City of Flowery Branch
Special Called City Council Meeting
Thursday, June 06, 2024, 9:00 AM
City of Flowery Branch City Hall
5410 Pine Street, Flowery Branch, GA 30542

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

PUBLIC HEARING:

- Public Hearing for FY2025 Budget and Tax Year 2024 Millage Rate
  Executive Summary - FY2025 Budget Hearings.pdf
  FY2025 Proposed Budget.pdf

EXECUTIVE SESSION:

ADJOURNMENT:

If you have a disability or impairment and need special assistance please contact the City Clerk prior to the meeting at 770-967-6371 - Meeting agenda is subject to change

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Public Hearing for FY2025 Budget and Tax Year 2024 Millage Rate

COUNCIL MEETING DATE: June 6, 2024

HISTORY:
Public Hearing for the FY2025 Budget

FACTS AND ISSUES:
O.C.G.A. § 36-81-3(b)(1) requires the City of Flowery Branch to adopt and operate under an annual balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year. The FY2025 Budget was prepared with a millage of 3.264, which in the current environment is classified as a tax increase. This is one of the three required public hearings.

OPTIONS:
N/A

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
Yes

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:
Discussion only

SAMPLE MOTION:
N/A

COLLABORATING DEPARTMENT:

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- Executive Summary - FY2025 Budget Hearings.pdf
- FY2025 Proposed Budget.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: FY2025 Budget and Tax Year 2024 Millage Rate Public Hearing

DATE: June 6, 2024

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

( )RECOMMENDATION
( ) POLICY DISCUSSION
(X) STATUS REPORT
( ) OTHER

COUNCIL ACTION REQUESTED ON: Discussion Only

PURPOSE:

FY2025 Budget Presentation.

HISTORY:

Public Hearing for the FY2025 Budget.

FACTS AND ISSUES:

O.C.G.A. § 36-81-3(b)(1) requires the City of Flowery Branch to adopt and operate under an annual balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year. The FY2025 Budget was prepared with a millage of 3.264, which in the current environment is classified as a tax increase. This is one of the three required public hearings.

OPTIONS:

N/A

RECOMMENDED SAMPLE MOTION:

N/A

DEPARTMENT: Administration

Prepared by: Matthew Hamby

PROJECTED REVENUES AND OTHER SOURCES

GENERAL FUND SUMMARY

REVENUE SOURCE	FY2023 ACTUAL	FY2024 REVISED BUDGET	FY2025 BUDGET	% CHANGE
Millage Rate	3.264	3.264	3.264	
Current Real & Personal	$ 2,134,881	$ 2,838,592	$ 3,018,764	6.3%
Mobile Home Tax	1,465	500	500	0.0%
Motor Vehicle	8,753	7,500	7,500	0.0%
Total Current Taxes	2,145,099	2,846,592	3,026,764	6.3%
Penalties & Interest	1,597	1,000	2,500	150.0%
Total Property Taxes	2,146,696	2,847,592	3,029,264	6.4%
Title Ad Valorem Tax	583,793	475,000	580,000	22.1%
Alternative Ad Valorem Tax	7,076	5,000	5,000	0.0%
Intangible Tax	26,043	25,000	18,000	-28.0%
Railroad Equipment Tax	473	500	500	0.0%
Street Light Tax	9,110	9,110	9,110	0.0%
Real Estate Transfer Tax	21,272	10,000	14,000	40.0%
Franchise Fees	659,716	640,000	627,000	-2.0%
Local Option Sales Tax	2,392,395	1,680,000	2,403,687	43.1%
Alcoholic Beverage Taxes	368,908	337,250	320,000	-5.1%
Occupational Tax	86,089	40,000	45,000	12.5%
Insurance Premium Tax	831,227	707,000	833,000	17.8%
Financial Institution Tax	23,230	23,000	23,000	0.0%
Payment in lieu of City Taxes	603	-	603	N/A
Total Other Taxes	5,009,935	3,951,860	4,878,900	23.5%
Fines, Fees, and Forfeitures	433,651	417,650	517,650	23.9%
Permits and Zoning Fees	255,049	227,800	302,600	32.8%
Alcohol Licenses & Fees	83,320	79,000	89,000	12.7%
Other Fees and Licenses	19,416	26,100	29,100	11.5%
Interest	43,070	142,000	160,000	12.7%
Intergovernmental Revenue	1,403	20,000	-	-100.0%
Rent - Tourism	59,595	84,000	49,500	-41.1%
Lease Revenue	52,767	-	-	N/A
Miscellaneous	26,333	42,720	42,720	0.0%
Charges for Services - Indirect Cost Allocat	-	789,679	812,759	2.9%
				N/A
Total Other	974,605	1,828,949	2,003,329	9.5%
Total Operating Revenues	**8,131,235**	**8,628,401**	**9,911,493**	**14.9%**
Other Financing Sources				
Transfers from Other Funds	147,272	125,000	70,000	-44.0%
Sale of General Fixed Assets	-	500	-	-100.0%
Budgeted Fund Balance	-	-	-	N/A
Total Other Financing Sources	**147,272**	**125,500**	**70,000**	**-44.2%**
Total Revenues & Other Sources	**$ 8,278,507**	**$ 8,753,901**	**$ 9,981,493**	**14.0%**

SUMMARY OF EXPENDITURES & OTHER USES

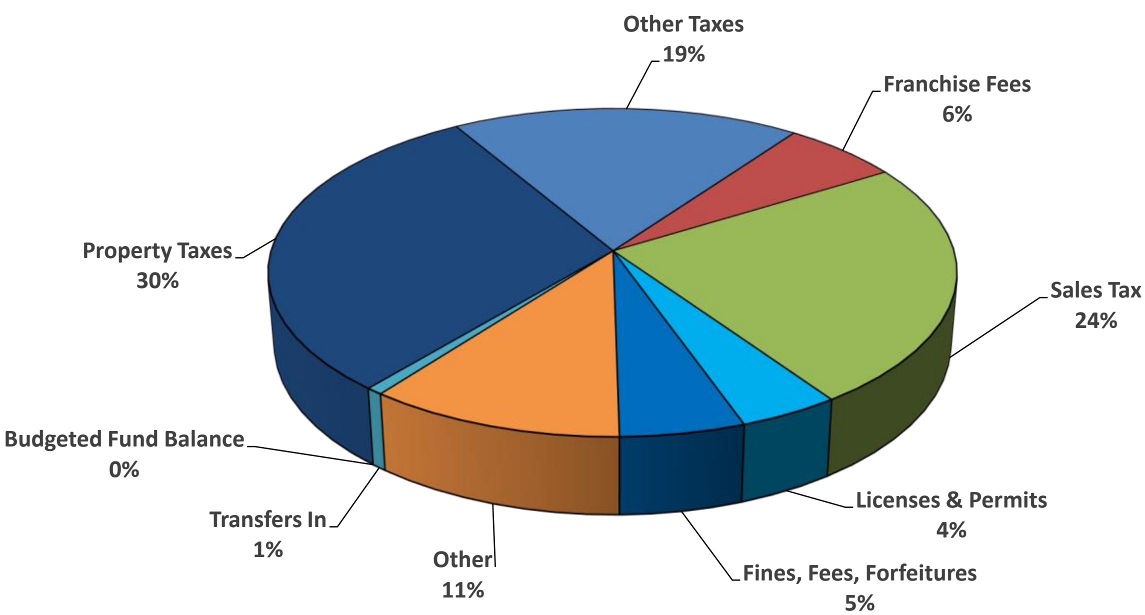
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2023 ACTUAL	FY2024 REVISED BUDGET	FY2025 BUDGET	% CHANGE
Mayor & Council	$ 64,838	$ 81,857	$ 83,507	2.0%
City Clerk	76,719	172,746	204,021	18.1%
City Manager	98,978	249,046	247,677	-0.5%
Financial Services	565,136	857,857	905,233	5.5%
Human Resources	-	-	24,550	N/A
Public Lands & Buildings	191,418	217,360	286,300	31.7%
Municipal Court	201,248	241,258	285,922	18.5%
Police	2,079,341	2,703,489	2,875,785	6.4%
Highways & Street Administration	565,308	1,311,196	1,326,315	1.2%
Planning & Community Development	899,566	1,048,665	1,119,175	6.7%
Tourism	348,674	502,273	690,425	37.5%
Agency Allocations - Other	37,473	42,500	52,607	23.8%
Risk Management	106,200	212,000	310,000	46.2%
Contingency	-	254,849	336,461	32.0%
Departmental Expenditures	**5,234,897**	**7,895,096**	**8,747,978**	**10.8%**
Other Uses:				
TRANSFERS TO:				
Tax Allocation District	-	-	-	N/A
Hotel/Motel Fund	-	-	-	N/A
Employee Benefits Fund	-	-	-	N/A
	-	-	-	N/A
Total Other Transfers	**-**	**-**	**-**	**N/A**
CAPITAL TRANSFERS TO:				
Capital Project Funds	850,000	858,805	1,233,515	43.6%
				N/A
Total Other Uses	**850,000**	**858,805**	**1,233,515**	**43.6%**
Total Expenditures & Other Uses	**6,084,897**	**8,753,901**	**9,981,493**	**14.0%**
Revenues Over / (Under) Expenditures	**$ 2,193,610**	**$ -**	**$ -**	**N/A**

GENERAL FUND REVENUES BY CATEGORY

	FY2023 ACTUAL	FY2024 REVISED BUDGET	FY2025 BUDGET	% OF TOTAL
Property Taxes	$ 2,146,696	$ 2,847,592	$ 3,029,264	30.3%
Other Taxes	1,957,824	1,631,860	1,848,213	18.5%
Franchise Fees	659,716	640,000	627,000	6.3%
Sales Tax	2,392,395	1,680,000	2,403,687	24.1%
Licenses & Permits	357,785	332,900	420,700	4.2%
Fines, Fees, Forfeitures	433,651	417,650	517,650	5.2%
Other	183,168	1,078,899	1,064,979	10.7%
Transfers In	147,272	125,000	70,000	0.7%
Budgeted Fund Balance	-	-	-	0.0%
Total General Fund	**$ 8,278,508**	**$ 8,753,901**	**$ 9,981,493**	**100.0%**

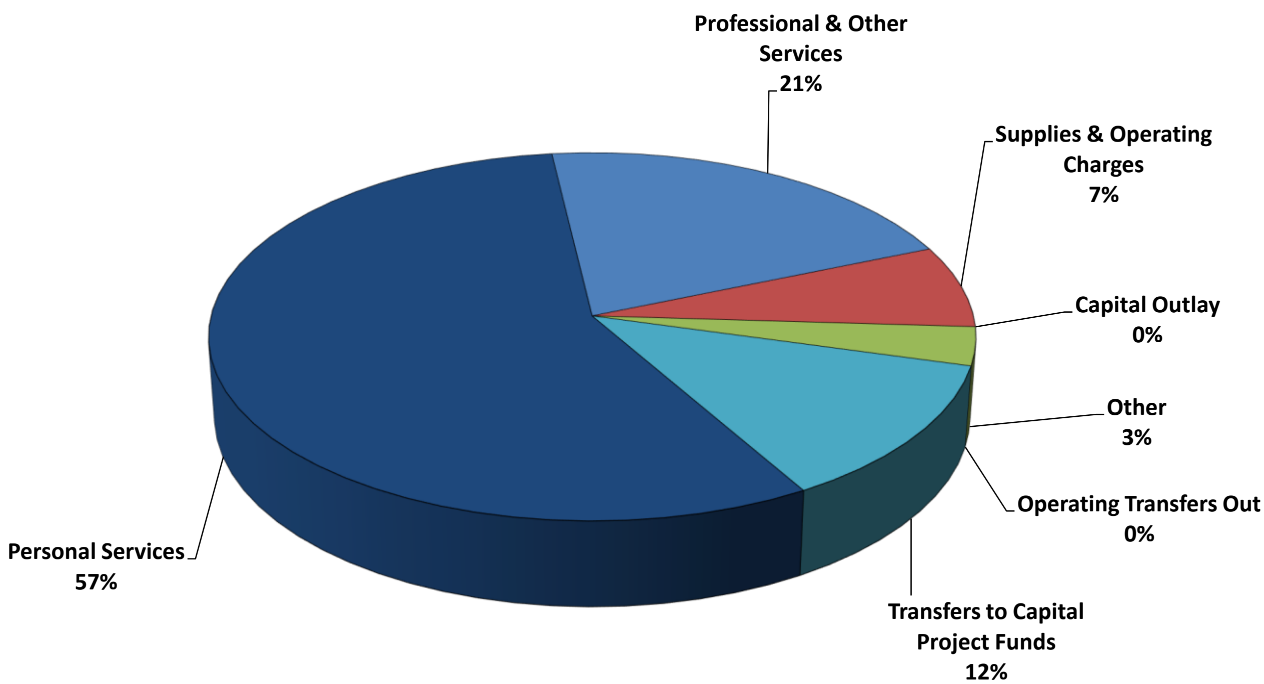
GENERAL FUND REVENUES BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

	FY2023 ACTUAL	FY2024 REVISED BUDGET	FY2025 BUDGET	% OF TOTAL
Personal Services	$ 3,341,892	$ 5,300,751	$ 5,634,880	56.5%
Professional & Other Services	1,312,814	1,691,666	2,056,280	20.6%
Supplies & Operating Charges	580,192	640,330	720,357	7.2%
Capital Outlay	-	7,500	-	0.0%
Other	-	254,849	336,461	3.4%
Operating Transfers Out	-	-	-	0.0%
Transfers to Capital Project Funds	850,000	858,805	1,233,515	12.4%
Total General Fund	**$ 6,084,897**	**$ 8,753,901**	**$ 9,981,493**	**100.0%**

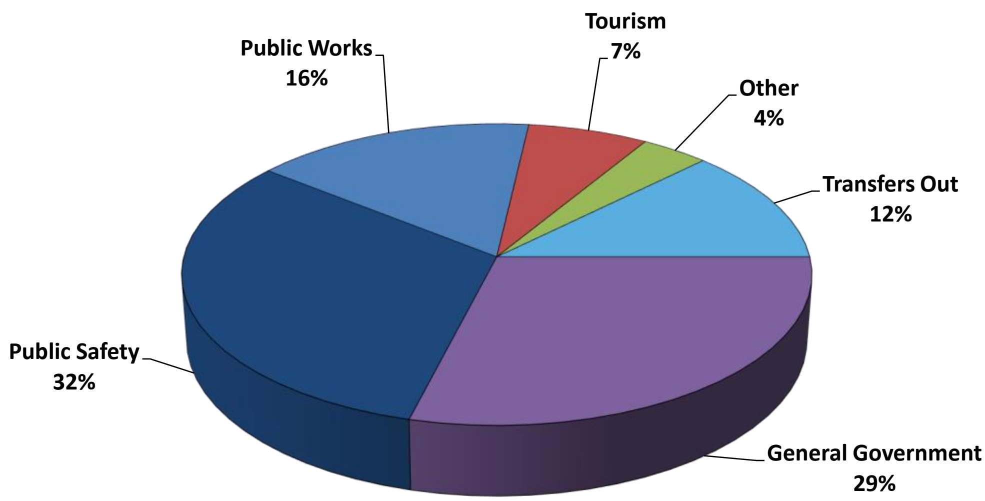
GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

	FY2023 ACTUAL	FY2024 REVISED BUDGET	FY2025 BUDGET	% OF TOTAL
General Government	$ 1,811,436	$ 2,622,171	$ 2,894,162	29.0%
Public Safety	2,280,589	2,944,747	3,161,707	31.7%
Public Works	756,726	1,528,556	1,612,615	16.2%
Tourism	348,674	502,273	690,425	6.9%
Other	37,473	297,349	389,068	3.9%
Transfers Out	850,000	858,805	1,233,515	12.4%
Total General Fund	**$ 6,084,897**	**$ 8,753,901**	**$ 9,981,493**	**100.0%**

GENERAL FUND EXPENDITURES BY SERVICE GROUP



MAYOR AND COUNCIL

DEPARTMENT DESCRIPTION:

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

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024 BUDGET**	**FY2025 BUDGET**
Personal Services	50,811	53,287	53,287
Professional & Other Services	13,255	25,220	26,220
Supplies & Operating Charges	773	3,350	4,000
Capital Outlay	-	-	-
	$ 64,838	$ 81,857	$ 83,507

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***Economic Development***
* Generate more business & attract new businesses in downtown area.
* Update the Unified Development Code.
* Begin 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.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
New Business	ED	N/A	N/A	2	3	3	3
Investment & Interest Revenue	FS	$ 17,782	$ 10,271	$ 192,605	$ 241,929	$ 700,000	$ 750,000
Authorized Positions	IO	44	51	59	65	65	68
$ Spent on Infrastructure Improvements	II	N/A	$ 3,674,955	$ 7,417,269	$ 1,004,421	$ 14,500,000	$ 28,927,298

CITY CLERK

DEPARTMENT DESCRIPTION:
The City Clerk works with members of the Council and other departments to execute the agenda. The City Clerk’s responsibilities include recording minutes of council meetings and maintaining all municipal documents. The City Clerk must also prepare meeting agendas that report on current issues facing our community, record data and ensure that documents are stored, filed and maintained correctly. Prepare and maintain official reports, legal documents, financial records and reference material. A City Clerk works directly with the Mayor, City Council and various Directors of all city administration departments. **FY2024 Salary Increase to salary allocation changes.*

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024* BUDGET**	**FY2025 BUDGET**
Personal Services	55,526	131,451	118,751
Professional & Other Services	16,778	34,595	81,020
Supplies & Operating Charges	4,415	6,700	4,250
Capital Outlay	-	-	-
	$ 76,719	$ 172,746	$ 204,021

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***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 Master Municipal Clerk program.

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

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

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

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
Average days agenda posted prior to meeting	IO	N/A	N/A	4.75	5.5	7	7
Average # of records scanned monthly	IO	65	10	40	50	50	50
# of certifications maintained	IO	N/A	N/A	2	3	3	4

CITY MANAGER OFFICE

DEPARTMENT DESCRIPTION:

The City Manager's Office is responsible for implementation of the City Council's policy decisions and direction, leadership and direction of department heads and other staff, as well as working with Council and staff to develop action plans and programs to support the City's mission, values and priorities while serving our great community. **FY2024 Salary Increase to salary allocation changes and new position.*

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024* BUDGET**	**FY2025 BUDGET**
Personal Services	88,270	193,842	200,845
Professional & Other Services	10,439	48,204	41,832
Supplies & Operating Charges	268	7,000	5,000
Capital Outlay	-	-	-
	$ 98,978	$ 249,046	$ 247,677

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1 ***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.

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

* Create a city-wide safety program.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
Balance budget submitted to Council	FS	N/A	N/A	Yes	Yes	Yes	Yes
Five-year Capital Plan submitted to Council	FS	N/A	N/A	Yes	Yes	Yes	Yes
# of Updates submitted (at least 3 per month)	IO	N/A	N/A	48	24	36	36
Hold quarterly CIP meetings for updates	IO	N/A	N/A	4	2	4	4
# of ClearGov Transparency portal updates	IO	N/A	N/A	5	5	12	12

FINANCIAL SERVICES DEPARTMENT

DEPARTMENT DESCRIPTION:

The General Administration Department is accountable for financial activity, including reporting, investments, purchasing, budget, revenue collections, grant application and tracking, capital project tracking, payroll, and capital asset tracking.
* FY2024 increase due to salary allocation changes.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024* BUDGET**	**FY2025 BUDGET**
Personal Services	379,196	593,537	606,493
Professional & Other Services	159,315	237,220	279,190
Supplies & Operating Charges	26,625	27,100	19,550
Capital Outlay	-	-	-
	$ 565,136	$ 857,857	$ 905,233

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***Protect and 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.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
Average Yield Earned	FS	N/A	N/A	N/A	5.25%	4%	4.50%
Govt. Finance Officers Assoc awards	IO	1	2	2	6	9	12
ClearGov Financial updates	IO	N/A	N/A	N/A	5	12	12
Credit Agency Bond Rating	IO	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2

HUMAN RESOURCES DEPARTMENT

DEPARTMENT DESCRIPTION:

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

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024* BUDGET**	**FY2025 BUDGET**
Personal Services	-	-	-
Professional & Other Services	-	-	10,550
Supplies & Operating Charges	-	-	14,000
Capital Outlay	-	-	-
	$ -	$ -	$ 24,550

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. *Attract and Retain Highly Qualified Personnel*

* Streamline the application and onboarding process.
* Develop an employer brand for recruitment efforts.
* Ensure job descriptions are accurate.

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

* Develop an Employee Wellness/Mental Health Program
* Educate and empower employees with health education.
* Raise awareness about the importance of mental health and promote help seeking behaviors.

3. *Invest in Ongoing Professional Development*

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

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
Time to Hire in days (Accepted Offer - Job Posted)	IO	N/A	N/A	N/A	N/A	N/A	30
Updated Job Descriptions	IO	N/A	N/A	N/A	N/A	N/A	25%
Healthy Living Lunch and Learns	IO	N/A	N/A	N/A	N/A	N/A	4
Participation in Healthy Living Events/Challenge	IO	N/A	N/A	N/A	N/A	N/A	2

GENERAL FUND
RISK MANAGEMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2023 ACTUAL	FY2024 ADJ BUDGET	FY2025 BUDGET	% CHANGE
Operating:				
Personal Services	$ -	$ 100,000	$ 125,000	25.0%
Professional & Other Services	105,078	111,000	180,000	62.2%
Supplies & Operating Charges	1,122	1,000	5,000	400.0%
Total Operating	106,200	212,000	310,000	46.2%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 106,200	$ 212,000	$ 310,000	46.2%

Capital Outlay Breakdown

Total Capital Outlay	$ -

PUBLIC WORKS DEPARTMENT

DEPARTMENT DESCRIPTION:

The Public Works Department is comprised of 2 General Fund divisions: Public Lands and Buildings (PL&B) and Highways & Street Administration. PL&B ensures a safe, functional, comfortable, clean, attractive and pleasant environment in the buildings under its management. Highways & Street Administration is responsible for the repair and maintenance of all streets, sidewalks, storm drainage infrastructure, rights-of-way, and other related facilities located within the City of Flowery Branch. **FY2024 Salary Increase to salary allocation changes.*

EXPENDITURE SUMMARY

Funding Source: General Fund	FY2023 ACTUAL	FY2024* BUDGET	FY2025 BUDGET
Personal Services	347,998	946,746	994,815
Professional & Other Services	210,078	392,010	399,800
Supplies & Operating Charges	198,650	189,800	218,000
Capital Outlay	-	-	-
	$ 756,726	$ 1,528,556	$ 1,612,615

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***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.

PERFORMANCE MEASURES

MEASURES	Strategic Priority	ACTUAL			YTD thru 12/31	BUDGET	
		FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
# of Cross Drains maintained or replaced	II	N/A	N/A	N/A	200	200	200
LF of pedestrian pathways repaired or added	II	N/A	N/A	N/A	0	100	100
# of manholes maintained	II	N/A	N/A	N/A	50	50	50
LF of streets repaired	II	N/A	N/A	N/A	0	4,000	4,000

MUNICIPAL COURT DEPARTMENT

DEPARTMENT DESCRIPTION:

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

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024 BUDGET**	**FY2025 BUDGET**
Personal Services	122,929	159,568	166,832
Professional & Other Services	55,939	56,290	79,090
Supplies & Operating Charges	22,380	25,400	40,000
Capital Outlay	-	-	-
	$ 201,248	$ 241,258	$ 285,922

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

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

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

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

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

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
# of notifications issued	IO	N/A	N/A	N/A	0	5	5
# of in-person open record requests	IO	N/A	N/A	N/A	50	400	400
# of online open record requests	IO	N/A	N/A	N/A	150.00	100	100

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION:

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

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024 BUDGET**	**FY2025 BUDGET**
Personal Services	1,758,170	2,336,330	2,452,978
Professional & Other Services	187,280	189,979	248,850
Supplies & Operating Charges	133,891	177,180	173,957
Capital Outlay	-	-	-
	$ 2,079,341	$ 2,703,489	$ 2,875,785

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

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

PERFORMANCE MEASURES:

MEASURES	**Strategic Priority**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
# of Patrol officers	PS	15	18	21	25	25	25
Response time in minutes	PS	4:00	8:00	3:32	2:45	3:00	2:00
Call Volume	PS	3,983	4,463	4,762	2,300	4,500	4,500

Planning & Community Development

DEPARTMENT DESCRIPTION:

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 constructions, 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.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024 BUDGET**	**FY2025 BUDGET**
Personal Services	416,392	598,099	627,345
Professional & Other Services	461,205	430,316	479,380
Supplies & Operating Charges	21,969	12,750	12,450
Capital Outlay	-	7,500	-
	$ 899,566	$ 1,048,665	$ 1,119,175

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.

GOALS & 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.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Code Updates	ED	N/A	N/A	1	0	1	1
Community Clean-ups	ED	N/A	N/A	2	0	2	2
Code Enforcement contacts	ED	128	154	252	136	150	150
Downtown Development Funds	ED	$ 16,573	$ 112,272	$ 1,364,138	$ 352,777	$ 400,000	$ 400,000

Department of Fun

DEPARTMENT DESCRIPTION:

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

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2023 ACTUAL**	**FY2024 BUDGET**	**FY2025 BUDGET**
Personal Services	122,600	187,891	288,534
Professional & Other Services	55,975	124,332	177,741
Supplies & Operating Charges	170,099	190,050	224,150
Capital Outlay	-	-	-
	$ 348,674	$ 502,273	$ 690,425

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. *Create Better Communication with Citizens and Main Street Businesses.*

* Do quarterly inserts in water bills for what's happening downtown
* Set up constant communication with surrounding subdivions and communities around Flowery Branch
* Have permanent signage on Main Street with events and what happening

2. *Increase tourism to the downtown area.*

* Develop and implement a robust events calendar.
* Promote and advertise more about downtown
* Develop and implement a plan to connect the marina to downtown.

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

* Create a citizens academy, to help support volunteer efforts at events.
* Bring events to downtown that our citizens want to be a part of.
* Develop and send a "What's Blooming" newsletter.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2021	**FY2022**	**FY2023**	**FY2024**	**FY2024**	**FY2025**
# of art pieces installed	ED	N/A	N/A	0	0	3	2
# of community events	ED	N/A	5	8	10	9	20
# of monthly newsletter	ED	N/A	N/A	0	0	12	12
# of Farmer's Markets	ED	N/A	38	31	18	36	34

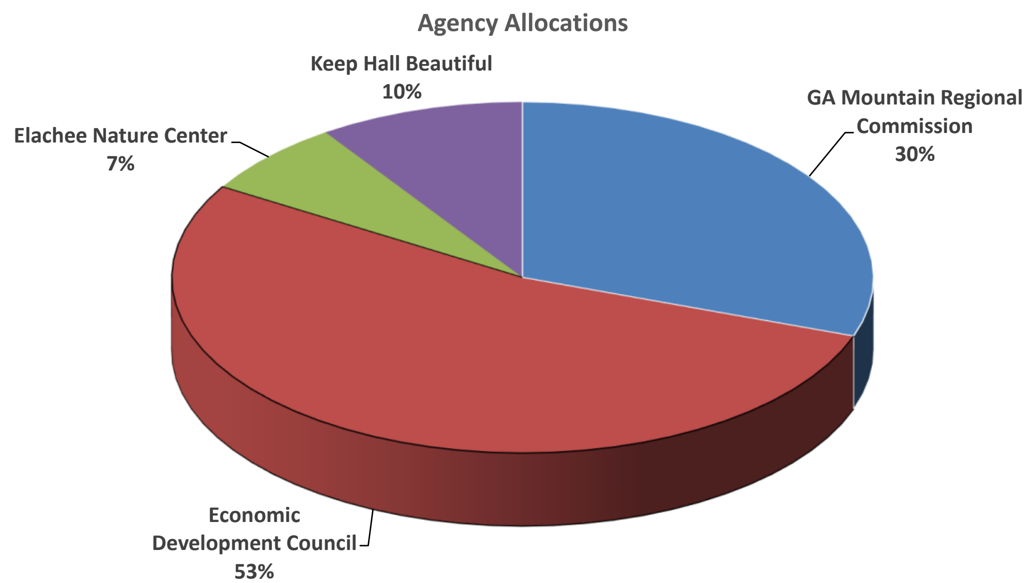
AGENCY ALLOCATIONS

DEPARTMENT DESCRIPTION:

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

Agency Allocations

	FY2023 Actual	FY2024 Budget	FY2025 Budget
General Fund:			
GA Mountain Regional Commission	12,472.52	14,500.00	16,000.00
Economic Development Council	25,000.00	28,000.00	28,000.00
Elachee Nature Center	-	-	3,607.00
Keep Hall Beautiful	-	-	5,000.00
Total General Fund Allocations	37,472.52	42,500.00	52,607.00
Water & Sewer			
GA Mountain Regional Commission	-	-	-
Economic Development Council	-	-	-
Elachee Nature Center	-	-	-
Keep Hall Beautiful	-	-	-
Total Water & Sewer Fund Allocations	-	-	-
Total Funding			
GA Mountain Regional Commission	12,472.52	14,500.00	16,000.00
Economic Development Council	25,000.00	28,000.00	28,000.00
Elachee Nature Center	-	-	3,607.00
Keep Hall Beautiful	-	-	5,000.00
Total Agency Allocations	$ 37,472.52	$ 42,500.00	$ 52,607.00

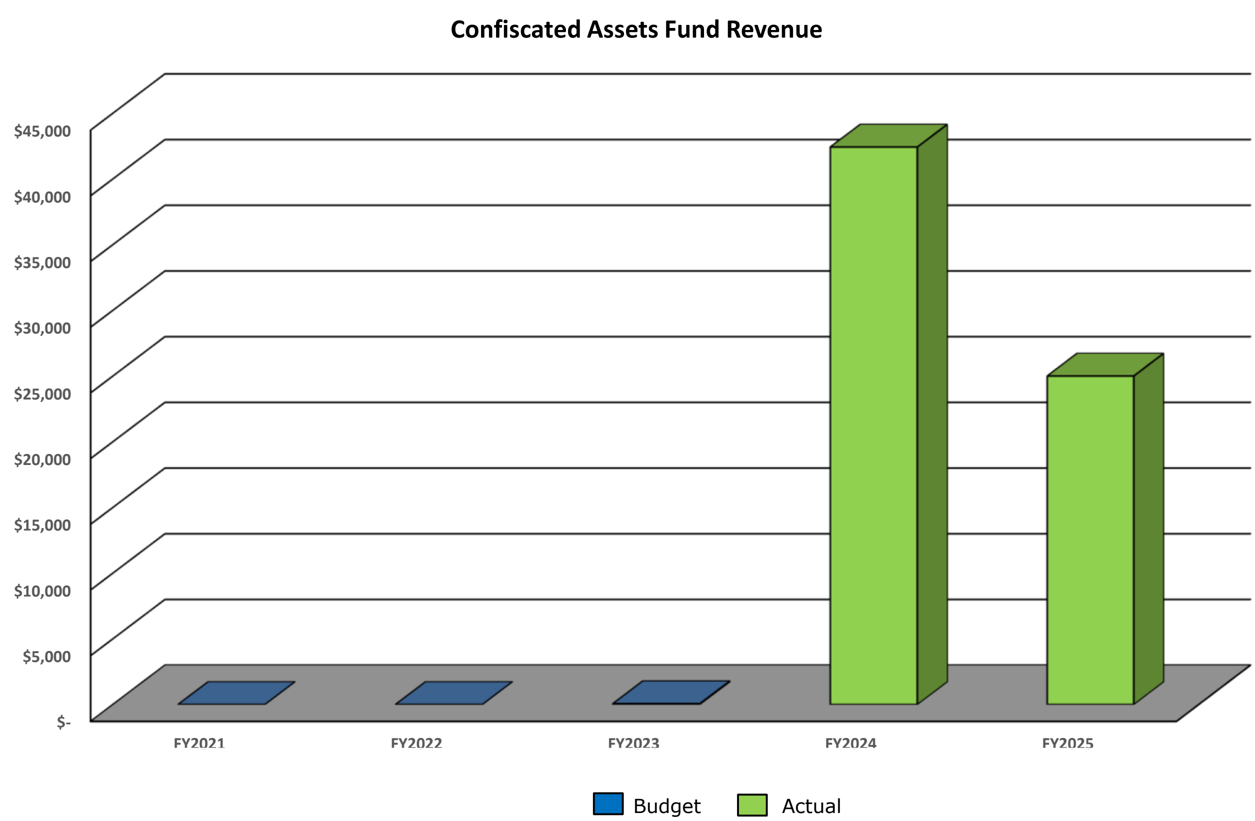


Confiscated Assets Fund

FUND DESCRIPTION:
This fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Confiscated Assets Fund is used to account for certain asset seizures confiscated by the City Police Department

CONFISCATED ASSETS FUND SUMMARY

	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue:			
Confiscations - State	$ 507	$ 12,254	$ 25,000
Confiscations - Local	-	-	-
Confiscations - Federal	-	-	-
Budget Fund Balance	-	30,172	-
Total Revenue	507	42,426	25,000
Expenditures:			
Professional & Other Services	-	-	-
Supplies & Operating Charges	65	42,426	25,000
Capital Outlay	-	-	-
Total Expenditures	65	42,426	25,000
Excess Revenues Over/(Under) Expenditures	442	-	-

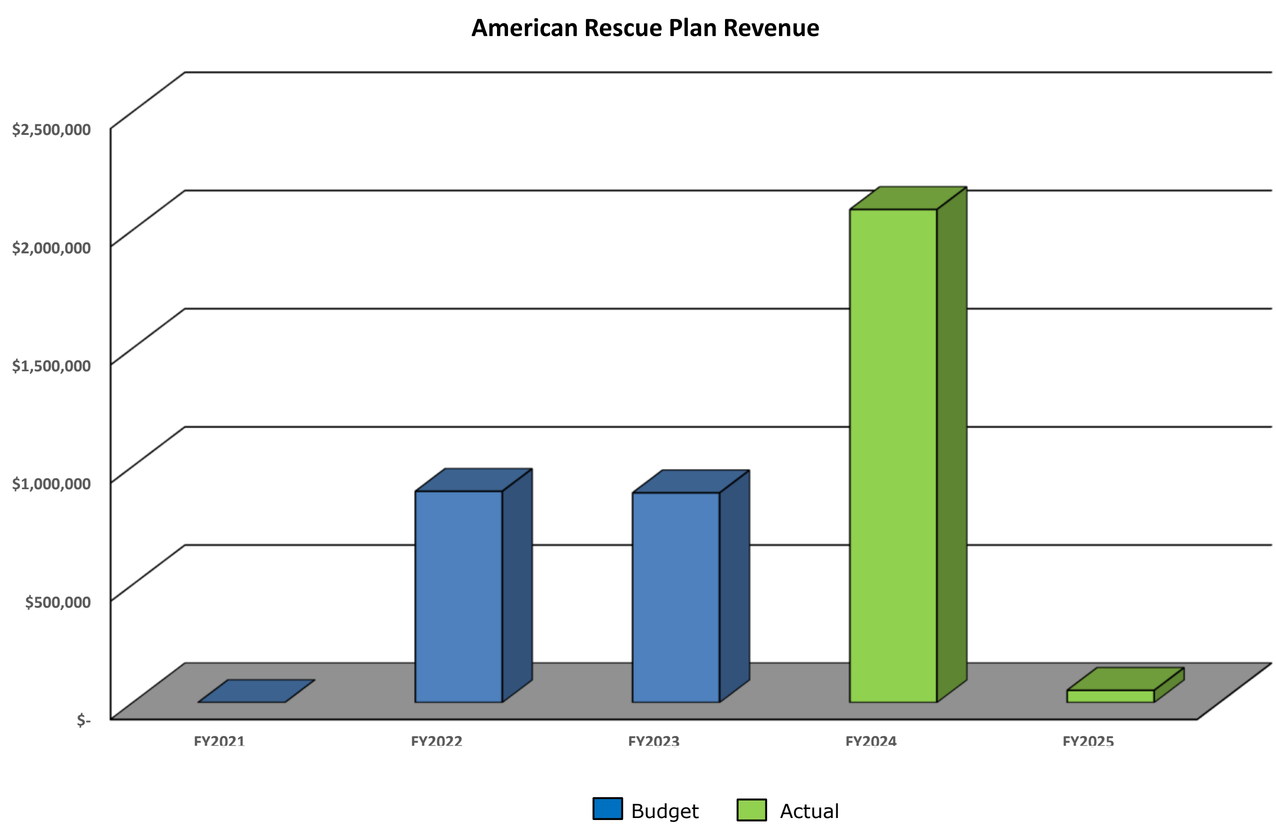


American Rescue Plan Fund

FUND DESCRIPTION:
This fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The American Rescue Plan Fund is used to account for certain expenditures authorized under the American Rescue Plan Act.

CONFISCATED ASSETS FUND SUMMARY

Revenue:	FY2023 Actual	FY2024 Budget	FY2025 Budget
American Rescue Plan	$ 887,585	$ -	$ -
Interest Revenue	6,510	30,000	2,000
Budget Fund Balance	-	2,056,253	50,000
Total Revenue	894,095	2,086,253	52,000
Expenditures:			
Capital Outlay	75,685	1,086,253	52,000
Transfers out	811,900	1,000,000	-
Total Expenditures	887,585	2,086,253	52,000
Excess Revenues Over/(Under) Expenditures	6,510	-	-



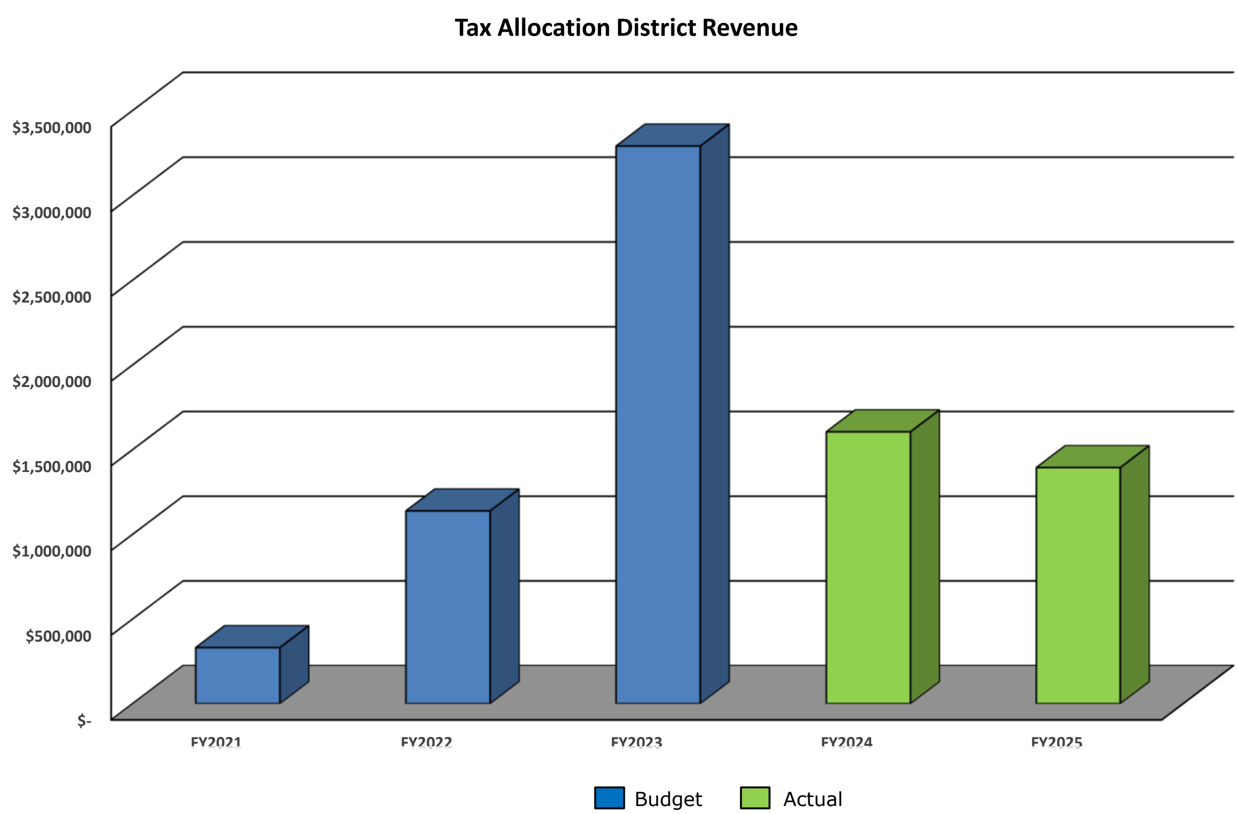
Tax Allocation District

FUND DESCRIPTION:

This fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Tax Allocation District is used to account for ad valorem property tax collections derived from the City's Tax Allocation District (Downtown) for the purpose of stimulating private development in this area.

CONFISCATED ASSETS FUND SUMMARY

Revenue:	**FY2023 Actual**	**FY2024 Budget**	**FY2025 Budget**
TAD revenue - Hall Co. Portion	$ 506,174	$ 569,700	$ 600,000
TAD revenue - City Portion	398,974	550,000	637,438
Rental Income	22,825	101,923	116,341
Interest revenue	60,666	20,000	40,000
Transfers in	149,254	-	-
Budget Fund Balance	-	363,250	-
Total Revenue	1,137,893	1,604,873	1,393,779
Expenditures:			
Professional and Other Services	368,463	560,000	429,952
Capital Outlay	2,649,940	699,379	569,033
Debt Service	271,544	345,494	394,794
Transfers Out	-	-	-
Total Expenditures	3,289,947	1,604,873	1,393,779
Excess Revenues Over/(Under) Expenditures	(2,152,054)	-	-



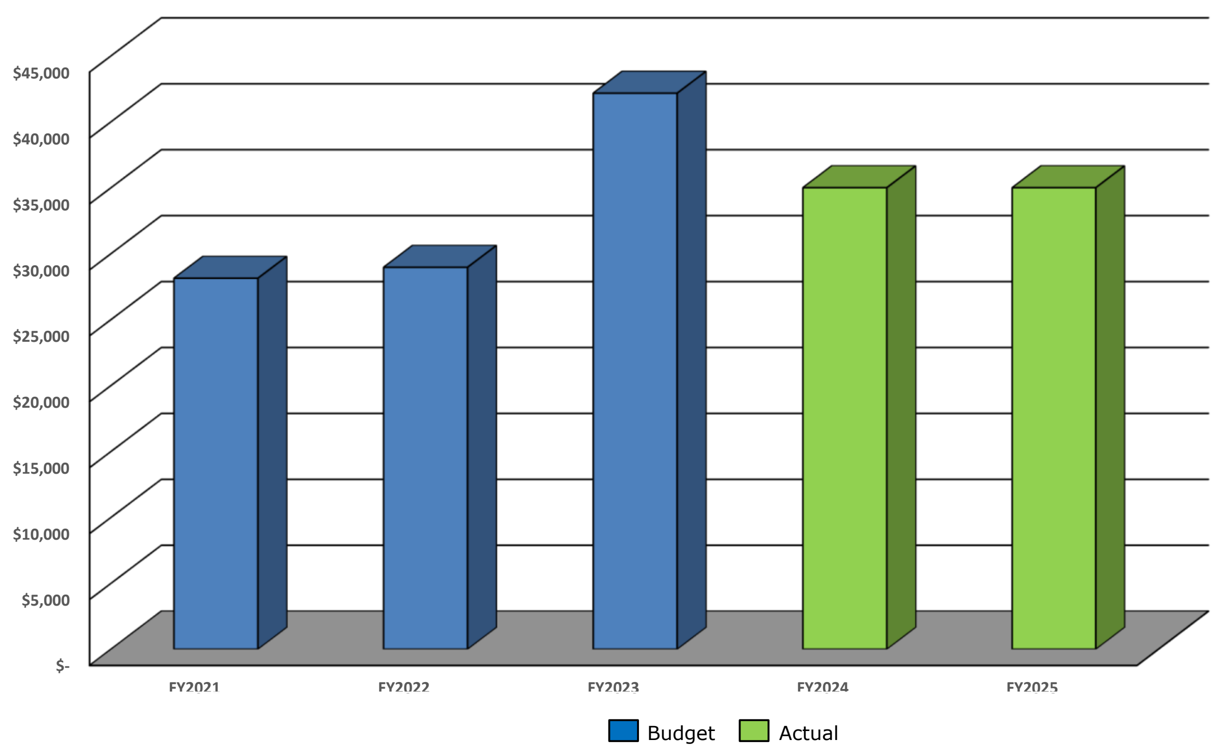
Information Technology Fund

FUND DESCRIPTION:
This fund is used to account for an Information Technology fee derived from each citation issued by the City of Flowery Branch Police officers, for the purpose of improving functionality and efficiency through the use of enhance technology.

CONFISCATED ASSETS FUND SUMMARY

Revenue:	FY2023 Actual	FY2024 Budget	FY2025 Budget
Technology Fees	$ 28,961	$ 20,000	$ 35,000
Interest Revenue	-	-	-
Transfer In	-	-	-
Budget Fund Balance	-	15,000	-
Total Revenue	28,961	35,000	35,000
Expenditures:			
Supplies and Operating Charges	42,167	35,000	35,000
Transfers Out	-	-	-
Capital Outlay			
Total Expenditures	42,167	35,000	35,000
Excess Revenues Over/(Under) Expenditures	(13,206)	-	-

Information Technology Revenue



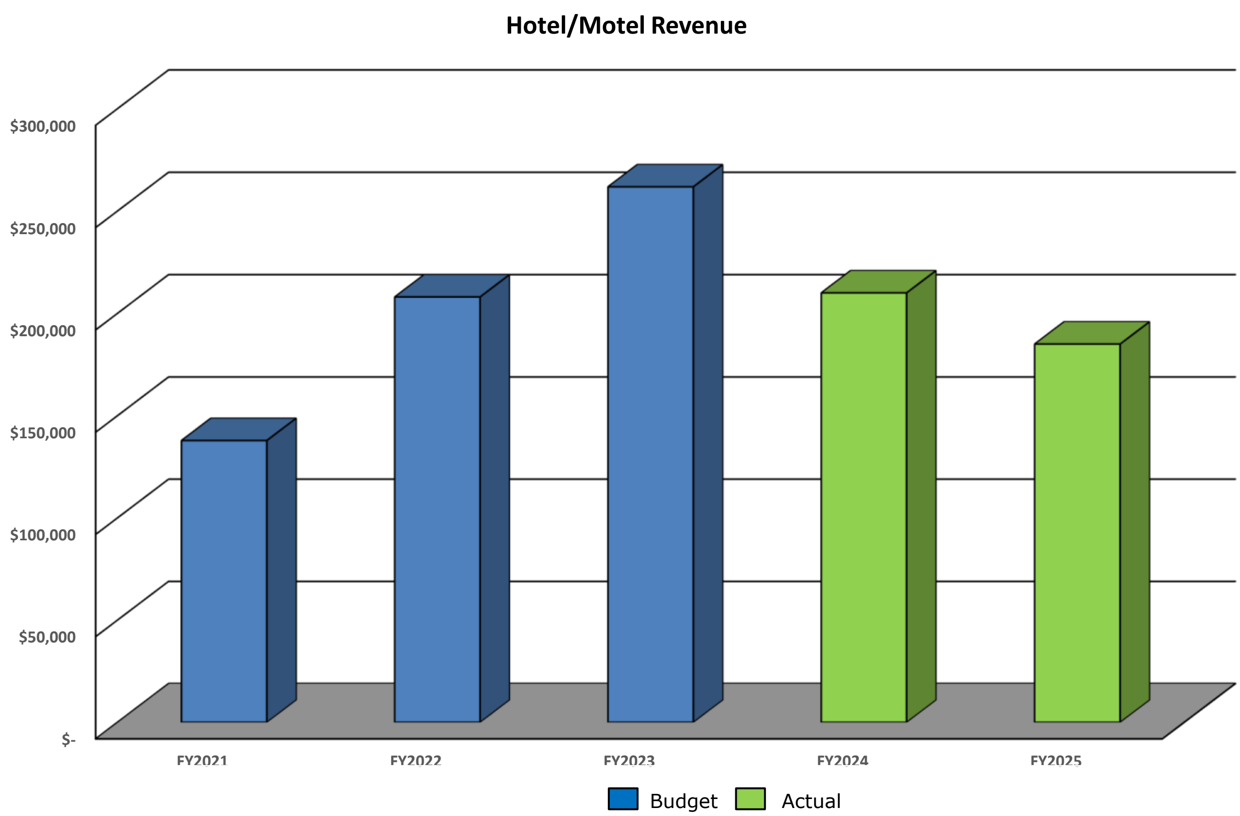
Hotel/Motel Tax Fund

FUND DESCRIPTION:

Hotel/Motel Tax is a tax on room rentals at hotels, motels, Air BNB and VRBO located within the City. The tax was assessed at the rate of 5% for fiscal years before 2020 and was raised to 8% thereafter. The revenue assumption for the fiscal year budget presented here was projected by calculating the forecasted tax bas for the coming fiscal year and then assessing the base at the rate of 8%.

CONFISCATED ASSETS FUND SUMMARY

	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue:			
CVB Hotel Tax Revenue - City's portion	$ 98,181	$ 85,000	$ 70,000
Tourism Product Development	49,091	40,000	35,000
CVB Hotel Tax Revenue - CVB's portion	114,545	85,000	80,000
Interest Revenue	-	-	-
Budget Fund Balance	-	-	-
Total Revenue	261,817	210,000	185,000
Expenditures:			
Capital Outlay	-	-	35,000
Convention Visitors Bureau	114,545	85,000	80,000
Transfers Out	147,272	125,000	70,000
Total Expenditures	261,817	210,000	185,000
Excess Revenues Over/(Under) Expenditures	0	-	-



CAPITAL IMPROVEMENT PROGRAM

FUND DESCRIPTION:

These budgets represent the first year of the present five year Capital Improvement Program (CIP). The section also includes a summary of the entire CIP, as well as more detailed information regarding those projects funded for the first year. Capital improvement budgets remain open until the project is completed.

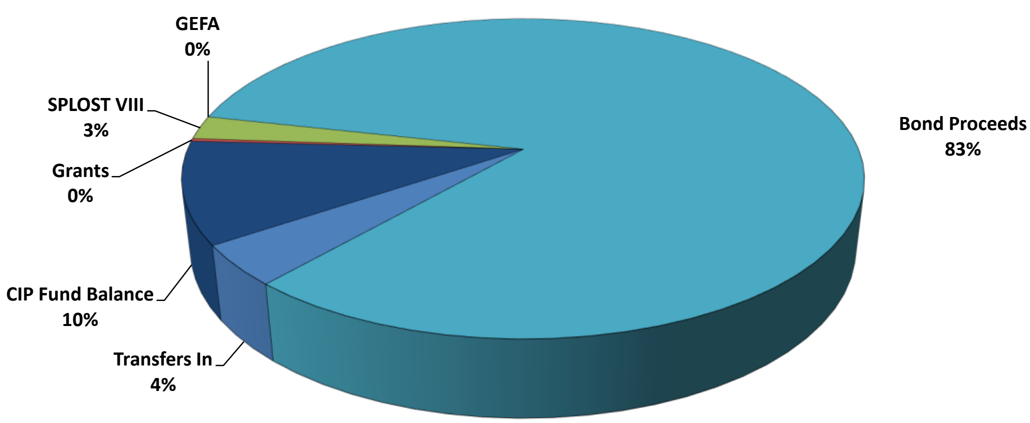
MISSION STATEMENT:

It is the mission of the Capital Improvement Program to identify, measure, and plan for future Capital needs while adhering to the central mission of the City of Flowery Branch.

CAPITAL IMPROVEMENTS PROGRAM FUND SUMMARY

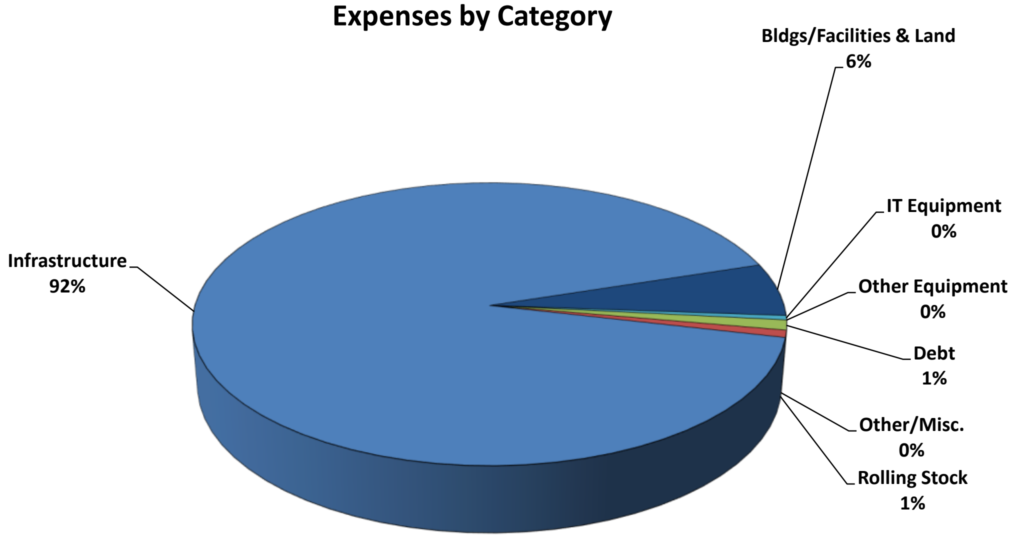
REVENUES	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Intergovernmental:			
Georgia Department of Transportation	$ -	$ 85,000	$ 85,000
Federal Grants	1,005,816	-	-
Hall County	10,000	-	-
SPLOST VII			
SPLOST VIII	1,220,101	1,682,102	715,247
Bond/Lease proceeds	-	-	25,000,000
Contributions	50,000	-	-
GEFA Loan (DWSRF)	3,602,990	1,482,010	-
GEFA Loan (CWSRF)	850,000	10,585,000	-
Water Resources Development Charges	2,677,440	767,990	-
Transfers From:			
General Fund	-	858,805	1,233,515
Hotel/Motel Tax Fund	-	-	-
Information Tech Fund	-	-	-
Department of Water Resources Operating Fund	-	-	-
Local Resources Fund	-	-	-
ARPA	-	1,000,000	-
Budgeted Fund Balance:			
Local Resources Fund Balance	880,019	1,826,345	2,400,000
SPLOST Fund Balance	158,230	-	-
W/S Net Position			695,000
Total Revenues	$ 10,454,596	$ 18,287,252	$ 30,128,762

FY 2025 Funding Sources

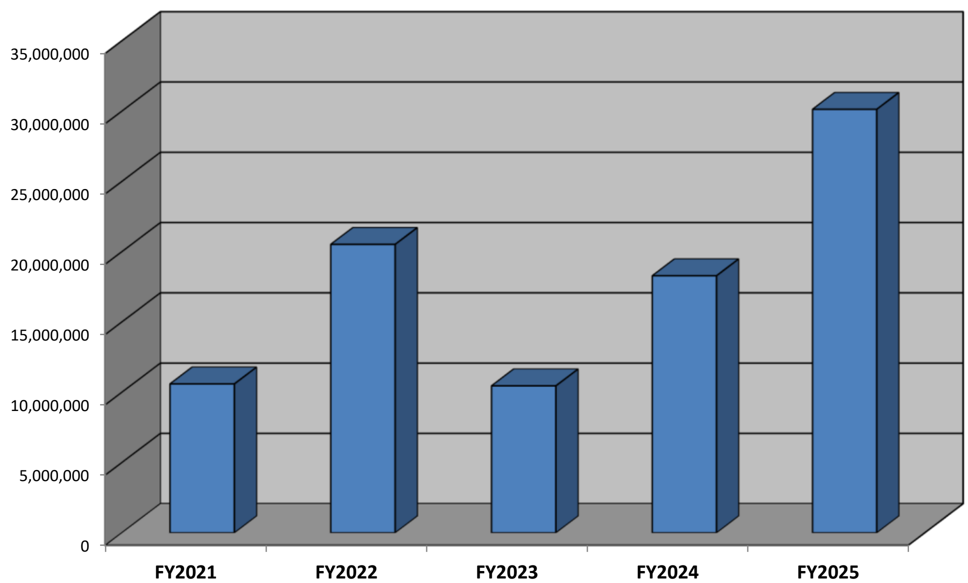


CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
City Managers Office			
Downtown Development Phase II	-	418,305	200,000
City Buildings Security	-	50,000	70,000
Financial Services			
City Hall Debt Services	-	342,917	344,848
IT Equipment Upgrades Annual Program	100,000	25,000	148,710
Community Development Department			
Planning Software	-	50,000	-
Police			
Police Vehicles		329,000	130,000
Public Works - Public Land and Buildings			
Roberts Drive Site Improvements	-	-	600,000
Gateway Signs	-	-	350,000
Annual Paving Program	580,095	1,773,797	1,479,675
Parks Property & Improvements	-	244,428	170,572
Sidewalk Program	-	50,000	50,000
Stormwater Program	-	-	259,957
Replacement Utility Vehicle	-	80,000	
4x4 Crew Cab Truck	-	45,000	
Front End Loader	-	40,000	
East Main Culvert	-	550,000	
Land Acquisition	-	243,805	
Market Pavilion Park and Streetscaping	5,000	-	
Mitchell Street Improvements	185,745	-	
Old Town Stormwater Improvements	550,000	-	
Wastewater Plant Entrance	550,000	-	
Martin Schools Sanitary Sewer	142,000	-	
CW Davis Pump Station	36,230	-	
McEver & Gaines Ferry Traffic Improvements	60,000	-	
Downtown Streetscapes	5,196	-	
City Building Generator	50,000	-	
Tourism			
Landscaping	-	100,000	150,000
Public Bathroom	-	-	150,000
Caboose Renovations	-	30,000	30,000
Tourism Building Renovation	-	-	50,000
Tourism/Event Signs	-	-	100,000
Amphitheater Stage Cover	-	-	150,000
Gateway Sign	-	50,000	
Hammock Park	-	30,000	
Website Upgrades	90,000	-	
Department of Water Resources			
Wastewater Expansion (CWSRF)	-	11,485,000	25,000,000
Waterline Improvements	250,000	140,000	140,000
Water Distribution System Upgrade (DWSRF)	200,000	200,000	200,000
Wells 4 & 5 (DWSRF)	937,990	1,120,000	140,000
4 Door Crew Truck (2)	-	-	115,000
New Elevated Water Tower Lights	-	-	100,000
Wastewater Effluent Discharge Force Main Phase 2 (CW	750,000	-	-
Wastewater Pump Station Modification (CWSRF)	100,000	100,000	-
Water Distribution at Railroad Crossings (DWSRF)	-	250,000	-
Lights Ferry Water Line (DWSRF)	250,000	250,000	-
SCADA System (DWSRF)	50,000	50,000	-
Atlanta Highway Water line (DWSRF)	140,000	140,000	-
Replacement Generator	-	100,000	-
Interim Wastewater Plant Improvements	1,080,488	-	-
Elevated Water Tank	1,875,000	-	-
Roberts Drive Pump Station	250,000	-	-
Modify Well Pumps and Well House No. 1 & 3	150,000	-	-
Gainesville Sewer Line	2,066,852	-	-
Total Expenditures	$ 10,454,596	$ 18,287,252	$ 30,128,762

Expenses by Category



Five-Year Budgeted Funding Trend



Water & Sewer Fund

DEPARTMENT DESCRIPTION:

The Water & Sewer Fund is used for activities connected with the development, operations and maintenance of water and sewer service in the City of Flowery Branch. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are finance or recovered primarily through user charges.

MISSION STATEMENT:

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

GOALS & OBJECTIVES:

1. ***Maintain operational reliability.***
 * Upgrade existing plant to newer technology to increase plant capacity and efficiency.
 * Improve existing wastewater outfall line.
 * Bring wells #4 and #5 online.
 * Replace Electronic and Mechanical Equipment at WWTP that’s over 20 years old.
 * Replace Electronic and Mechanical Equipment in Collection and Distribution system that's over 20 years old.

2. ***Ensure financial stability.***
 * Upgrade existing plant to newer technology to increase plant capacity and efficiency.
 * Ongoing account reviews to ensure account collections are received in a timely manner.

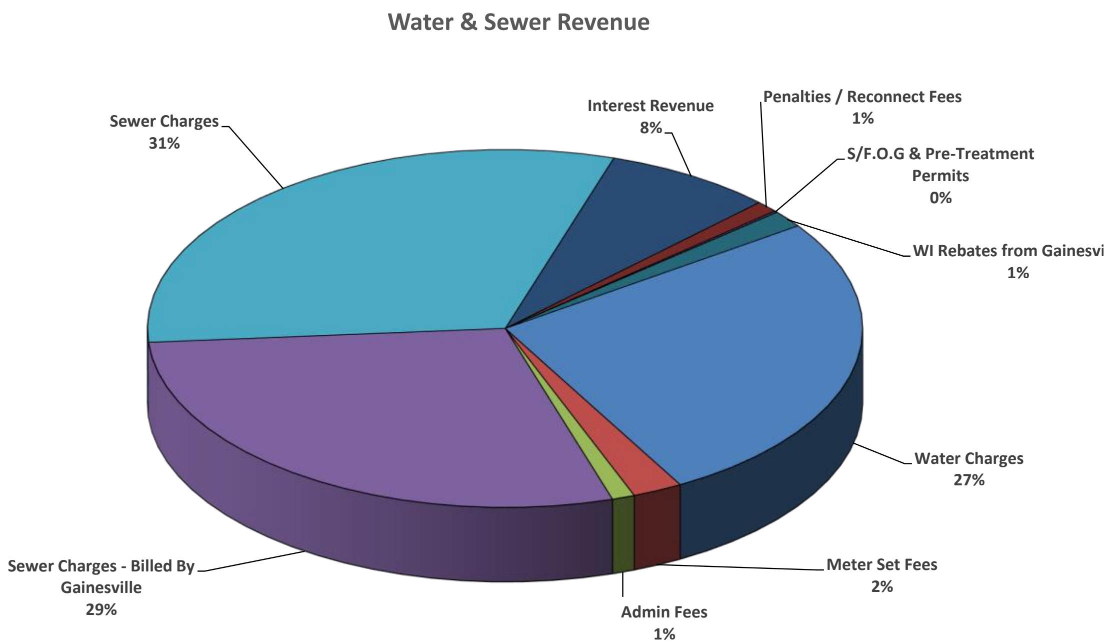
3. ***Ensure regulatory compliance.***
 * Ensure reporting to EPD is completed in a timely manner.
 * Exceed the water and wastewater quality requirements in the discharge permit for all parameters.

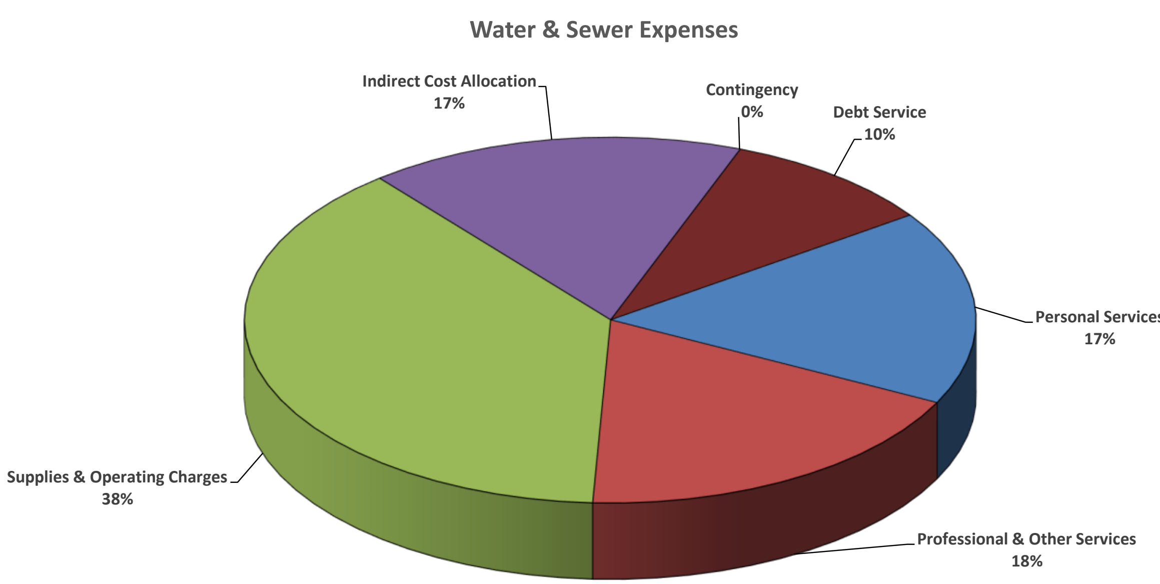
PERFORMANCE MEASURES

MEASURES	ACTUAL			YTD thru 12/31	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Gallons of Water Capacity increased (daily)	N/A	N/A	N/A	400,000	400,000	400,000
% of accounts reviewed	N/A	N/A	N/A	100	100%	100%
# of months water and wastewater quality exceeds permit	N/A	N/A	N/A	12	12	12
Gallons of Wastewater Capacity increased (daily)	N/A	N/A	N/A	0.9 MGD	0.9 MGD	0.9 MGD
Total Wastewater Capacity	.9 MGD	.9 MGD	.9 MGD	0.9 MGD	0.9 MGD	0.9 MGD

Water & Sewer Fund Summary:

Revenues	FY2023 Actual	FY2024 Budget	FY2025 Budget
Water Charges	$ 1,186,538	$ 1,100,000	$ 1,302,500
Meter Set Fees	43,185	15,000	110,520
Admin Fees	53,318	42,000	50,000
Sewer Charges - Billed By Gainesville	1,256,296	1,100,000	1,400,000
Sewer Charges	1,160,745	1,130,100	1,525,000
Bank Fees / Bad Check Fees	158	-	-
Interest Revenue	66,609	332,200	375,000
Penalties / Reconnect Fees	58,502	50,000	50,000
W&S Misc Revenue	(34,838)	-	-
S/F.O.G & Pre-Treatment Permits	8,280	7,000	7,500
WI Rebates from Gainesville	68,232	30,000	75,000
Transfers in - Development Charges	330,214	-	-
Budgeted Net Position	-	-	-
Total Revenues	$ 4,197,238	$ 3,806,300	$ 4,895,520
Expenses			
Personal Services	1,279,805	711,090	$ 839,324
Professional & Other Services	592,488	678,900	$ 894,473
Supplies & Operating Charges	840,938	800,800	$ 1,872,448
Indirect Cost Allocation	-	789,679	$ 812,759
Capital Outlay	-	-	$ 12,000
Depreciation	485,790	-	-
Contingency	-	380,918	-
Debt Service	52,337	444,913	464,516
Total Operating Expenses	$ 3,251,358	$ 3,806,300	$ 4,895,520
Excess Revenues Over/(Under) Expenses	$ 945,879	$ -	$ -


Water & Sewer Revenue
Sewer Charges
31%
Interest Revenue
8%
Penalties / Reconnect Fees
1%
S/F.O.G & Pre-Treatment
Permits
0%
WI Rebates from Gainesvi
1%
Water Charges
27%
Meter Set Fees
2%
Admin Fees
1%
Sewer Charges - Billed By
Gainesville
29%


Water & Sewer Expenses
Indirect Cost Allocation
17%
Contingency
0%
Debt Service
10%
Personal Services
17%
Professional & Other Services
18%
Supplies & Operating Charges
38%

EMPLOYEE BENEFITS FUND

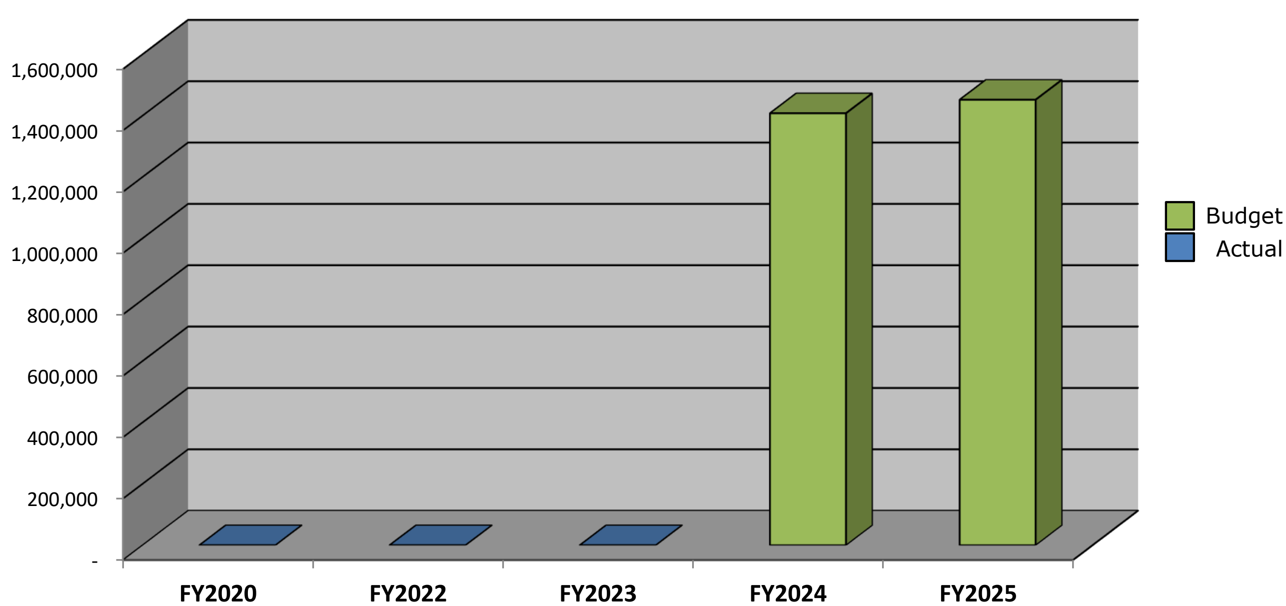
DEPARTMENT DESCRIPTION:

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.

EMPLOYEE BENEFITS FUND SUMMARY

REVENUES	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
Premiums	$ -	$ 1,408,000	$ 1,452,000
Interest	-	-	-
Transfers in	-	-	-
Budgeted Net Position	-	-	-
Total Revenues	-	1,408,000	1,452,000
EXPENDITURES			
Personal Services	-	122,552	131,518
Health Insurance Premiums/Claims Expense	-	892,278	903,633
Life Insurance Premiums	-	5,233	5,398
Vision Insurance Premiums	-	4,734	5,208
Dental Insurance Premiums	-	28,824	30,743
Long-term Disability Insurance	-	17,871	16,500
Administration/Wellness Program	-	23,000	23,000
Pension cost	-	270,000	336,000
Other Costs	-	43,508	-
Total Expenditures	$ -	$ 1,408,000	$ 1,452,000
Excess Revenues Over/(Under) Expenditures	$ -	$ -	$ -

Employee Benefits Five Year Trend

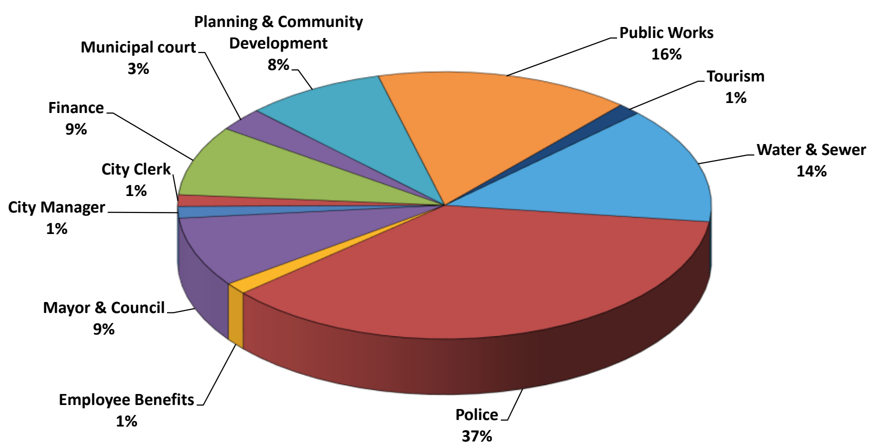


FISCAL YEAR 2025 AUTHORIZED POSITIONS

(5-year Summary)

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

Authorized Positions by Fund FY 2025



Five-Year Positional Change Chart