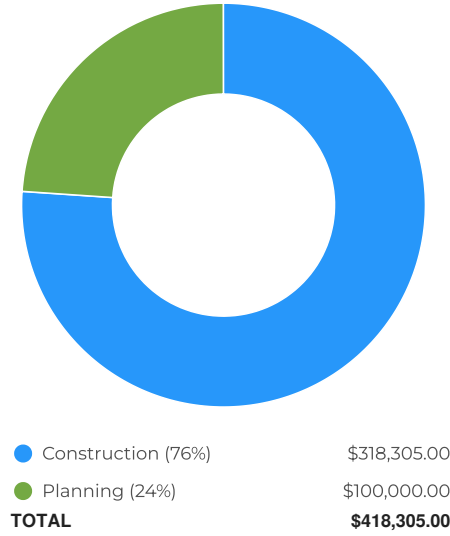
Total Budget (all years)  
**\$418.305K**

Project Total  
**\$418.305K**

Capital Cost by Year



Capital Cost for Budgeted Years



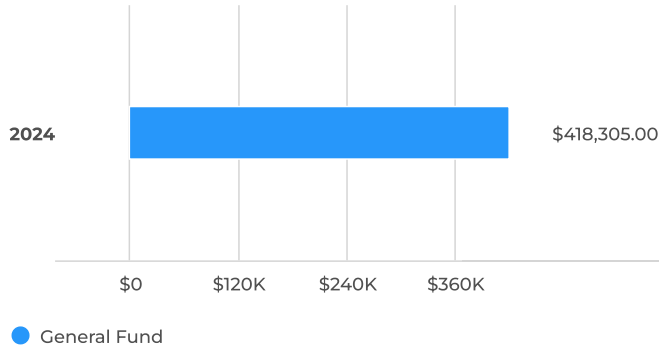
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Planning	\$100,000	\$100,000
Construction	\$318,305	\$318,305
<b>Total</b>	<b>\$418,305</b>	<b>\$418,305</b>



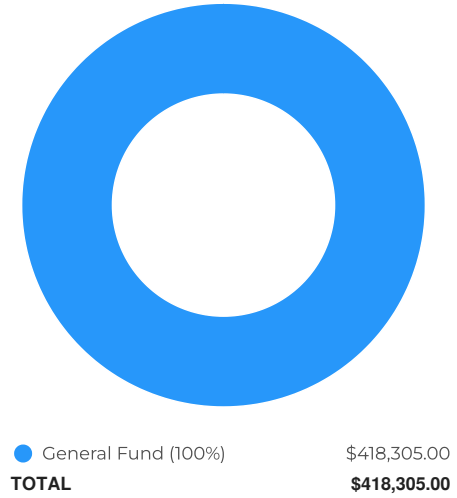
## Funding Sources

FY2024 Budget **\$418,305**      Total Budget (all years) **\$418.305K**      Project Total **\$418.305K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$418,305	\$418,305
<b>Total</b>	<b>\$418,305</b>	<b>\$418,305</b>

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# **GEN GOVT BLDG AND PLANT REQUESTS**

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# East Main Culvert

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	7/01/2023
Est. Completion Date	06/30/2025
Department	Gen Govt Bldg and Plant
Type	Other

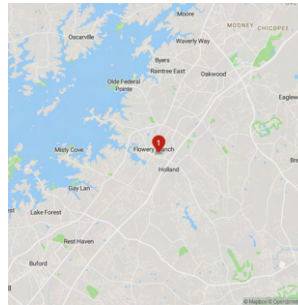
## Description

Repair or replacement of the East Main Culvert

## Details

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

## Location



## Strategic Initiative

Repair or replacement of Infrastructure.

## Capital Project Evaluation Criteria Discussion

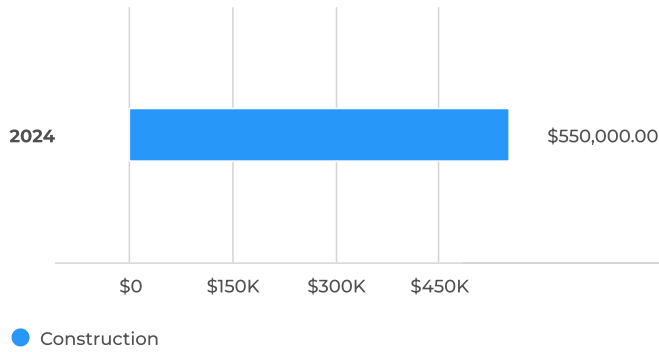
Repair or replacement of critical infrastructure.



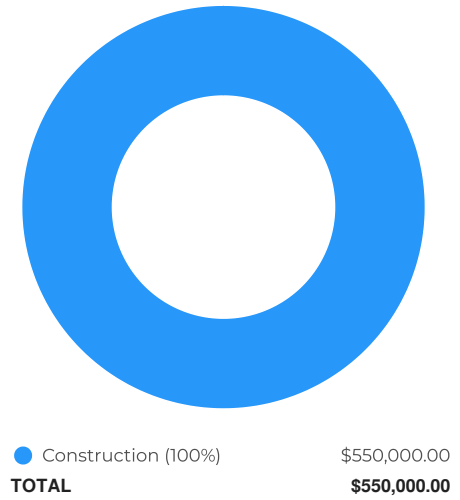
## Capital Cost

FY2024 Budget **\$550,000**      Total Budget (all years) **\$550K**      Project Total **\$550K**

Capital Cost by Year



Capital Cost for Budgeted Years



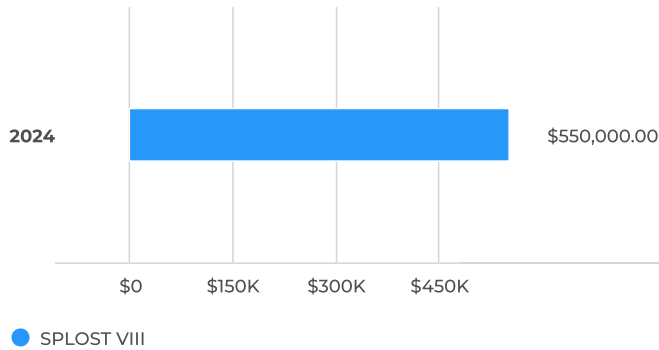
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction	\$550,000	\$550,000
<b>Total</b>	<b>\$550,000</b>	<b>\$550,000</b>



## Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$550,000</b>	<b>\$550K</b>	<b>\$550K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
SPLOST VIII	\$550,000	\$550,000
<b>Total</b>	<b>\$550,000</b>	<b>\$550,000</b>



# Land Acquisition

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	7/01/2023
Est. Completion Date	06/30/2028
Department	Gen Govt Bldg and Plant
Type	Other

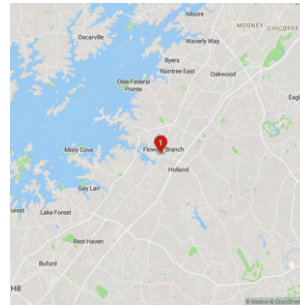
## Description

Land Acquisition for Economic Development.

## Details

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

## Location



## Strategic Initiative

Economic Development

## Capital Project Evaluation Criteria Discussion

Land Acquisition for Economic Development.



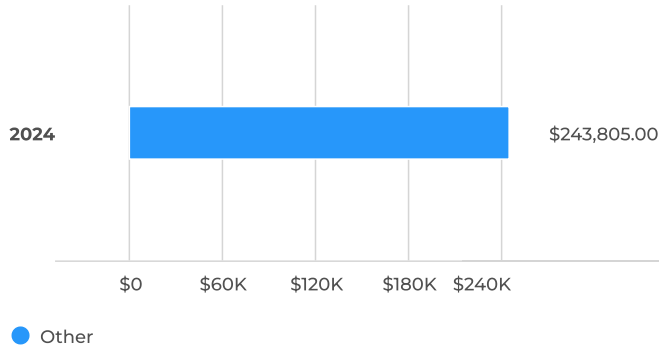
## Capital Cost

FY2024 Budget  
**\$243,805**

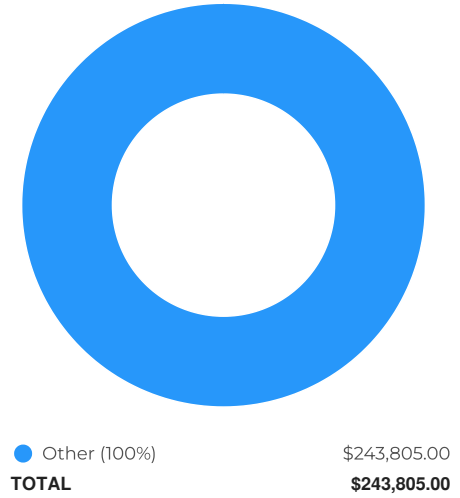
Total Budget (all years)  
**\$243.805K**

Project Total  
**\$243.805K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$243,805	\$243,805
<b>Total</b>	<b>\$243,805</b>	<b>\$243,805</b>

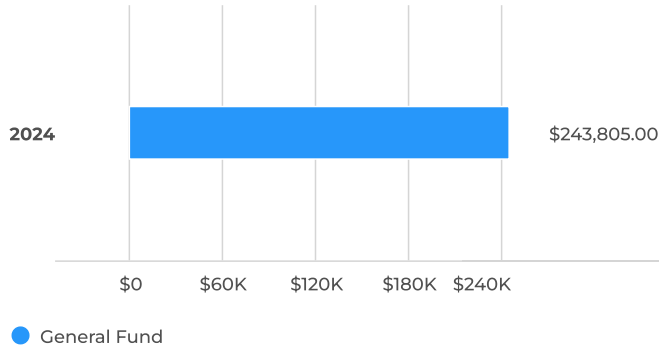




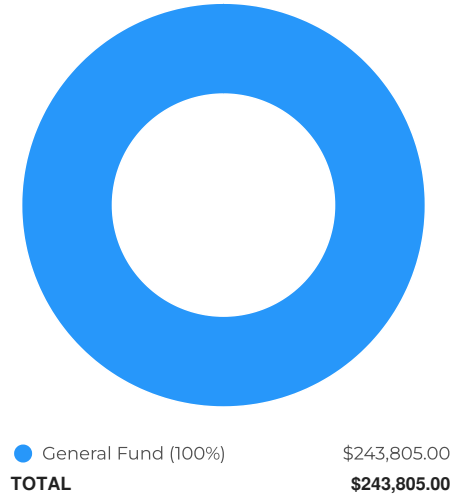
## Funding Sources

FY2024 Budget **\$243,805**      Total Budget (all years) **\$243.805K**      Project Total **\$243.805K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$243,805	\$243,805
<b>Total</b>	<b>\$243,805</b>	<b>\$243,805</b>

# Sidewalk Program

---

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	7/01/2023
Est. Completion Date	06/30/2028
Department	Gen Govt Bldg and Plant
Type	Other

---

## Description

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

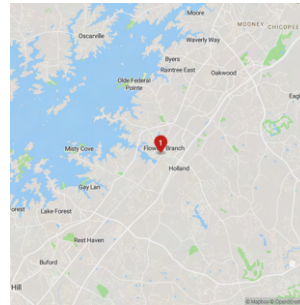
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## Details

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

---

## Location



## Strategic Initiative

Infrastructure Improvements

## Capital Project Evaluation Criteria Discussion

Infrastructure improvements throughout the city limits.



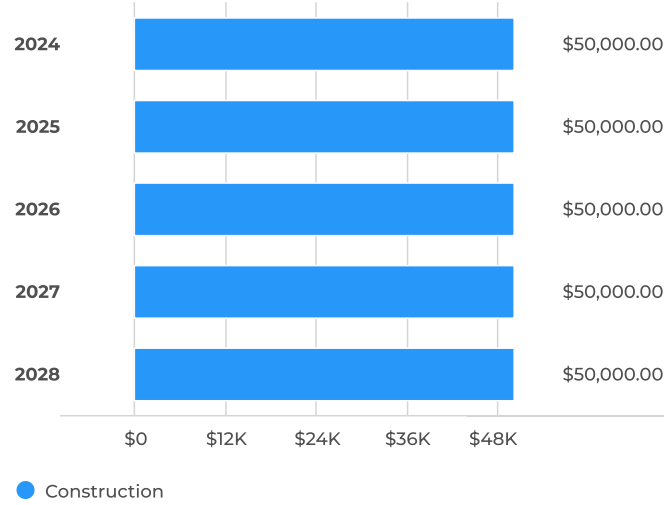
## Capital Cost

FY2024 Budget  
**\$50,**

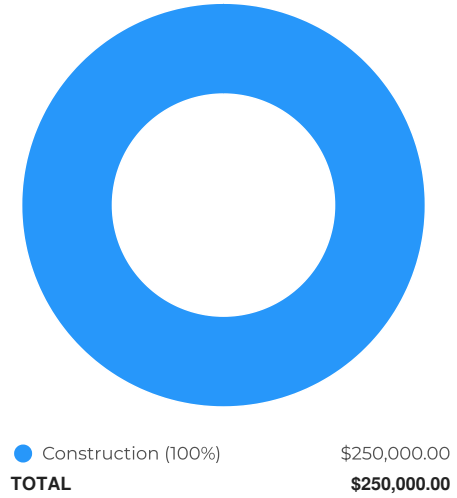
Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	<b>\$50,</b>	<b>\$50,</b>	<b>\$50,</b>	<b>\$50,</b>	<b>\$50,</b>	<b>\$250,</b>



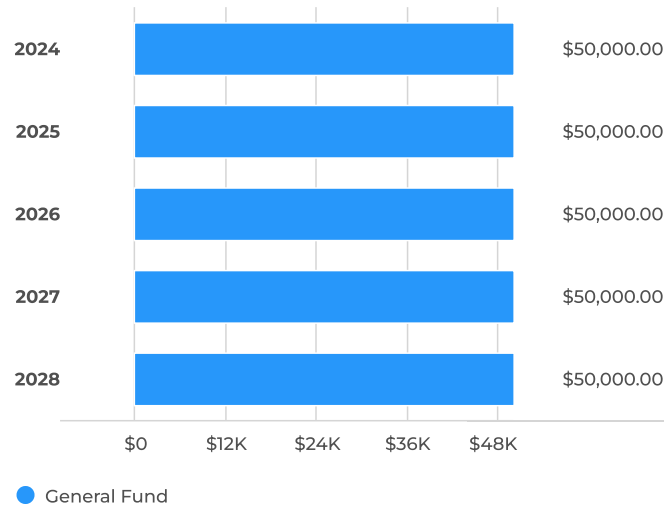
## Funding Sources

FY2024 Budget  
**\$50,**

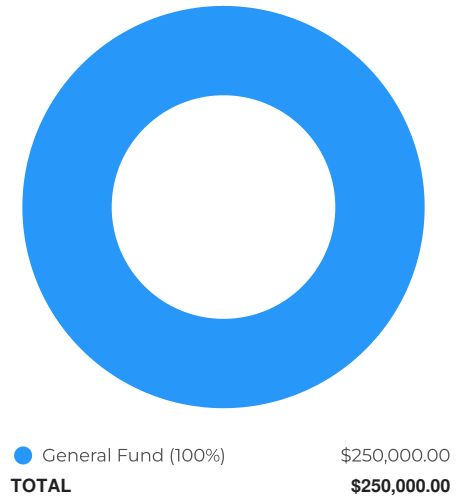
Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>



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# **GENERAL ADMINISTRATION REQUESTS**

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# IT Equipment Upgrades Annual Program

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	7/01/2022
Est. Completion Date	06/30/2027
Department	General Administration
Type	Other
Project Number	2022

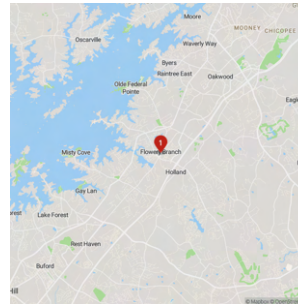
## Description

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

## Details

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

## Location



## Strategic Initiative

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

## Capital Project Evaluation Criteria Discussion



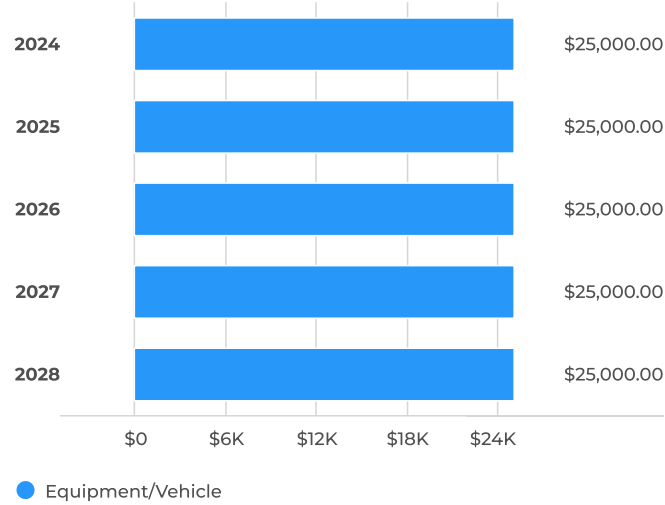
## Capital Cost

FY2024 Budget  
**\$25,000**

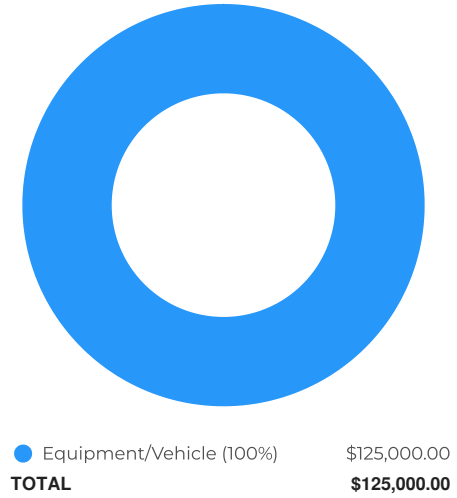
Total Budget (all years)  
**\$125K**

Project Total  
**\$125K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Equipment/Vehicle	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$125,000</b>



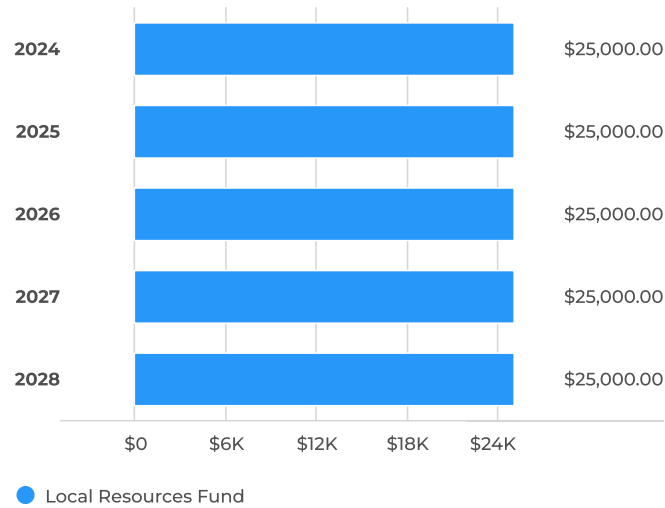
## Funding Sources

FY2024 Budget  
**\$25,000**

Total Budget (all years)  
**\$125K**

Project Total  
**\$125K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Local Resources Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$125,000</b>





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# **HIGHWAYS & STREET ADM REQUESTS**

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# Annual Road Paving and Sidewalks Program

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	7/01/2021
Est. Completion Date	06/30/2026
Department	Highways & Street Adm
Type	Other
Project Number	30120; 20120

## Description

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

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

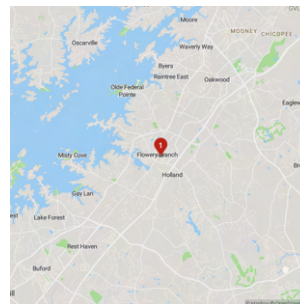
## Images



## Details

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

## Location



## Strategic Initiative

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



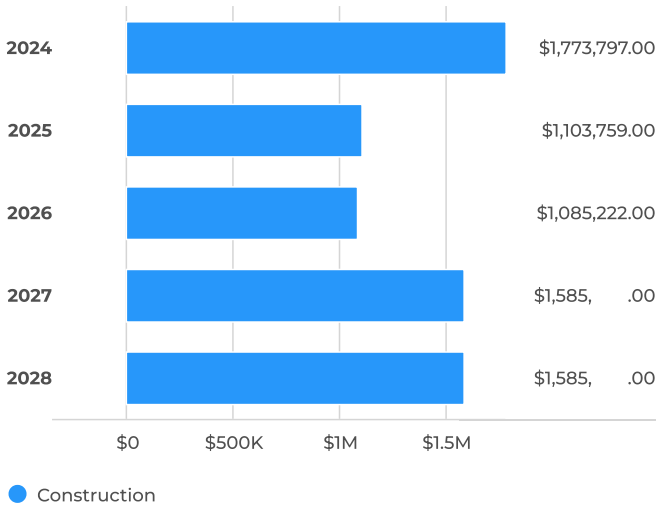
### Capital Project Evaluation Criteria Discussion

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

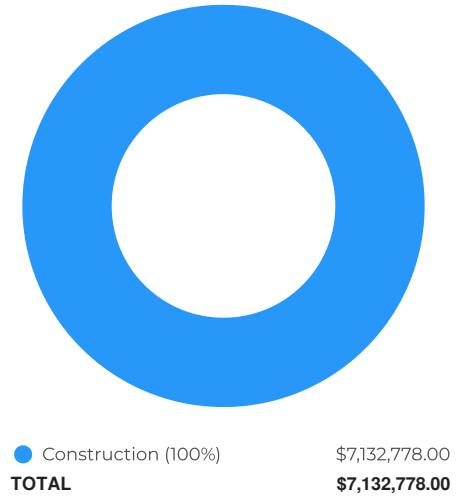
### Capital Cost

FY2024 Budget **\$1,773,797**      Total Budget (all years) **\$7.133M**      Project Total **\$7.133M**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction	\$1,773,797	\$1,103,759	\$1,085,222	\$1,585,000	\$1,585,000	\$7,132,778
<b>Total</b>	<b>\$1,773,797</b>	<b>\$1,103,759</b>	<b>\$1,085,222</b>	<b>\$1,585,000</b>	<b>\$1,585,000</b>	<b>\$7,132,778</b>

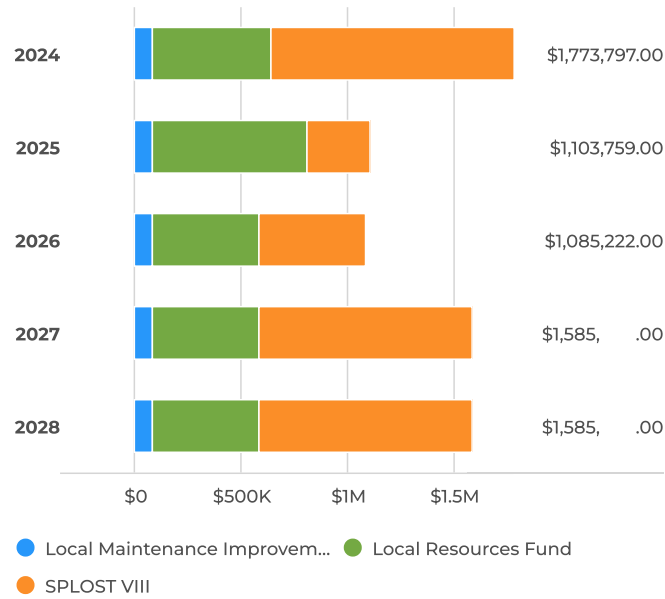
## Funding Sources

FY2024 Budget  
**\$1,773,797**

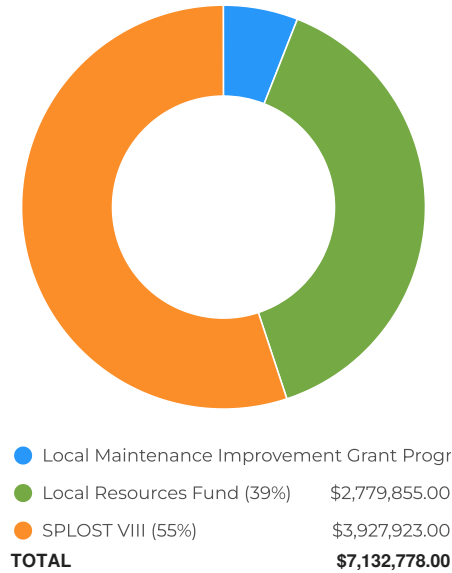
Total Budget (all years)  
**\$7.133M**

Project Total  
**\$7.133M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
SPLOST VIII	\$1,132,102	\$294,675	\$501,146	\$1,000,000	\$1,000,000	\$3,927,923
Local Resources Fund	\$556,695	\$724,084	\$499,076	\$500,000	\$500,000	\$2,779,855
Local Maintenance Improvement Grant Program (LMIG)	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$425,000
<b>Total</b>	<b>\$1,773,797</b>	<b>\$1,103,759</b>	<b>\$1,085,222</b>	<b>\$1,585,000</b>	<b>\$1,585,000</b>	<b>\$7,132,778</b>



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# **PARKS REQUESTS**

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# Park Property and Improvements

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	7/01/2024
Est. Completion Date	06/30/2026
Department	Parks
Type	Other
Project Number	30240

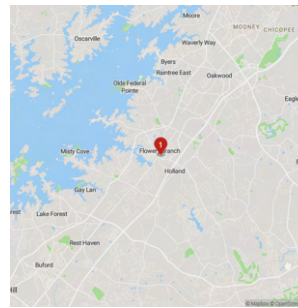
## Description

Park property and improvements

## Details

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

## Location



## Strategic Initiative

Park property and improvements

## Capital Project Evaluation Criteria Discussion

Park property and improvements



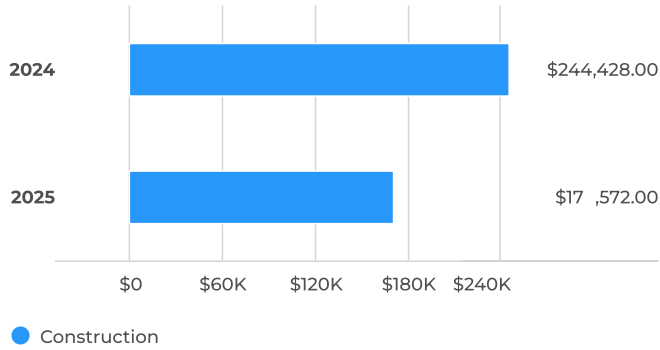
## Capital Cost

FY2024 Budget  
**\$244,428**

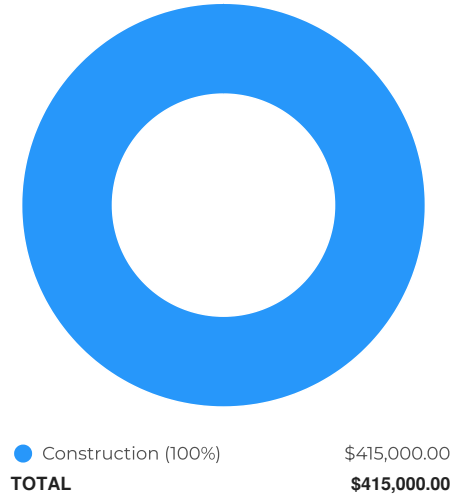
Total Budget (all years)  
**\$415K**

Project Total  
**\$415K**

Capital Cost by Year



Capital Cost for Budgeted Years



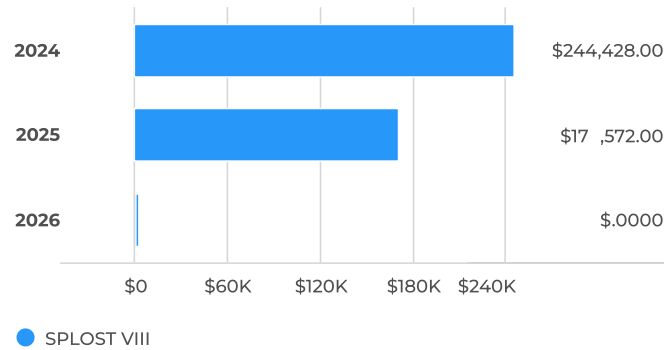
Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Construction	\$244,428	\$170,572	\$415,000
<b>Total</b>	<b>\$244,428</b>	<b>\$170,572</b>	<b>\$415,000</b>



## Funding Sources

FY2024 Budget **\$244,428**      Total Budget (all years) **\$415K**      Project Total **\$415K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2024	FY2025	FY2026	Total
SPLOST VIII	\$244,428	\$170,572	\$0	\$415,000
<b>Total</b>	<b>\$244,428</b>	<b>\$170,572</b>	<b>\$0</b>	<b>\$415,000</b>





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# **PLANNING & COMMUNITY DEV. REQUESTS**

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# Planning Software

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Planning & Community Dev.
Type	Other

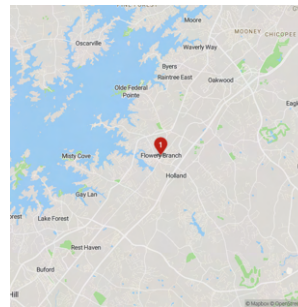
## Description

Purchase of planning software to enhance economic development.

## Details

Project Type	Intangible - Software
Critical Need Ranking	A - Essential
Department	7400 - Planning & Community Development
Project Manager	Rich Atkinson, Planning and Community Development Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

Further enhance Economic Development.

## Capital Project Evaluation Criteria Discussion

N/A



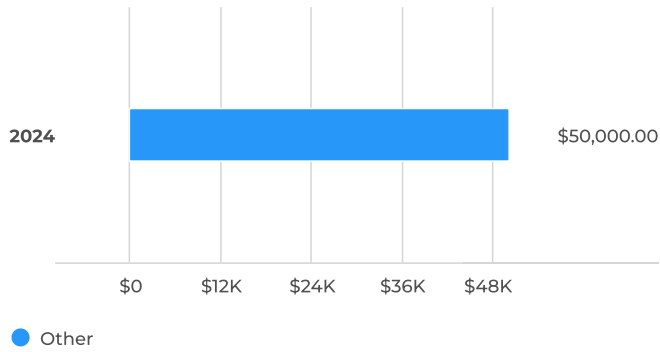
## Capital Cost

FY2024 Budget  
**\$50,**

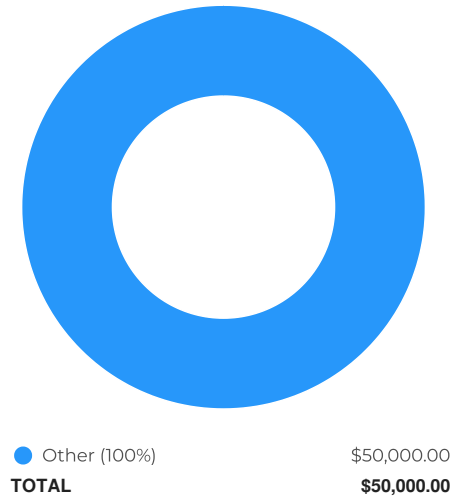
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Other	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



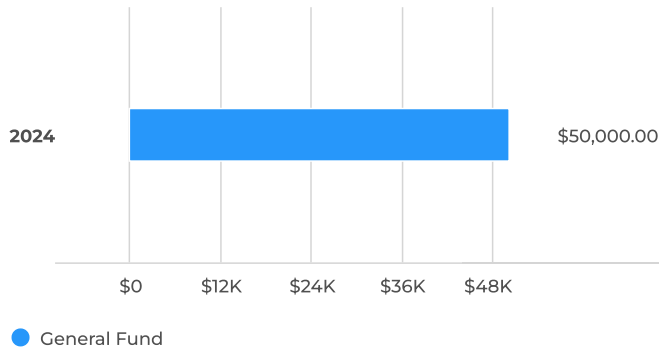
## Funding Sources

FY2024 Budget  
**\$50,**

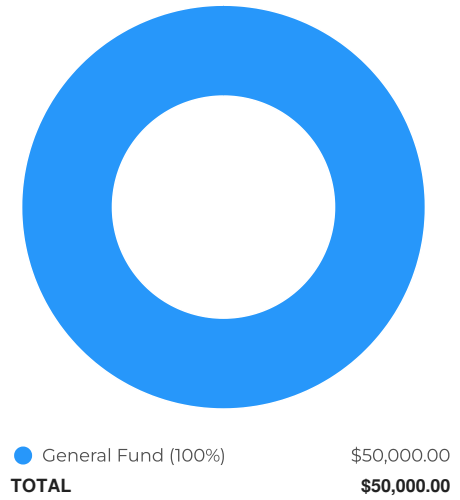
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



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# **POLICE REQUESTS**

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# PD Vehicles and Equipment - VIII

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	12/01/2021
Est. Completion Date	12/31/2026
Department	Police
Type	Other
Project Number	30130

## Description

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

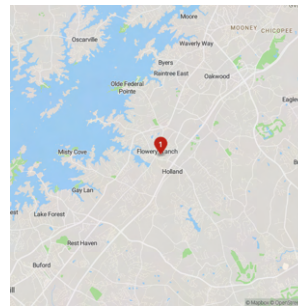
## Images



## Details

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

## Location



## Strategic Initiative

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

## Capital Project Evaluation Criteria Discussion

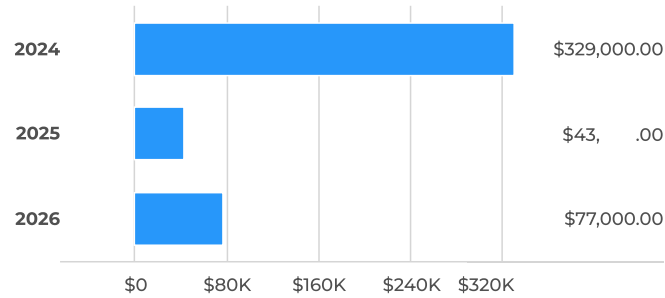


**LEGAL MANDATES:** SPLOST VIII. **FISCAL AND BUDGET IMPACTS:** N/A. **HEALTH AND SAFETY IMPACTS:** N/A. **ECONOMIC DEVELOPMENT IMPACTS:** Increase safety for the community. **ENVIRONMENTAL, AESTHETIC AND SOCIAL EFFECTS:** N/A. **DISTRIBUTIONAL EFFECTS:** N/A. **DISRUPTION/INCONVENIENCE:** N/A. **IMPACT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

### Capital Cost

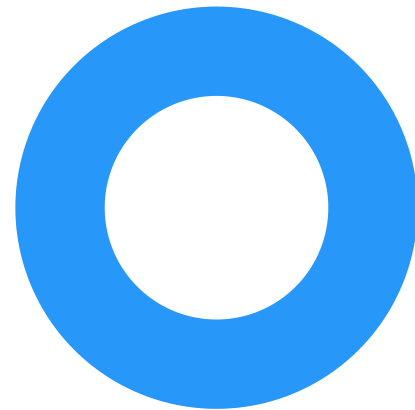
FY2024 Budget **\$329,** Total Budget (all years) **\$449K** Project Total **\$449K**

Capital Cost by Year



● Equipment/Vehicle

Capital Cost for Budgeted Years



● Equipment/Vehicle (100%) \$449,000.00  
**TOTAL \$449,000.00**

### Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	Total
Equipment/Vehicle	\$329,000	\$43,000	\$77,000	\$449,000
<b>Total</b>	<b>\$329,000</b>	<b>\$43,000</b>	<b>\$77,000</b>	<b>\$449,000</b>



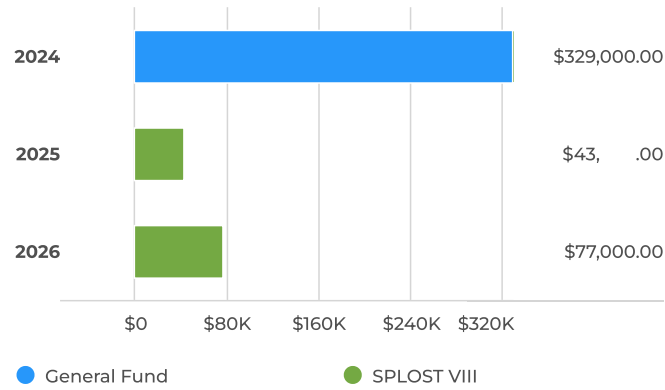
## Funding Sources

FY2024 Budget  
**\$329,**

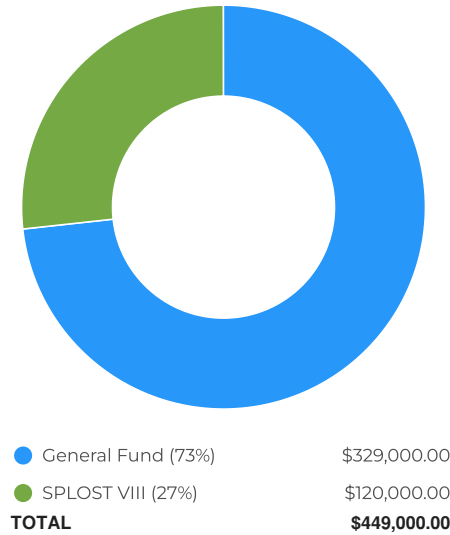
Total Budget (all years)  
**\$449K**

Project Total  
**\$449K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2024	FY2025	FY2026	Total
General Fund	\$329,000			\$329,000
SPLOST VIII		\$43,000	\$77,000	\$120,000
<b>Total</b>	<b>\$329,000</b>	<b>\$43,000</b>	<b>\$77,000</b>	<b>\$449,000</b>





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# **PUBLIC WORKS REQUESTS**

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# Public Works Property

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	7/01/2025
Est. Completion Date	06/30/2026
Department	Public Works
Type	Other
Project Number	30250

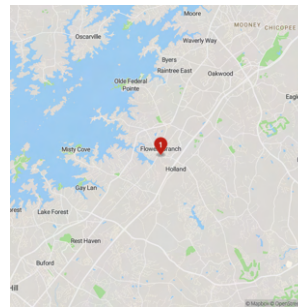
## Description

Public Works Property

## Details

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

## Location



## Strategic Initiative

Public Works Property

## Capital Project Evaluation Criteria Discussion

Public Works Property

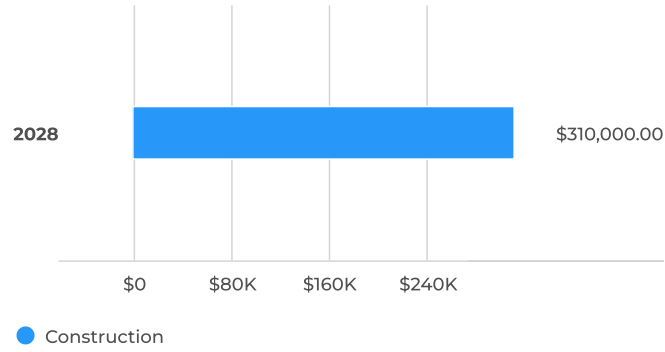


## Capital Cost

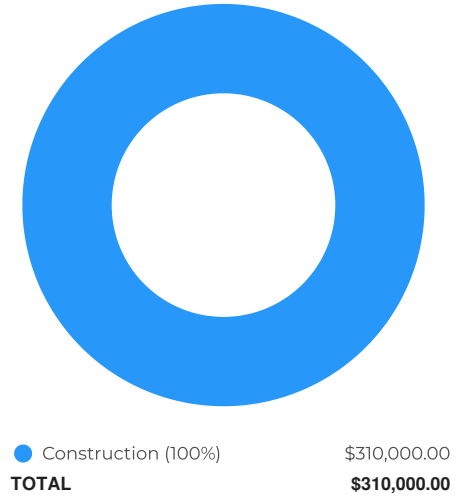
Total Budget (all years)  
**\$310K**

Project Total  
**\$310K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2028	Total
Construction	\$310,000	\$310,000
<b>Total</b>	<b>\$310,000</b>	<b>\$310,000</b>

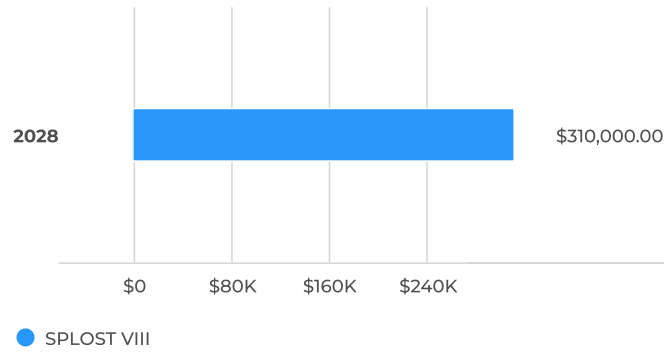


## Funding Sources

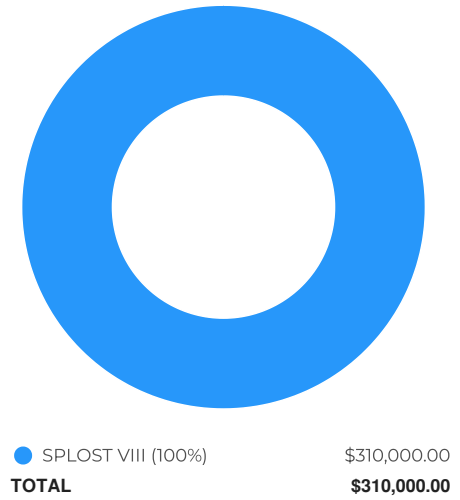
Total Budget (all years)  
**\$310K**

Project Total  
**\$310K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2028	Total
SPLOST VIII	\$310,000	\$310,000
<b>Total</b>	<b>\$310,000</b>	<b>\$310,000</b>



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# TOURISM REQUESTS

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# Caboose Renovations

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Tourism
Type	Other

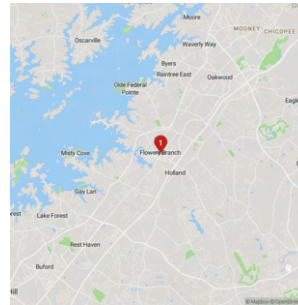
## Description

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

## Details

Project Type	Infrastructure Improvements
Critical Need Ranking	B - Desirable, somewhat necessary
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	B - Desirable, somewhat necessary
Department Priority Ranking	2 - Medium Priority
CIP Evaluation Team Ranking	B - Desirable, somewhat necessary

## Location



## Strategic Initiative

Economic Development.

## Capital Project Evaluation Criteria Discussion

Economic Development



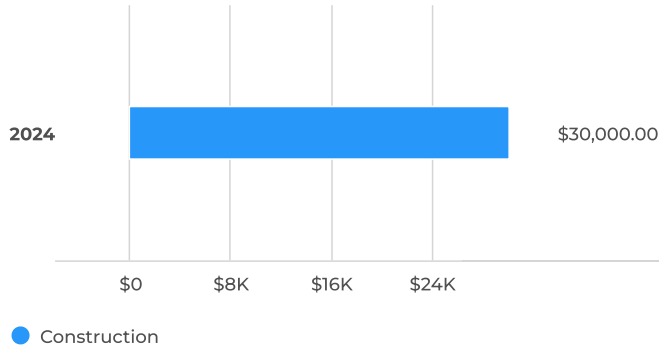
## Capital Cost

FY2024 Budget  
**\$30,000**

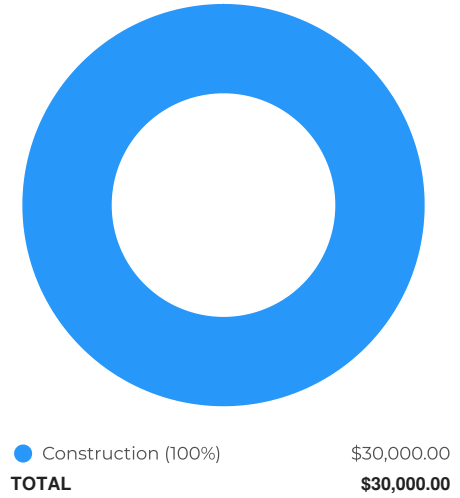
Total Budget (all years)  
**\$30K**

Project Total  
**\$30K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>



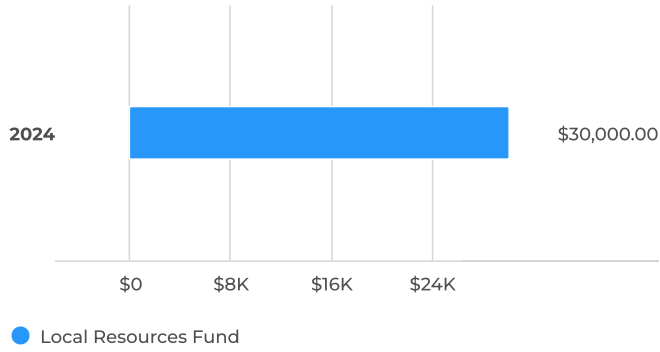
## Funding Sources

FY2024 Budget  
**\$30,000**

Total Budget (all years)  
**\$30K**

Project Total  
**\$30K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Local Resources Fund	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>





# Gateway Signs

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Tourism
Type	Other

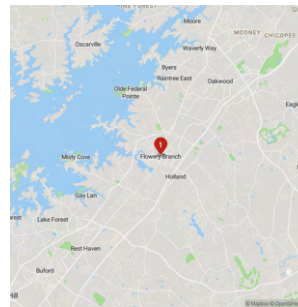
## Description

Rehability and improve City Gateway signs.

## Details

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

## Location



## Strategic Initiative

Economic Development.

## Capital Project Evaluation Criteria Discussion

Increase visibility at City Gateways.



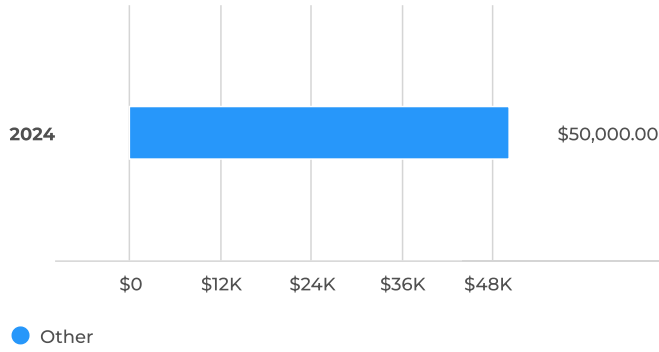
## Capital Cost

FY2024 Budget  
**\$50,000**

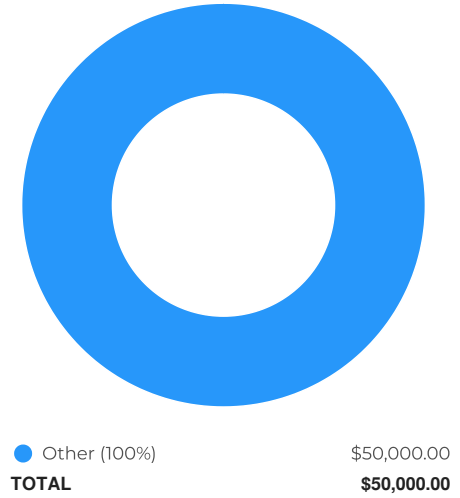
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Other	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



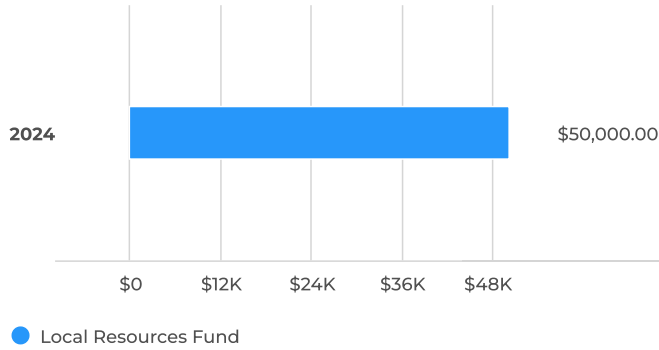
## Funding Sources

FY2024 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Local Resources Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



# Hammock Park

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Tourism
Type	Other

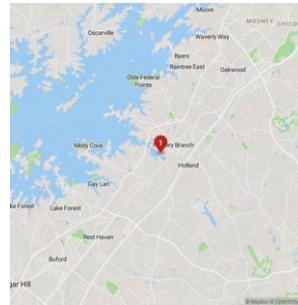
## Description

Develop and implement a hammock park at an existing park.

## Details

Project Type	Land Improvements
Critical Need Ranking	A - Essential
Department	7540 - Tourism
Project Manager	Renee Carden, Downtown Events/Public Information Officer
Department Director Ranking	B - Desirable, somewhat necessary
Department Priority Ranking	2 - Medium Priority
CIP Evaluation Team Ranking	B - Desirable, somewhat necessary

## Location



## Strategic Initiative

Parks and Recreation.

## Capital Project Evaluation Criteria Discussion

N/A



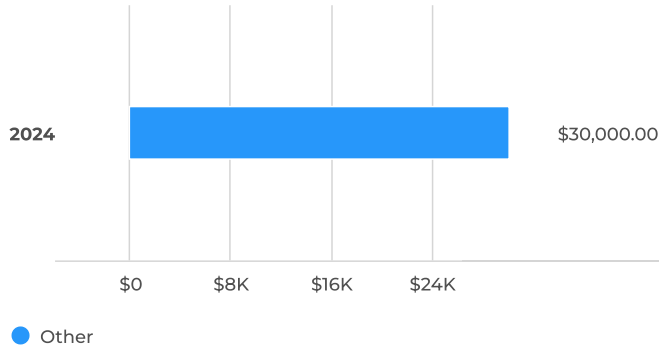
## Capital Cost

FY2024 Budget  
**\$30,000**

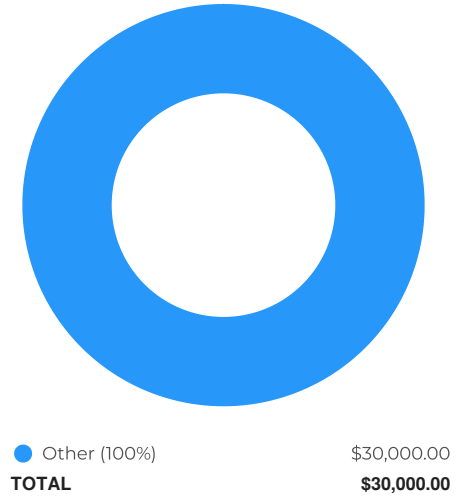
Total Budget (all years)  
**\$30K**

Project Total  
**\$30K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Other	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>



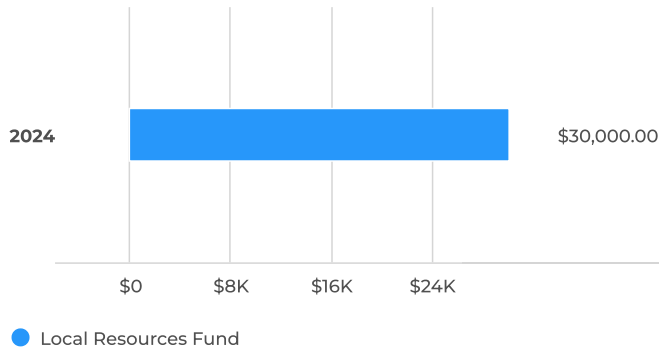
## Funding Sources

FY2024 Budget  
**\$30,000**

Total Budget (all years)  
**\$30K**

Project Total  
**\$30K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Local Resources Fund	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>



# Landscape Design

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Tourism
Type	Other

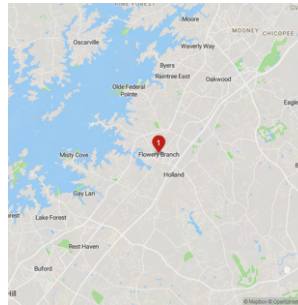
## Description

Develop and implement a landscape design for the downtown and gateway areas.

## Details

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

## Location



## Strategic Initiative

Economic Development

## Capital Project Evaluation Criteria Discussion

City Beautification.



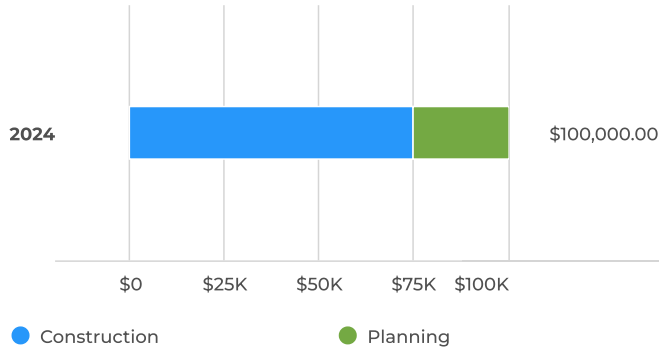
## Capital Cost

FY2024 Budget  
**\$100,000**

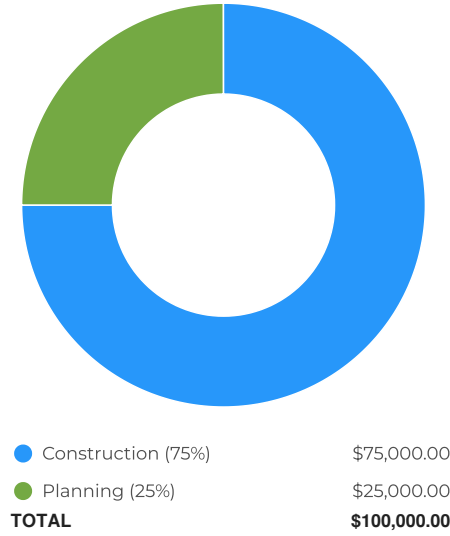
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Planning	\$25,000	\$25,000
Construction	\$75,000	\$75,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>





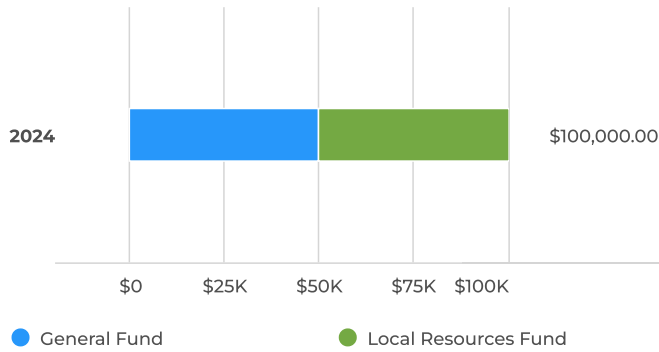
## Funding Sources

FY2024 Budget  
**\$100,000**

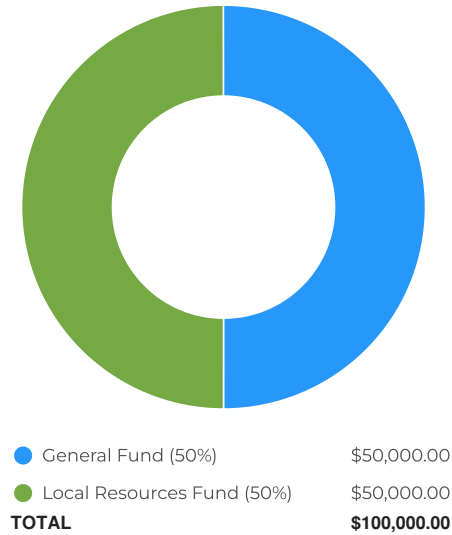
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$50,000	\$50,000
Local Resources Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>



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# WASTEWATER REQUESTS

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# Replacement Generator

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Wastewater
Type	Other

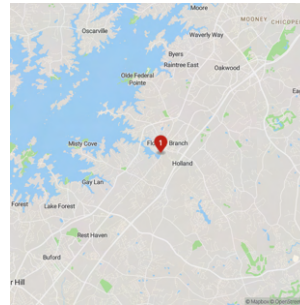
## Description

Replacement of an outdated generator to ensure wastewater treatment reliability.

## Details

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

## Location



## Strategic Initiative

Infrastructure Improvements

## Capital Project Evaluation Criteria Discussion

Ensure wastewater treatment reliability.



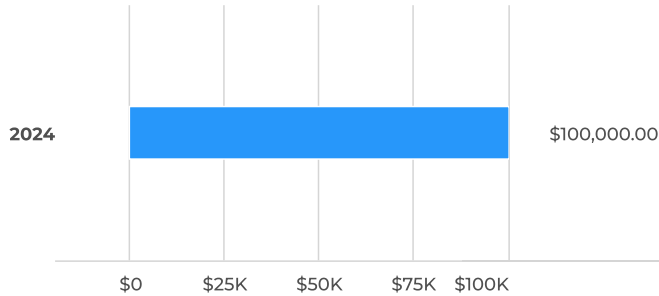
## Capital Cost

FY2024 Budget  
**\$100,000**

Total Budget (all years)  
**\$100K**

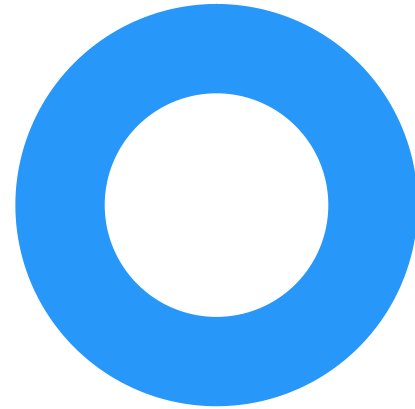
Project Total  
**\$100K**

Capital Cost by Year



● Equipment/Vehicle

Capital Cost for Budgeted Years



● Equipment/Vehicle (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment/Vehicle	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>



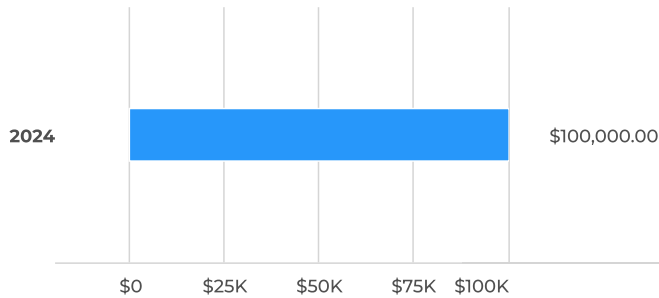
## Funding Sources

FY2024 Budget  
**\$100,000**

Total Budget (all years)  
**\$100K**

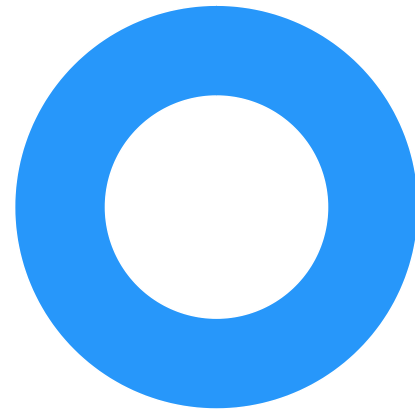
Project Total  
**\$100K**

Funding Sources by Year



● Water/Wastewater Capital Fu...

Funding Sources for Budgeted Years



● Water/Wastewater Capital Fund (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Water/Wastewater Capital Fund	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>



# SCADA System Improvements

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Wastewater
Type	Other
Project Number	50350

## Description

The City's existing remote monitoring system is obsolete. It primarily consists of auto dialers that notify a prioritized list of individuals when a problem is detected. There is very little information provided other than there is a problem at a specific location.

A new SCADA system is needed. As the system continues to grow, manual checks on all the remote utility installations will require increasing manpower. A new remote monitoring system can help to mitigate the manpower demand for field checks. In addition, much more information can be collected and a wider variety of problems can be identified. Problem correction can occur more quickly. Typical problems that can be identified include low water tank levels, pump failure to start, power failures and a wide variety of other typical operational problems.

## Images



## Details

Project Type	Machinery & Equipment
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

This project will increase the reliability of the water and sewer system.

PROJECT LOCATION: This is a city wide project. New instrumentation will be provided at utility locations throughout the City.



## Capital Project Evaluation Criteria Discussion

**HEALTH AND SAFETY:** More reliable water service will provide health and safety benefits to residents and business owners in the City, particularly during emergencies. Major benefits are having adequate water available at appropriate water pressure, having fire protection available under all circumstances, and having the City's wastewater conveyed to the treatment facility so that it can be reclaimed and discharged safely back into the environment.

**LEGAL MANDATES:** Public water systems are heavily regulated by state and federal agencies. There are severe penalties for providing drinking water that does not meet the established standards and for discharging inadequately treated wastewater.

**IMPACT OF DEFERRAL:** Project deferral will delay the improved health and safety benefits as well as failing to minimize regulatory problems.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Improved utility system monitoring will assist in providing better quality drinking water, improved fire protection and cleaner reclaimed water.

**DISRUPTIONS/INCONVENIENCES:** There will be minimal disruptions to the community from a project of this nature.

**COST SAVINGS (IF ANY):** There will be significant cost savings to the utility system through improved use of available manpower.



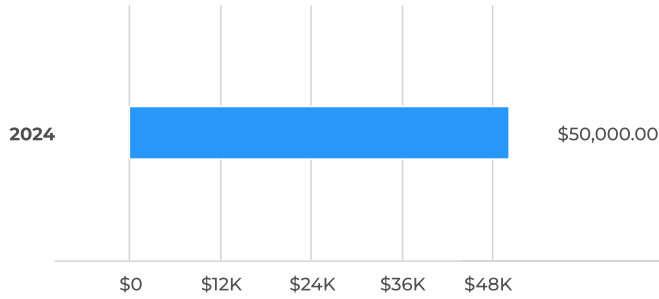
## Capital Cost

FY2024 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

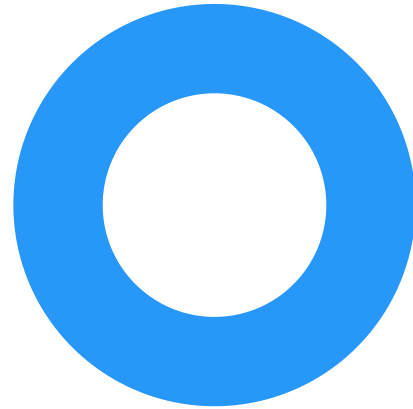
Project Total  
**\$50K**

Capital Cost by Year



● Equipment/Vehicle

Capital Cost for Budgeted Years



● Equipment/Vehicle (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment/Vehicle	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>





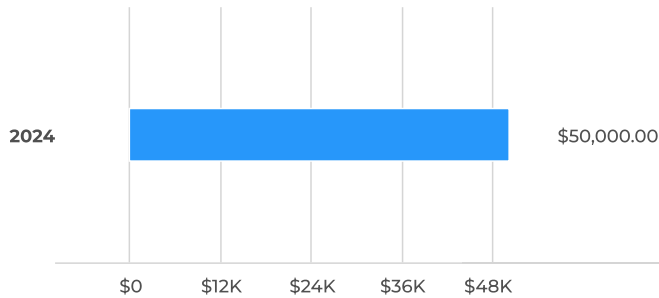
## Funding Sources

FY2024 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

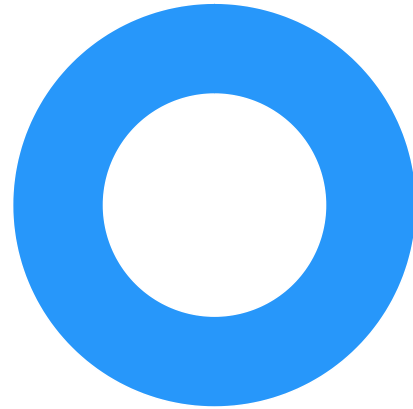
Project Total  
**\$50K**

Funding Sources by Year



● Water/Wastewater Capital Fu...

Funding Sources for Budgeted Years



● Water/Wastewater Capital Fund (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Water/Wastewater Capital Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



# Wastewater Effluent Discharge Force Main: Phase 2

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Wastewater
Type	Other
Project Number	50370

## Description

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

## Images

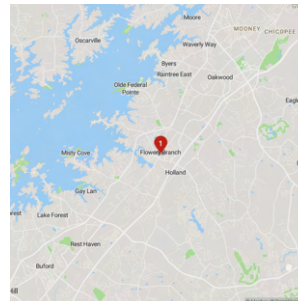


Force Main

## Details

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

## Location



## Strategic Initiative

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



## Capital Project Evaluation Criteria Discussion

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

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

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

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

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

**Distributional Effects:** N/A

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

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

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

### Capital Cost

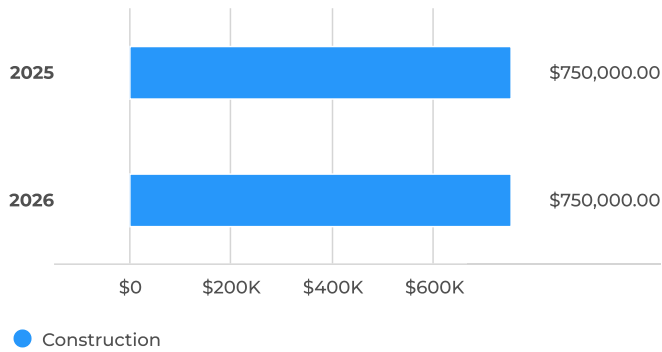
Total Budget (all years)

**\$1.5M**

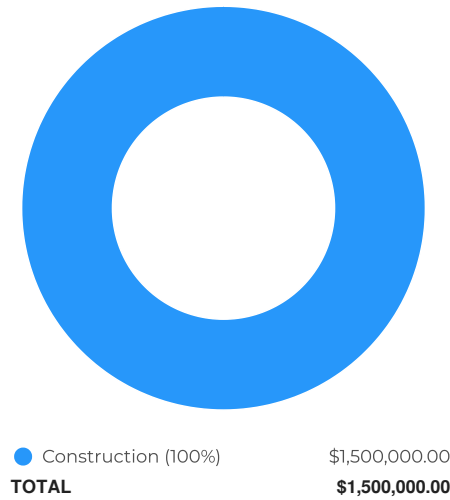
Project Total

**\$1.5M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction	\$750,000	\$750,000	\$1,500,000
<b>Total</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$1,500,000</b>

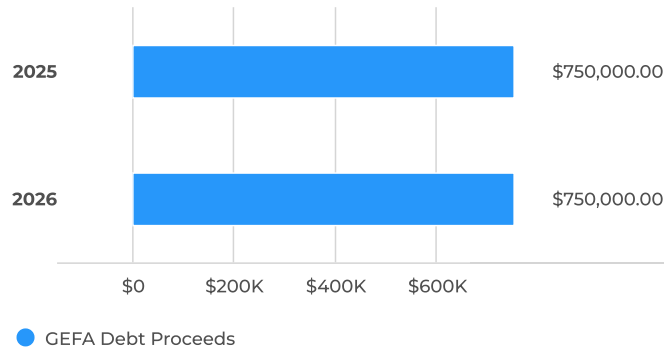


## Funding Sources

Total Budget (all years)  
**\$1.5M**

Project Total  
**\$1.5M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
GEFA Debt Proceeds	\$750,000	\$750,000	\$1,500,000
<b>Total</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$1,500,000</b>



# Wastewater Expansion Construction (Parallel Plant)

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Wastewater
Type	Other
Project Number	50270

## Description

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

## Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	4300 - Wastewater
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

This project is necessary to expand the City's wastewater treatment facility.

The project is located at the site of the existing wastewater treatment plant.

## Capital Project Evaluation Criteria Discussion

**HEALTH AND SAFETY:** Expanded wastewater service will provide health and safety benefits to residents and business owners in the City. The primary benefit is to public health.

**LEGAL MANDATES:** Our state-issued permit contains stringent limits on the quantity of various materials that can be discharged. These new limits are lower than the limits that are currently in place.

**IMPACT OF DEFERRAL:** The project cannot be deferred because adequate wastewater treatment capacity must be available when it is needed.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Adequate wastewater treatment services are necessary to protect the water quality of Lake Lanier and public health in the City.



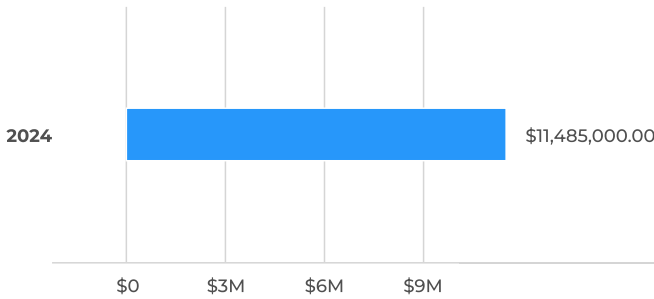
**DISRUPTIONS/INCONVENIENCES:** There will be minimum disruptions to traffic during construction, as well as some noise and dust during construction.

**COST SAVINGS (IF ANY):** Construction of this project will result in the use of more efficient equipment in the plant than that currently is in use. However, as wastewater flows continue to increase, the costs of plant operation will increase amount of energy used for pumping the wastewater to the discharge location. This is because there will be less resistance to flow because the new pipeline will be significantly larger than the existing one. This cost savings will disappear as wastewater flows increase.

**Capital Cost**

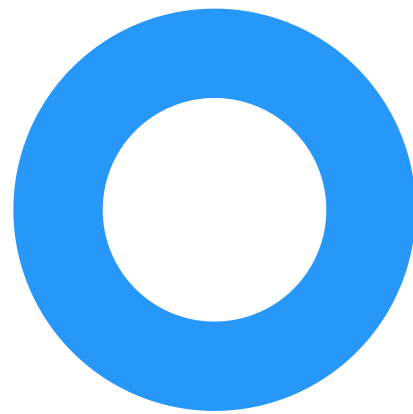
FY2024 Budget	Total Budget (all years)	Project Total
<b>\$11,485,000</b>	<b>\$11.485M</b>	<b>\$11.485M</b>

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$11,485,000.00  
**TOTAL \$11,485,000.00**

**Capital Cost Breakdown**

Capital Cost	FY2024	Total
Construction	\$11,485,000	\$11,485,000
<b>Total</b>	<b>\$11,485,000</b>	<b>\$11,485,000</b>



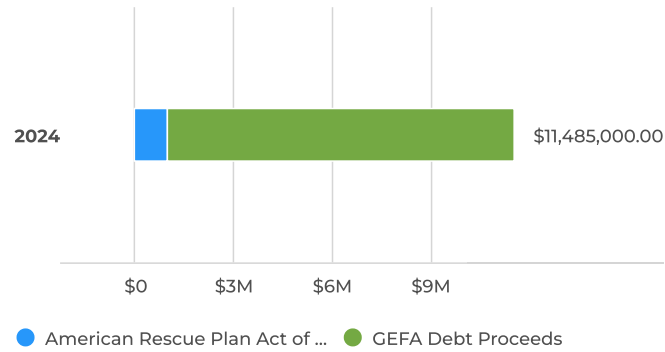
## Funding Sources

FY2024 Budget  
**\$11,485,000**

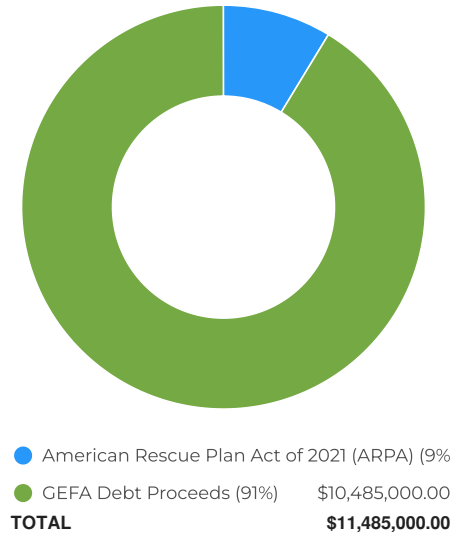
Total Budget (all years)  
**\$11.485M**

Project Total  
**\$11.485M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
GEFA Debt Proceeds	\$10,485,000	\$10,485,000
American Rescue Plan Act of 2021 (ARPA)	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$11,485,000</b>	<b>\$11,485,000</b>



# Wastewater Pump Station Modification

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	06/01/2023
Est. Completion Date	06/30/2024
Department	Wastewater
Type	Other
Project Number	50290

## Description

This request is to provide funds for modifications and improvement to several of the City's wastewater pumping stations. As the City and surrounding areas continue to grow, the capacity of some wastewater pumping stations needs to be increased. In addition, some stations are more than 20 years old and some mechanical and electrical equipment is nearing the end of its useful life and should be replaced.

The City's wastewater collection system has expanded considerably over the last twenty years. Service has been extended to both Oakwood and unincorporated Hall County. There are now 13 pumping stations in the system, excluding those located on the plant site. Wastewater is extremely corrosive and aggressive, resulting in rapid depreciation of equipment that contacts untreated wastewater. Wastewater pumping stations are very expensive to maintain.

## Details

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

## Location



## Strategic Initiative

This project is necessary to maintain several wastewater pumping stations owned by the City and to expand the capacity of others.

PROJECT LOCATION: The project is located at various locations throughout the City.

## Capital Project Evaluation Criteria Discussion





**OPERATIONAL COSTS (IF ANY) BY YEAR:** Operational costs will increase gradually as wastewater flows increase. Replacement of standard efficiency motors with high efficiency motors will allow some savings in power costs.

**HEALTH AND SAFETY:** Expanded wastewater service will provide health and safety benefits to residents and business owners in the City. The primary benefit is to public health

**LEGAL MANDATES:** Our state-issued permit prohibits discharges of untreated wastewater. Therefore, the pumping stations must be maintained and expanded as necessary to keep up with demand.

**IMPACT OF DEFERRAL:** The project cannot be deferred because adequate wastewater pumping capacity must be available when it is needed.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Adequate wastewater conveyance services are necessary to protect the water quality of Lake Lanier and public health in the City.

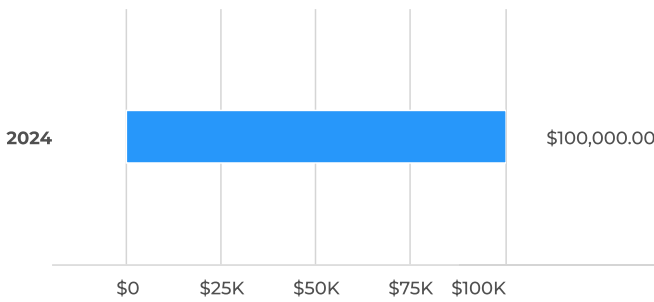
**DISRUPTIONS/INCONVENIENCES:** There will be minimum disruptions to traffic during construction, as well as some noise and dust during construction.

**COST SAVINGS (IF ANY):** Construction of this project will initially allow a decrease in the amount of energy used for pumping the wastewater to the discharge location. This is because there will be less resistance to flow because the new pipeline will be significantly larger than the existing one. This cost savings will disappear as wastewater flows increase.

**Capital Cost**

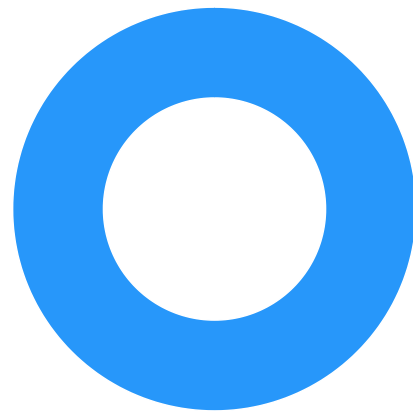
FY2024 Budget	Total Budget (all years)	Project Total
<b>\$100,000</b>	<b>\$100K</b>	<b>\$100K</b>

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



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

**Capital Cost Breakdown**

Capital Cost	FY2024	Total
Construction	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>



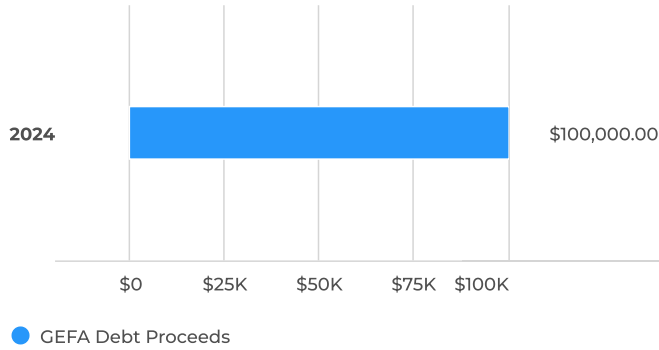
## Funding Sources

FY2024 Budget  
**\$100,000**

Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
GEFA Debt Proceeds	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>



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# **WATER REQUESTS**

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# Lights Ferry Water Line

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Water
Type	Other
Project Number	50310

## Description

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

## Images



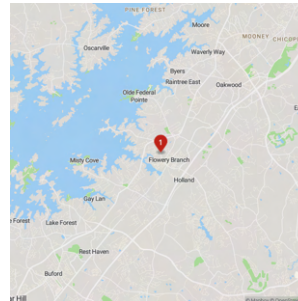
WD

WD

## Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

This project will provide improved water service to the Lights ferry Road area by replacing old galvanized pipes with 6-inch ductile iron pipes. It is also necessary to utilize the new wells that will be acquired by the City.

Upgrade water line - need 10in regardless of growth, we have a 6in



### Capital Project Evaluation Criteria Discussion

**HEALTH AND SAFETY:** Better water service will provide health and safety benefits to residents and business owners in the area.

**LEGAL MANDATES:** The City is required to provide a minimum water pressure of 20 psi at all times.

**IMPACT OF DEFERRAL:** Project deferral will delay the improved health and safety benefits.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Improved water service will provide social benefits to the community.

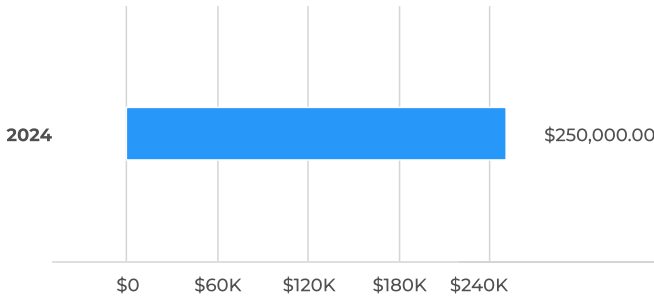
**DISRUPTIONS/INCONVENIENCES:** There will be some disruptions to traffic during construction.

**COST SAVINGS (IF ANY):** In the event of a significant fire, there would be cost savings in being able to extinguish the fire rather than allowing the structure(s) to be a total loss.

### Capital Cost

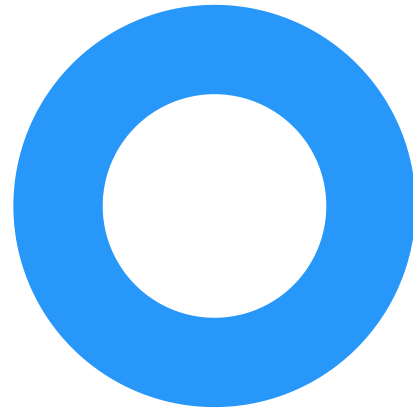
FY2024 Budget	Total Budget (all years)	Project Total
<b>\$250,000</b>	<b>\$250K</b>	<b>\$250K</b>

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$250,000.00  
**TOTAL \$250,000.00**

### Capital Cost Breakdown

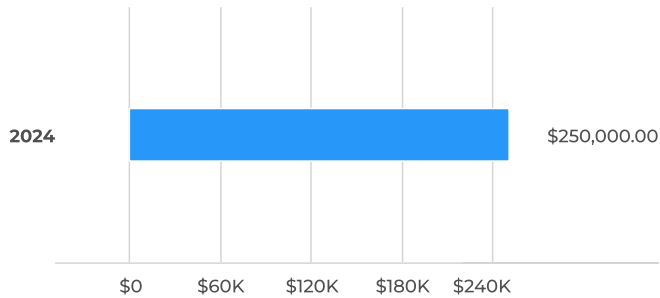
Capital Cost	FY2024	Total
Construction	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>



## Funding Sources

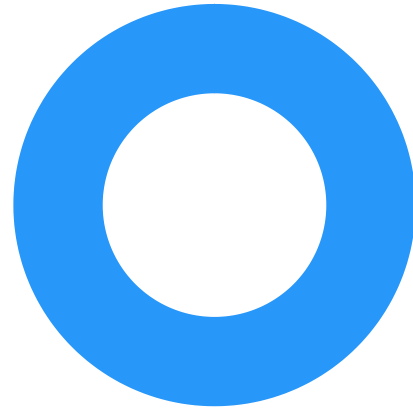
FY2024 Budget **\$250,000**      Total Budget (all years) **\$250K**      Project Total **\$250K**

Funding Sources by Year



● Water/Wastewater Capital Fu...

Funding Sources for Budgeted Years



● Water/Wastewater Capital Fund (100%) \$250,000.00  
**TOTAL \$250,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Water/Wastewater Capital Fund	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>



# Water Distribution at Railroad Crossings

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Water
Type	Other
Project Number	50300

## Description

The majority of the City's current water supply comes from Well No. 1 and Well No. 3, both located east of the Norfolk Southern Railroad. Water to the west side of the City passes under the railroad through two 6-inch pipes, located on Main Street and Spring Street. There is substantial growth going on in the west side of town. In addition, the two new wells planned for future water supply are both on the east side of the railroad.

In order to improve the reliability of the system, a new pipeline under the railroad is planned in the vicinity of the new well field and well house. This will allow better every day water service and improve the City's ability to provide fire protection to the west side of the City. It will also decrease future pumping costs because water from the new wells will have a direct route across the railroad. The new wells are expected to supply more than fifty percent of the future water demand.

This project will begin after the new water tank project is completed.

## Details

Project Type	Infrastructure
Critical Need Ranking	D - Deferrable, which can be deferred to a future year
Department	4400 - Water
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	D - Deferrable, which can be deferred to a future year
Department Priority Ranking	3 - Low Priority
CIP Evaluation Team Ranking	D - Deferrable, which can be deferred to a future year

## Location



## Strategic Initiative

This project will provide more reliable movement of drinking water from the east to west sides of town.

PROJECT LOCATION: The project is located near the intersection of Atlanta Highway and Vireo Drive.

## Capital Project Evaluation Criteria Discussion



HEALTH AND SAFETY: Better water service will provide health and safety benefits to residents and business owners in the City. The primary benefit is improved water pressure and better fire protection.

LEGAL MANDATES: State regulations require that adequate water pressure be provided throughout the City.

IMPACT OF DEFERRAL: Project deferral will delay the improved health and safety benefits.

ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS: Improved water service will provide social and environmental benefits. Improved water pressure will decrease the possibility of contaminants entering the pipes conveying potable water to customers. Fire protection will be improved as a result of improved pressure and the system's ability to deliver increased flows.

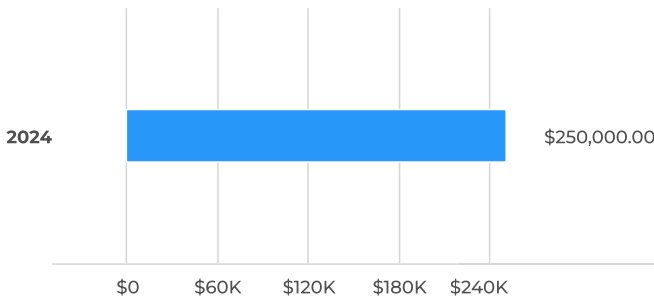
DISRUPTIONS/INCONVENIENCES: There will be some disruptions to traffic during construction, as well as some noise and dust during construction..

COST SAVINGS (IF ANY): Construction of this project, along with other system improvements, will allow the City to receive the revenue from more than 400 new water customers.

**Capital Cost**

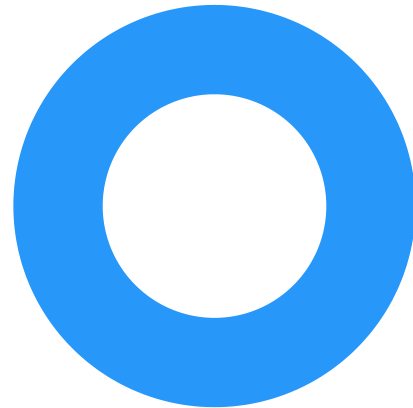
FY2024 Budget	Total Budget (all years)	Project Total
<b>\$250,000</b>	<b>\$250K</b>	<b>\$250K</b>

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$250,000.00  
**TOTAL \$250,000.00**

**Capital Cost Breakdown**

Capital Cost	FY2024	Total
Construction	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

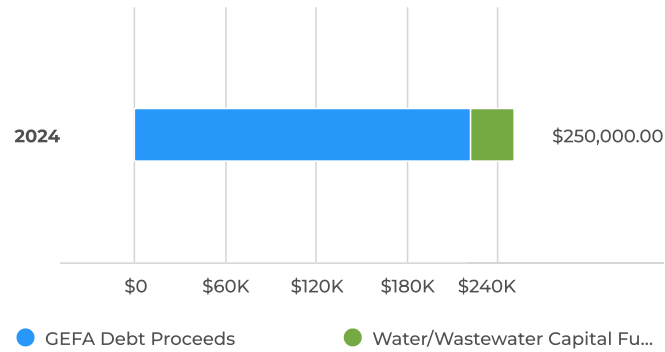




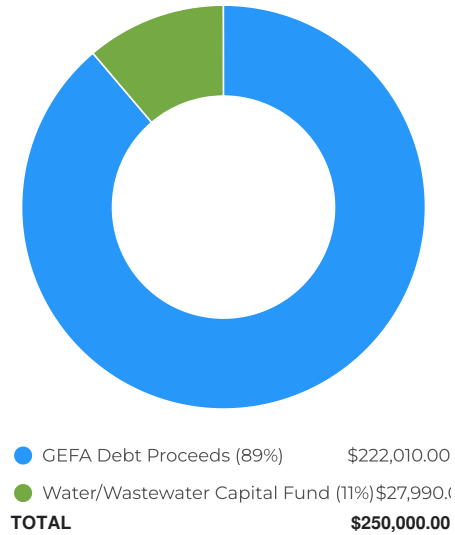
## Funding Sources

FY2024 Budget **\$250,000**      Total Budget (all years) **\$250K**      Project Total **\$250K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	Total
Water/Wastewater Capital Fund	\$27,990	\$27,990
GEFA Debt Proceeds	\$222,010	\$222,010
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>



# Water Distribution System Upgrade

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2026
Department	Water
Type	Other
Project Number	50300

## Description

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

## Images



WD

WD

## Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

This project will provide improved water service to various parts of the city by replacing old galvanized pipes with 6-inch ductile iron pipes. It is also necessary to utilize the new wells that will be acquired by the City.

### PROJECT LOCATION:

Various pipelines are located throughout the City. They are:



Street Segment Start and End Description

Railroad Avenue Cantrell to Vireo Replace 2-in galvanized with 6-in ductile

Cantrell Replace 2-in galvanized with 6-in ductile Church To west city limits Replace 2-in galvanized with 6-in ductile

Myers Mulberry to Atlanta Hwy Replace 2-in galvanized with 6-in ductile

Mulberry E. Main to P. Niekro Replace 2-in galvanized with 6-in ductile

Spring Gnv St to Church Replace 2-in galvanized with 6-in ductile

Reed Gnv St to end Replace 2-in galvanized with 6-in ductile

## Capital Project Evaluation Criteria Discussion

**HEALTH AND SAFETY:** Better water service will provide health and safety benefits to residents and business owners in the area.

**LEGAL MANDATES:** The City is required to provide a minimum water pressure of 20 psi at all times.

**IMPACT OF DEFERRAL:** Project deferral will delay the improved health and safety benefits.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Improved water service will provide social benefits to the community.

**DISRUPTIONS/INCONVENIENCES:** There will be some disruptions to traffic during construction.

**COST SAVINGS (IF ANY):** In the event of a significant fire, there would be cost savings in being able to extinguish the fire rather than allowing the structure(s) to be a total loss.



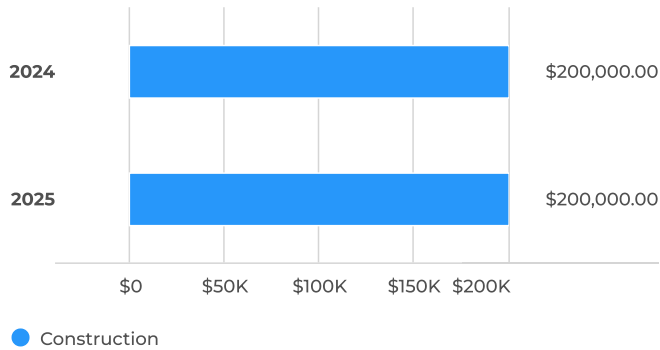
## Capital Cost

FY2024 Budget  
**\$200,000**

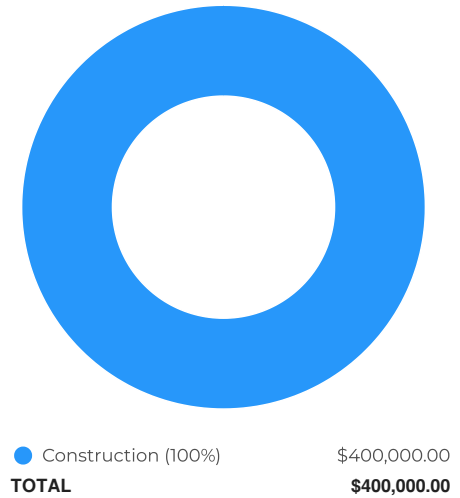
Total Budget (all years)  
**\$400K**

Project Total  
**\$400K**

Capital Cost by Year



Capital Cost for Budgeted Years



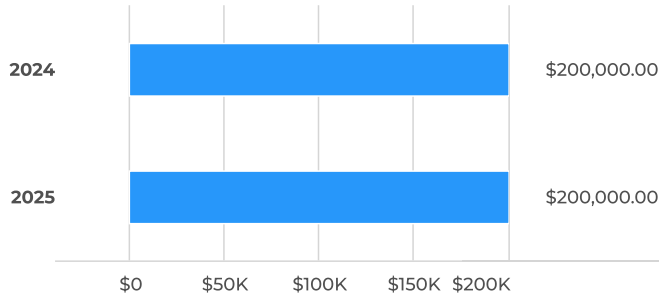
Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Construction	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>



## Funding Sources

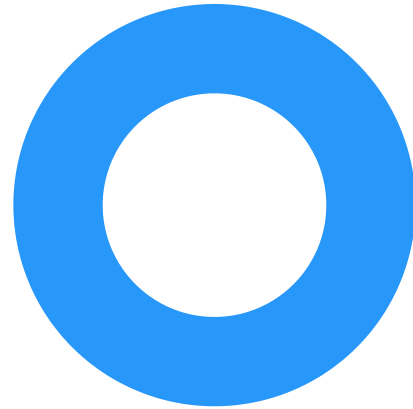
FY2024 Budget **\$200,000**      Total Budget (all years) **\$400K**      Project Total **\$400K**

Funding Sources by Year



● Water/Wastewater Capital Fu...

Funding Sources for Budgeted Years



● Water/Wastewater Capital Fund (100%) \$400,000.00  
**TOTAL \$400,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Water/Wastewater Capital Fund	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>



# Well House No. 4 and No. 5

## Overview

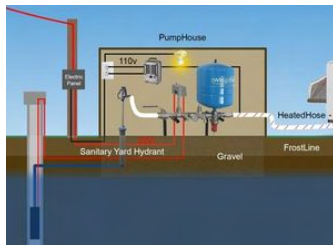
Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2024
Department	Water
Type	Other
Project Number	50340

## Description

The city is attempting to purchase a piece of property from the State of Georgia that contains two wells. A third well on the property was recently abandoned and plugged. Utilization of these two wells in the future will greatly increase the City's available water supply.

A recent test of one of these wells resulted in a capacity recommendation of 350 gallons per minute by the project geologist. A future test of the second well on the site is likely to give similar results. For these wells to be put into production, well pumps will have to be installed and a well house will have to be provided. The well house will contain the chemical feed systems, flow measurement equipment, and electrical gear necessary to operate the wells and pump water into the distribution system. The new wells, along with other system improvements, will allow the majority of the properties in the City to be served by the Flowery Branch water system.

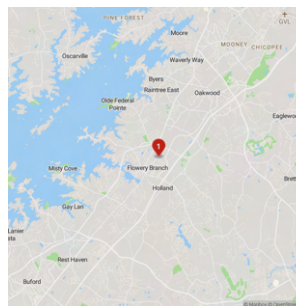
## Images



## Details

Project Type	Infrastructure
Critical Need Ranking	A - Essential
Department	4400 - Water
Project Manager	Jimmy Dean, Water/Wastewater Director
Department Director Ranking	A - Essential
Department Priority Ranking	1 - High Priority
CIP Evaluation Team Ranking	A - Essential

## Location



## Strategic Initiative

This project will allow the utilization of the two wells that the City is attempting to purchase from the State of Georgia.

PROJECT LOCATION: The project is located along Atlanta Highway near Vireo Drive.



### Capital Project Evaluation Criteria Discussion

**HEALTH AND SAFETY:** Better water service will provide health and safety benefits to residents and business owners in the City. The primary benefit is improved water pressure and better fire protection.

**LEGAL MANDATES:** EPD and GEFA

**IMPACT OF DEFERRAL:** Project deferral will delay the improved health and safety benefits.

**ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS:** Improved water service will provide social benefits.

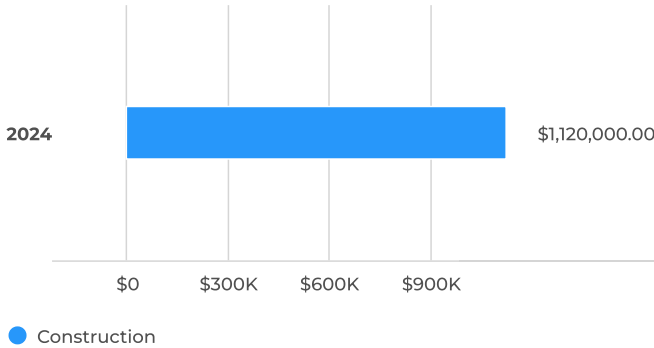
**DISRUPTIONS/INCONVENIENCES:** There will be some disruptions to traffic during construction, as well as some noise and dust during construction.

**COST SAVINGS (IF ANY):** Construction of this project, along with other system improvements, will allow the City to receive the revenue from more than 400 new water customers.

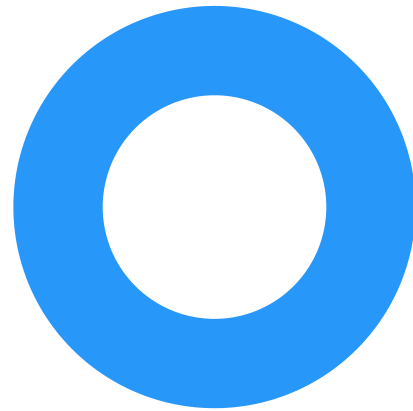
### Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$1,120,000</b>	<b>\$1.12M</b>	<b>\$1.12M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (100%)	\$1,120,000.00
<b>TOTAL</b>	<b>\$1,120,000.00</b>

### Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$1,120,000	\$1,120,000
<b>Total</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>



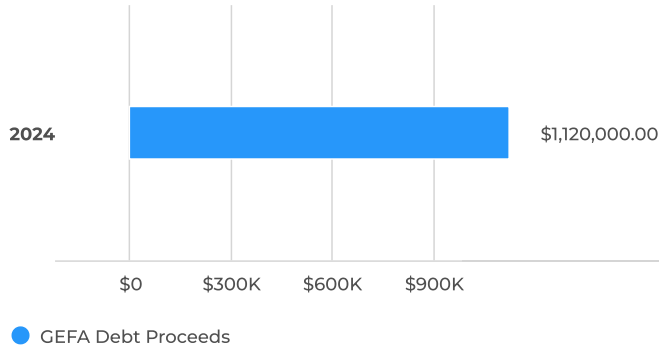
## Funding Sources

FY2024 Budget  
**\$1,120,000**

Total Budget (all years)  
**\$1.12M**

Project Total  
**\$1.12M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	Total
GEFA Debt Proceeds	\$1,120,000	\$1,120,000
<b>Total</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>





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# **WATER SUPPLY REQUESTS**

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# Atlanta Highway Water Line

## Overview

Request Owner	Krystle Hightower, Budget Manager
Est. Start Date	07/01/2023
Est. Completion Date	06/29/2025
Department	Water Supply
Type	Other
Project Number	50130

## Description

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

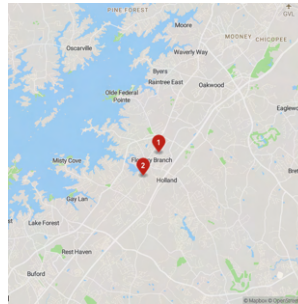
## Images



## Details

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

## Location



## Strategic Initiative

This project will provide improved water service to the Atlanta Highway area from Myers Avenue to the Water reclamation facility. Adequate fire protection is not available in this area at present.

PROJECT LOCATION: The project is located along Atlanta Highway between Myers Avenue and the wastewater treatment plant.



### Capital Project Evaluation Criteria Discussion

HEALTH AND SAFETY: Better water service will provide health and safety benefits to residents and business owners in the area.

LEGAL MANDATES:

IMPACT OF DEFERRAL: Project deferral will delay the improved health and safety benefits.

ENVIRONMENTAL, AESTHETIC, AND SOCIAL EFFECTS: Improved water service will provide social benefits.

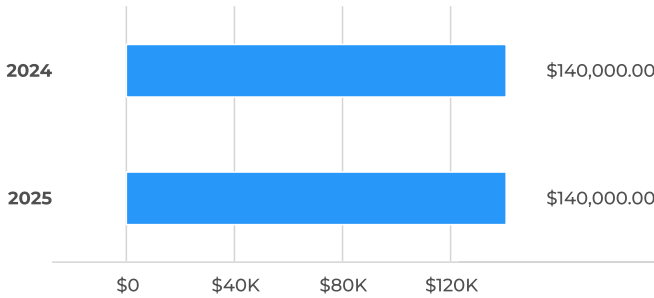
DISRUPTIONS/INCONVENIENCES: There will be some disruptions to traffic during construction.

COST SAVINGS (IF ANY): In the event of a significant fire, there would be cost savings in being able to extinguish the fire rather than allowing the structure to be a total loss.

### Capital Cost

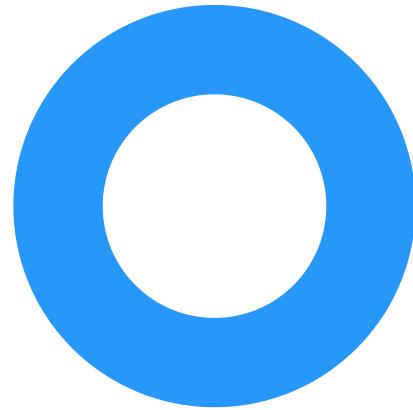
FY2024 Budget	Total Budget (all years)	Project Total
<b>\$140,000</b>	<b>\$280K</b>	<b>\$280K</b>

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$280,000.00  
**TOTAL \$280,000.00**

### Capital Cost Breakdown

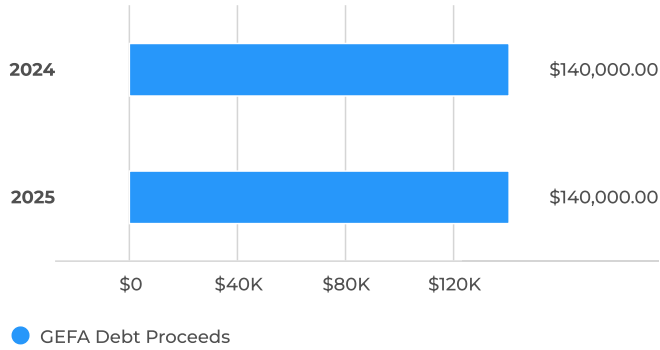
Capital Cost	FY2024	FY2025	Total
Construction	\$140,000	\$140,000	\$280,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$280,000</b>



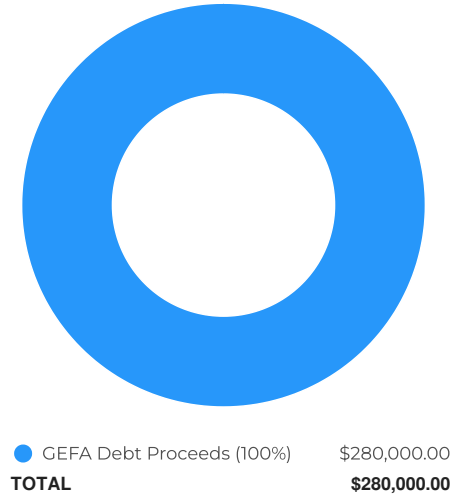
## Funding Sources

FY2024 Budget **\$140,000**      Total Budget (all years) **\$280K**      Project Total **\$280K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
GEFA Debt Proceeds	\$140,000	\$140,000	\$280,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$280,000</b>

# Water Line Improvements Planning & Design

## Overview

Request Owner	Matt Hamby, Finance Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2026
Department	Water Supply
Type	Other

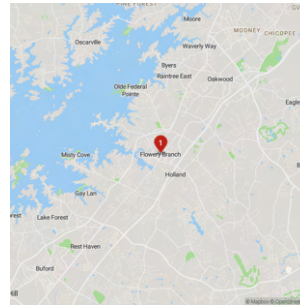
## Description

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

## Details

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

## Location



## Strategic Initiative

Infrastructure Improvements

## Capital Project Evaluation Criteria Discussion

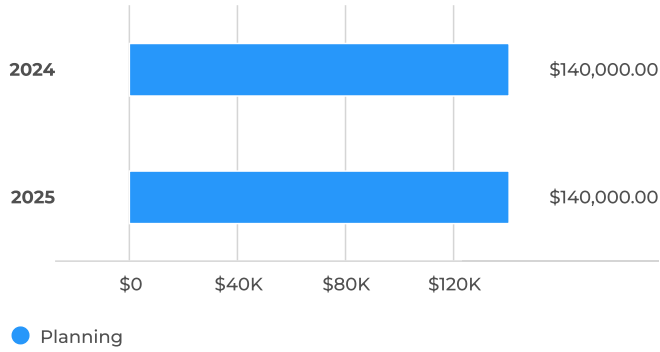
N/A



## Capital Cost

FY2024 Budget **\$140,000**      Total Budget (all years) **\$280K**      Project Total **\$280K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

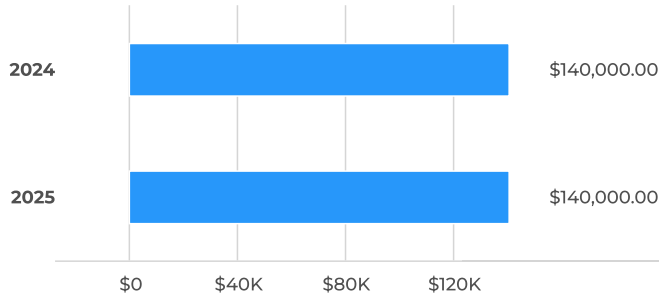
Capital Cost	FY2024	FY2025	Total
Planning	\$140,000	\$140,000	\$280,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$280,000</b>



## Funding Sources

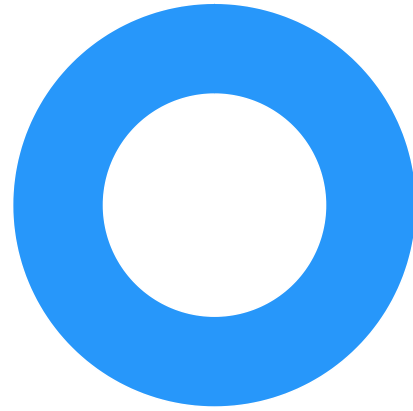
FY2024 Budget **\$140,000**      Total Budget (all years) **\$280K**      Project Total **\$280K**

Funding Sources by Year



● Water/Wastewater Capital Fu...

Funding Sources for Budgeted Years



● Water/Wastewater Capital Fund (100%) \$280,000.00  
**TOTAL \$280,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Water/Wastewater Capital Fund	\$140,000	\$140,000	\$280,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$280,000</b>



## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request





that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.



**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)



**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.



**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking 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.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.



**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.



**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

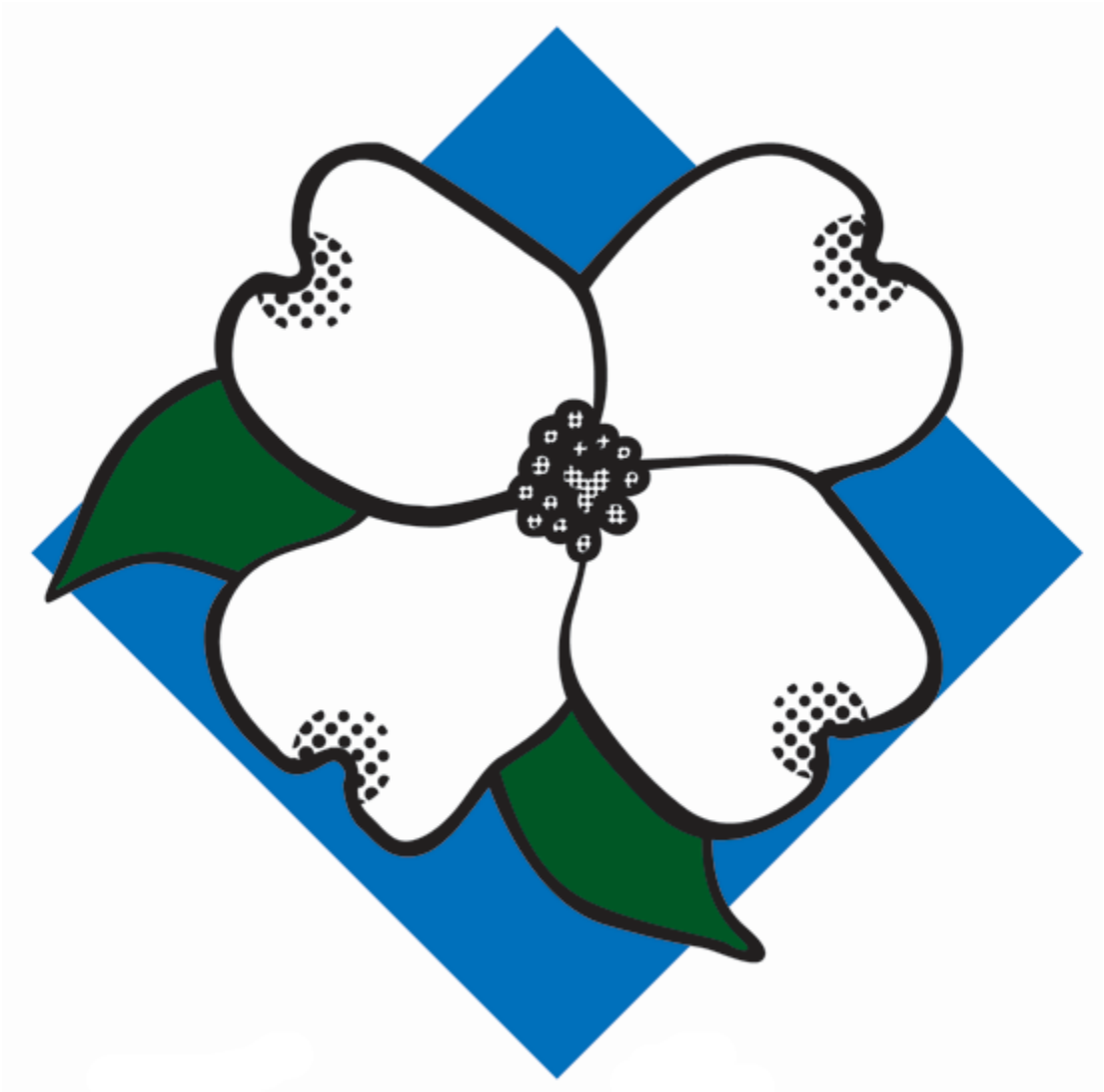
**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.







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