City of Flowery Branch
Special Called City Council Meeting
Thursday, June 08, 2023, 6:00 PM
City of Flowery Branch City Hall
5410 Pine Street, Flowery Branch, GA 30542

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

ADOPTION OF AGENDA:

PUBLIC HEARING:

- FY2024 Budget and Tax Year 2023 Millage Rate Public Hearing.
  FY2024 Budget Document - updated.pdf

NEW BUSINESS - VOTING SESSION:

- Consider Ordinance 695 - To Establish the AD Valorem Tax Rate for the City of Flowery Branch for the Tax Year 2023; First Reading.
  FY2024 Budget Document - updated.pdf
  FY2024 Budget Ordinance Executive Summary 1st reading.pdf
  Ordinance 695 Millage Rate 2023 - 3.264 millage rate.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: FY2024 Budget and Tax Year 2023 Millage Rate Public Hearing.

COUNCIL MEETING DATE: June 8, 2023

HISTORY:
2nd Public Hearing of the FY2024 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 FY2024 Budget was prepared with a millage of 3.264.

OPTIONS:

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
No

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:
Public Hearing

SAMPLE MOTION:
N/A

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS
- FY2024 Budget Document - updated.pdf

PROJECTED REVENUES AND OTHER SOURCES

GENERAL FUND SUMMARY

REVENUE SOURCE	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% CHANGE
Millage Rate	3.264	3.264	3.264	
Current Real & Personal	$ 1,855,853	$ 2,431,961	$ 2,838,592	16.7%
Mobile Home Tax	1,452	1,200	500	-58.3%
Motor Vehicle	8,315	7,500	7,500	0.0%
Total Current Taxes	1,865,620	2,440,661	2,846,592	16.6%
Penalties & Interest	13,568	3,500	1,000	-71.4%
Total Property Taxes	1,879,188	2,444,161	2,847,592	16.5%
Title Ad Valorem Tax	553,166	460,000	475,000	3.3%
Alternative Ad Valorem Tax	5,171	5,000	5,000	0.0%
Intangible Tax	50,660	48,000	25,000	-47.9%
Railroad Equipment Tax	460	500	500	0.0%
Street Light Tax	9,110	9,110	9,110	0.0%
Real Estate Transfer Tax	28,496	5,600	10,000	78.6%
Franchise Fees	704,963	570,000	640,000	12.3%
Local Option Sales Tax	1,488,179	1,500,000	1,680,000	12.0%
Alcoholic Beverage Taxes	372,001	303,000	337,250	11.3%
Occupational Tax	12,833	50,000	40,000	-20.0%
Insurance Premium Tax	476,496	680,350	707,000	3.9%
Financial Institution Tax	20,528	25,000	23,000	-8.0%
				N/A
Total Other Taxes	3,722,063	3,656,560	3,951,860	8.1%
Fines, Fees, and Forfeitures	313,345	418,900	417,650	-0.3%
Permits and Zoning Fees	428,609	403,300	227,800	-43.5%
Alcohol Licenses & Fees	86,150	90,000	79,000	-12.2%
Other Fees and Licenses	22,278	18,300	26,100	42.6%
Interest	14,468	4,000	142,000	3450.0%
Rent - Tourism	71,534	48,250	84,000	74.1%
Miscellaneous	116,605	47,870	62,720	31.0%
Charges for Services - Indirect Cost Allocat	-	-	789,679	N/A
				N/A
Total Other	1,052,989	1,030,620	1,828,949	77.5%
Total Operating Revenues	**6,654,240**	**7,131,341**	**8,628,401**	**21.0%**
Other Financing Sources				
Transfers from Other Funds	117,004	120,000	125,000	4.2%
Sale of General Fixed Assets	24,600	500	500	0.0%
Budgeted Fund Balance	-	20,000	-	-100.0%
Total Other Financing Sources	**141,604**	**140,500**	**125,500**	**-10.7%**
Total Revenues & Other Sources	**$ 6,795,844**	**$ 7,271,841**	**$ 8,753,901**	**20.4%**

SUMMARY OF EXPENDITURES & OTHER USES

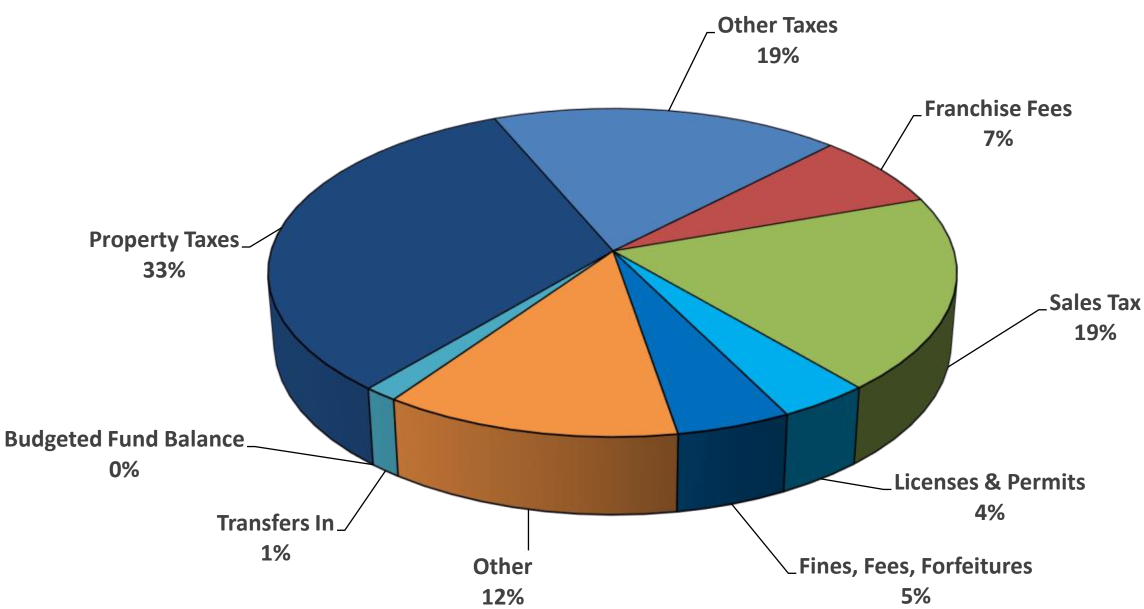
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% CHANGE
Mayor & Council	$ 48,805	$ 71,993	$ 81,857	13.7%
City Clerk	124,260	132,135	172,746	30.7%
City Manager	155,909	119,826	249,046	107.8%
Financial Services	521,636	486,154	857,857	76.5%
Public Lands & Buildings	271,344	350,300	217,360	-38.0%
Municipal Court	162,453	217,970	241,258	10.7%
Police	1,556,088	2,186,013	2,703,489	23.7%
Highways & Street Administration	530,289	913,249	1,311,196	43.6%
Planning & Community Development	822,699	1,120,839	1,048,665	-6.4%
Tourism	206,737	407,070	502,273	23.4%
Agency Allocations - Other	35,406	34,000	42,500	25.0%
Risk Management	173,602	213,500	212,000	-0.7%
Contingency		123,165	254,850	106.9%
Departmental Expenditures	**4,609,229**	**6,376,214**	**7,895,096**	**23.8%**
Other Uses:				
TRANSFERS TO:				
Tax Allocation District	172,020	70,000	-	-100.0%
Hotel/Motel Fund	-	-	-	N/A
Employee Benefits Fund	-	-	-	N/A
	-	-	-	N/A
Total Other Transfers	**172,020**	**70,000**	**-**	**-100.0%**
CAPITAL TRANSFERS TO:				
Capital Project Funds	1,184,948	825,627	858,805	4.0%
				N/A
Total Other Uses	**1,356,968**	**895,627**	**858,805**	**-4.1%**
Total Expenditures & Other Uses	**5,966,197**	**7,271,841**	**8,753,901**	**20.4%**
Revenues Over / (Under) Expenditures	**$ 829,647**	**$ -**	**$ -**	**N/A**

GENERAL FUND REVENUES BY CATEGORY

	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% OF TOTAL
Property Taxes	$ 1,879,188	$ 2,444,161	$ 2,847,592	32.5%
Other Taxes	1,528,920	1,586,560	1,631,860	18.6%
Franchise Fees	704,963	570,000	640,000	7.3%
Sales Tax	1,488,179	1,500,000	1,680,000	19.2%
Licenses & Permits	537,037	511,600	332,900	3.8%
Fines, Fees, Forfeitures	313,345	418,900	417,650	4.8%
Other	227,207	100,620	1,078,899	12.3%
Transfers In	117,004	120,000	125,000	1.4%
Budgeted Fund Balance	-	20,000	-	0.0%
Total General Fund	**$ 6,795,844**	**$ 7,271,841**	**$ 8,753,901**	**100.0%**

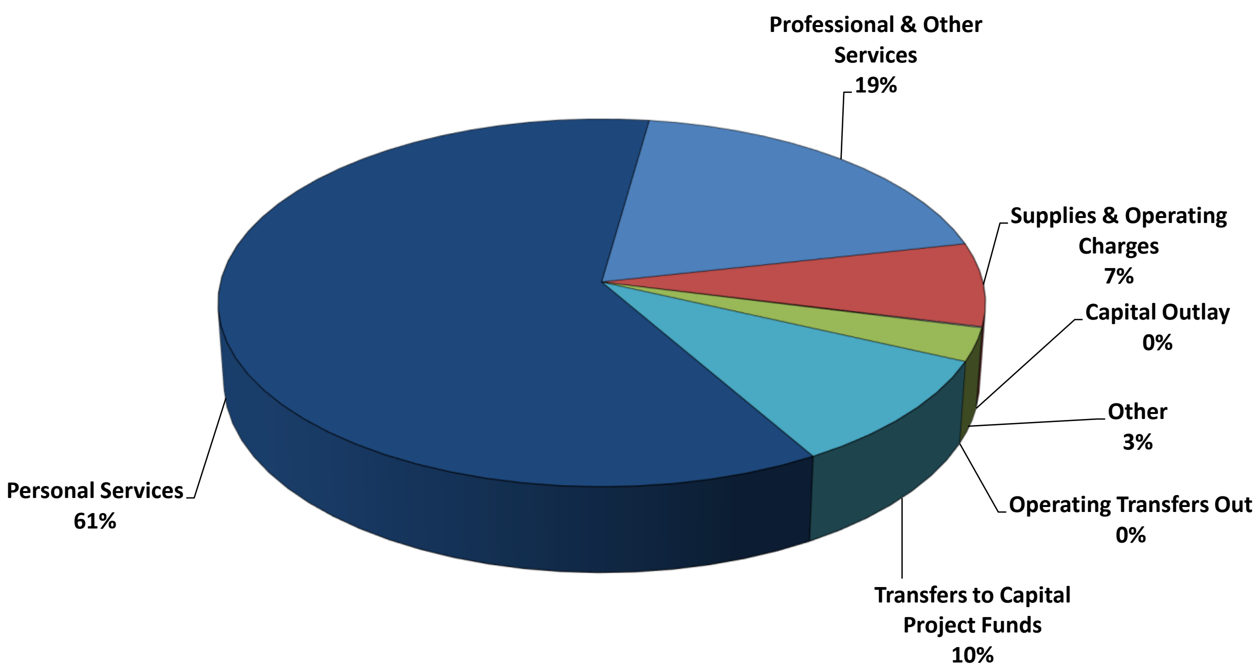
GENERAL FUND REVENUES BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% OF TOTAL
Personal Services	$ 2,720,981	$ 3,807,287	$ 5,300,751	60.6%
Professional & Other Services	1,269,348	1,740,392	1,691,666	19.3%
Supplies & Operating Charges	432,701	620,370	640,330	7.3%
Capital Outlay	186,198	85,000	7,500	0.1%
Other	-	123,165	254,850	2.9%
Operating Transfers Out	172,020	70,000	-	0.0%
Transfers to Capital Project Funds	1,184,948	825,627	858,805	9.8%
Total General Fund	**$ 5,966,197**	**$ 7,271,841**	**$ 8,753,901**	**100.0%**

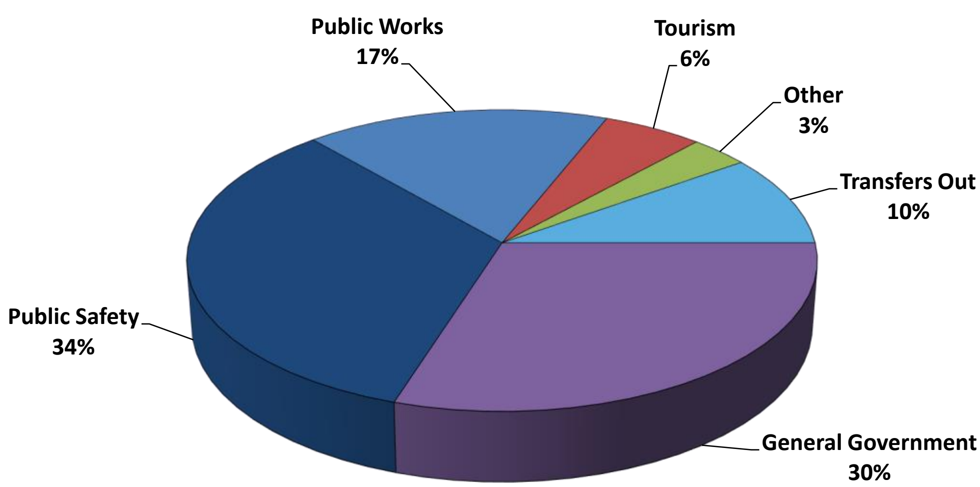
GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% OF TOTAL
General Government	$ 1,846,912	$ 2,144,447	$ 2,622,170	30.0%
Public Safety	1,718,541	2,403,983	2,944,747	33.6%
Public Works	801,633	1,263,549	1,528,556	17.5%
Tourism	206,737	407,070	502,273	5.7%
Other	35,406	157,165	297,350	3.4%
Transfers Out	1,356,968	895,627	858,805	9.8%
Total General Fund	**$ 5,966,197**	**$ 7,271,841**	**$ 8,753,901**	**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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	38,270	52,943	53,287
Professional & Other Services	2,931	15,700	25,220
Supplies & Operating Charges	7,604	3,350	3,350
Capital Outlay	-	-	-
	$ 48,805	$ 71,993	$ 81,857

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 by hiring an economic development staff member and additional staff in the Planning Department.
 * Update the Unified Development Code.
 * Complete Downtown Development Phase I and 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**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
New Business	ED	N/A	N/A	N/A	1	1	3
Investment & Interest Revenue	FS	$ 18,185	$ 17,782	$ 10,271	$ 30,231	$ 6,000	$ 700,000
Authorized Positions	IO	44	44	51	57	57	66
$ Spent on Infrastructure Improvements	II	N/A	N/A	$ 3,674,955	$ 2,739,651	$ 25,000,000	$ 14,500,000

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	131,419	86,626	193,842
Professional & Other Services	24,389	25,700	48,204
Supplies & Operating Charges	102	7,500	7,000
Capital Outlay	-	-	-
	$ 155,909	$ 119,826	$ 249,046

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**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Balance budget submitted to Council	FS	N/A	N/A	N/A	N/A	Yes	Yes
Five-year Capital Plan submitted to Council	FS	N/A	N/A	N/A	N/A	Yes	Yes
# of Updates submitted (at least 3 per month)	IO	N/A	N/A	N/A	N/A	36	36
Hold quarterly CIP meetings for updates	IO	N/A	N/A	N/A	2	4	4
# of ClearGov Transparency portal updates	IO	N/A	N/A	N/A	2	6	12

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	112,698	99,217	131,451
Professional & Other Services	7,798	28,958	34,595
Supplies & Operating Charges	3,765	3,960	6,700
Capital Outlay	-	-	-
	$ 124,260	$ 132,135	$ 172,746

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 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.

PERFORMANCE MEASURES:

MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Average days agenda posted prior to meeting	IO	N/A	N/A	N/A	4.5	7	7
Average # of records scanned monthly	IO	N/A	65	10	20	50	50
# of certifications maintained	IO	N/A	N/A	N/A	1	1	2

GENERAL ADMINISTRATION 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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	281,094	303,751	593,537
Professional & Other Services	209,702	158,403	237,220
Supplies & Operating Charges	30,840	24,000	27,100
Capital Outlay	-	-	-
	$ 521,636	$ 486,154	$ 857,857

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**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Average Yield Earned	FS	N/A	N/A	N/A	N/A	N/A	4%
Govt. Finance Officers Assoc awards	IO	0	1	2	3	6	9
ClearGov Financial updates	IO	N/A	N/A	N/A	2	6	12
Credit Agency Bond Rating	IO	N/A	Aa2	Aa2	Aa2	Aa2	Aa2

GENERAL FUND
RISK MANAGEMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2022 ACTUAL	FY2023 ADJ BUDGET	FY2024 BUDGET	% CHANGE
Operating:				
Personal Services	$ 73,145	$ 100,000	$ 100,000	0.0%
Professional & Other Services	99,567	112,000	111,000	-0.9%
Supplies & Operating Charges	890	1,500	1,000	-33.3%
Total Operating	173,602	213,500	212,000	-0.7%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 173,602	$ 213,500	$ 212,000	-0.7%

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	305,307	431,271	946,747
Professional & Other Services	259,530	543,178	392,010
Supplies & Operating Charges	150,965	204,100	189,800
Capital Outlay	85,830	85,000	-
	$ 801,633	$ 1,263,549	$ 1,528,556

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of Cross Drains maintained or replaced	II	N/A	N/A	N/A	N/A	N/A	200
LF of pedestrian pathways repaired or added	II	N/A	N/A	N/A	N/A	N/A	100
# of manholes maintained	II	N/A	N/A	N/A	N/A	N/A	50
LF of streets repaired	II	N/A	N/A	N/A	N/A	N/A	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 Deparment of Drivers Services.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	101,931	132,404	159,568
Professional & Other Services	52,902	75,566	56,290
Supplies & Operating Charges	7,620	10,000	25,400
Capital Outlay	-	-	-
	$ 162,453	$ 217,970	$ 241,258

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of notifications issued	IO	N/A	N/A	N/A	N/A	N/A	5
# of in-person open record requests	IO	N/A	N/A	N/A	N/A	N/A	400
# of online open record requests	IO	N/A	N/A	N/A	N/A	N/A	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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	1,302,492	1,893,894	2,336,330
Professional & Other Services	109,272	158,169	189,979
Supplies & Operating Charges	101,323	133,950	177,180
Capital Outlay	43,000	-	-
	$ 1,556,088	$ 2,186,013	$ 2,703,489

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.

* 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.

PERFORMANCE MEASURES:

MEASURES	**Strategic Priority**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
# of Patrol officers	PS	15	15	18	21	21	28
Response time in minutes	PS	2:38	4:00	8:00	3:35	5	3:00
Call Volume	PS	5,000	10,000	12,500	25,000	35,000	45,000

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	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Personal Services	309,097	603,905	598,099
Professional & Other Services	440,448	499,734	430,316
Supplies & Operating Charges	15,786	17,200	12,750
Capital Outlay	57,368	-	7,500
	$ 822,699	$ 1,120,839	$ 1,048,665

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Code Updates	ED	N/A	N/A	N/A	N/A	N/A	1
Community Clean-ups	ED	N/A	N/A	N/A	N/A	N/A	2
Code Enforcement contacts	ED	105	128	154	36	150	150
Downtown Development Funds	ED	N/A	$ 16,573	$ 112,272	$ 1,145,822	$ 350,000	$ 400,000

COMMUNITY RELATIONS

DEPARTMENT DESCRIPTION:

Community relations department 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	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Personal Services	65,528	103,276	187,891
Professional & Other Services	27,402	88,984	124,332
Supplies & Operating Charges	113,806	214,810	190,050
Capital Outlay	-	-	-
	$ 206,737	$ 407,070	$ 502,273

MISSION STATEMENT:

The Community Relations Department 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. ***Enhance the aesthetics and public appeal of the City of Flowery Branch.***

* Obtain and install additional art pieces within the city.
* Create and design uniform branding.
* Create a new landscape design for Flowery Branch that contains flowers

2. ***Increase tourism to the downtown area.***

* Develop and implement a robust events calendar.
* Obtain final lease for retail space.
* Develop and implement a plan to connect the marina to downtown.

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

* Create two new events in the downtown area.
* Create a hammock park.
* Develop and send a "What's Blooming" newsletter.

PERFORMANCE MEASURES:

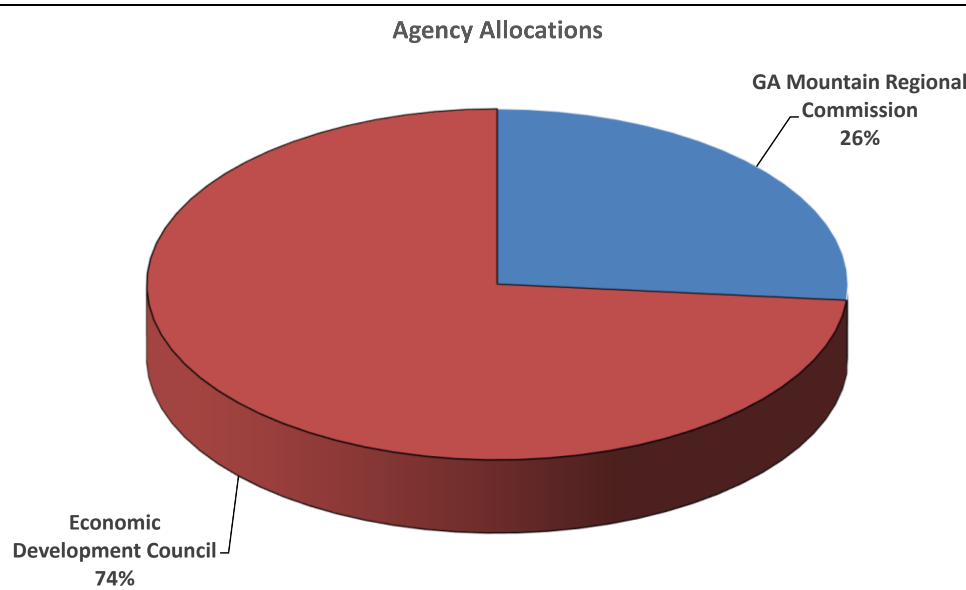
MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of art pieces installed	ED	N/A	N/A	N/A	N/A	1	3
# of community events	ED	N/A	N/A	5	4	8	9
# of monthly newsletter	ED	N/A	N/A	N/A	N/A	3	12
# of Farmer's Markets	ED	N/A	N/A	38	18	36	36

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
General Fund:			
GA Mountain Regional Commission	10,406.24	9,000.00	14,500.00
Economic Development Council	25,000.00	25,000.00	28,000.00
Total General Fund Allocations	35,406.24	34,000.00	42,500.00
Water & Sewer			
GA Mountain Regional Commission	-	-	
Economic Development Council	-	-	-
Total Water & Sewer Fund Allocations	-	-	-
Total Funding			
GA Mountain Regional Commission	10,406.24	9,000.00	14,500.00
Economic Development Council	25,000.00	25,000.00	28,000.00
Total Agency Allocations	$ 35,406.24	$ 34,000.00	$ 42,500.00



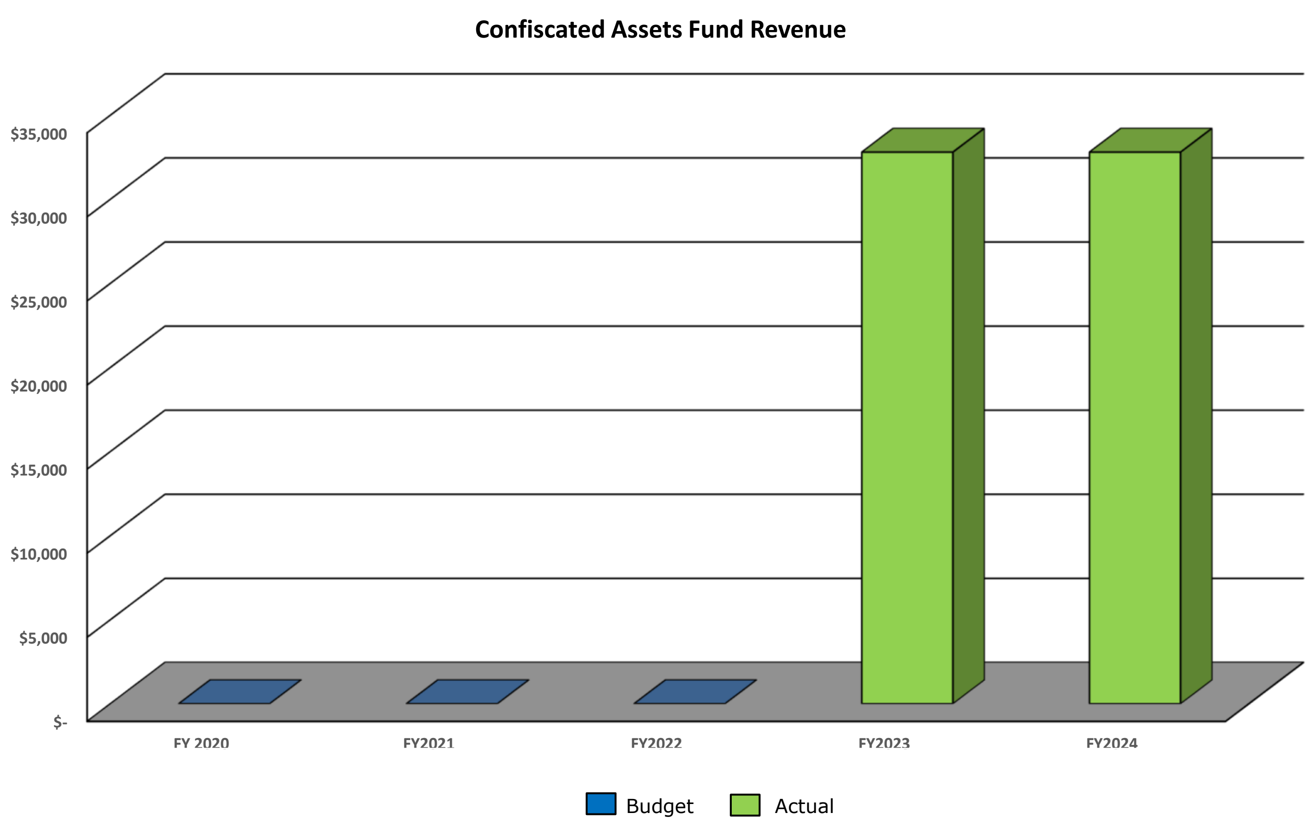
Confiscated Assets Fund

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
Confiscations - State	$ -	$ 32,800	$ -
Confiscations - Local	-	-	-
Confiscations - Federal	-	-	-
Budget Fund Balance	-	-	32,800
Total Revenue	-	32,800	32,800
Expenditures:			
Professional & Other Services	-	-	-
Supplies & Operating Charges	-	32,800	32,800
Capital Outlay	-	-	-
Total Expenditures	-	32,800	32,800
Excess Revenues Over/(Under) Expenditures	-	-	-

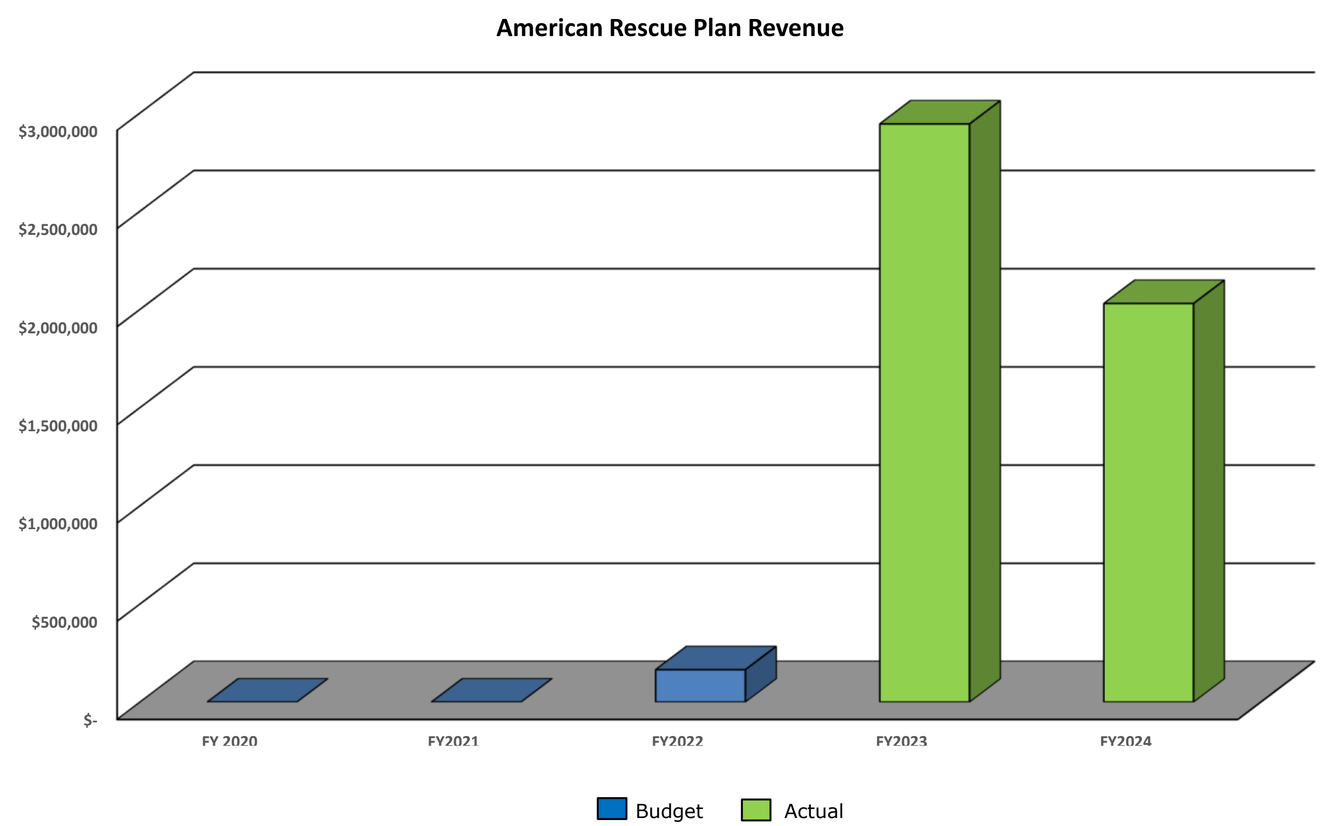


American Rescue Plan Fund

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 Resuce Plan Fund is used to account for certain expenditures authorized under the American Rescue Plan Act.

CONFISCATED ASSETS FUND SUMMARY

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
American Rescue Plan	$ 165,020	$ 1,554,429	$ -
Interest Revenue	-	-	30,000
Budget Fund Balance	-	1,389,409	1,999,758
Total Revenue	165,020	2,943,838	2,029,758
Expenditures:			
Capital Outlay	7,020	2,131,938	1,029,758
Transfers out	158,000	811,900	1,000,000
Total Expenditures	165,020	2,943,838	2,029,758
Excess Revenues Over/(Under) Expenditures	-	-	-



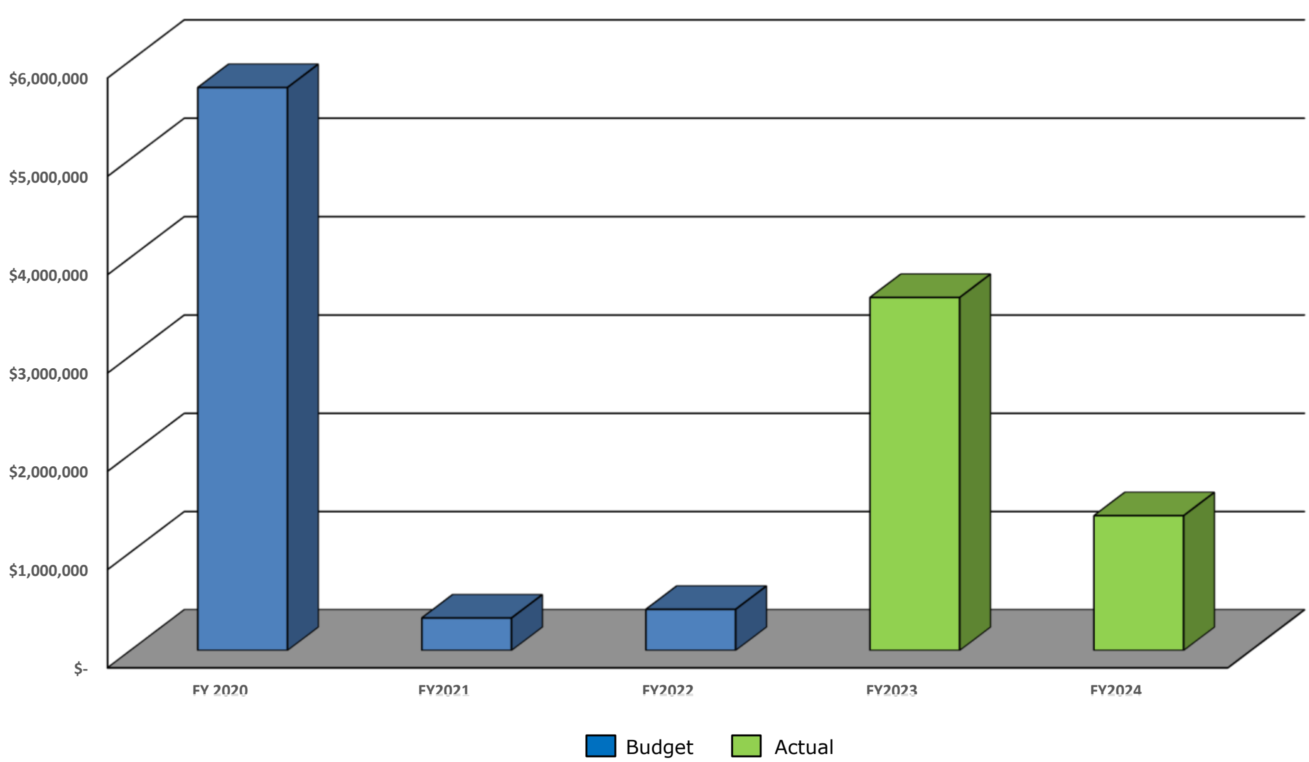
Tax Allocation District

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:	**FY2022 Actual**	**FY2023 Budget**	**FY2024 Budget**
TAD revenue - Hall Co. Portion	$ 237,651	$ 250,000	$ 700,000
TAD revenue - City Portion	-	-	550,000
Rental Income	-	-	101,923
Interest revenue	8,961	2,000	20,000
Transfers in	172,020	329,254	-
Budget Fund Balance	-	3,010,594	-
Total Revenue	418,632	3,591,848	1,371,923
Expenditures:			
Professional and Other Services	281,278	205,000	560,000
Capital Outlay	2,087,729	3,115,298	466,429
Debt Service	161,526	271,550	345,494
Transfers Out	-	-	-
Total Expenditures	2,530,533	3,591,848	1,371,923
Excess Revenues Over/(Under) Expenditures	(2,111,901)	-	-

Tax Allocation District Revenue



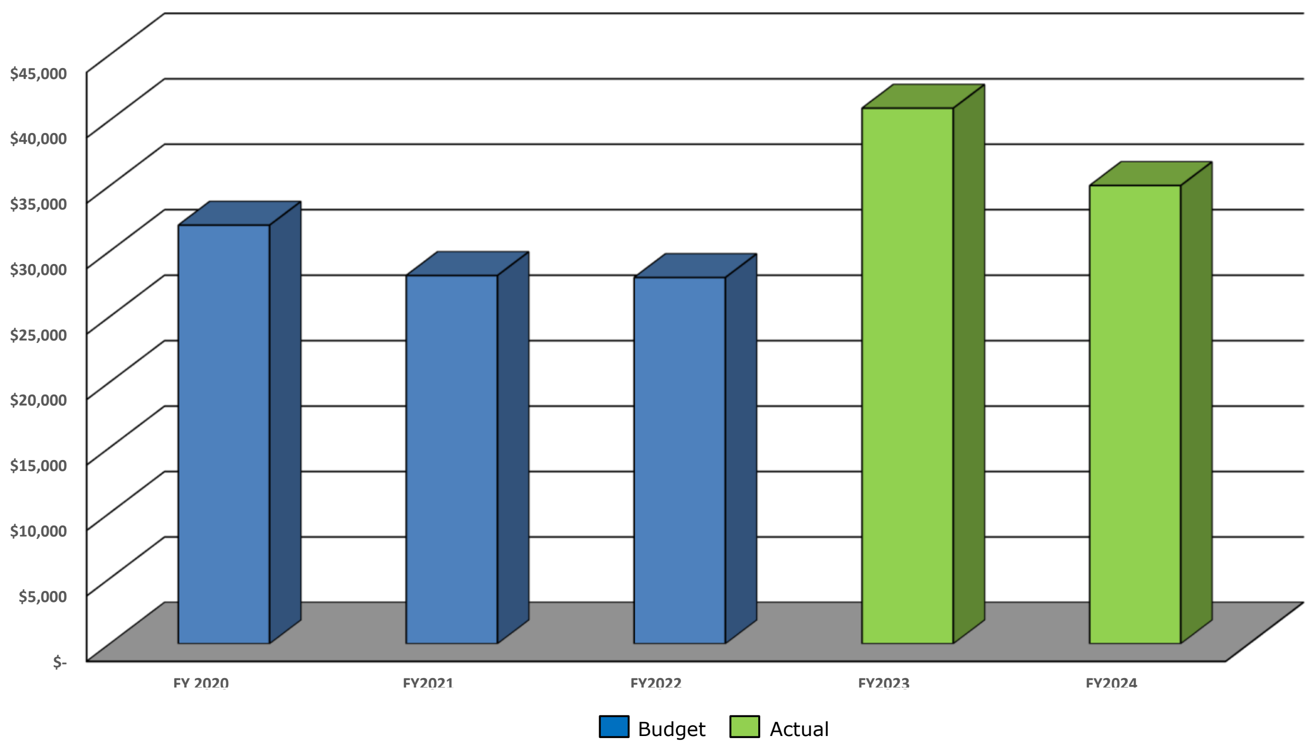
Information Technology Fund

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
Technology Fees	$ 27,974	$ 30,240	$ 20,000
Interest Revenue	-	-	-
Transfer In	-	-	-
Budget Fund Balance	-	10,669	15,000
Total Revenue	27,974	40,909	35,000
Expenditures:			
Supplies and Operating Charges	37,059	40,909	35,000
Transfers Out	-	-	-
Capital Outlay			
Total Expenditures	37,059	40,909	35,000
Excess Revenues Over/(Under) Expenditures	(9,085)	-	-

Information Technology Revenue



Hotel/Motel Tax Fund

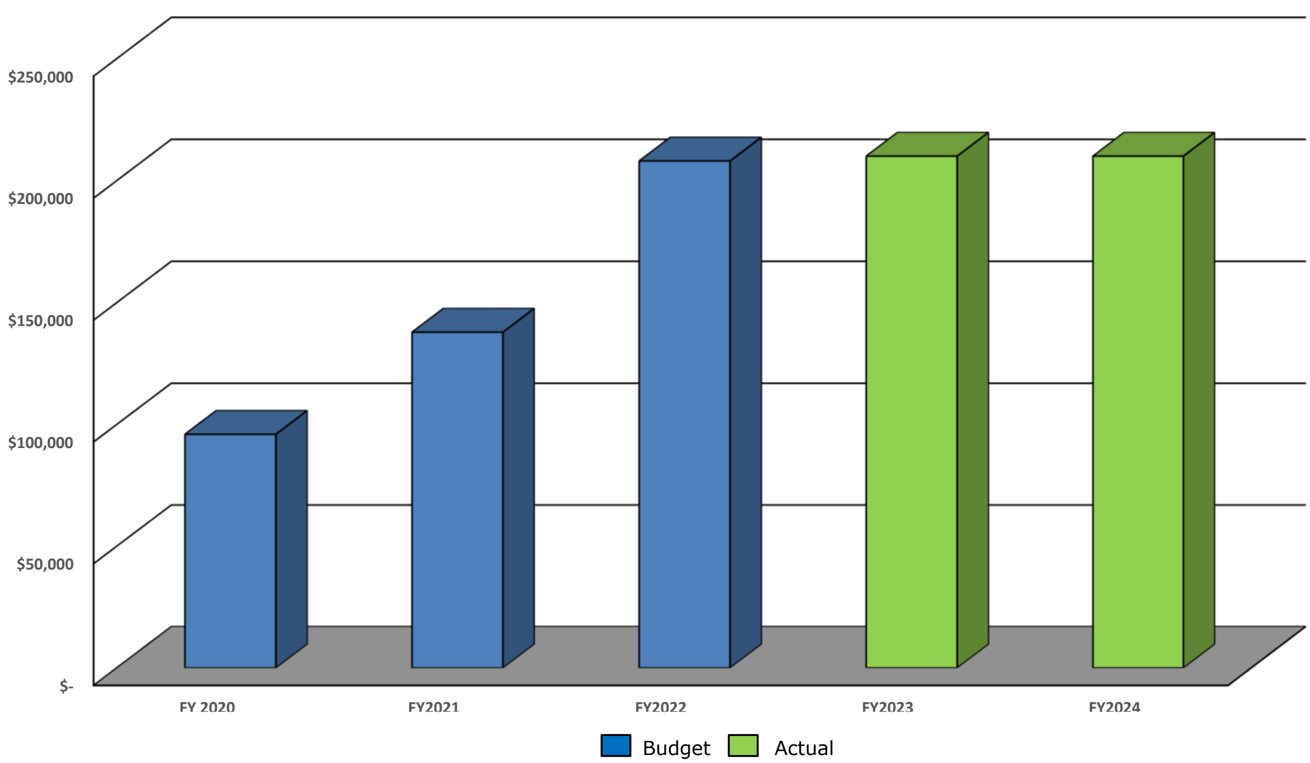
FUND DESCRIPTION:

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 rised 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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
CVB Hotel Tax Revenue - City's portion	$ 78,003	$ 85,000	$ 85,000
Tourism Product Development	39,001	40,000	40,000
CVB Hotel Tax Revenue - CVB's portion	91,004	85,000	85,000
Interest Revenue	-	-	-
Budget Fund Balance	-	-	-
Total Revenue	208,008	210,000	210,000
Expenditures:			
Convention Visitors Bureau	91,005	85,000	85,000
Transfers Out	117,004	125,000	125,000
Total Expenditures	208,009	210,000	210,000
Excess Revenues Over/(Under) Expenditures	(1)	-	-

Hotel/Motel Revenue



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.

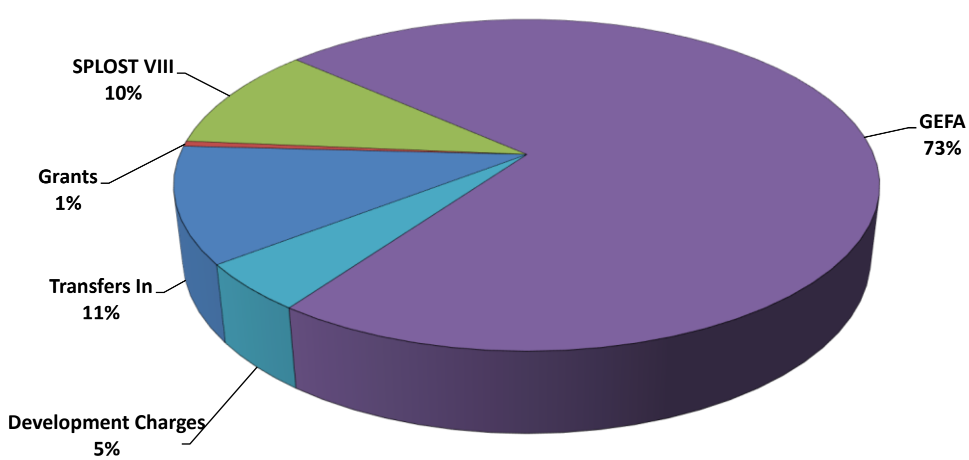
MISSION STATEMENT:

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

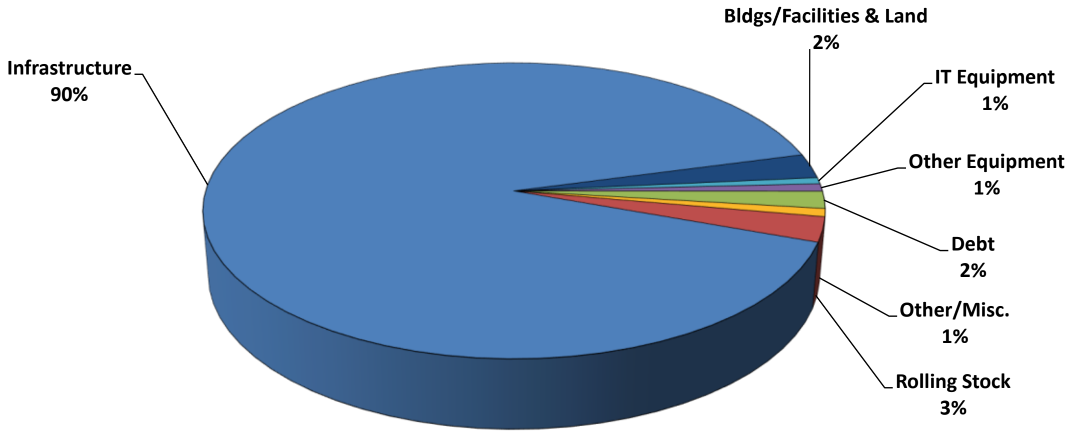
REVENUES	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
Intergovernmental:			
Georgia Department of Transportation	$ 83,905	$ -	$ 85,000
Federal Grants	139,200	1,005,816	-
Hall County	-	10,000	-
SPLOST VII			
SPLOST VIII	1,041,695	1,220,101	1,682,102
Bond/Lease proceeds	5,183,719	-	-
Contributions	154,000	50,000	-
GEFA Loan (DWSRF)	625,000	3,602,990	1,482,010
GEFA Loan (CWSRF)	11,503,916	850,000	10,585,000
Water Resources Development Charges	582,436	2,677,440	767,990
Community Service Center	-	-	-
Transfers From:			
General Fund	641,761	-	858,805
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	381,755	880,019	1,826,345
SPLOST Fund Balance	181,250	158,230	-
Total Revenues	$ 20,518,637	$ 10,454,596	$ 18,287,252

FY 2024 Funding Sources

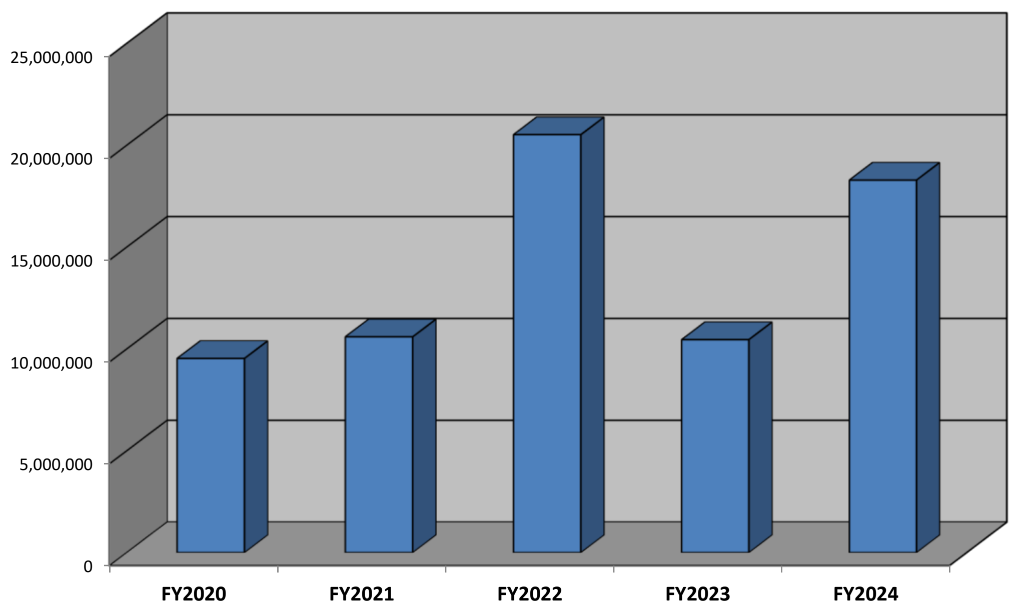


CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
City Managers Office			
Downtown Development Phase II	-	-	418,305
City Buildings Security	-	-	50,000
Financial Services			
City Hall Debt Services	-	-	342,917
IT Equipment Upgrades Annual Program	-	100,000	25,000
Community Development Department			
Planning Software	-	-	50,000
Police			
Police Vehicles	44,694	-	329,000
Public Works - Public Land and Buildings			
Replacement Utility Vehcile	-	-	80,000
4x4 Crew Cab Truck	-	-	45,000
Front End Loader	-	-	40,000
Annual Paving Program	1,722,667	580,095	1,773,797
Parks Property & Improvements	-	-	244,428
East Main Culvert	-	-	550,000
Land Acquisition	-	-	243,805
Sidewalk Program	-	-	50,000
Main Street Improvements	26,719	-	-
Downtown Development Phase I	1,991,263	-	-
Market Pavilion Park and Streetscaping	1,331,249	5,000	-
Old Town Bike-Pedestrian Path	692,362	-	-
Mitchell Street Improvements	1,140,381	185,745	-
Tenant Improvements - Main St.	445,000	-	-
Old Town Stormwater Improvements	-	550,000	-
Wastewater Plant Entrance	-	550,000	-
Martin Schools Sanitary Sewer	181,250	142,000	-
CW Davis Pump Station	-	36,230	-
McEver & Gaines Ferry Traffic Improvements	-	60,000	-
Downtown Streetscapes	92,500	5,196	-
City Building Generator	-	50,000	-
Tourism			
Gateway Sign	-	-	50,000
Landscaping	-	-	100,000
Hammock Park	-	-	30,000
Caboose Renovations	-	-	30,000
Website Upgrades	-	90,000	-
Department of Water Resources			
Wastewater Expansion (CWSRF)	11,503,916	-	11,485,000
Waterline Improvements	50,000	250,000	140,000
Wastewater Effluent Discharge Force Main Phase 2 (CW	-	750,000	-
Wastewater Pump Station Modification (CWSRF)	-	100,000	100,000
Water Distribution System Upgrade (DWSRF)	-	200,000	200,000
Water Distribution at Railroad Crossings (DWSRF)	-	-	250,000
Lights Ferry Water Line (DWSRF)	-	250,000	250,000
Wells 4 & 5 (DWSRF)	87,520	937,990	1,120,000
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	-
Wastewater Plant Blower Rentals	139,200	-	-
Water Tank Improvements Planning & Design	38,023	-	-
Elevated Water Tank	1,031,893	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	$ 20,518,637	$ 10,454,596	$ 18,287,252

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:

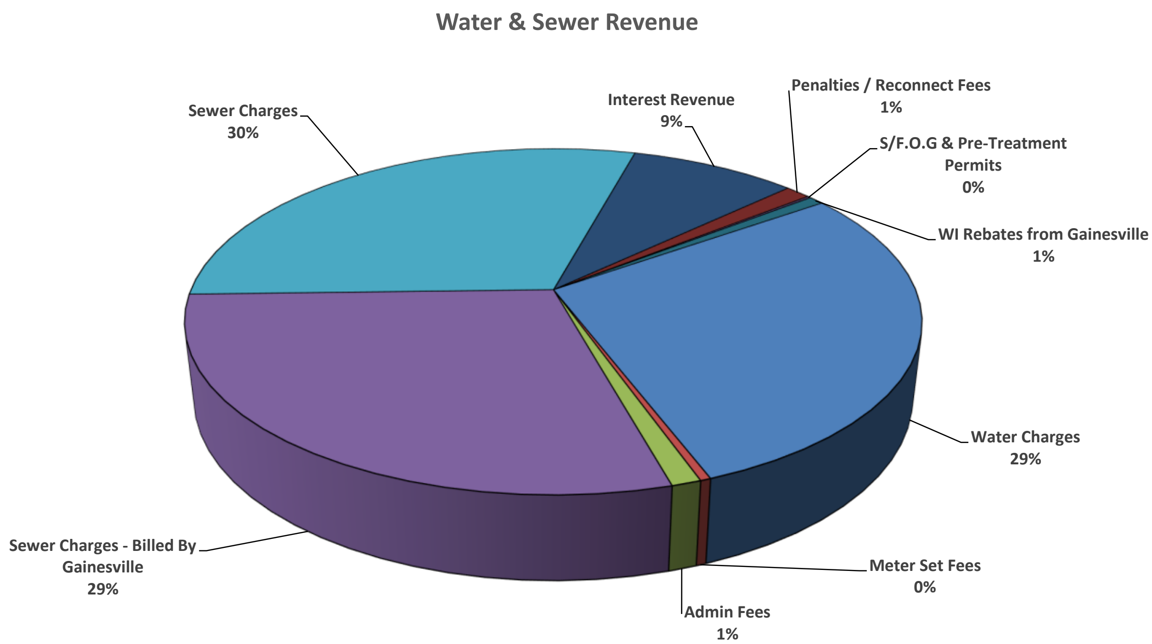
1. ***Maintain operational reliability.***
   * Upgrade existing plant to newer technology to increase plant capacity and efficiency.
   * Improve existing wastewater outfall line.
   * Complete the elevated water tank.
   * Bring wells #4 and #5 online.
   * Complete force main to Gainesville.
2. ***Ensure 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.

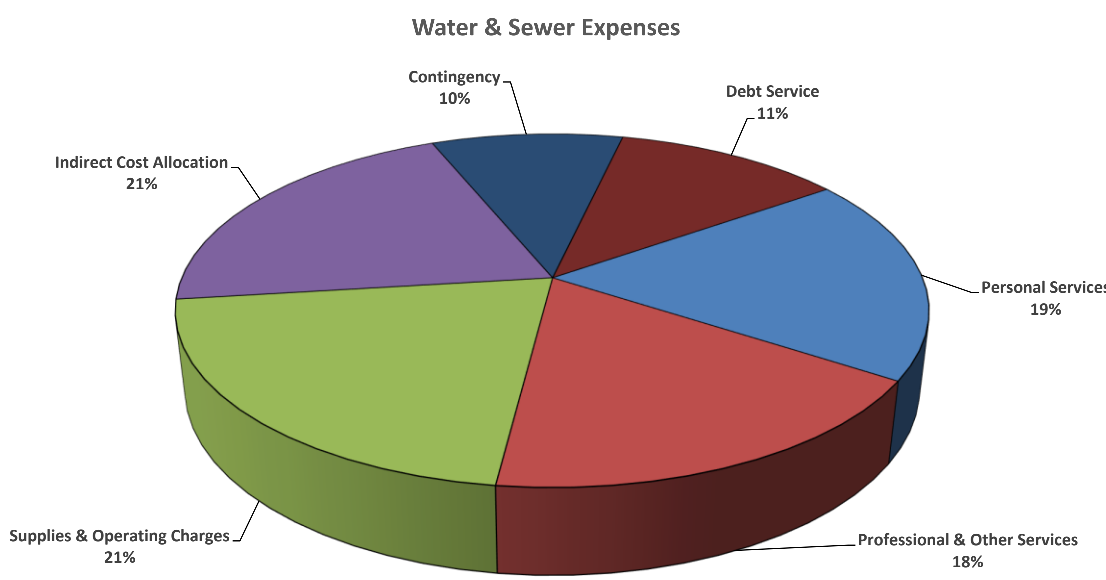
PERFORMANCE MEASURES

MEASURES	ACTUAL			YTD thru 12/31	BUDGET	
	FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Gallons of Water Capacity increased (daily)	N/A	N/A	N/A	N/A	N/A	400,000
% of accounts reviewed	N/A	N/A	N/A	N/A	N/A	100%
# of months water and wastewater quality exceeds permit	N/A	N/A	N/A	N/A	N/A	12
Gallons of Wastewater Capacity increased (daily)	N/A	N/A	N/A	N/A	N/A	1.5 MGD
Total Wastewater Capacity	.9 MGD	.9 MGD	.9 MGD	.9 MGD	.9 MGD	2.4 MGD

Water & Sewer Fund Summary:

Revenues	FY2022 Actual	FY2023 Budget	FY2024 Budget
Water Charges	$ 998,381	$ 946,000	$ 1,100,000
Meter Set Fees	73,828	87,000	15,000
Admin Fees	230,270	82,000	42,000
Sewer Charges - Billed By Gainesville	1,038,517	947,512	1,100,000
Sewer Charges	1,061,595	1,022,000	1,130,100
Bank Fees / Bad Check Fees	90	-	-
Interest Revenue	130	-	332,200
Penalties / Reconnect Fees	46,194	48,000	50,000
W&S Misc Revenue	-	3,500	-
S/F.O.G & Pre-Treatment Permits	4,471	7,850	7,000
WI Rebates from Gainesville	53,899	42,000	30,000
Transfers in - Development Charges	1,264,672	-	-
Budgeted Net Position	-	-	-
Total Revenues	$ 4,772,047	$ 3,185,862	$ 3,806,300
Expenses			
Personal Services	854,396	1,341,166	$ 719,008
Professional & Other Services	526,904	604,330	$ 678,900
Supplies & Operating Charges	667,544	639,300	$ 800,800
Indirect Cost Allocation	-	-	$ 789,679
Capital Outlay	10,649	-	$ -
Depreciation	480,856	-	-
Contingency	-	5,061	373,000
Debt Service	53,013	596,005	444,913
Total Operating Expenses	$ 2,593,362	$ 3,185,862	$ 3,806,300
Excess Revenues Over/(Under) Expenses	$ 2,178,685	$ -	$ -


Water & Sewer Revenue
Sewer Charges
30%
Interest Revenue
9%
Penalties / Reconnect Fees
1%
S/F.O.G & Pre-Treatment
Permits
0%
WI Rebates from Gainesville
1%
Water Charges
29%
Meter Set Fees
0%
Admin Fees
1%
Sewer Charges - Billed By
Gainesville
29%


Water & Sewer Expenses
Contingency
10%
Debt Service
11%
Indirect Cost Allocation
21%
Personal Services
19%
Supplies & Operating Charges
21%
Professional & Other Services
18%

EMPLOYEE BENEFITS FUND

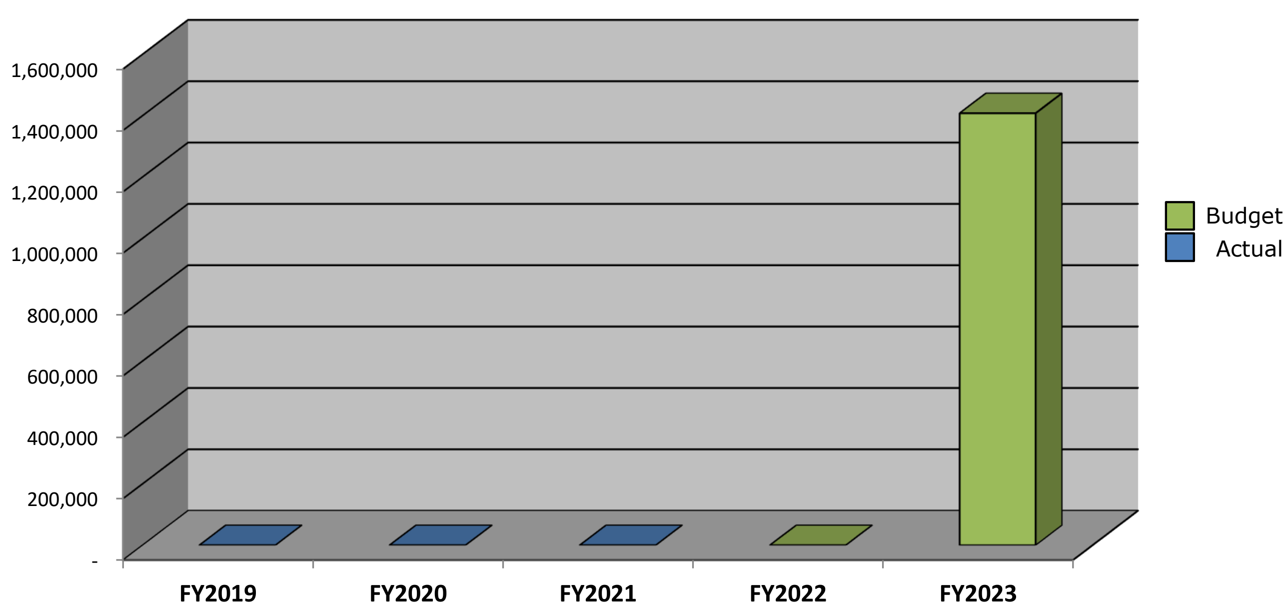
DEPARTMENT DESCRIPTION:

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	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Premiums	$ -	$ -	$ 1,408,000
Interest	-	-	-
Transfers in	-	-	-
Budgeted Net Position	-	-	-
Total Revenues	-	-	1,408,000
EXPENDITURES			
Personal Services	-	-	122,551
Health Insurance Premiums/Claims Expense	-	-	892,278
Life Insurance Premiums	-	-	5,233
Vision Insurance Premiums	-	-	4,734
Dental Insurance Premiums	-	-	28,824
Long-term Disability Insurance	-	-	17,872
Administration/Wellness Program	-	-	23,000
Pension cost	-	-	270,000
Other Costs	-	-	43,508
Total Expenditures	$ -	$ -	$ 1,408,000
Excess Revenues Over/(Under) Expenditures	$ -	$ -	$ -

Employee Benefits Five Year Trend

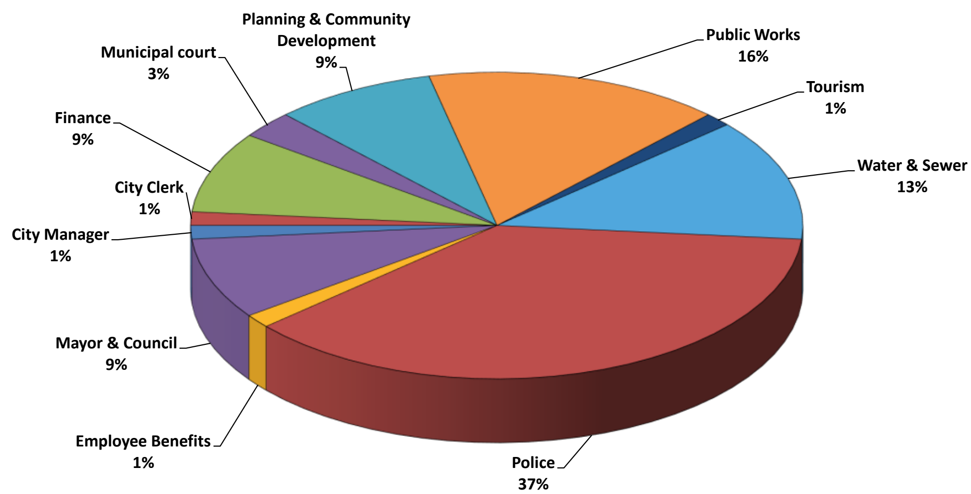


FISCAL YEAR 2024 AUTHORIZED POSITIONS

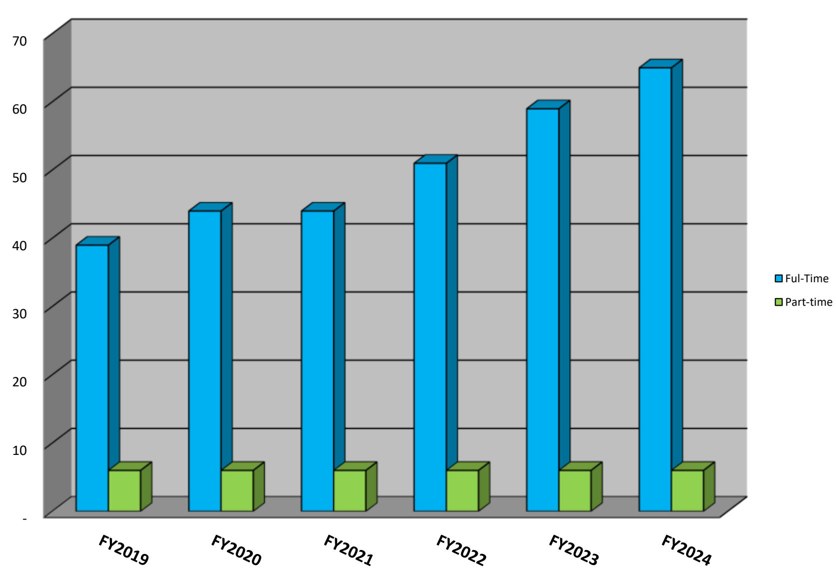
(5-year Summary)

	Budget									
	FY2020		FY2021		FY2022		FY2023		FY2024	
DEPARTMENTS	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	
Total General Fund	35	6	35	6	42	6	50	6	56	6
Water & Sewer	9	-	9	-	9		9		9	
TOTAL AUTHORIZED POSITIONS	44	6	44	6	51	6	59	6	65	6

Authorized Positions by Fund FY 2024



Five-Year Positional Change Chart



FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Ordinance 695 - To Establish the AD Valorem Tax Rate for the City of Flowery Branch for the Tax Year 2023; First Reading.

COUNCIL MEETING DATE: June 8, 2023

HISTORY:
1st reading of Ordinance No. 695 AD Valorem Tax Rate for the City of Flowery Branch for the Tax Year 2023.

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 FY2024 budget was prepared with a millage rate of 3.264.

OPTIONS:
First reading of Ordinance 695 – To Establish the Millage Rate for Tax Year 2023; Fiscal Year 2024

IF FUNDING IS INVOLVED, ARE FUNDS APPROVED IN THE CURRENT BUDGET:
No

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:
Approval of the First Reading

SAMPLE MOTION:
I make a motion to adopt the First Reading of Ordinance No. 695 Establishing the AD Valorem Tax Rate for the City of Flowery Branch for the Tax Year 2023.

COLLABORATING DEPARTMENT:
Finance

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- FY2024 Budget Document - updated.pdf
- FY2024 Budget Ordinance Executive Summary 1st reading.pdf

- Ordinance 695 Millage Rate 2023 - 3.264 millage rate.pdf

PROJECTED REVENUES AND OTHER SOURCES

GENERAL FUND SUMMARY

REVENUE SOURCE	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% CHANGE
Millage Rate	3.264	3.264	3.264	
Current Real & Personal	$ 1,855,853	$ 2,431,961	$ 2,838,592	16.7%
Mobile Home Tax	1,452	1,200	500	-58.3%
Motor Vehicle	8,315	7,500	7,500	0.0%
Total Current Taxes	1,865,620	2,440,661	2,846,592	16.6%
Penalties & Interest	13,568	3,500	1,000	-71.4%
Total Property Taxes	1,879,188	2,444,161	2,847,592	16.5%
Title Ad Valorem Tax	553,166	460,000	475,000	3.3%
Alternative Ad Valorem Tax	5,171	5,000	5,000	0.0%
Intangible Tax	50,660	48,000	25,000	-47.9%
Railroad Equipment Tax	460	500	500	0.0%
Street Light Tax	9,110	9,110	9,110	0.0%
Real Estate Transfer Tax	28,496	5,600	10,000	78.6%
Franchise Fees	704,963	570,000	640,000	12.3%
Local Option Sales Tax	1,488,179	1,500,000	1,680,000	12.0%
Alcoholic Beverage Taxes	372,001	303,000	337,250	11.3%
Occupational Tax	12,833	50,000	40,000	-20.0%
Insurance Premium Tax	476,496	680,350	707,000	3.9%
Financial Institution Tax	20,528	25,000	23,000	-8.0%
				N/A
Total Other Taxes	3,722,063	3,656,560	3,951,860	8.1%
Fines, Fees, and Forfeitures	313,345	418,900	417,650	-0.3%
Permits and Zoning Fees	428,609	403,300	227,800	-43.5%
Alcohol Licenses & Fees	86,150	90,000	79,000	-12.2%
Other Fees and Licenses	22,278	18,300	26,100	42.6%
Interest	14,468	4,000	142,000	3450.0%
Rent - Tourism	71,534	48,250	84,000	74.1%
Miscellaneous	116,605	47,870	62,720	31.0%
Charges for Services - Indirect Cost Allocat	-	-	789,679	N/A
				N/A
Total Other	1,052,989	1,030,620	1,828,949	77.5%
Total Operating Revenues	**6,654,240**	**7,131,341**	**8,628,401**	**21.0%**
Other Financing Sources				
Transfers from Other Funds	117,004	120,000	125,000	4.2%
Sale of General Fixed Assets	24,600	500	500	0.0%
Budgeted Fund Balance	-	20,000	-	-100.0%
Total Other Financing Sources	**141,604**	**140,500**	**125,500**	**-10.7%**
Total Revenues & Other Sources	**$ 6,795,844**	**$ 7,271,841**	**$ 8,753,901**	**20.4%**

SUMMARY OF EXPENDITURES & OTHER USES

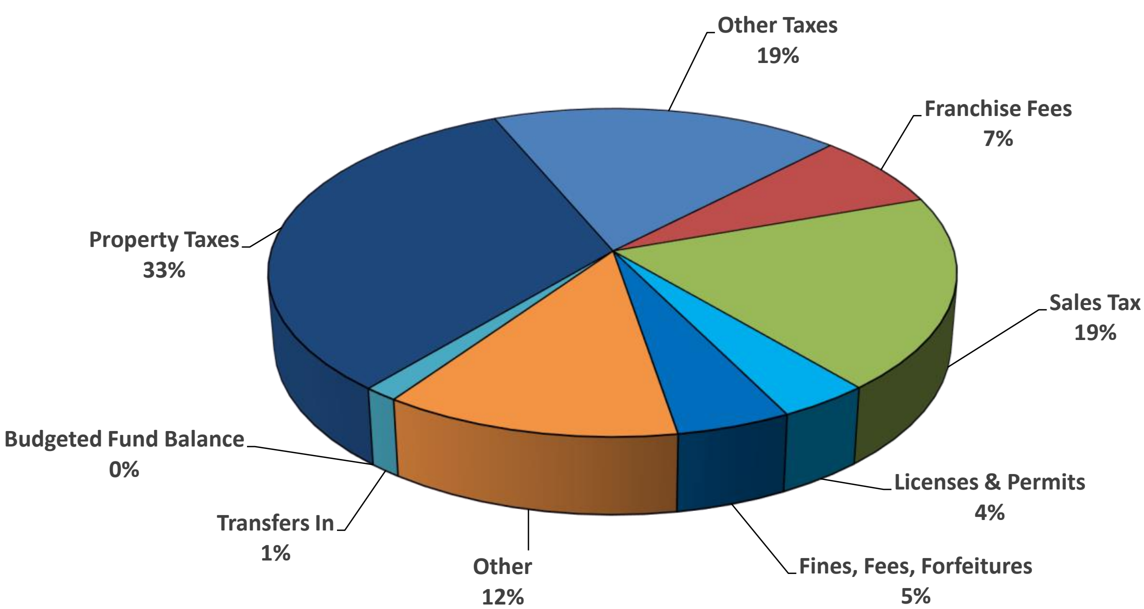
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% CHANGE
Mayor & Council	$ 48,805	$ 71,993	$ 81,857	13.7%
City Clerk	124,260	132,135	172,746	30.7%
City Manager	155,909	119,826	249,046	107.8%
Financial Services	521,636	486,154	857,857	76.5%
Public Lands & Buildings	271,344	350,300	217,360	-38.0%
Municipal Court	162,453	217,970	241,258	10.7%
Police	1,556,088	2,186,013	2,703,489	23.7%
Highways & Street Administration	530,289	913,249	1,311,196	43.6%
Planning & Community Development	822,699	1,120,839	1,048,665	-6.4%
Tourism	206,737	407,070	502,273	23.4%
Agency Allocations - Other	35,406	34,000	42,500	25.0%
Risk Management	173,602	213,500	212,000	-0.7%
Contingency		123,165	254,850	106.9%
Departmental Expenditures	**4,609,229**	**6,376,214**	**7,895,096**	**23.8%**
Other Uses:				
TRANSFERS TO:				
Tax Allocation District	172,020	70,000	-	-100.0%
Hotel/Motel Fund	-	-	-	N/A
Employee Benefits Fund	-	-	-	N/A
	-	-	-	N/A
Total Other Transfers	**172,020**	**70,000**	**-**	**-100.0%**
CAPITAL TRANSFERS TO:				
Capital Project Funds	1,184,948	825,627	858,805	4.0%
				N/A
Total Other Uses	**1,356,968**	**895,627**	**858,805**	**-4.1%**
Total Expenditures & Other Uses	**5,966,197**	**7,271,841**	**8,753,901**	**20.4%**
Revenues Over / (Under) Expenditures	**$ 829,647**	**$ -**	**$ -**	**N/A**

GENERAL FUND REVENUES BY CATEGORY

	FY2022 ACTUAL	FY2023 REVISED BUDGET	FY2024 BUDGET	% OF TOTAL
Property Taxes	$ 1,879,188	$ 2,444,161	$ 2,847,592	32.5%
Other Taxes	1,528,920	1,586,560	1,631,860	18.6%
Franchise Fees	704,963	570,000	640,000	7.3%
Sales Tax	1,488,179	1,500,000	1,680,000	19.2%
Licenses & Permits	537,037	511,600	332,900	3.8%
Fines, Fees, Forfeitures	313,345	418,900	417,650	4.8%
Other	227,207	100,620	1,078,899	12.3%
Transfers In	117,004	120,000	125,000	1.4%
Budgeted Fund Balance	-	20,000	-	0.0%
Total General Fund	**$ 6,795,844**	**$ 7,271,841**	**$ 8,753,901**	**100.0%**

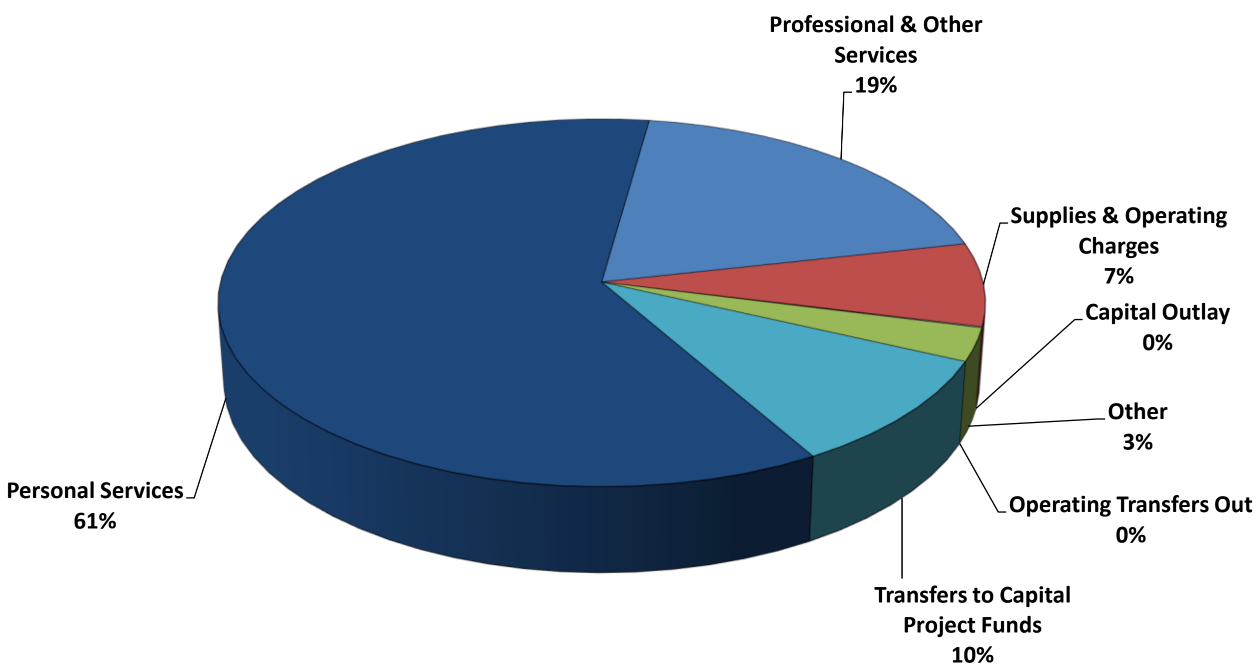
GENERAL FUND REVENUES BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

	FY2022 ACTUAL		FY2023 REVISED BUDGET		FY2024 BUDGET	% OF TOTAL
Personal Services	$	2,720,981	$	3,807,287	$ 5,300,751	60.6%
Professional & Other Services		1,269,348		1,740,392	1,691,666	19.3%
Supplies & Operating Charges		432,701		620,370	640,330	7.3%
Capital Outlay		186,198		85,000	7,500	0.1%
Other		-		123,165	254,850	2.9%
Operating Transfers Out		172,020		70,000	-	0.0%
Transfers to Capital Project Funds		1,184,948		825,627	858,805	9.8%
Total General Fund	**$**	**5,966,197**	**$**	**7,271,841**	**$ 8,753,901**	**100.0%**

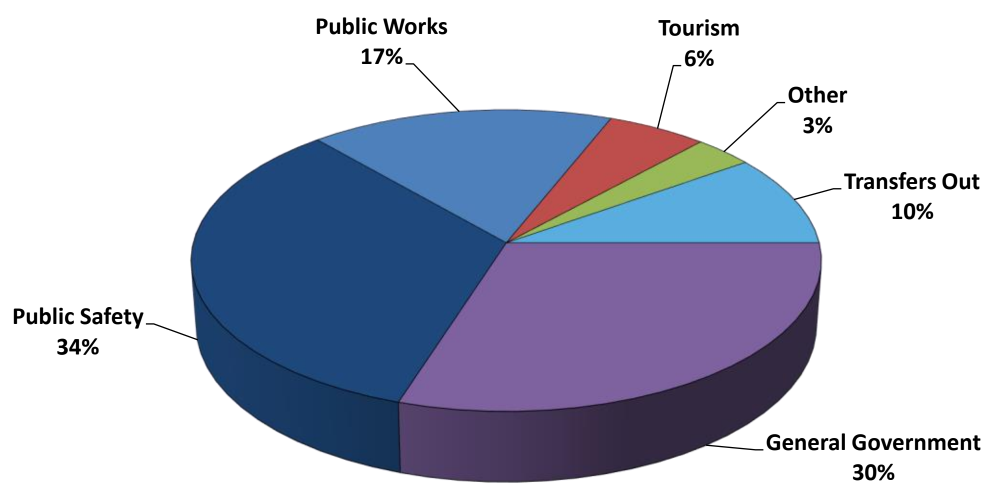
GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

		FY2022 ACTUAL		FY2023 REVISED BUDGET		FY2024 BUDGET	% OF TOTAL
General Government	$	1,846,912	$	2,144,447	$	2,622,170	30.0%
Public Safety		1,718,541		2,403,983		2,944,747	33.6%
Public Works		801,633		1,263,549		1,528,556	17.5%
Tourism		206,737		407,070		502,273	5.7%
Other		35,406		157,165		297,350	3.4%
Transfers Out		1,356,968		895,627		858,805	9.8%
Total General Fund	**$**	**5,966,197**	**$**	**7,271,841**	**$**	**8,753,901**	**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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	38,270	52,943	53,287
Professional & Other Services	2,931	15,700	25,220
Supplies & Operating Charges	7,604	3,350	3,350
Capital Outlay	-	-	-
	$ 48,805	$ 71,993	$ 81,857

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 by hiring an economic development staff member and additional staff in the Planning Department.
* Update the Unified Development Code.
* Complete Downtown Development Phase I and 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**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
New Business	ED	N/A	N/A	N/A	1	1	3
Investment & Interest Revenue	FS	$ 18,185	$ 17,782	$ 10,271	$ 30,231	$ 6,000	$ 700,000
Authorized Positions	IO	44	44	51	57	57	66
$ Spent on Infrastructure Improvements	II	N/A	N/A	$ 3,674,955	$ 2,739,651	$ 25,000,000	$ 14,500,000

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	131,419	86,626	193,842
Professional & Other Services	24,389	25,700	48,204
Supplies & Operating Charges	102	7,500	7,000
Capital Outlay	-	-	-
	$ 155,909	$ 119,826	$ 249,046

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Balance budget submitted to Council	FS	N/A	N/A	N/A	N/A	Yes	Yes
Five-year Capital Plan submitted to Council	FS	N/A	N/A	N/A	N/A	Yes	Yes
# of Updates submitted (at least 3 per month)	IO	N/A	N/A	N/A	N/A	36	36
Hold quarterly CIP meetings for updates	IO	N/A	N/A	N/A	2	4	4
# of ClearGov Transparency portal updates	IO	N/A	N/A	N/A	2	6	12

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	112,698	99,217	131,451
Professional & Other Services	7,798	28,958	34,595
Supplies & Operating Charges	3,765	3,960	6,700
Capital Outlay	-	-	-
	$ 124,260	$ 132,135	$ 172,746

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 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.

PERFORMANCE MEASURES:

MEASURES	**City Wide Strategic**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Average days agenda posted prior to meeting	IO	N/A	N/A	N/A	4.5	7	7
Average # of records scanned monthly	IO	N/A	65	10	20	50	50
# of certifications maintained	IO	N/A	N/A	N/A	1	1	2

GENERAL ADMINISTRATION 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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	281,094	303,751	593,537
Professional & Other Services	209,702	158,403	237,220
Supplies & Operating Charges	30,840	24,000	27,100
Capital Outlay	-	-	-
	$ 521,636	$ 486,154	$ 857,857

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**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
Average Yield Earned	FS	N/A	N/A	N/A	N/A	N/A	4%
Govt. Finance Officers Assoc awards	IO	0	1	2	3	6	9
ClearGov Financial updates	IO	N/A	N/A	N/A	2	6	12
Credit Agency Bond Rating	IO	N/A	Aa2	Aa2	Aa2	Aa2	Aa2

GENERAL FUND
RISK MANAGEMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2022 ACTUAL	FY2023 ADJ BUDGET	FY2024 BUDGET	% CHANGE
Operating:				
Personal Services	$ 73,145	$ 100,000	$ 100,000	0.0%
Professional & Other Services	99,567	112,000	111,000	-0.9%
Supplies & Operating Charges	890	1,500	1,000	-33.3%
Total Operating	173,602	213,500	212,000	-0.7%
Capital Outlay	-	-	-	N/A
Total Overall Expenditures	$ 173,602	$ 213,500	$ 212,000	-0.7%

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024* BUDGET**
Personal Services	305,307	431,271	946,747
Professional & Other Services	259,530	543,178	392,010
Supplies & Operating Charges	150,965	204,100	189,800
Capital Outlay	85,830	85,000	-
	$ 801,633	$ 1,263,549	$ 1,528,556

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of Cross Drains maintained or replaced	II	N/A	N/A	N/A	N/A	N/A	200
LF of pedestrian pathways repaired or added	II	N/A	N/A	N/A	N/A	N/A	100
# of manholes maintained	II	N/A	N/A	N/A	N/A	N/A	50
LF of streets repaired	II	N/A	N/A	N/A	N/A	N/A	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 Deparment of Drivers Services.

EXPENDITURE SUMMARY

Funding Source: General Fund	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	101,931	132,404	159,568
Professional & Other Services	52,902	75,566	56,290
Supplies & Operating Charges	7,620	10,000	25,400
Capital Outlay	-	-	-
	$ 162,453	$ 217,970	$ 241,258

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of notifications issued	IO	N/A	N/A	N/A	N/A	N/A	5
# of in-person open record requests	IO	N/A	N/A	N/A	N/A	N/A	400
# of online open record requests	IO	N/A	N/A	N/A	N/A	N/A	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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	1,302,492	1,893,894	2,336,330
Professional & Other Services	109,272	158,169	189,979
Supplies & Operating Charges	101,323	133,950	177,180
Capital Outlay	43,000	-	-
	$ 1,556,088	$ 2,186,013	$ 2,703,489

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.

* 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.

PERFORMANCE MEASURES:

MEASURES	**Strategic Priority**	**ACTUAL**			**YTD thru 12/31**	**BUDGET**	
		FY2020	**FY2021**	**FY2022**	**FY2023**	**FY2023**	**FY2024**
# of Patrol officers	PS	15	15	18	21	21	28
Response time in minutes	PS	2:38	4:00	8:00	3:35	5	3:00
Call Volume	PS	5,000	10,000	12,500	25,000	35,000	45,000

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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	309,097	603,905	598,099
Professional & Other Services	440,448	499,734	430,316
Supplies & Operating Charges	15,786	17,200	12,750
Capital Outlay	57,368	-	7,500
	$ 822,699	$ 1,120,839	$ 1,048,665

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	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Code Updates	ED	N/A	N/A	N/A	N/A	N/A	1
Community Clean-ups	ED	N/A	N/A	N/A	N/A	N/A	2
Code Enforcement contacts	ED	105	128	154	36	150	150
Downtown Development Funds	ED	N/A	$ 16,573	$ 112,272	$ 1,145,822	$ 350,000	$ 400,000

COMMUNITY RELATIONS

DEPARTMENT DESCRIPTION:

Community relations department 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	**FY2022 ACTUAL**	**FY2023 BUDGET**	**FY2024 BUDGET**
Personal Services	65,528	103,276	187,891
Professional & Other Services	27,402	88,984	124,332
Supplies & Operating Charges	113,806	214,810	190,050
Capital Outlay	-	-	-
	$ 206,737	$ 407,070	$ 502,273

MISSION STATEMENT:

The Community Relations Department 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. ***Enhance the aesthetics and public appeal of the City of Flowery Branch.***
   * Obtain and install additional art pieces within the city.
   * Create and design uniform branding.
   * Create a new landscape design for Flowery Branch that contains flowers

2. ***Increase tourism to the downtown area.***
   * Develop and implement a robust events calendar.
   * Obtain final lease for retail space.
   * Develop and implement a plan to connect the marina to downtown.

3. ***Enrich the lives of our citizens and encourage community involvement.***
   * Create two new events in the downtown area.
   * Create a hammock park.
   * Develop and send a "What's Blooming" newsletter.

PERFORMANCE MEASURES:

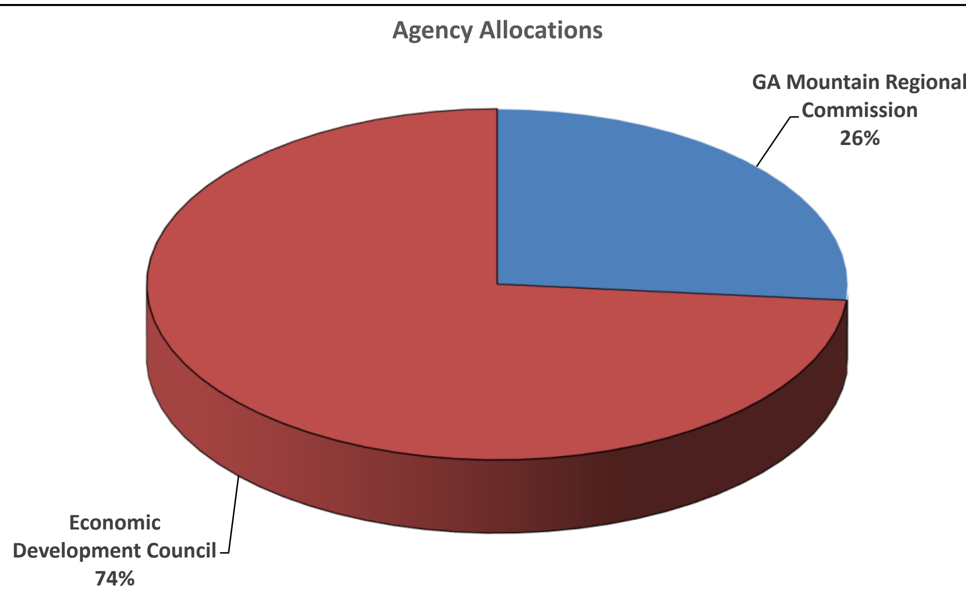
MEASURES	City Wide Strategic	ACTUAL			YTD thru 12/31	BUDGET	
		FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
# of art pieces installed	ED	N/A	N/A	N/A	N/A	1	3
# of community events	ED	N/A	N/A	5	4	8	9
# of monthly newsletter	ED	N/A	N/A	N/A	N/A	3	12
# of Farmer's Markets	ED	N/A	N/A	38	18	36	36

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
General Fund:			
GA Mountain Regional Commission	10,406.24	9,000.00	14,500.00
Economic Development Council	25,000.00	25,000.00	28,000.00
Total General Fund Allocations	35,406.24	34,000.00	42,500.00
Water & Sewer			
GA Mountain Regional Commission	-	-	
Economic Development Council	-	-	-
Total Water & Sewer Fund Allocations	-	-	-
Total Funding			
GA Mountain Regional Commission	10,406.24	9,000.00	14,500.00
Economic Development Council	25,000.00	25,000.00	28,000.00
Total Agency Allocations	$ 35,406.24	$ 34,000.00	$ 42,500.00



Confiscated Assets Fund

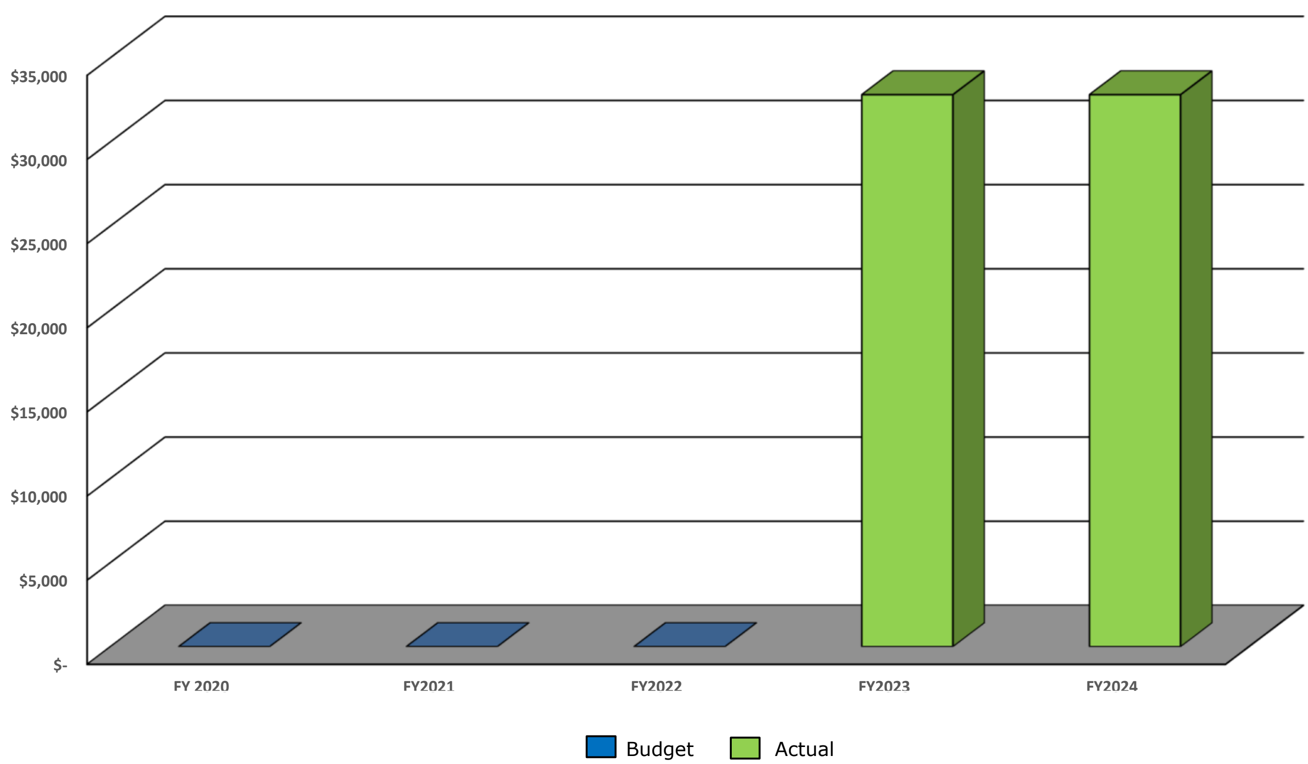
FUND DESCRIPTION:

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
Confiscations - State	$ -	$ 32,800	$ -
Confiscations - Local	-	-	-
Confiscations - Federal	-	-	-
Budget Fund Balance	-	-	32,800
Total Revenue	-	32,800	32,800
Expenditures:			
Professional & Other Services	-	-	-
Supplies & Operating Charges	-	32,800	32,800
Capital Outlay	-	-	-
Total Expenditures	-	32,800	32,800
Excess Revenues Over/(Under) Expenditures	-	-	-

Confiscated Assets Fund Revenue

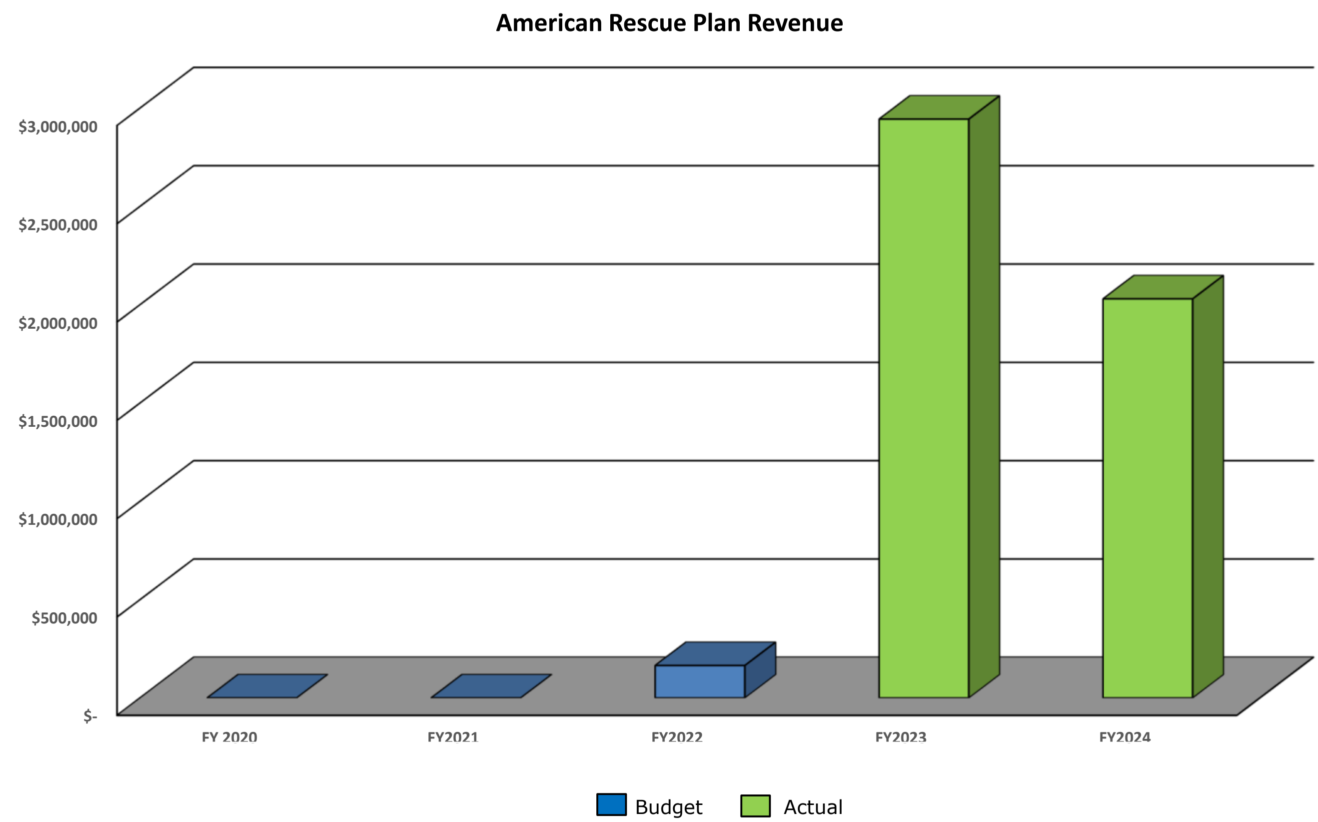


American Rescue Plan Fund

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 Resuce Plan Fund is used to account for certain expenditures authorized under the American Rescue Plan Act.

CONFISCATED ASSETS FUND SUMMARY

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
American Rescue Plan	$ 165,020	$ 1,554,429	$ -
Interest Revenue	-	-	30,000
Budget Fund Balance	-	1,389,409	1,999,758
Total Revenue	165,020	2,943,838	2,029,758
Expenditures:			
Capital Outlay	7,020	2,131,938	1,029,758
Transfers out	158,000	811,900	1,000,000
Total Expenditures	165,020	2,943,838	2,029,758
Excess Revenues Over/(Under) Expenditures	-	-	-



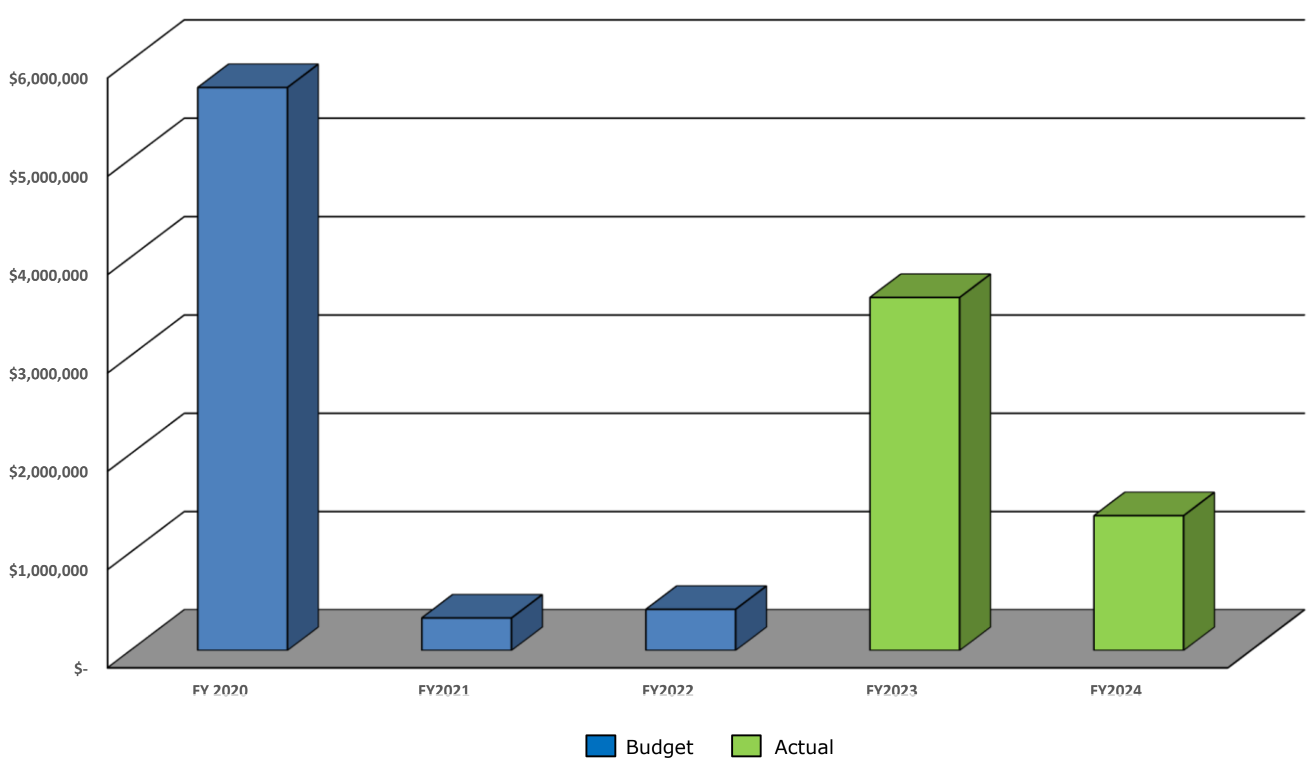
Tax Allocation District

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
TAD revenue - Hall Co. Portion	$ 237,651	$ 250,000	$ 700,000
TAD revenue - City Portion	-	-	550,000
Rental Income	-	-	101,923
Interest revenue	8,961	2,000	20,000
Transfers in	172,020	329,254	-
Budget Fund Balance	-	3,010,594	-
Total Revenue	418,632	3,591,848	1,371,923
Expenditures:			
Professional and Other Services	281,278	205,000	560,000
Capital Outlay	2,087,729	3,115,298	466,429
Debt Service	161,526	271,550	345,494
Transfers Out	-	-	-
Total Expenditures	2,530,533	3,591,848	1,371,923
Excess Revenues Over/(Under) Expenditures	(2,111,901)	-	-

Tax Allocation District Revenue



Information Technology Fund

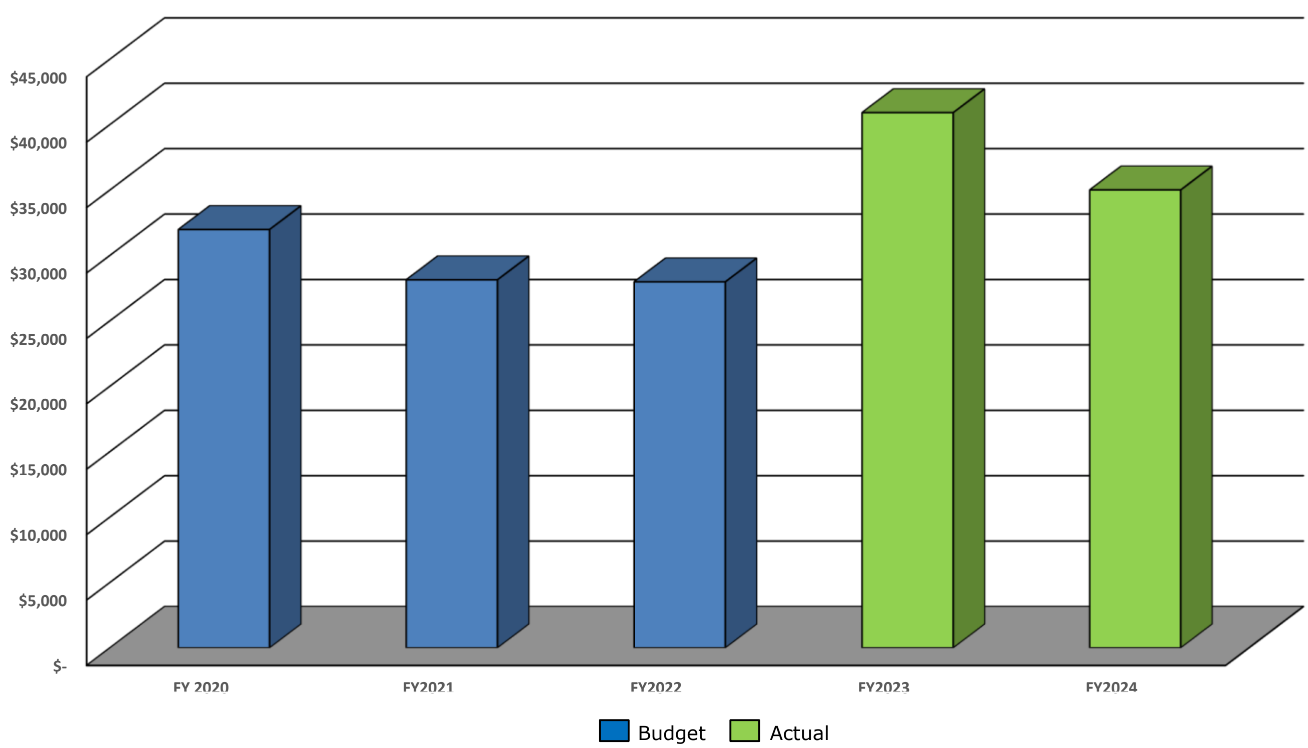
FUND DESCRIPTION:

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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
Technology Fees	$ 27,974	$ 30,240	$ 20,000
Interest Revenue	-	-	-
Transfer In	-	-	-
Budget Fund Balance	-	10,669	15,000
Total Revenue	27,974	40,909	35,000
Expenditures:			
Supplies and Operating Charges	37,059	40,909	35,000
Transfers Out	-	-	-
Capital Outlay			
Total Expenditures	37,059	40,909	35,000
Excess Revenues Over/(Under) Expenditures	(9,085)	-	-

Information Technology Revenue



Hotel/Motel Tax Fund

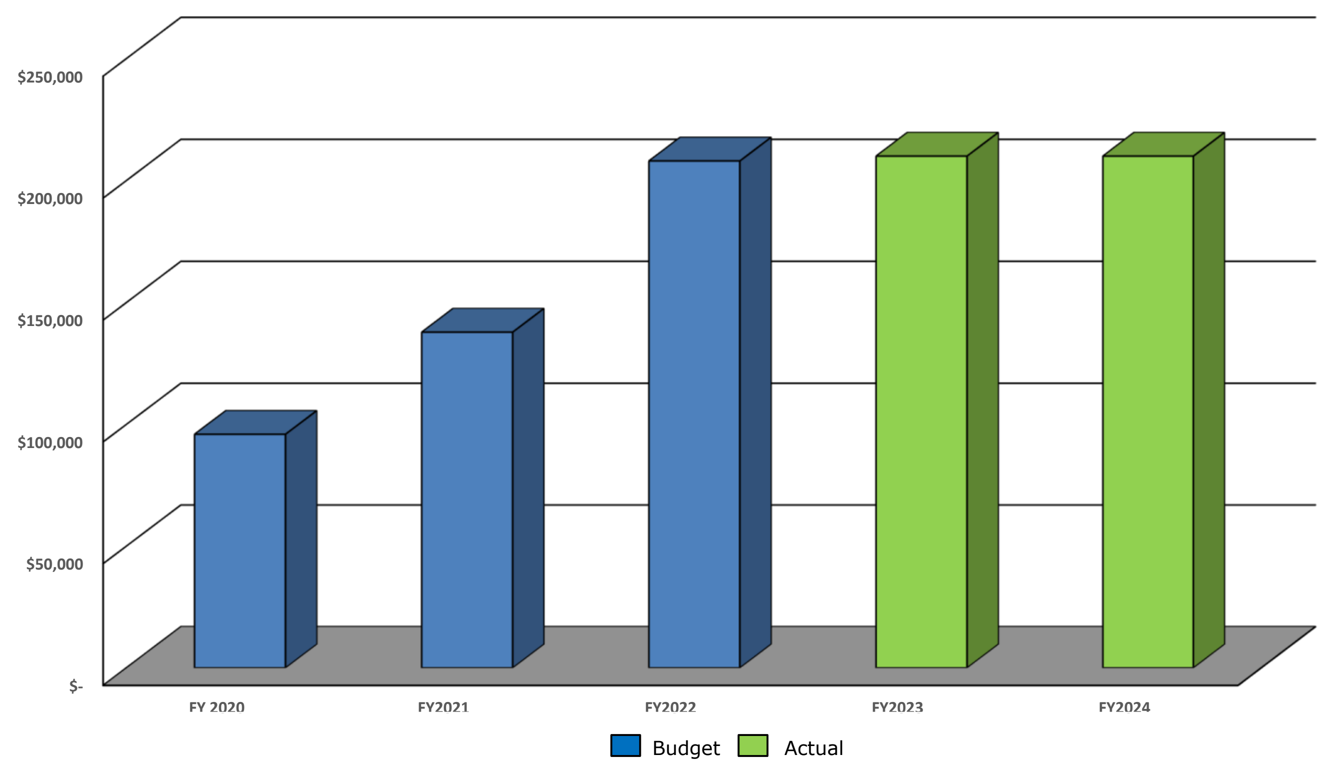
FUND DESCRIPTION:

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 rised 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

	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue:			
CVB Hotel Tax Revenue - City's portion	$ 78,003	$ 85,000	$ 85,000
Tourism Product Development	39,001	40,000	40,000
CVB Hotel Tax Revenue - CVB's portion	91,004	85,000	85,000
Interest Revenue	-	-	-
Budget Fund Balance	-	-	-
Total Revenue	208,008	210,000	210,000
Expenditures:			
Convention Visitors Bureau	91,005	85,000	85,000
Transfers Out	117,004	125,000	125,000
Total Expenditures	208,009	210,000	210,000
Excess Revenues Over/(Under) Expenditures	(1)	-	-

Hotel/Motel Revenue



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.

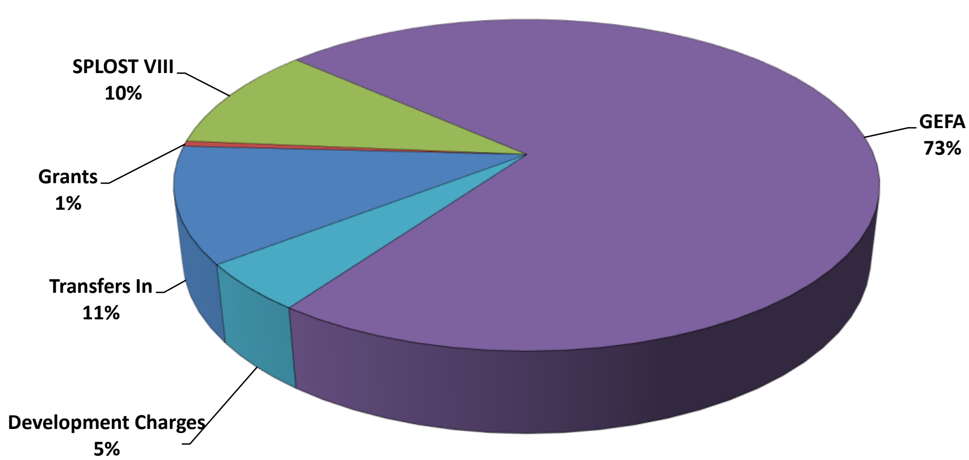
MISSION STATEMENT:

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

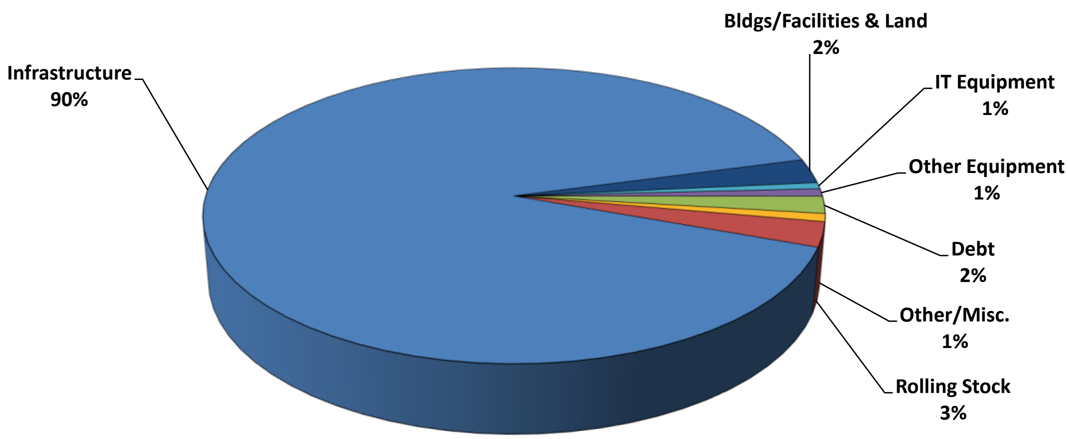
REVENUES	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
Intergovernmental:			
Georgia Department of Transportation	$ 83,905	$ -	$ 85,000
Federal Grants	139,200	1,005,816	-
Hall County	-	10,000	-
SPLOST VII			
SPLOST VIII	1,041,695	1,220,101	1,682,102
Bond/Lease proceeds	5,183,719	-	-
Contributions	154,000	50,000	-
GEFA Loan (DWSRF)	625,000	3,602,990	1,482,010
GEFA Loan (CWSRF)	11,503,916	850,000	10,585,000
Water Resources Development Charges	582,436	2,677,440	767,990
Community Service Center	-	-	-
Transfers From:			
General Fund	641,761	-	858,805
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	381,755	880,019	1,826,345
SPLOST Fund Balance	181,250	158,230	-
Total Revenues	$ 20,518,637	$ 10,454,596	$ 18,287,252

FY 2024 Funding Sources

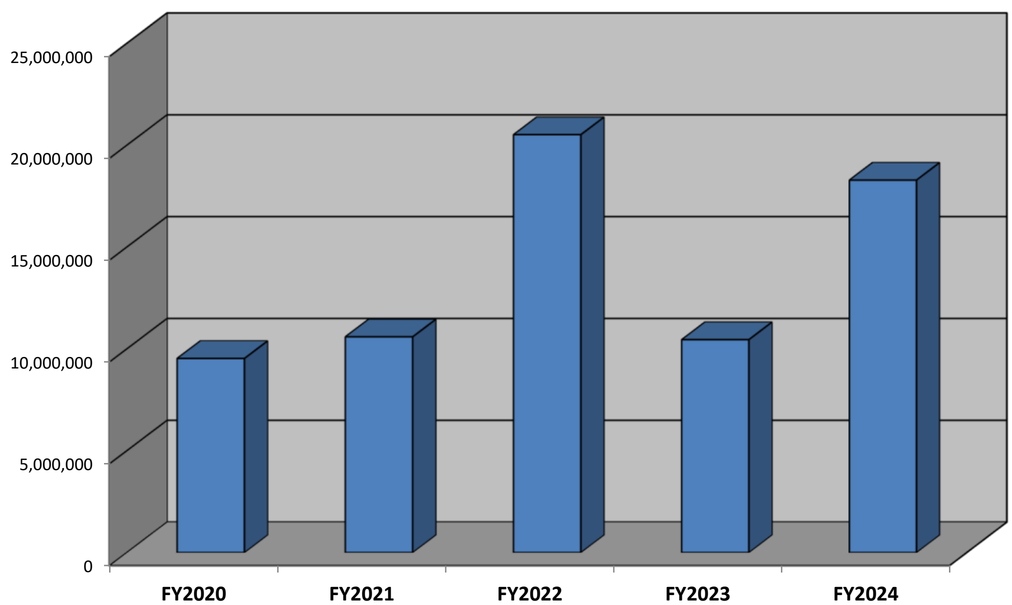


CAPITAL IMPROVEMENT PROGRAM FUND SUMMARY			
EXPENDITURES	**FY2022 BUDGET**	**FY2023 BUDGET**	**FY2024 BUDGET**
City Managers Office			
Downtown Development Phase II	-	-	418,305
City Buildings Security	-	-	50,000
Financial Services			
City Hall Debt Services	-	-	342,917
IT Equipment Upgrades Annual Program	-	100,000	25,000
Community Development Department			
Planning Software	-	-	50,000
Police			
Police Vehicles	44,694	-	329,000
Public Works - Public Land and Buildings			
Replacement Utility Vehcile	-	-	80,000
4x4 Crew Cab Truck	-	-	45,000
Front End Loader	-	-	40,000
Annual Paving Program	1,722,667	580,095	1,773,797
Parks Property & Improvements	-	-	244,428
East Main Culvert	-	-	550,000
Land Acquisition	-	-	243,805
Sidewalk Program	-	-	50,000
Main Street Improvements	26,719	-	-
Downtown Development Phase I	1,991,263	-	-
Market Pavilion Park and Streetscaping	1,331,249	5,000	-
Old Town Bike-Pedestrian Path	692,362	-	-
Mitchell Street Improvements	1,140,381	185,745	-
Tenant Improvements - Main St.	445,000	-	-
Old Town Stormwater Improvements	-	550,000	-
Wastewater Plant Entrance	-	550,000	-
Martin Schools Sanitary Sewer	181,250	142,000	-
CW Davis Pump Station	-	36,230	-
McEver & Gaines Ferry Traffic Improvements	-	60,000	-
Downtown Streetscapes	92,500	5,196	-
City Building Generator	-	50,000	-
Tourism			
Gateway Sign	-	-	50,000
Landscaping	-	-	100,000
Hammock Park	-	-	30,000
Caboose Renovations	-	-	30,000
Website Upgrades	-	90,000	-
Department of Water Resources			
Wastewater Expansion (CWSRF)	11,503,916	-	11,485,000
Waterline Improvements	50,000	250,000	140,000
Wastewater Effluent Discharge Force Main Phase 2 (CW	-	750,000	-
Wastewater Pump Station Modification (CWSRF)	-	100,000	100,000
Water Distribution System Upgrade (DWSRF)	-	200,000	200,000
Water Distribution at Railroad Crossings (DWSRF)	-	-	250,000
Lights Ferry Water Line (DWSRF)	-	250,000	250,000
Wells 4 & 5 (DWSRF)	87,520	937,990	1,120,000
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	-
Wastewater Plant Blower Rentals	139,200	-	-
Water Tank Improvements Planning & Design	38,023	-	-
Elevated Water Tank	1,031,893	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	$ 20,518,637	$ 10,454,596	$ 18,287,252

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.
   * 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.

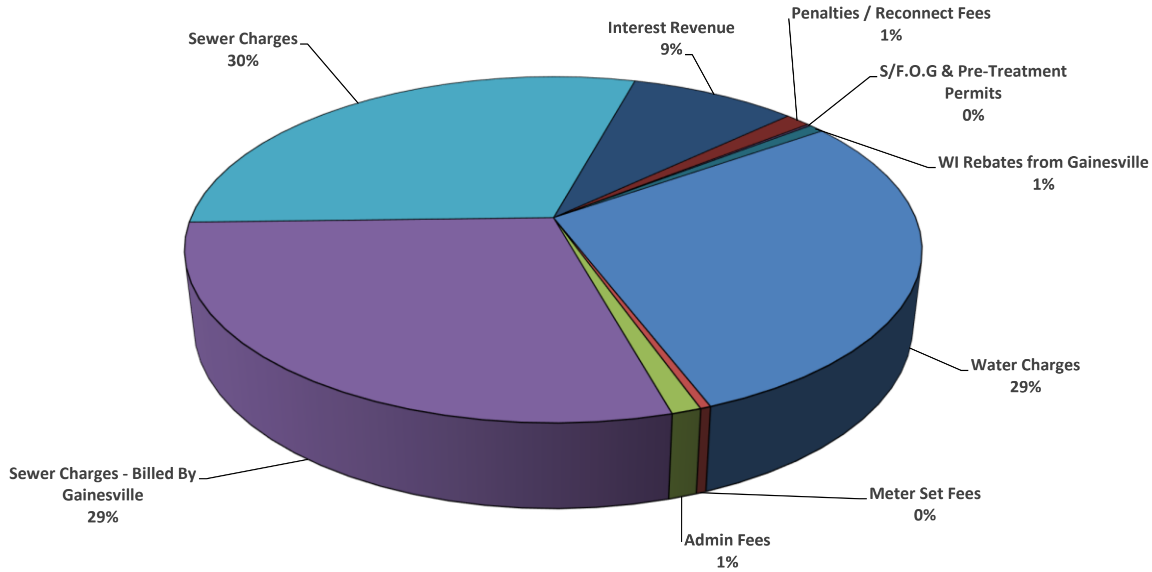
PERFORMANCE MEASURES

MEASURES	ACTUAL			YTD thru 12/31	BUDGET	
	FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
Gallons of Water Capacity increased (daily)	N/A	N/A	N/A	N/A	N/A	400,000
% of accounts reviewed	N/A	N/A	N/A	N/A	N/A	100%
# of months water and wastewater quality exceeds permit	N/A	N/A	N/A	N/A	N/A	12
Gallons of Wastewater Capacity increased (daily)	N/A	N/A	N/A	N/A	N/A	1.5 MGD
Total Wastewater Capacity	.9 MGD	.9 MGD	.9 MGD	.9 MGD	.9 MGD	2.4 MGD

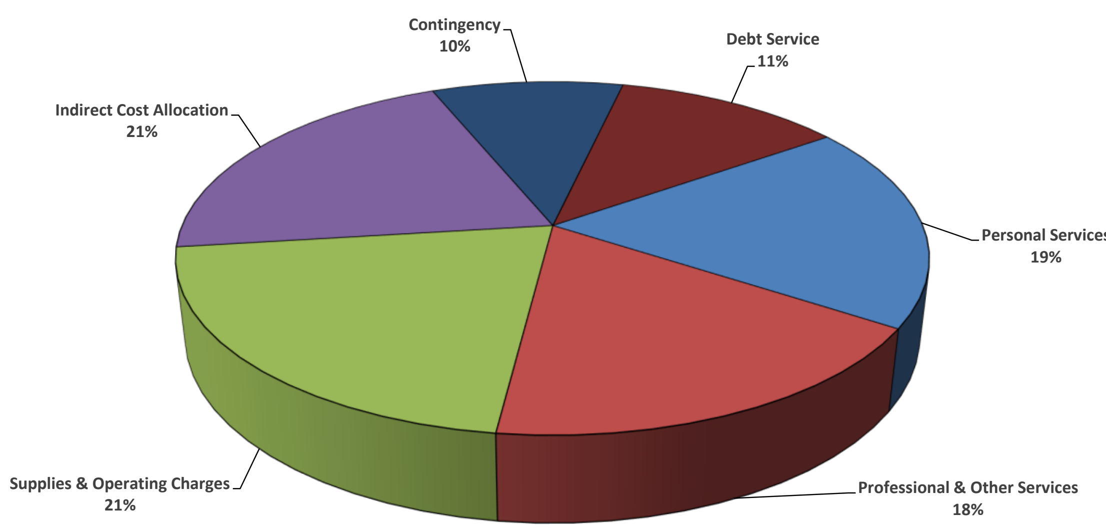
Water & Sewer Fund Summary:

Revenues	FY2022 Actual	FY2023 Budget	FY2024 Budget
Water Charges	$ 998,381	$ 946,000	$ 1,100,000
Meter Set Fees	73,828	87,000	15,000
Admin Fees	230,270	82,000	42,000
Sewer Charges - Billed By Gainesville	1,038,517	947,512	1,100,000
Sewer Charges	1,061,595	1,022,000	1,130,100
Bank Fees / Bad Check Fees	90	-	-
Interest Revenue	130	-	332,200
Penalties / Reconnect Fees	46,194	48,000	50,000
W&S Misc Revenue	-	3,500	-
S/F.O.G & Pre-Treatment Permits	4,471	7,850	7,000
WI Rebates from Gainesville	53,899	42,000	30,000
Transfers in - Development Charges	1,264,672	-	-
Budgeted Net Position	-	-	-
Total Revenues	$ 4,772,047	$ 3,185,862	$ 3,806,300
Expenses			
Personal Services	854,396	1,341,166	$ 719,008
Professional & Other Services	526,904	604,330	$ 678,900
Supplies & Operating Charges	667,544	639,300	$ 800,800
Indirect Cost Allocation	-	-	$ 789,679
Capital Outlay	10,649	-	$ -
Depreciation	480,856	-	-
Contingency	-	5,061	373,000
Debt Service	53,013	596,005	444,913
Total Operating Expenses	$ 2,593,362	$ 3,185,862	$ 3,806,300
Excess Revenues Over/(Under) Expenses	$ 2,178,685	$ -	$ -

Water & Sewer Revenue



Water & Sewer Expenses



EMPLOYEE BENEFITS FUND

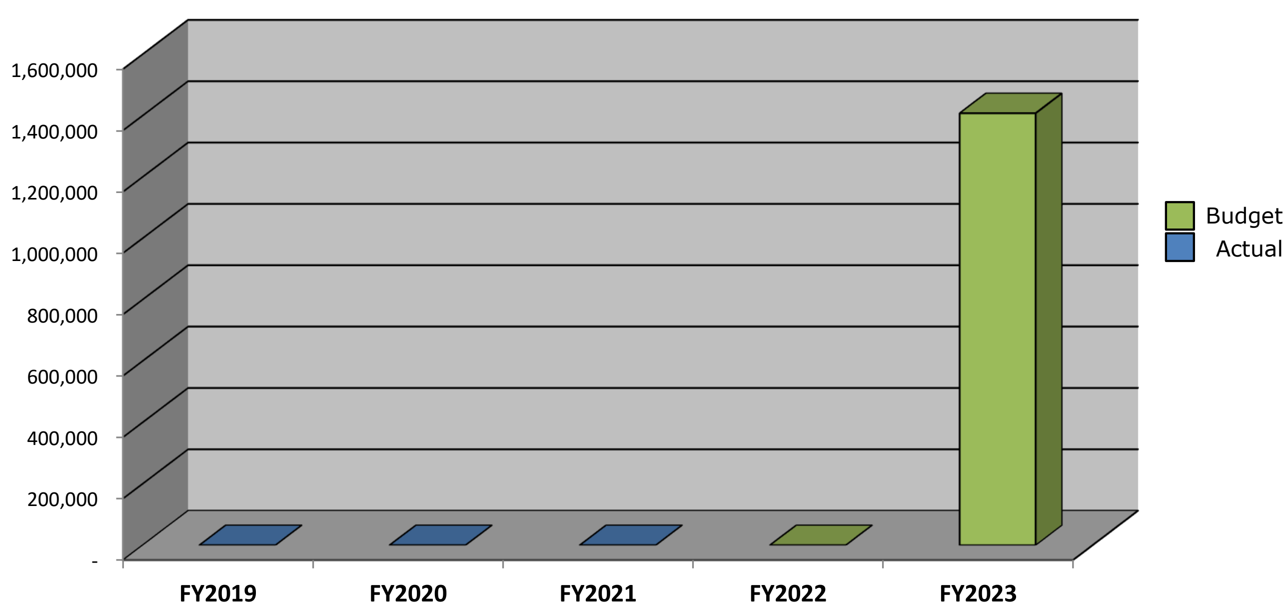
DEPARTMENT DESCRIPTION:

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	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET
Premiums	$ -	$ -	$ 1,408,000
Interest	-	-	-
Transfers in	-	-	-
Budgeted Net Position	-	-	-
Total Revenues	-	-	1,408,000
EXPENDITURES			
Personal Services	-	-	122,551
Health Insurance Premiums/Claims Expense	-	-	892,278
Life Insurance Premiums	-	-	5,233
Vision Insurance Premiums	-	-	4,734
Dental Insurance Premiums	-	-	28,824
Long-term Disability Insurance	-	-	17,872
Administration/Wellness Program	-	-	23,000
Pension cost	-	-	270,000
Other Costs	-	-	43,508
Total Expenditures	$ -	$ -	$ 1,408,000
Excess Revenues Over/(Under) Expenditures	$ -	$ -	$ -

Employee Benefits Five Year Trend

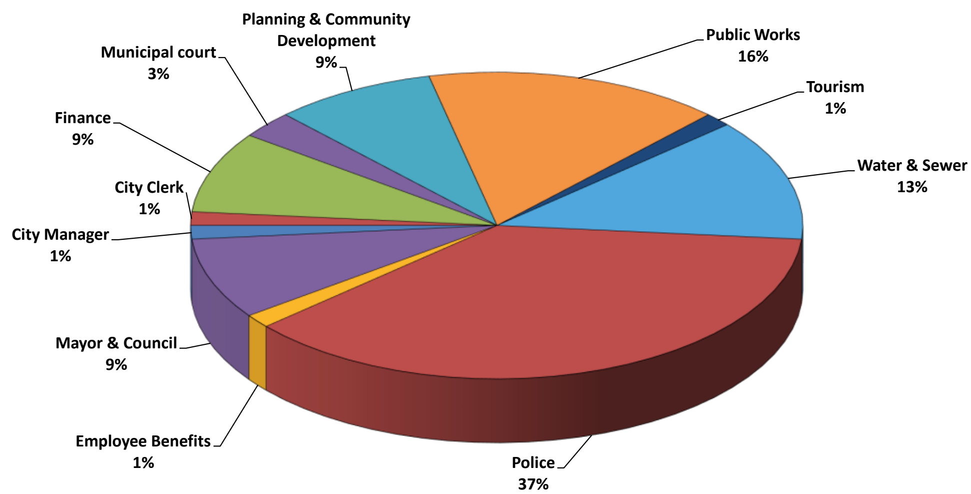


FISCAL YEAR 2024 AUTHORIZED POSITIONS

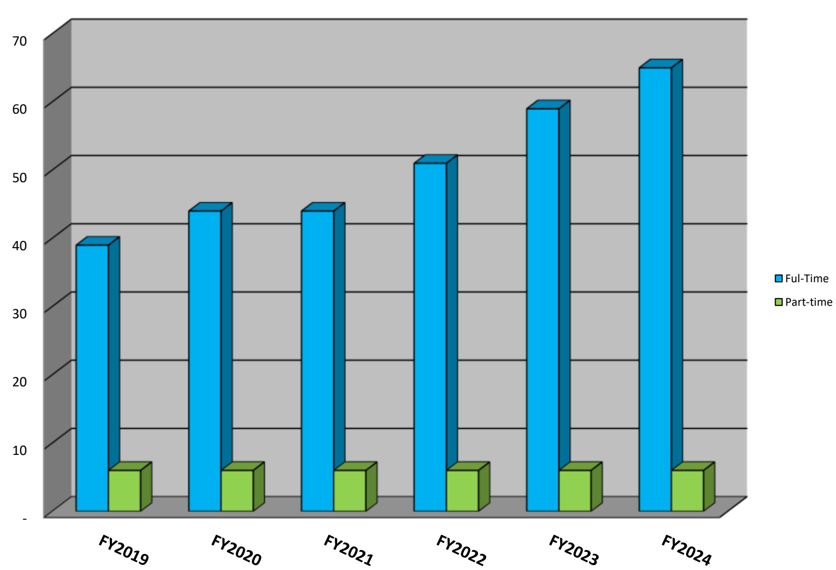
(5-year Summary)

	Budget									
	FY2020		FY2021		FY2022		FY2023		FY2024	
DEPARTMENTS	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	
Total General Fund	**35**	**6**	**35**	**6**	**42**	**6**	**50**	**6**	**56**	**6**
Water & Sewer	9	-	9	-	9		9		9	
TOTAL AUTHORIZED POSITIONS	**44**	**6**	**44**	**6**	**51**	**6**	**59**	**6**	**65**	**6**

Authorized Positions by Fund FY 2024



Five-Year Positional Change Chart



FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Ordinance 695 – To Establish the Millage Rate for Tax Year 2023; Fiscal Year 2024.

DATE: 06/08/2023

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

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 06/15/2023

PURPOSE:
Ordinance 695 – To Establish the Millage Rate for Tax Year 2023; Fiscal Year 2024.

HISTORY:

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 FY2024 budget was prepared using a millage rate of 3.264.

OPTIONS: First reading of Ordinance 695 – To Establish the Millage Rate for Tax Year 2023; Fiscal Year 2024.

RECOMMENDED SAMPLE MOTION:
I make a motion to approve the first reading of Ordinance 695 – To Establish the Millage Rate for Tax Year 2023; Fiscal Year 2024.

DEPARTMENT: Administration

Prepared by: Matthew Hamby

ORDINANCE NO. 695

AN ORDINANCE TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR THE TAX YEAR 2023 AND THE FISCAL YEAR OF 2024; TO LEVY SAID TAX UPON ALL PROPERTY SUBJECT TO TAXATION BY THE CITY OF FLOWERY BRANCH, GEORGIA; TO PROVIDE FOR THE TIME OF PAYMENT OF SAID TAXES; TO PROVIDE FOR INTEREST AND PENALTIES FOR THE FAILURE TO PAY TAXES; TO PROVIDE FOR AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES; TO PROVIDE AN ADMINISTRATIVE PROCEDURE FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES FOR YEARS PRIOR TO 2020; TO REPEAL CONFLICTING ORDINANCES TO THE EXTENT OF ANY CONFLICT; FOR SEVERABILITY; AND, FOR ALL OTHER LAWFUL PURPOSES.

WHEREAS the City of Flowery Branch, Georgia is authorized to assess, levy and collect an ad valorem tax for the purpose of raising revenue to defray the costs of operating the city government, providing governmental services, for the repayment of principal and interest on general obligations, and for all other lawful public purposes; and,

WHEREAS the City of Flowery Branch, Georgia is authorized to establish for said tax a millage rate, a due date and in what length of time said tax must be paid; and,

WHEREAS; and the City of Flowery Branch, Georgia is authorized to provide for interest and penalties for unpaid taxes and the collection of delinquent taxes.

WHEREAS, the City of Flowery Branch, Georgia held public hearings on 6/08/23 at 9 am, 6/08/23 at 6 pm and 6/15/23 at 6 pm in accordance with O.C.G.A. Sec. 48-5-32.1(c)(2); and

WHEREAS, this ordinance was first read at the city council's special scheduled meeting of 6/08/23 at 6 pm, and read for a second and final time at the city council's regular called meeting of 6/15/23 at 6 pm.

NOW THEREFORE the Council of the City of Flowery Branch hereby ordains as follows:

SECTION 1. GROSS MILLAGE RATE.

The ad valorem tax rate for the City of Flowery Branch, Georgia for the tax year 2023 and for the 2024 fiscal year for the City of Flowery Branch, Georgia based upon an estimated total valuation by the tax assessors of Hall County of property subject to ad valorem taxation by the City of Flowery Branch, Georgia is hereby set at a gross millage of 5.025 mills.

SECTION 2. CALCULATION AND PURPOSE OF NET MILLAGE RATE.

Upon dividing the net property value of $1,063,667,783 into the total receipts of the local option sales tax for the 2023 tax year, which is $1,873,154 provides a total roll back of 1.761

mills. Subtracting the total roll back of 1.761 mills from the gross millage rate of 5.025 mills provides for a net millage rate of 3.264 mills to be levied on each $1,000 of taxable property within the corporate limits for the purpose of raising revenue:

a) to defray the cost of operating the city government;

b) to provide governmental services;

c) for the repayment of principal and interest on general obligations; and/or,

d) any other public purpose.

SECTION 3. 2023 AD VALOREM TAX LEVY.

There is hereby levied upon all property subject to ad valorem taxation by the City of Flowery Branch, Georgia, an ad valorem tax for the year 2023 of 3.264 mills on each $1,000 of value of taxable property.

SECTION 4. DUE DATE OF TAX.

The said tax imposed is due and payable upon receipt of a tax notice mailed to each owner of the property subject to taxation. In any event, all taxes due under this Ordinance shall be paid no later than the one hundred twentieth (120th) day after the postmark of said tax bills, without penalty.

SECTION 5. INTEREST AND PENALTIES ASSESSED.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

(1) Ad valorem taxes of $500.00 or less on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated; or

(2) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for the tax year and who immediately before acquiring the homestead property resided outside the State of Georgia and if the taxes are paid within one year following the due date.

(B) Taxes owed the city shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus three percent (3%), to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. For the purpose of this section, any period of less than one month shall be considered one month.

SECTION 6. NOTICE, ISSUANCE OF FI. FA. AND LEVY AND SALE TO COLLECT PAST DUE AND DELINQUENT AD VALOREM TAXES.

(A) In any instance in which any person willfully fails to pay within 120 days of the date when due, any ad valorem tax owed, such person shall pay, in absence of a specific statutory civil penalty for failure, a penalty of five percent (5%) of the amount of tax due and not paid at the time such penalty is assessed with interest as specified in this section. After 120 days from the imposition of the initial penalty, an additional penalty of five percent (5%) of any tax amount remaining due shall be imposed, together with interest as specified in this section. Should any tax amount remain due 120 days after such date, a penalty of five percent (5%) shall be imposed, together with interest as specified in this section. The aggregate amount of penalties shall not exceed an amount equal to twenty (20%) of the principal amount of the tax originally due. These penalties shall not, however, apply in the case of:

(1) Ad valorem taxes of $500.00 or less on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated; or

(2) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount on homestead property as defined in Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, if the homestead property was during the tax year acquired by a new owner who did not receive a tax bill for the tax year and who immediately before acquiring the homestead property resided outside the State of Georgia and if the taxes are paid within one year following the due date.

(B) Taxes owed the city shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus three percent (3%), to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. For the purpose of this section, any period of less than one month shall be considered one month.

SECTION 7. PROCEDURE FOR COLLECTION OF PAST DUE AND DELINQUENT AD VALOREM TAXES FOR THE YEARS PRIOR TO 2023.

For all past due and delinquent ad valorem taxes for the years prior to the calendar year 2023, which are due and owing to the City of Flowery Branch, Georgia by delinquent taxpayers, the City of Flowery Branch, Georgia, through a duly authorized agent which may be, but does not have to be, the Mayor, the City Manager, or other authorized agent, shall send a past due and delinquent tax notice by mail to all owners of property subject to taxation for the calendar years. This past due and delinquent tax notice shall be sent to aid delinquent by certified or registered mail, return receipt requested. Upon failure to pay the tax due within sixty (60) days of the return receipt of the past due and delinquent tax notice sent by certified or registered mail, the Mayor, the City Manager, or other properly duly authorized agent of the City of Flowery Branch, Georgia shall cause a writ of fieri facias to be issued and recorded on the appropriate tax digest of the City of Flowery Branch, Georgia or on the general execution docket of Hall County. All property of a taxpayer subject to said writ shall be subject to levy and sale in accordance with the provisions for sheriff's sales to secure payment of the past due and the delinquent ad valorem taxes, or through any other foreclosure procedure allowed under Georgia Law including, but not limited to the procedure set out by O.C.G.A. Section 48-4-75, et seq. The City of Flowery Branch, Georgia shall also be entitled to assess the expenses of any tax foreclosure sale, including attorney's fees, which the City of Flowery Branch, Georgia incurred due to the failure of the owner (taxpayer) to pay the ad valorem taxes owed."

SECTION 8. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.

Any part of any prior ordinances, in conflict with the terms of this Ordinance, are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof and shall be legally construed to be in favor of upholding this Ordinance on behalf of the City of Flowery Branch, Georgia.

SECTION 9. SEVERABILITY.

If any paragraph, subparagraph, sentence, clause, phrase or any portion of this Ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this Ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portions of this Ordinance not so held to be invalid, or the application of the Ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Flowery Branch to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SO ORDAINED this 15th day of June, 2023.

____
Edward R. Asbridge, Mayor

ATTEST:

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Shelia R. Cooper, City Clerk

APPROVED AS TO FORM:

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Karen Thomas., City Attorney