



**City of Flowery Branch
Special Called City Council Meeting
Thursday, June 16, 2022, 9:00 A.M.
City of Flowery Branch City Hall
5410 W. Pine Street, Flowery Branch, GA 30542**



CALL PUBLIC MEETING TO ORDER:

Mayor Asbridge called the special called meeting and public hearing to order at 9:01 am.

Present: Mayor Asbridge and Council Members Joe Anglin, Oliver McClellan, Joseph Mezzanotte and Chris Mundy. Also present were City Manager Tonya Parrish, City Clerk Shelia Cooper, Finance Director Alisha Gamble, Finance Director Matt Hamby, Planning Director Rich Atkinson, and City Attorney Ron Bennett.

Absent: Council Member William McDaniel

PLEDGE OF ALLEGIANCE:

Mayor Asbridge led the Pledge of Allegiance.

PUBLIC HEARING:

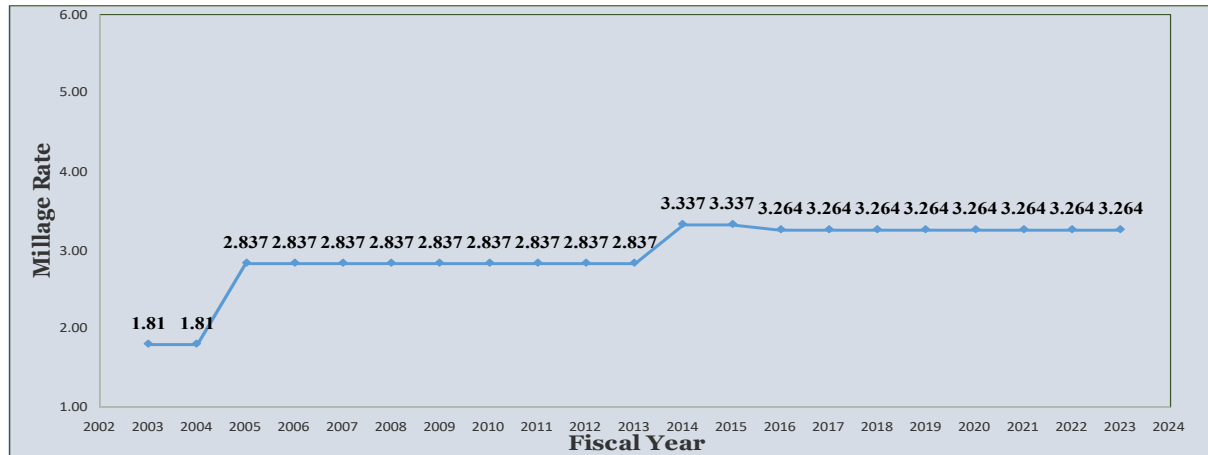
First Public Hearing: Ordinance 664 – To adopt an ad valorem tax rate for Tax Year 2022/Fiscal Year 2023.

Finance Director Gamble presented the first public hearing of Ordinance 664 to adopt an ad valorem tax rate and levy the tax upon all property subject to taxation in the City of Flowery Branch. The net property value of the tax digest for the City of Flowery Branch is \$783.5 million. The gross millage rate is 5.039 mills and the LOST rollback based on last year's LOST collections is 1.775 mills. This gives us a net millage rate of 3.264 mills. Property Taxes are considered a major revenue source for all cities and counties. This revenue source is used to fund public services such as road, bridges, sidewalks, stormwater infrastructures, emergency services and equipment, parks and recreation, and beautification. For the City of Flowery Branch, property tax revenue equates to 35% of the total general fund operating budget.

The chart below shows our total fiscal year 2023 general fund proposed budget of \$7M, the percentage per city service category, the millage breakdown per category and the total dollar value of millage contributions for city services per category.

YOUR TAX DOLLAR AT WORK
A Quick-Look Summary of the Adopted \$7.139 Million FY 2023
General Fund Budget





MILLAGE RATE HISTORY

The image above is a delineation of the previous chart that breaks down how each tax dollar collected is spent on public services:

Operations	=	21%	(21cents)
Police/Court	=	34%	(34 cents)
Maintenance	=	13%	(13 cents)
*****maintenance includes roads, bridges, stormwater, and sidewalk maintenance			
Planning and Development	=	15%	(15 cents)
General Fund Capital	=	13%	(13 cents)
Tourism	=	4%	(4 cents)
Parks	=	0%	(0 cent)

Over the past 20 years, there were three periods of millage fluctuations as shown in the history of the City for tax years 2003 – 2021.

- 2004 to 2005: increase from 1.81 to 2.837 for a total increase of 1.027 mills
- 2013 to 2014: increase from 2.837 to 3.337 for a total increase of 0.50 mills
- 2015 to 2016: decrease from 3.337 to 3.264 for a total decrease of 0.073 mills

From fiscal year 2016- 2022, the City's millage rate has been 3.264 mills and staff recommend staying at 3.264 mills for fiscal year 2023.



Median Home Value for the City of Flowery Branch				
100% Fair Market Value	40% Fair Market Value	Millage	Tax	Revenue to the City from all Tax Payers
\$ 325,000	\$ 130,000	3.264	\$424.32	\$ 2,493,485

NOTE: \$2,493,485 is based on a 97.5% collection rate.

Staff recommends staying with the same millage rate of 3.264 mills which is a 13.77% increase.

The average fair market value of homes in our area is \$325,000. We are assessed for local property taxes at 40% of the fair market value. Therefore, at a millage rate of 3.264 mills, the total tax on a \$325,000 home would be \$424.32. This comes to an increase of \$44.82 per taxpayer.

The total city revenue generated from a millage of 3.264 mills would be \$2,493,485 which is an estimated collection rate of 97.5%.

Staff recommends adopting Ordinance 664, setting the millage rate at 3.264 mills.

There was a discussion with Mayor and Council regarding other municipalities rolling back their millage rate taxes, and Finance Director Gamble stated that in order for the City to maintain our level of service and to keep up with our growth we will need to keep the millage rate at 3.264.

Council Member Anglin stated we have the lowest millage rate of other local municipalities in our area.

PUBLIC COMMENT:

There was no public comment.

ADJOURNMENT:

There was a motion made to adjourn at 9:21 a.m.

MOTION: Joe Anglin

SECOND: Oliver McClellan

AYES: Joe Anglin, Oliver McClellan, Joseph Mezzanotte, Chris Mundy

NAYS: None

Motion carried

Ed Asbridge, Mayor

Date

Shelia Cooper, City Clerk