City of Flowery Branch
City Council Meeting
Thursday, February 03, 2022, 6:00 PM
City of Flowery Branch City Hall
5410 West Pine Street, Flowery Branch, GA 30542

CALL WORK SESSION TO ORDER:

PLEDGE OF ALLEGIANCE:

UNFINISHED BUSINESS - WORK SESSION:

- Consideration of Second Reading of Ordinance 658A - An Amendment to Ordinance 658 to provide for a Special Election
  658A Amendment for Special Election.pdf
  Summary 658A.doc
  Flowery Branch Special Election Estimates - March 2022.pdf

NEW BUSINESS -WORK SESSION:

- Consideration of First Reading of Ordinance: GMEBS-R; City of Flowery Branch Defined Benefit Retirement Plan Amendment
  Executive Summary - Defined Benefit Plan Amendment.pdf
  Flowery Branch AA 1 20 22.pdf
  Flower Branch Cover Letter 1 20 22.pdf
- Consideration of Approval of Special Event submitted by Beer Me & Peyton's Pie
  Executive Summary Beer Me & Peyton's Pie.pdf
- Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.
  Resolution 22-002 Executive Summary.pdf
  ATTACHMENT A - Adjustment Form and Department Details.pdf
  ATTACHMENT B - 2nd QTR Budget Adjustment Summary Report.pdf
  Flowery Branch Special Election Estimates - March 2022.pdf
  Resolution 22-002.pdf

DEPARTMENT REPORTS: -

a. City Manager Report
b. City Clerk Report
c. Finance Director Report
d. Planning Department Report
e. Police Report
f. Attorney Report
g. Council Report

- FY2022 - 2nd Quarter Financial Update
  12-31-2021 FY2022 2nd Qtr Report.pdf
  12-31-2021 Income Statement Analysis.pdf

ADJOURNMENT WORK SESSION:

VOTING SESSION AGENDA

CALL VOTING SESSION TO ORDER:

PUBLIC COMMENTS: - Please limit to two minutes

CONSENT AGENDA:

- Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.
  Resolution 22-002 Executive Summary.pdf
  ATTACHMENT A - Adjustment Form and Department Details.pdf
  ATTACHMENT B - 2nd QTR Budget Adjustment Summary Report.pdf
  Flowery Branch Special Election Estimates - March 2022.pdf
  Resolution 22-002.pdf
- Consider January 20, 2022 Council Meeting Minutes
  January 20, 2022 Minutes.pdf
- Consideration of Approval of Special Event submitted by Beer Me & Peyton's Pie
  Executive Summary Beer Me & Peyton's Pie.pdf

UNFINISHED BUSINESS - VOTING SESSION:

- Consideration of Second Reading of Ordinance 658A - An Amendment to Ordinance 658 to provide for a Special Election
  658A Amendment for Special Election.pdf
  Summary 658A.doc
  Flowery Branch Special Election Estimates - March 2022.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: Consideration of Second Reading of Ordinance 658A - An Amendment to Ordinance 658 to provide for a Special Election

COUNCIL MEETING DATE: February 3, 2022

HISTORY:
The IGA with Hall County dated July 8th, 2021, states that Hall County Board of Elections will call and conduct municipal elections on behalf of the City, by and through the Elections Board.

FACTS AND ISSUES:
The only change to the original ordinance is under Section 1. Special Election, replace the City of Flowery Branch, Georgia with Hall County Board of Elections.

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:

SAMPLE MOTION:
I make a motion to adopt Ordinance 658A, an amendment to an ordinance to provide for a Special Election on March 15, 2022.

COLLABORATING DEPARTMENT:

DEPARTMENT: Administration

Prepared by: Shelia Cooper

ATTACHMENTS

- 658A Amendment for Special Election.pdf
- Summary 658A.doc

- Flowery Branch Special Election Estimates - March 2022.pdf

First Reading: January 20, 2022
Second Reading: February 3, 2022
Passed: February 3, 2022

ORDINANCE NO. 658

AN AMENDMENT TO AN ORDINANCE TO PROVIDE FOR A SPECIAL ELECTION FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR 2022; ESTABLISH AND SET THE DATE AND TIME OF THE SPECIAL ELECTION FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR 2022 FOR COUNCIL MEMBER POST 2; PROVIDE A QUALIFYING PERIOD FOR SAID POSITION; PROVIDE FOR THE QUALIFYING FEES FOR SAID POSITION; PROVIDE FOR A QUALIFYING PROCEDURE; APPOINT ELECTION OFFICIALS; PROVIDE FOR THE OPENING AND CLOSING OF REGISTRATION FOR SAID SPECIAL ELECTION; REPEAL CONFLICTING ORDINANCES; PROVIDE FOR SEVERABILITY; AND FOR ALL OTHER LAWFUL PURPOSES.

WHEREAS, the City Council of the City of Flowery Branch, Georgia is authorized by Article IX, Section II, Paragraph II of the Constitution of the State of Georgia of 1983, and pursuant to O.C.G.A. Section 21-2-1 et seq., to enact ordinances for the holding of elections and special elections of public officials of the municipality; and

WHEREAS, the Council Member for Post 2 has resigned; and

WHEREAS, the City of Flowery Branch, Georgia desires to conduct a special election to fill this position, openly and fairly for all duly qualified and registered electors of the City of Flowery Branch, Georgia.

NOW THEREFORE THE COUNCIL OF THE CITY OF FLOWERY BRANCH HEREBY ORDAINS AS FOLLOWS,

Section 1. Special Election.

Hall County Board of Elections calls and will conduct a special election on Tuesday, March 15, 2022 from 7:00 a.m. to 7:00 p.m. with the place of said election being in the City Hall located at 5410 W. Pine Street, Flowery Branch, Georgia for the position as indicated in Section 2 of this Ordinance.

Section 2. Position Open for Election and Term Thereof.

The special election to be held on the date established by Section 1 of this Ordinance is for the purpose of filling the position of Council Member Post 2 which will be elected at large for the completion of the current term which will expire December 31, 2023.

Section 3. Qualifying Period.

The qualifying period for the election set by Section 1 of this Ordinance to qualify for the position described in Section 2 of this Ordinance shall be open on Monday, February 14, 2022 and will continue day-to-day through

Wednesday, February 16, 2022. The hours of qualifying each day shall be during the regular business hours of the City of Flowery Branch, Georgia. The place of qualifying shall be the office of the City Clerk of the City of Flowery Branch, Georgia, being the office of the Election Superintendent, and being located at City Hall, 5410 W. Pine Street, Flowery Branch, Georgia.

Section 4. Qualifying Fee.

(a) The qualifying fee for the Council Member Post 2 position, which is open for election as provided by Section 2 of the Ordinance, shall be $144.00. Such fee shall be paid to the Election Superintendent at the time a candidate files the candidate's notice of candidacy.

(b) A pauper's affidavit may be filed in lieu of paying the qualifying fee otherwise required by Section 4(a) of this Ordinance. A candidate filing a pauper's affidavit instead of paying a qualifying fee shall under oath affirm the candidate's poverty and the candidate's resulting inability to pay the qualifying fee otherwise required. The form of the affidavit shall be as prescribed by the Georgia Secretary of State and shall include a financial statement which lists the total income, assets, liabilities, and other relevant financial information of the candidate.

The affidavit shall contain an oath that such candidate has neither the assets nor the income to pay the qualifying fee otherwise required. The following warning shall be printed on the affidavit form as prepared by the Georgia Secretary of State, to wit: "WARNING: Any person knowingly making any false statement on this affidavit commits the offense of false swearing and shall be guilty of a felony."

The Election Superintendent shall place on the ballot the name of any candidate who subscribes and swears to an oath that such candidate has neither the assets nor the income to pay the qualifying fee otherwise required.

Section 5. Qualifying Affidavit and Financial Disclosure Statement.

(a) Each candidate qualifying for the position described in Section 2 of this Ordinance shall accompany the candidate's notice with an affidavit stating:

(1) The candidate's residence, with street and number, if any, and the candidate's post office address;

(2) The candidate's profession, business or occupation, if any;

(3) The name of post or office sought for election and precinct, if applicable;

(4) That the candidate is an elector of the municipality of the candidate's residence and is eligible to vote in the election in which the candidate is running for office;

(5) The name of the position that the candidate is seeking;

(6) That the candidate is eligible to hold such position;

(7) That the candidate has never been convicted and sentenced in any court of competent jurisdiction for fraudulent violation of primary or election laws, malfeasance in office or a felony involving moral turpitude under the laws of this state or any other state or of the United States, of that the candidate's civil rights have been restored and that at least ten years have elapsed from the date of the completion of the sentence without a subsequent conviction of another felony involving moral turpitude; and

(8) That the candidate will not knowingly violate any provisions of the "Georgia Municipal Election Code" or any rules and regulations adopted under the "Georgia Municipal Election Code."

(b) Each person qualifying as a candidate will file a financial disclosure statement prescribed by the laws of the State of Georgia in the form as prescribed therein, no later than the fifteenth (15^{th}) day following the qualifying with the Election Superintendent of the City of Flowery Branch, Georgia.

Section 6. Write-In Candidates.

(a) In this special election, no person elected on a write-in vote shall be eligible to hold office unless notice of the person's intention of candidacy was given twenty (20) or more days prior to the election by the person to be a write-in candidate or by some other person or group of persons qualified to vote in the election, to the Mayor or the Election Superintendent and by publication in the official newspaper of the City of Flowery Branch, Georgia, said publication currently being "The Times."

(b) In addition to the requirements contained in Section 6(a) of this Ordinance, the person or persons giving notice of intention of candidacy for a write-in candidate shall also file with the Mayor or the Election Superintendent, a copy of the notice as published with an affidavit stating that the notice has been published, with the name of the newspaper and the date of publication, not later than the fifth (5^{th}) day after the deadline for filing and publishing of such notice. The affidavit may be made by the person giving notice or intention of candidacy or by the publisher of the newspaper in which the notice was published or by an employee of the newspaper designated by the publisher.

Section 7. Election Appointments.

(a) The following persons are hereby appointed to act as election officials for the March 15, 2022 Special Election:

Election Superintendent	Shelia Cooper
Chief Registrar	To be announced
Absentee Ballot Clerk	Hall County Elections
Poll Manager	Hall County Elections
Poll Worker	Hall County Elections
Poll Worker	Hall County Elections

(b) The office of the City Clerk of the City of Flowery Branch, Georgia is hereby declared to be the office of the Election Superintendent for candidates qualifying for the office open for election as provided by Section 3 of this Ordinance, and also as the office of the Absentee Ballot Clerk.

Section 8. Last Day for Voter Registration.

The last day that an elector/voter may register to vote in the 2022 Special Election shall be Monday, February 14, 2022, by 5:00 p.m. at the Hall County Board of Elections and Registration located at 2875 Browns Bridge Road, Gainesville, Georgia, unless said date is a Georgia legal holiday, and then the last day for voter/elector registration shall be the next day by 5:00 p.m.

Section 9. Repealer.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed to the extent of conflict.

Section 10. Severability.

Should any section or provision of this Ordinance be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration shall not affect the validity of this Ordinance as a whole or any part thereof which is not specifically declared to be invalid or unconstitutional.

Dated this 3rd day of February 2022.

____
Edward Asbridge, Mayor

ATTEST:

____
Shelia Cooper, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Second Reading of Ordinance 658A – An Amendment to Ordinance 658 to provide for a Special Election on March 15, 2022.

DATE: February 3, 2022

BUDGET INFORMATION:
ANNUAL- No expenditure – Revenue Only
CAPITAL-

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

COUNCIL ACTION REQUESTED ON: February 3, 2022

PURPOSE: To correct the verbiage on the original ordinance to replace “The City of Flowery Branch, GA” with “Hall County Board of Elections”.

HISTORY:

FACTS AND ISSUES: The IGA with Hall County dated July 8, 2021 states the Hall County Board of Elections will call and conduct municipal elections on behalf of the City, by and through the Elections Board.

OPTIONS: Approve or Deny

RECOMMENDED SAMPLE MOTION:

I make a motion to approve Ordinance 658A, an amendment to an ordinance to provide for a Special Election on March 15, 2022.

DEPARTMENT: Administration

Prepared by: Shelia Cooper

E S T I M A T E

Category	Type Service	Number	Fee				Total Expenses	
Election Equipment								
	Type Workers	**Number**	**Hours (per employee**	**Total Hours**	**Rate**			
Staff	Office Overtime			0	$ 18.39	$ -		
	Area Manager			0	$ 14.74	$ -		
	Early Voting Manager	1	150	150	$ 13.40	$ 2,010.00		
	Early Voting Ast. Manager	2	150	300	$ 12.06	$ 3,618.00		
				0		$ -		
	Election Day Manager	1	13.5	13.5	$ 14.74	$ 198.99		
	Election Day Ast. Manager	2	13.5	27	$ 13.40	$ 361.80		
				0	$ 12.06	$ -	**$ 6,188.79**	80%
	Description			**Publication Date**				
Advertisements	Notice of L&A					$ 10.00		
	Notice of Absentee Ballots					$ 10.00		
	Notice of Early Voting					$ 10.00		
	Notice of Early Tabulation					$ 10.00		
	Notice of Computation & Canvassing					$ 10.00		
	Notice of Certification					$ 10.00		
	Notice of Board Meeting					$ 20.00	**$ 80.00**	1%
Miscellaneous	**Description**							
	Ballot Setup					$ 250.00		
	Test Deck					$ 25.00		
	Printing AB					$ 25.00		
	Printing Provisional					$ 25.00		
	Mailing AB			50 @ 0.44		$ 8.45	**$ 333.45**	4%
Transporting Equipment								
	Jason Taylor					$ 1,154.00		
							$ 1,154.00	15%
TOTAL COST	<u>This summary does not include:</u> Mandatory training and salaries for the Clerk's Office staff; Normal work day salary of the Elections Office staff						**$ 7,756.24**	**100%**

City of Flowery Branch Budget Expenditure	**$**	**1.00**
*** Hall County Elections Office Budget Expenditu**	**$**	**-**
	$	**1.00**

FY2020		
FY2022	$	7,756.24
TOTAL	**$**	**7,756.24**

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consideration of First Reading of Ordinance: GMEBS-R; City of Flowery Branch Defined Benefit Retirement Plan Amendment

COUNCIL MEETING DATE: February 3, 2022

HISTORY:
Per the executed employment agreement with the new city manager, the city must provide eligibility for immediate vesting in the Defined Benefit Plan. Because of this requirement, an amendment to our plan documents is needed.

GMEBS attorneys have prepared the attached amendment for review and approval. Once executed by our Mayor and Council, GMEBS will finalize the execution of the plan amendment for the effective date of March 3, 2022.

Per the cover letter attached, "The amendment to the Plan provides for immediate vesting for the city manager employed in such a position on March 3, 2022 (see p. 29). To give effect to this amendment, we have also drafted the Adoption Agreement to provide for normal retirement at age 65 with no service requirement for said city manager (see pp. 14-15)."

FACTS AND ISSUES:
The approval of GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment, is required to abide by the executed City Manager employment agreement dated 11/15/2022.

OPTIONS:
1. Approve the GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment as presented.
2. Provide alternative amendments.

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

AMOUNT AND SOURCE OF FUNDS:
$3600 from contingency for the remaining of FY2022 (this adjustment request will be submitted with the city manager's quarterly adjustment)

RECOMMENDATION:
Approve First Reading: GMEBS-R; City of Flowery Branch Defined Benefit Retirement Plan Amendment

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SAMPLE MOTION:
I make a motion to approve the first reading of GMEBS-R; City of Flowery Branch Defined Benefit Retirement Plan Amendment as presented.

COLLABORATING DEPARTMENT:

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- Executive Summary - Defined Benefit Plan Amendment.pdf
- Flowery Branch AA 1 20 22.pdf
- Flower Branch Cover Letter 1 20 22.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Approval of GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment

DATE: January 25, 2022

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

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: February 3, 2021

PURPOSE: Consider Approval of GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment

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HISTORY: Per the executed employment agreement with the new city manager, the city must provide eligibility for immediate vesting in the Defined Benefit Plan. Because of this requirement, an amendment to our plan documents is needed.

GMEBS attorneys have prepared the attached amendment for review and approval. Once executed by our Mayor and Council, GMEBS will finalize the execution of the plan amendment for the effective date of March 3, 2022.

Per the cover letter attached, "The amendment to the Plan provides for immediate vesting for the city manager employed in such a position on March 3, 2022 (see p. 29). To give effect to this amendment, we have also drafted the Adoption Agreement to provide for normal retirement at age 65 with no service requirement for said city manager (see pp. 14-15)."

FACTS AND ISSUES: The approval of GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment, is required to abide by the executed City Manager employment agreement dated 11/15/2022.

OPTIONS:

1. Approve the GMEBS-R; the City of Flowery Branch Defined Benefit Retirement Plan Amendment as presented.
2. Provide alternative amendments.

RECOMMENDED SAMPLE MOTION: I make a motion to approve the GMEBS-R; City of Flowery Branch Defined Benefit Retirement Plan Amendment as presented.

DEPARTMENT: Finance

Prepared by: Alisha Gamble

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Flowery Branch

Form Volume Submitter Adoption Agreement
Amended and Restated as of January 1, 2013
(With Amendments Taking Effect on or Before January 1, 2017)

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Flowery Branch, Georgia in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Flowery Branch, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Flowery Branch, Georgia is hereby amended and restated as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 36

II. GMEBS DEFINED BENEFIT RETIREMENT PLAN ADOPTION AGREEMENT

1. ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

2. ADOPTING EMPLOYER

Name: **City of Flowery Branch, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box 757, Flowery Branch, GA 30542-0013**
Phone: **(770) 967-6371**
Facsimile: **(770) 967-6481**

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Master Plan)

Name: **City Manager**
Address: **P.O. Box 757, Flowery Branch, GA 30542-0013**
Phone: **(770) 967-6371**
Facsimile: **(770) 967-6481**

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of Master Plan]

Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **Finance Director**
Address: **P.O. Box 757, Flowery Branch, GA 30542-0013**
Phone: **(770) 967-6371**
Facsimile: **(770) 967-6481**

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (**check one**):

☐ This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.

☐ This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.

☒ This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows **(check one or more as applicable):**

- ☒ To update the Plan to comply with PPA, HEART, WRERA, and other applicable federal laws and guidance.

- ☒ To make the following amendments to the Adoption Agreement **(must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>This is an amendment to establish a Normal Retirement qualification of age 65 with no minimum Service requirement and immediate Vesting, both of which will apply only to the City Manager in such position on March 3, 2022 (see pp. 14-15 and 29).</u>**

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Master Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Pension

Protection Act of 2006 ("PPA"); the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART"); and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2012-76 (the 2012 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Master Plan Document. By adopting this Adoption Agreement, with its accompanying Master Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by PPA, HEART, WRERA, and the 2012 Cumulative List with the applicable effective dates.

(1) Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.

The effective date of this Plan is _____.
(insert effective date of this Adoption Agreement not earlier than January 1, 2013).

(2) Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be the ____________________**(insert effective date of this Adoption Agreement not earlier than January 1, 2013)**. This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on _____ **(insert original effective date of preexisting plan)**.

(3) Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be **March 3, 2022** **(insert effective date of this Adoption Agreement not earlier than January 1, 2013)**.

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **February 20, 2020** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **November 1, 2014** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **November 1, 2014** **(insert effective date of Employer's original GMEBS Plan)**. (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ **(if applicable, insert effective date of Employer's original non-GMEBS Plan)**.)

8. PLAN YEAR

Plan Year means **(check one):**

☐ Calendar Year
☐ Employer Fiscal Year commencing ____.
☒ Other **(must specify month and day commencing)**: **July1.**

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Master Plan's definition of "Employee" may be covered under the Adoption Agreement. Eligible Employees shall not include non-governmental employees, independent contractors, leased employees, nonresident aliens, or any other ineligible individuals, and this Section 9 must not be completed in a manner that violates the "exclusive benefit rule" of Internal Revenue Code Section 401(a)(2).

A. Eligible Regular Employees

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Master Plan and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan **(check one)**:

☒ **ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.

☐ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees **(must specify; specific positions are permissible; specific individuals may not be named)**: ____.

B. Elected or Appointed Members of the Governing Authority

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Master Plan's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

(1) Elected or Appointed Members of the Governing Authority (check one):

☒ **ARE NOT** eligible to participate in the Plan.

☐ **ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): ____.

(2) Municipal Legal Officers (check one):

☒ **ARE NOT** eligible to participate in the Plan.

☐ **ARE** eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions **(must specify - specific positions are permissible; specific individuals may not be named)**: ____**.**

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date) **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))** : ____.

10. ELIGIBILITY CONDITIONS

A. **<u>Hours Per Week (Regular Employees)</u>**

The Adopting Employer may specify a minimum number of work hours per week which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied**. The Employer hereby elects the following minimum hour requirement for Regular Employees:

☐ No minimum
☐ 20 hours/week (regularly scheduled)
☐ 30 hours/week (regularly scheduled)
☒ Other: **<u>40 hours/week</u>** (must not exceed 40 hours/week regularly scheduled)

<u>Exceptions</u>: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named):** ______________________________.

Minimum hour requirement applicable to excepted Regular Employees:

☐ No minimum
☐ 20 hours/week (regularly scheduled)
☐ 30 hours/week (regularly scheduled)
☐ Other: __________________ (must not exceed 40 hours/week regularly scheduled)

B. **<u>Months Per Year (Regular Employees)</u>**

The Adopting Employer may specify a minimum number of work months per year which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied**. The Employer hereby elects the following minimum requirement for Regular Employees:

☐ No minimum

☒ At least **6** months per year (regularly scheduled)

Exceptions: If different months per year requirements apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________.

The months to year requirement for excepted class(es) are:

☐ No minimum
☐ At least _______ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Master Plan, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Master Plan. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, he must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date he first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional **(check one)**:

☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Master Plan).
☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees)**: __________________.

13. CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

A. Credited Past Service with Adopting Employer

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

(1) Eligible Employees Employed on Original Effective Date of GMEBS Plan. With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows **(check one)**:

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to ____________________________ **(insert date)**.

☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows **(must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **Participants who were employed as of November 1, 2014, will be entitled to receive up to five (5) years of credit (at no cost to the Participant) for their Service with the City of Flowery Branch prior to November 1, 2014, which will be counted for all purposes under the Plan (i.e., meeting the minimum Service requirements for participation and Vesting under the Plan, meeting the minimum Service requirements for Retirement and death benefit eligibility under the Plan, and computing the amount of Retirement or death benefits under the Plan).**

☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

(2) Previously Employed, Returning to Service after Original Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but he returns to Service with the Adopting Employer sometime after the Effective Date, his Service prior to the date he becomes a Participant (including any Service prior the Effective Date) shall be treated as follows **(check one)**:

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after his return to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.

☒ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

(3) Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, his Credited Past Service shall include only the number of years and complete months of Service from his initial employment date to the date he becomes a Participant in the Plan.

(4) Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. <u>Prior Military Service</u>

<u>Note</u>: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Master Plan for rules on the crediting of USERRA Military Service.

(1) Credit for Prior Military Service.

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Master Plan. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows **(check one)**:

☒ Prior Military Service is **not** creditable under the Plan **(if checked, skip to Section 13.C. – Prior Governmental Service)**.

☐ Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):

☐ Computing amount of benefits payable.
☐ Meeting minimum service requirements for vesting.
☐ Meeting minimum service requirements for benefit eligibility.

(2) Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of _____ years **(insert number)**.

(3) Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate **(check one)**:

☐ One month of military service credit for every _______ month(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ One year of military service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ All military service shall be creditable (subject to any caps imposed above) after the Participant has completed _______ years **(insert number)** of Credited Service with the Employer.

☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

(4) Payment for Prior Military Service Credit (check one):

☐ Participants shall **not** be required to pay for military service credit.

☐ Participants shall be required to pay for military service credit as follows:

- ☐ The Participant must pay ____% of the actuarial cost of the service credit (as defined below).
- ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________________________.

Other Conditions for Award of Prior Military Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

(5) Limitations on Service Credit Purchases. Unless otherwise specified in an Addendum to the Adoption Agreement, for purposes of this Section and Section 13.C. concerning prior governmental service credit, the term "actuarial cost of service credit" is defined as set forth in the Service Credit Purchase Addendum. In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases.

C. <u>Prior Governmental Service</u>

<u>Note</u>: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the Master

Plan, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Master Plan.

(1) Credit for Prior Governmental Service.

The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows **(check one)**:

☒ Prior governmental service is **not** creditable under the Plan **(if checked, skip to Section 13.D. – Unused Sick/Vacation Leave)**.

☐ Prior governmental service shall be counted as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:

- ☐ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: __________.

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

(3) Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of ________ years **(insert number)**.

(4) Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate **(check one)**:

☐ One month of prior governmental service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ One year of prior governmental service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Adopting Employer.

☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(5) Payment for Prior Governmental Service Credit.

☐ Participants shall **not** be required to pay for governmental service credit.

☐ Participants shall be required to pay for governmental service credit as follows:

☐ The Participant must pay ____% of the actuarial cost of the service credit.
☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________________________.

Other Conditions for Award of Prior Governmental Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

D. <u>Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)</u>

(1) Credit for Unused Paid Time Off.

Subject to the limitations in Section 3.01 of the Master Plan, an Adopting Employer may elect to treat accumulated days of unused paid time off for a terminated Participant, for which the Participant is not paid, as Credited Service. The only type of leave permitted to be credited under this provision is leave from a paid time off plan which qualifies as a bona fide sick and vacation leave plan (which may include sick, vacation or personal leave) and which the Participant may take as paid leave without regard to whether the leave is due to illness or incapacity. The Credited Service resulting from the conversion of unused paid time off must not be the only Credited Service applied toward the accrual of a normal retirement benefit under the Plan. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused paid time off that is creditable hereunder.

<u>Important Note</u>: Leave cannot be converted to Credited Service in lieu of receiving a cash payment. If the Employer elects treating unused paid time off as Credited Service, the conversion to Credited Service will be automatic, and the Participant cannot request a cash payment for the unused paid time off.

The Employer elects the following treatment of unused paid time off:

☒ Unused paid time off shall **not** be treated as Credited Service **(if checked, skip to Section 14 – Retirement Eligibility)**.

☐ The following types of unused paid time off for which the Participant is not paid shall be treated as Credited Service under the Plan **(check one or more as applicable)**:

☐ Unused sick leave
☐ Unused vacation leave
☐ Unused personal leave
☐ Other paid time off **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(2) Minimum Service Requirement.

In order to receive credit for unused paid time off, a Participant must meet the following requirement at termination **(check one)**:

☐ The Participant must be 100% vested in a normal retirement benefit.
☐ The Participant must have at least _______ years **(insert number)** of Total Credited Service (not including leave otherwise creditable under this Section).
☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

(3) Use of Unused Paid Time Off Credit. Unused paid time off for which the Participant is not paid shall count as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:

☐ Computing amount of benefits payable.
☐ Meeting minimum service requirements for vesting.
☐ Meeting minimum service requirements for benefit eligibility.

(4) Maximum Credit for Unused Paid Time Off.

Credit for unused paid time off for which the Participant is not paid shall be limited to a maximum of ____ months **(insert number)**.

(5) Computation of Unused Paid Time Off.

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused paid time off shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

(6) Other Conditions (please specify, subject to limitations in Section 3.01 of Master Plan; must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): ______________________________.

14. RETIREMENT ELIGIBILITY

A. <u>Early Retirement Qualifications</u>

Early retirement qualifications are **(check one or more as applicable)**:

☒ Attainment of age <u>**55**</u> **(insert number)**

☒ Completion of <u>**10**</u> years **(insert number)** of Total Credited Service

<u>**Exceptions**</u>**:** If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ________________________________.

Early retirement qualifications for excepted class(es) are **(check one or more as applicable)**:

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

B. <u>Normal Retirement Qualifications</u>

<u>**Note**</u>**: Please complete this Section and also list "Alternative" Normal Retirement Qualifications, if any, in Section 14.C**.

(1) <u>Regular Employees</u>

Normal retirement qualifications for Regular Employees are **(check one or more as applicable)**:

☒ Attainment of age <u>**65**</u> **(insert number)**

☒ Completion of <u>**5**</u> years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________________.

<u>**Exceptions**</u>**:** If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>The Eligible Regular Employee employed in the position of City Manager on March 3, 2022</u>**.

Normal retirement qualifications for excepted class(es) are **(check one or more as applicable)**:

☒ Attainment of age **<u>65</u> (insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(2) <u>Elected or Appointed Members of Governing Authority</u>

Complete this Section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are **(check one or more as applicable)**:

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

<u>Exceptions</u>: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify below to whom the different requirements apply and indicate below the requirements applicable to them.

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

Normal retirement qualifications for excepted elected or appointed members of the Governing Authority or Municipal Legal Officers are **(check one or more as applicable)**:

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________________.

C. Alternative Normal Retirement Qualifications

The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

(1) ☒ Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).

(2) ☐ **Alternative Minimum Age & Service Qualifications (if checked, please complete one or more items below, as applicable):**

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must**

specify - specific positions are permissible; specific individuals may not be named):________________________________.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _______________.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(3) ☐ **Rule of _______ (insert number)**. The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

☐ Must have attained at least age ______ **(insert number)**

☐ Must not satisfy any minimum age requirement

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: __________________________________.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _______________.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the Rule in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(4) ☐ **Alternative Minimum Service**. A Participant is eligible for an alternative normal retirement benefit if he has at least ________ years **(insert number)** of Total Credited Service, regardless of the Participant's age.

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum service requirement specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ________________________________.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _______________.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(5) ☐ **Other Alternative Normal Retirement Benefit**.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _______.

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(6) ☐ **Other Alternative Normal Retirement Benefit <u>for Public Safety Employees Only</u>**.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _______.

☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and is at least age 50 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

This alternative normal retirement benefit is available to:

☐ All public safety employee Participants who qualify.

☐ Only the following public safety employee Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

A public safety employee Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time he satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

Note: "Public safety employees" are defined under the Internal Revenue Code for this purpose as employees of a State or political subdivision of a State who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision.

D. <u>Disability Benefit Qualifications</u>

Subject to the other terms and conditions of the Master Plan and except as otherwise provided in an Addendum to this Adoption Agreement, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Section 2.23 of the Master Plan. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Master Plan.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service **(check one)**:

☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
☐ No minimum.
☐ _______ years **(insert number)** of Total Credited Service.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ______________________________.

15. RETIREMENT BENEFIT COMPUTATION

A. <u>Maximum Total Credited Service</u>

The number of years of Total Credited Service which may be used to calculate a benefit is **(check one or all that apply)**:

☒ not limited.

☐ limited to _________ years for all Participants.

☐ limited to ________ years for the following classes of Eligible Regular Employees:

☐ All Eligible Regular Employees.

☐ Only the following Eligible Regular Employees: ____________________.

☐ limited to _______ years as an elected or appointed member of the Governing Authority.

☐ limited to _______ years as a Municipal Legal Officer.

☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

B. <u>Monthly Normal Retirement Benefit Amount</u>

(1) <u>Regular Employee Formula</u>

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of **(check and complete one or more as applicable)**:

☒ (a) **Flat Percentage Formula**. **<u>2.0</u>% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☒ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

☐ (b) **Alternative Flat Percentage Formula**. **______% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _________________________________.

☐ (c) **Split Final Average Earnings Formula**. _____ % **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus ______% **(insert percentage)** of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

☐ (d) **Alternative Split Final Average Earnings Formula**. _____ % **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus ______% **(insert percentage)** of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

[Repeat above subsections as necessary for each applicable benefit formula and Participant class covered under the Plan.]

(2) <u>Covered Compensation (complete only if Split Formula(s) is checked above):</u>

Covered Compensation is defined as (check one or more as applicable):

☐ (a) **A.I.M.E. Covered Compensation** as defined in Section 2.18 of the Master Plan. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

☐ (b) **Dynamic Break Point** Covered Compensation as defined in Section 2.19 of the Master Plan. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

☐ (c) **Table Break Point** Covered Compensation as defined in Section 2.20 of the Master Plan. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

☐ (d) **Covered Compensation** shall mean a Participant's annual Earnings that do not exceed $_______________ **(specify amount)**. This definition shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

(3) <u>Final Average Earnings</u>

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **<u>36</u> (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

☒ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________________.

[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]

(4) <u>Formula for Elected or Appointed Members of the Governing Authority</u>

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority or Municipal Legal Officers are not permitted to participate in the Plan).

☐ $_________ **(insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer or major fraction thereof (6 months and 1 day).

This formula applies to:

☐ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.
☐ Only the following elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________________.

[Repeat above subsection as necessary for each applicable formula for classes of elected or appointed members covered under the Plan.]

C. <u>Monthly Early Retirement Benefit Amount</u>

Check and complete one or more as applicable:

☒ (1) **Standard Early Retirement Reduction Table**. The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced on an

Actuarially Equivalent basis in accordance with Section 12.01 of the Master Plan to account for early commencement of benefits. This provision shall apply to:

☒ All Participants.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

☐ (2) **Alternative Early Retirement Reduction Table**. The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced to account for early commencement of benefits based on the following table. This table shall apply to:

☐ All Participants.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

Alternative Early Retirement Reduction Table

Number of Years Before [Age ___ (Insert Normal Retirement Age)] (check as applicable)	**Percentage of Normal Retirement Benefit* (complete as applicable)**
☐ 0	1.000
☐ 1	0.___
☐ 2	0.___
☐ 3	0.___
☐ 4	0.___
☐ 5	0.___
☐ 6	0.___
☐ 7	0.___
☐ 8	0.___
☐ 9	0.___
☐ 10	0.___
☐ 11	0.___
☐ 12	0.___
☐ 13	0.___
☐ 14	0.___
☐ 15	0.___

*Interpolate for whole months

D. Monthly Late Retirement Benefit Amount (check one):

☒ (1) The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of his Late Retirement Date.

☐ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Master Plan; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Master Plan.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of his Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit **(check one)**:

☒ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).

☐ No minimum is established.

☐ No less than **(check one):** ☐ 20% ☐ 10% ☐ ____% **(if other than 20% or 10% insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding his Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

☐ No less than **(check one):** ☐ 66 2/3 % ☐ ______% **(if other than 66 2/3%, insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding his Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

Note: The Adopting Employer is responsible for reporting to GMEBS any amounts to be used in an offset.

F. **<u>Minimum/Maximum Benefit For Elected Officials</u>**

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority do not participate in the Plan).

☐ No minimum or maximum applies.

☐ Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.

☐ Other minimum or maximum **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA

A. **<u>Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Master Plan Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Master Plan Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)</u>**

(1) Reemployment After Normal or Alternative Normal Retirement. In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after his Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after his Normal or Alternative Normal Retirement Date, the following rule shall apply **(check one)**:

☒ (a) The Participant's benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan for as long as the Participant remains employed.

☐ (b) The Participant may continue to receive his retirement benefit in accordance with Section 6.06(b) of the Master Plan. This rule shall apply to **(check one)**: ☐ all Retired Participants ☐ only the following classes of Retired Participants **(must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Master Plan if they return to work with the Employer)**: ____________.

(2) Reemployment After Early Retirement. In the event a Participant Retires with an Early Retirement benefit after a Bona Fide Separation from Service 1) is reemployed with the Employer as an Eligible Employee before his Normal Retirement Date; or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) before his Normal Retirement Date due to the addition of such class to the Plan, the following rule shall apply **(check one or more as applicable)**:

(a) ☒ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan for as long as the Participant remains employed.

This rule shall apply to **(check one)**: ☒ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(b) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan. However, the Participant may begin receiving benefits after he satisfies the qualifications for Normal Retirement or Alternative Normal Retirement, as applicable, and after satisfying the minimum age parameters of Section 6.06(a)(3) of the Master Plan, in accordance with Section 6.06(b)(2)(B)(i) of the Master Plan.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(c) ☐ The Participant's Early Retirement benefit shall continue in accordance with Section 6.06(b)(2)(B)(ii) of the Master Plan.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

B. <u>Cost Of Living Adjustment</u>

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Master Plan. The Employer hereby elects the following **(check one)**:

☒ (1) No cost-of-living adjustment.

☐ (2) Variable Annual cost-of-living adjustment not to exceed ______% **(insert percentage)**.

☐ (3) Fixed annual cost-of-living adjustment equal to ______% **(insert percentage)**.

The above cost-of-living adjustment shall apply with respect to the following Participants (and their Beneficiaries) **(check one)**:

☒ All Participants (and their Beneficiaries).

☐ Participants (and their Beneficiaries) who terminate employment on or after __________________ **(insert date)**.

☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named)**: __________________________.

The Adjustment Date for the above cost-of-living adjustment shall be (if not specified, the Adjustment Date shall be January 1): ____.

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

A. Eligible Regular Employees

Subject to the terms and conditions of the Master Plan, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in his accrued retirement benefit in accordance with the following schedule **(check one):**

☐ **No vesting schedule (immediate vesting)**.

☒ **Cliff Vesting Schedule**. Benefits shall be 100% vested after the Participant has a minimum of **5** years **(insert number not to exceed 10)** of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.

☐ **Graduated Vesting Schedule**. Benefits shall become vested in accordance with the following schedule **(insert percentages)**:

COMPLETED YEARS OF TOTAL CREDITED SERVICE	VESTED PERCENTAGE
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%

9	%
10	%

<u>Exceptions</u>: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>The Eligible Regular Employee employed in the position of the City Manager on March 3, 2022</u>.**

Vesting Schedule for excepted class **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>No Vesting schedule (immediate Vesting)</u>.**

B. <u>Elected or Appointed Members of the Governing Authority</u>

Subject to the terms and conditions of the Master Plan, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in his accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority are not permitted to participate in the Plan).

☐ No vesting schedule (immediate vesting).

☐ Other vesting schedule **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

18. PRE-RETIREMENT DEATH BENEFITS

A. <u>In-Service Death Benefit</u>

Subject to the terms and conditions of the Master Plan, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement **(check and complete one)**:

(1) ☒ **Auto A Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan. In order to be eligible for this benefit, a Participant must meet the following requirements **(check one)**:

☒ The Participant must be vested in a normal retirement benefit.

☐ The Participant must have ______ years **(insert number)** of Total Credited Service.

☐ The Participant must be eligible for Early or Normal Retirement.

☐ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________________________________.

(2) ☐ **Actuarial Reserve Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions **(check one)**:

☐ The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Master Plan.

☐ The Participant must have _____ years **(insert number)** of Total Credited Service.

☐ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________________________________.

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include **(check one)**:

☐ Total Credited Service accrued prior to the date of the Participant's death.

☐ Total Credited Service accrued prior to the date of the Participant's death, plus **(check one)**: ☐ one-half (½) ☐ ___________ **(insert other fraction)** of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date. **(See Master Plan Section 8.02(b) regarding 10-year cap on additional Credited Service.)**

<u>Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit</u>. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but he does not qualify for the in-service death benefit, then the Auto A Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) **<u>Exceptions</u>:** If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit **(must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): ____**.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _________________________________.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ___________.

B. Terminated Vested Death Benefit

(1) Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Master Plan, the Employer hereby elects the following terminated vested death benefit **(check one)**:

☒ **Auto A Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan.

☐ **Accrued Retirement Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the Participant's Accrued Normal Retirement Benefit determined as of the date of death.

(2) Exceptions: If a terminated vested death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit **(must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): ____**.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named): _______________________________**.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ___________.

19. EMPLOYEE CONTRIBUTIONS

(1) Employee contributions (check one):

☒ Are not required.

☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for all Participants.

☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: ____________________.

[Repeat above subsection as necessary if more than one contribution rate applies.]

(2) Pre-Tax Treatment of Employee Contributions. If Employee Contributions are required in Subsection (1) above, an Adopting Employer may elect to "pick up" Employee Contributions to the Plan in accordance with IRC Section 414(h). In such case, Employee Contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of IRC Section 414(h) are met. If the Employer elects to pick up Employee Contributions, it is the Employer's responsibility to ensure that Employee Contributions are paid and reported in accordance with IRC Section 414(h). The Adopting Employer must not report picked up contributions as wages subject to federal income tax withholding.

The Employer hereby elects **(check one)**:

☐ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although designated as Employee Contributions, are being paid by the Employer in lieu of Employee Contributions. The Adopting Employer confirms that the executor of this Adoption Agreement is duly authorized to take this action as required to pick up contributions. This pick-up of contributions applies prospectively, and it is evidenced by this contemporaneous written document. On and after the date of the pick-up of contributions, a Participant does not have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to the designated Employee Contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

☐ Not to pick up Employee Contributions.

(3) Interest on Employee Contributions. The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

☐ Interest shall not be paid.

☐ Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.

☐ Other rate of interest **(must specify rate in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this volume submitter program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this ordinance. The Adoption Agreement (and, if applicable, the Addendum) sets forth the Employees to be covered by the Plan, the benefits to be provided by the Adopting Employer under the Plan, and any conditions imposed by the Adopting Employer with respect to, but not inconsistent with, the Plan. The Adopting Employer reserves the right to amend its elections under the Adoption Agreement and any Addendum, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board of Trustees of GMEBS. The Adopting Employer acknowledges that it may not be able to rely on the volume submitter advisory letter if it makes certain elections under the Adoption Agreement or the Addendum.

The Adopting Employer hereby agrees to abide by the Master Plan, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

(1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq*. (a copy of which is included in the Appendix to the Master Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;

(2) The Master Defined Benefit Plan Document and Trust Agreement;

(3) This Ordinance and Adoption Agreement (and any Addendum); and

(4) The rules and regulations of the Board.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

This Adoption Agreement (and any Addendum) may only be used in conjunction with Georgia Municipal Employees Benefit System Master Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under advisory letter J501718a dated March 30, 2018. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Master Plan Document and Trust, may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS advisory letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the volume submitter practitioner who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the volume submitter practitioner for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

> On and after February 17, 2005, the Board delegates to the Practitioner the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required

good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.

Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:

- the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a volume submitter plan as described in Revenue Procedure 2015-36; or

- as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.

If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the advisory letter, the Practitioner's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the volume submitter advisory letter.

AN ORDINANCE **(continued from page 1)**

<u>Section 2</u>. Except as otherwise specifically required by law or by the terms of the Master Plan or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated his office with the City for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

<u>Section 3</u>. The effective date of this Ordinance shall be March 3, 2022.

<u>Section 4</u>. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Flowery Branch, Georgia this _______ day of ____________________, 20_____.

Attest: CITY OF FLOWERY BRANCH, GEORGIA

_______________________ ____________________________________

City Clerk Mayor

(SEAL)

Approved:

____

City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this ______ day of _________________________, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

____

Secretary

GEORGIA MUNICIPAL ASSOCIATION

January 20, 2022

TRANSMITTED VIA E-MAIL
(alisha@flowerybranchga.org)

Ms. Alisha Gamble
Finance Officer
City of Flowery Branch
P.O. Box 757
Flowery Branch, GA 30542-0013

RE: City of Flowery Branch Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan; Amendment to Provide for Normal Retirement at Age 65 with No Service Requirement and Immediate Vesting for City Manager

Dear Ms. Gamble:

Enclosed please find a draft amended Adoption Agreement for the City of Flowery Branch's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment to the Plan provides for immediate vesting for the city manager employed in such position on March 3, 2022 (see p. 29). To give effect to this amendment, we have also drafted the Adoption Agreement to provide for normal retirement at age 65 with no service requirement for said city manager (see pp. 14-15).

The Adoption Agreement provides that the amendment will become effective on March 3, 2022. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

If the draft Adoption Agreement is accepted as drafted, please have the designated representatives sign and date the document and return it by email to Ms. Gina Gresham at rgresham@gacities.com.

We will then countersign the original and return the fully executed Adoption Agreement to you. Please note that GMEBS will not sign an Adoption Agreement that has been edited by the city. If changes are needed to the draft document, please let us know before approving the document.

201 Pryor Street, SW • Atlanta, GA 30303-3606 • Tel 404.688.0472 • Toll Free 1.888.488.4462 • Website www.gacities.com
Mailing Address: PO Box 105377 • Atlanta, GA 30348

Please feel free to contact me at 678-686-6236 or cdorsey@gacities.com if you have any questions.

Sincerely,

Caroline Dorsey

Caroline Dorsey
Associate General Counsel

Encl.

C: Mr. Ron Bennett, City Attorney, City of Flowery Branch (w/encl.)
Ms. Marinetty Bienvenu, Director, Employee Benefit Services (w/o encl.)
Ms. Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)
Ms. Gwin Hall, Senior Associate General Counsel

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consideration of Approval of Special Event submitted by Beer Me & Peyton's Pie

COUNCIL MEETING DATE: February 3, 2022

HISTORY:

FACTS AND ISSUES:
This is for a Super Bowl Pre-Game Party submitted by Beer Me & Peyton's Pie for a watching the pre-game show on a large pop-up screen, live music, cornhole, pizza, beer and cocktails. All the food will be served at Peyton's Pie and all alcoholic drinks will be in approved plastic cups per our ordinance. Coordination with the police department on the street closures, etc.

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:

SAMPLE MOTION:
On Consent Agenda

COLLABORATING DEPARTMENT:

DEPARTMENT: Administration

Prepared by: Shelia Cooper

ATTACHMENTS

- Executive Summary Beer Me & Peyton's Pie.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Approval of Special Event submitted by Beer Me & Peyton's Pie

DATE: February 3, 2022

BUDGET INFORMATION:
ANNUAL- No expenditure – Revenue Only
CAPITAL-

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

COUNCIL ACTION REQUESTED ON: February 3, 2022

PURPOSE: To close the upper part of Main Street between Church and Mitchell Streets for a Pre-Game Super Bowl Party on Sunday, February 13th. **Note: These are the only two businesses open on this day and at this time.

HISTORY:

FACTS AND ISSUES: This is for a Super Bowl Pre-Game Party with large pop-up screen for Pre-Game Show, Live Music, Cornhole, Pizza, Beer and Cocktails. All the food will be served at Peyton's Pie and all alcoholic drinks will be in approved plastic cups per our ordinance. Coordination with the police department on the street closures, etc.

OPTIONS: Approve or Deny

RECOMMENDED SAMPLE MOTION: On Consent Agenda

DEPARTMENT: Administration

Prepared by: Renee Carden

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

COUNCIL MEETING DATE: February 3, 2022

HISTORY:
A budget is balanced when the sum of estimated revenues and appropriated fund balances equals expenditure/expense appropriations for each applicable fund. Revenue estimates and governmental needs change throughout the year, requiring Council approval for said budget amendments.

FACTS AND ISSUES:
The requested non-departmental adjustments are as follows:

- $1,500 for the Mayor's laptop.
- Net $35,552 adjustment for new city manager department expenses for the remainder of FY2022.
- Net $13,382 adjustment for November 2021 election costs differences and estimates for the March 2022 special elections costs. Council approved Hall County to manage and operate both elections after Council adopted the FY2022 budget on June 17, 2021.
- An adjustment for the annual transfer of the City's portion of Tax Allocation District transfer for $167,319.71. The amount of this net budget adjustment is $97,320.
- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.
- Recording of the first half of grant funding for $1,554,429.

NOTE: See attachments A and B for more details.

OPTIONS:
N/A

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

AMOUNT AND SOURCE OF FUNDS:
See Attachment A for detailed adjustment request

RECOMMENDATION:
To approve Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

SAMPLE MOTION:

I make a motion for the City Council to authorize approval of Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021, as presented in Attachments A and B.

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- Resolution 22-002 Executive Summary.pdf
- ATTACHMENT A - Adjustment Form and Department Details.pdf
- ATTACHMENT B - 2nd QTR Budget Adjustment Summary Report.pdf
- Flowery Branch Special Election Estimates - March 2022.pdf
- Resolution 22-002.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

DATE: 1/31/2022

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

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 2/3/2022

PURPOSE: To approve Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

HISTORY: A budget is balanced when the sum of estimated revenues and appropriated fund balances equals expenditure/expense appropriations for each applicable fund. Revenue estimates and governmental needs change throughout the year, requiring Council approval for said budget amendments.

FACTS AND ISSUES:
The requested non-departmental adjustments are as follows:

- $1,500 for the Mayor's laptop.
- Net $35,552 adjustment for new city manager department expenses for the remainder of FY2022.
- Net $13,382 adjustment for November 2021 election costs differences and estimates for the March 2022 special elections costs. Council approved Hall County to manage and operate both elections after Council adopted the FY2022 budget on June 17, 2021.
- An adjustment for the annual transfer of the City's portion of Tax Allocation District transfer for $167,319.71. The amount of this net budget adjustment is $97,320.
- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.
- Recording of the first half of grant funding for $1,554,429.

- NOTE: See attachment A and B for more details.

RECOMMENDED SAMPLE MOTION: I make a motion for the City Council to authorize approval of Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021, as presented in Attachments A and B.

DEPARTMENT: Finance

Prepared by: Alisha Gamble

City of Flowery Branch
Request For Budget Adjustment

Flowery Branch

ATTACHMENT A

Fund/Department: 100 & 230

Effective Date: 12/31/2021

Account Number	Account Name	Current Budget	Debit (Credit)	Revised Budget
				-
100-1310-531600	Mayor / Small Equipment	-	2,000	2,000
(For purchase of a laptop)				-
				-
100-1320-511100	City Manager / Salary	46,830	44,000	90,830
100-1320-512400	City Manager / Retirement	4,803	8,000	12,803
100-1320-523500	City Manager / Travel Expenses	-	1,000	1,000
100-1320-523700	City Manager / Education and Training	-	1,000	1,000
100-1320-512100	City Manager / Health Insurance	35,696	(18,448)	17,248
(For appointment adjustments for new city manager)				-
				-
100-1400-511200	Elections / Poll Workers	4,000	10,525	14,525
100-1400-523300	Elections / Advertising	500	301	801
100-1400-531100	Elections / Supplies & Materials	600	2,700	3,300
100-0000-341910	Qualifying Fees (Elections)	(612)	(144)	(756)
(For differences in actual November election costs and March 2022 election Hall County estimates)				-
				-
100-9000-611270	Transfer Out 270 - TAD Fund	74,700	97,320	172,020
100-9000-611350	Transfer Out 350 - Local Resources Fund	616,854	666,545	1,283,399
(For actual costs of City TAD contributions and transfers to local resources fund)				-
(Local resources fund increase is from FY2021 positive net change in fund balance)				
				-
230-0000-332100	American Rescue Plan Act of 2021		(1,554,429)	(1,554,429)
230-0000-540000	Capital Outlay		1,554,429	1,554,429
(To record budget for actual funds received from the American Rescue Plan in July 2021)				-
				-
100-0000-311100	Real Property Taxes - Current Year	(1,810,173)	(41,000)	(1,851,173)
100-0000-311750	Franchise Fees - Charter Cable	(20,000)	(45,000)	(65,000)
100-0000-311770	Franchise Fees - Others	(7,000)	(19,000)	(26,000)
100-0000-579000	Contingency	116,247	(116,247)	-
100-0000-399900	Budgeted Fund Balance	(111,107)	(593,552)	(704,659)
				-
	Totals	$ (1,048,662)	$ -	$ (1,048,662)

Justification: RESOLUTION 22-008: BUDGET AMENDMENT TO FY2022 APPROVED BUDGET FROM JUNE 17, 2021.
(See Attachment A and Attachment B for additional details)

2ND QUARTER ENDING 12/31/2021

Approvals:

Finance Director: Aleisha Gamble Date: 1/30/2022

City Manager: [signature] Date: 1/31/22

Mayor: Date:

Finance Department Use

Posted By: ______ Date Posted: ______

Council Action Required: Yes______ No ______ Budget Adjust. #: ______

City of Flowery Branch

Budget Adjustment Report

Adjustment Detail

For Date Range: 10/01/2021 - 12/31/2021

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Budget Code: FY2022R - Revised Budget	**Fiscal: FY2022**					
Fund: 100 - GENERAL FUND						
Expense						
100-1110-523470	Council / Printing & Binding			2,000.00	-550.00	1,450.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-450.00	
BA0000354	Council Supplies Adjustment	GLPKT09697	12/15/2021		-100.00	
100-1110-531100	Council / Supplies & Material (EDC)			3,000.00	550.00	3,550.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		450.00	
BA0000354	Council Supplies Adjustment	GLPKT09697	12/15/2021		100.00	
100-1500-521204	Admin / Prof. Svs / Eng / Appraisals			28,000.00	-75.00	27,925.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-75.00	
100-1500-521300	Admin / Website & Software Maintenance			13,100.00	75.00	13,175.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		75.00	
100-1500-531100	Admin / Supplies & Materials			4,000.00	-180.00	3,820.00
BA0000348	Finance uniform budget adjustment for Krys	GLPKT09416	11/12/2021		-180.00	
100-1500-531790	Admin / Uniforms			320.00	180.00	500.00
BA0000348	Finance uniform budget adjustment for Krys	GLPKT09416	11/12/2021		180.00	
100-4270-523210	Trafic Signal / AT&T			3,000.00	1,750.00	4,750.00
BA0000356	Adjustment for AT&T Electricity	GLPKT09780	12/22/2021		1,750.00	
100-4270-531231	Traffc Signal / Electricity			5,000.00	-1,750.00	3,250.00
BA0000356	Adjustment for AT&T Electricity	GLPKT09780	12/22/2021		-1,750.00	
100-5530-521200	Depot & Comm Room / Contracted Services			6,000.00	-6,000.00	0.00
BA0000353	Depot and Community Room Adjustment	GLPKT09696	12/15/2021		-6,000.00	
100-5530-531100	Depot & Comm Room/ Supplies & Materials			3,000.00	6,000.00	9,000.00
BA0000353	Depot and Community Room Adjustment	GLPKT09696	12/15/2021		6,000.00	
100-6110-531190	C&R / Concert Expenses			4,000.00	3,000.00	7,000.00
BA0000355	Adjustment for Concert Christmas Market	GLPKT09779	12/22/2021		3,000.00	
100-6110-531192	C&R / LLCVB Event Support			8,250.00	-3,000.00	5,250.00
BA0000355	Adjustment for Concert Christmas Market	GLPKT09779	12/22/2021		-3,000.00	
100-7400-521201	PCD / Professional Sys & Projects			100,000.00	-3,500.00	96,500.00
BA0000346	IWorQ software for Code Enforcement	GLPKT09258	10/28/2021		-3,500.00	
100-7400-521300	PCD / Website & Software Maintenance			18,800.00	3,500.00	22,300.00
BA0000346	IWorQ software for Code Enforcement	GLPKT09258	10/28/2021		3,500.00	
100-7540-512600	Tourism / GA SUI			301.00	1,000.00	1,301.00
BA0000352	GA SUI Adjustment	GLPKT09695	12/15/2021		1,000.00	
100-7540-531192	Tourism / Events Support			25,000.00	-1,000.00	24,000.00
BA0000352	GA SUI Adjustment	GLPKT09695	12/15/2021		-1,000.00	
			Expense Total:	**223,771.00**	**0.00**	**223,771.00**
			Fund 100 Total:	**223,771.00**	**0.00**	**223,771.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 270 - TAX ALLOCATION DISTRICT F						
Expense						
270-0000-521201	TAD - Professional Svs & Proj			0.00	30,000.00	30,000.00
BA0000368	Correct TRG Budget Code - per FY2021 Audi	GLPKT10117	12/31/2021		30,000.00	
270-0000-581100	TRG Annual Tax Increment Loan Payment			30,000.00	-30,000.00	0.00
BA0000368	Correct TRG Budget Code - per FY2021 Audi	GLPKT10117	12/31/2021		-30,000.00	
			Expense Total:	**30,000.00**	**0.00**	**30,000.00**
			Fund 270 Total:	**30,000.00**	**0.00**	**30,000.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND						
Revenue						
308-0000-399900	Budgeted Retained Earnings			0.00	-45,588.00	-45,588.00
BA0000344	Black and Veatch #53080	GLPKT09166	10/01/2021		-45,588.00	
			Revenue Total:	**0.00**	**-45,588.00**	**-45,588.00**
Expense						
308-0000-541521	Interim Wastewater Plan Improvements			0.00	45,588.00	45,588.00
BA0000344	Black and Veatch #53080	GLPKT09166	10/01/2021		45,588.00	
			Expense Total:	**0.00**	**45,588.00**	**45,588.00**
			Fund 308 Total:	**0.00**	**0.00**	**0.00**

Budget Adjustment Report — **For Date Range: 10/01/2021 - 12/31/2021**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 320 - SPLOST FUND						
Expense						
320-0000-541500	VII -Water Sewer Infrastructure			0.00	-21,000.00	-21,000.00
BA0000350	Establish Project 30210	GLPKT09685	12/15/2021		-21,000.00	
320-0000-541600	VII -Martin School Sanitary Sewer Replacement			0.00	21,000.00	21,000.00
BA0000350	Establish Project 30210	GLPKT09685	12/15/2021		21,000.00	
			Expense Total:	**0.00**	**0.00**	**0.00**
			Fund 320 Total:	**0.00**	**0.00**	**0.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 505 - WATER / SEWER FUND						
Expense						
505-4300-522205	S/ Vehicle Repairs & Maintenance			2,500.00	2,500.00	5,000.00
BA0000351	Adjustment for Wastewater Vehicle Main/R	GLPKT09693	12/15/2021		2,500.00	
505-4300-531100	S/ Supplies & Materials			25,000.00	-2,500.00	22,500.00
BA0000351	Adjustment for Wastewater Vehicle Main/R	GLPKT09693	12/15/2021		-2,500.00	
505-4334-522200	L/S Repairs & Maint.			60,000.00	-10,000.00	50,000.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-10,000.00	
505-4334-531210	L/S Water			6,000.00	10,000.00	16,000.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		10,000.00	
			Expense Total:	**93,500.00**	**0.00**	**93,500.00**
			Fund 505 Total:	**93,500.00**	**0.00**	**93,500.00**
			Budget Code FY2022R Total:	**347,271.00**	**0.00**	**347,271.00**

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
	Budget Code: FY2022R - Revised Budget Fiscal: FY2022			
	100	223,771.00	0.00	223,771.00
	270	30,000.00	0.00	30,000.00
	308	0.00	0.00	0.00
	320	0.00	0.00	0.00
	505	93,500.00	0.00	93,500.00
	Budget Code FY2022R Total:	**347,271.00**	**0.00**	**347,271.00**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

Notable adjustments within the departments, which did not affect the total budget, are as follows:

- Culture and Recreation:
  - $6,000 from contracted services to depot and community room supplies and materials for event expenses such as catering and preparation expenses.
  - $3,000 from LLCVB event support to concert expenses for Christmas Market Concert.
- Planning and Community Development:
  - $3,500 from professional services and projects to website and software maintenance for IWorQ annual software license. IWorQ is the software used by Clark Patterson Lee for soil and erosion and code enforcement inspections. Since we are hiring for this position, we are taking on the licensing of the software to maintain the work ticket historical data.

The requested non-departmental adjustments are as follows:

- $1,500 for the Mayor's laptop.
- Net $35,552 adjustment for new city manager department expenses for the remainder of FY2022.
- Net $13,382 adjustment for November 2021 election costs differences and estimates for the March 2022 special elections costs. Council approved Hall County to manage and operate both elections after Council adopted the FY2022 budget on June 17, 2021.
- An adjustment for the annual transfer of the City's portion of Tax Allocation District transfer for $167,319.71. The amount of this net budget adjustment is $97,320.
- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

SPECIAL REVENUE FUNDS

GRANTS FUND

No adjustments are needed for the quarter ending December 31, 2021.

AMERICAN RESCUE PLAN ACT OF 2021 FUND

The requested non-departmental adjustment is as follows:

- Recording of the first half of grant funding for $1,554,429.

TAX ALLOCATION DISTRICT FUND

A notable adjustment, which did not affect the total budget:

- An adjustment of $30,000 from TRG (The Residential Group) loan payment to professional services and projects. It was determined through the audit process that this expense should be classified as professional services and projects.

HOTEL MOTEL TAX FUND

No adjustments are needed for the quarter ending December 31, 2021.

CAPITAL PROJECT FUNDS

SPLOST VIII CAPITAL PROJECTS FUND

Non-departmental adjustment is as follows:

- Adjustments for one project:
    - Martin School Sanitary Sewer Replacement for $21,000.
        - This project was approved on December 15, 2021.

LOCAL RESOURCES CAPITAL PROJECTS FUND

No adjustments are needed for the quarter ending December 31, 2021.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

ENTERPRISE FUNDS

WATER AND WASTEWATER OPERATING FUND

Notable adjustments within the departments, which did not affect the total budget, are as follows:

- $2,500 from sewer supplies and materials to sewer vehicle repairs and maintenance
- $10,000 from lift station repairs and maintenance to lift station water.

WATER/WASTEWATER CAPITAL PROJECTS FUND

Non-departmental adjustment is as follows:

- Adjustments for one project:
  - Interim Wastewater Plant Improvements for $45,588.
    - This project was approved on 9/2/2021.

E S T I M A T E

							Total Expenses	
Election Equipment	**Type Service**	**Number**	**Fee**					
Staff	**Type Workers**	**Number**	**Hours (per employee**	**Total Hours**	**Rate**			
	Office Overtime			0	$ 18.39	$ -		
	Area Manager			0	$ 14.74	$ -		
	Early Voting Manager	1	150	150	$ 13.40	$ 2,010.00		
	Early Voting Ast. Manager	2	150	300	$ 12.06	$ 3,618.00		
				0		$ -		
	Election Day Manager	1	13.5	13.5	$ 14.74	$ 198.99		
	Election Day Ast. Manager	2	13.5	27	$ 13.40	$ 361.80		
				0	$ 12.06	$ -	**$ 6,188.79**	80%
Advertisements	**Description**			**Publication Date**				
	Notice of L&A					$ 10.00		
	Notice of Absentee Ballots					$ 10.00		
	Notice of Early Voting					$ 10.00		
	Notice of Early Tabulation					$ 10.00		
	Notice of Computation & Canvassing					$ 10.00		
	Notice of Certification					$ 10.00		
	Notice of Board Meeting					$ 20.00	**$ 80.00**	1%
Miscellaneous	**Description**							
	Ballot Setup					$ 250.00		
	Test Deck					$ 25.00		
	Printing AB					$ 25.00		
	Printing Provisional					$ 25.00		
	Mailing AB			50 @ 0.44		$ 8.45	**$ 333.45**	4%
Transporting Equipment								
	Jason Taylor					$ 1,154.00		
							$ 1,154.00	15%
TOTAL COST	**This summary does not include:** Mandatory training and salaries for the Clerk's Office staff; Normal work day salary of the Elections Office staff						**$ 7,756.24**	**100%**

City of Flowery Branch Budget Expenditure	**$ 1.00**	**FY2020**	
*** Hall County Elections Office Budget Expenditu**	**$ -**	**FY2022**	$ 7,756.24
	$ 1.00	**TOTAL**	**$ 7,756.24**

RESOLUTION NO.: 22-002

TO AMEND THE BUDGET FOR FISCAL YEAR 2022 AS PREVIOUSLY ADOPTED ON JUNE 17, 2021.

WHEREAS, the City Council approved a budget for fiscal year 2022 for the City of Flowery Branch on June 17, 2021 by Resolution 21-005; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Flowery Branch hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

RESOLVED this 3rd day of February 2022.

____
Edward R. Asbridge, Mayor

ATTEST:

____
Shelia R. Cooper, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: FY2022 - 2nd Quarter Financial Update

COUNCIL MEETING DATE: February 3, 2022

HISTORY:

FACTS AND ISSUES:

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:
N/A

RECOMMENDATION:
N/A

SAMPLE MOTION:

COLLABORATING DEPARTMENT:

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- 12-31-2021 FY2022 2nd Qtr Report.pdf
- 12-31-2021 Income Statement Analysis.pdf

FY2022 SECOND-QUARTER FINANCIAL STATUS REPORT

UNAUDITED
Period Ending December 31, 2021

The Finance Department has prepared this report. For questions regarding this report, please contact the Finance Director's Office at (470)798-0524.

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OVERVIEW

Mayor and Council,

Attached you will find an income statement for all funds dated December 31, 2021, for the second quarter of the fiscal year 2022. There are two columns of focus within the provided report: 1) 12/31/2021 percent collected/expensed; 2) Variance between FY2022 and FY2021. Since these financials reflect activity through the second quarter of the fiscal year 2022, the amount collected or expensed should be at a target of **50%** for the year. Please keep in mind these are unaudited statements.

For the remaining of this fiscal year, a financial presentation and quarterly report presentation will abide by the following schedule:

- FY2022 third quarter, ending 3/31/2022, will be presented by the end of April 2022.
- FY2022 fourth quarter, ending 6/30/2022, will be presented by the end of July 2022.

Please feel free to contact me anytime with any questions or concerns.

Alisha Gamble

Alisha L. Gamble

Finance Director

MAJOR FINANCIAL EVENTS TO DATE

- The City adopted the FY2022 City of Flowery Branch Budget for all operating and special revenue funds on June 17, 2021, by resolution 21-005, in the total amount for all funds of $31,097,149.

- The Fiscal Year 2021 audit is complete, and the report was presented to Mayor and Council at the last meeting in December 2021. I am proud to state our City received an "unmodified opinion," which means our financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework for local municipalities.

- Downtown developments financed with the TAD Revenue Bond are well underway, and we expect all projects to be completed by June 30, 2021.

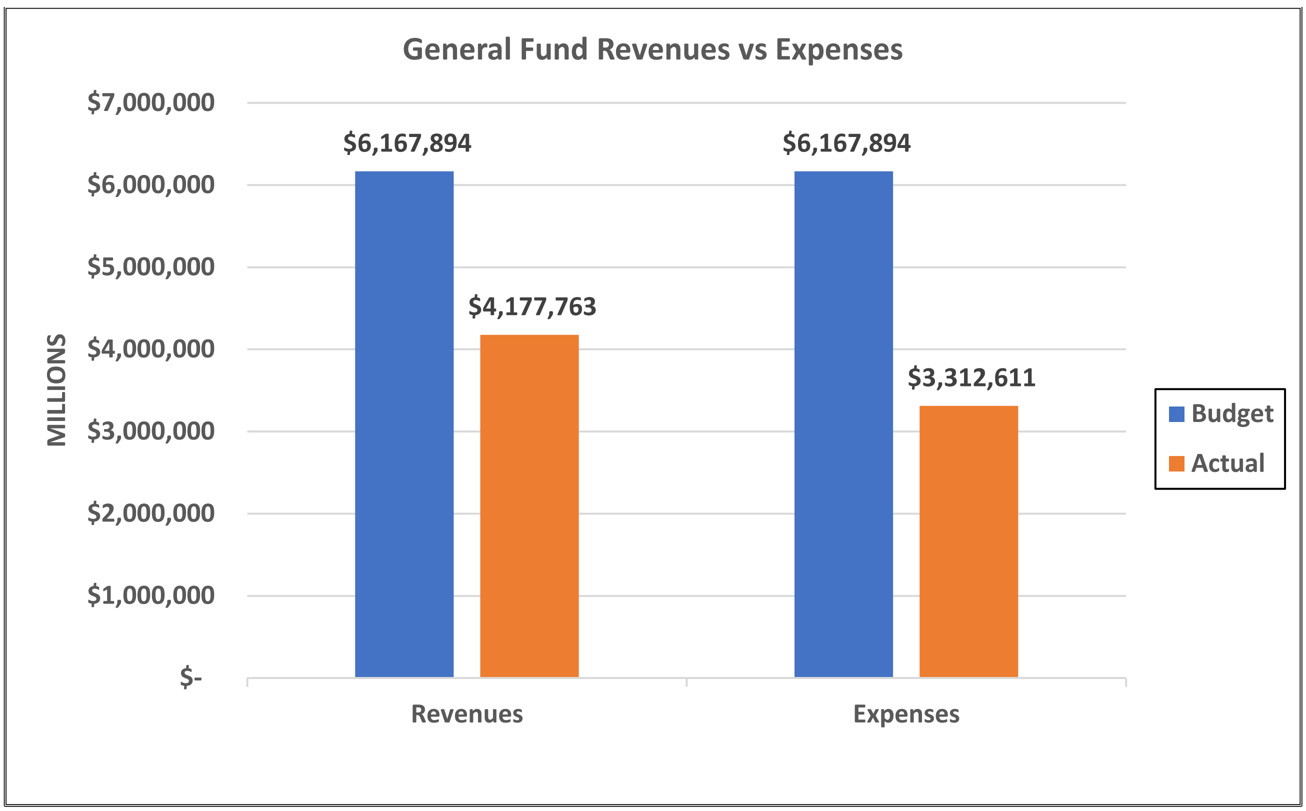
- GEFA loans were awarded for the Wastewater Plant Expansion project for $23.3 million and $5.710 million for Water System Improvements in early 2021. State Fiscal Recovery Funding is available that the City applied for in October 2021. We hope to be awarded this funding to help offset some costs with this infrastructure improvement plan and possible stormwater improvement projects. With the rising costs of construction, materials, and equipment, any additional funding will help offset the differences between bid awards and approved financing. Information will be presented to Council as it is received.

- In July 2021, the City received $1,554,429 for the first 50% allotment of the American Rescue Plan Fund. We are holding all department's project proposals to present to Council after hearing from the State Fiscal Recovery Fund Grant application for water and sewer infrastructure. The remaining 50% is expected to be deposited in July 2022. You will see the information recorded in a separate fund, fund number 230.

GENERAL FUND – BUDGET VS. ACTUAL

Total revenues are on the rise compared to the last fiscal year, with an increase of $498,026 and a collection rate of 68% of the overall budget. This increase is due to increased property tax collections due to additional properties in the digest, increased values, property reassessments, increased charter cable franchise fees, and building and sign permits. The building and sign permits and court fines are one-time payments and not a guaranteed steady source of income. Other revenues are below the 25% collection goal due to one-time payments. For example, Georgia Power and Jackson EMC franchise fees are only received once a year in the spring.

Overall expenses are at 54% of the budget and are coming in at $583,449 higher than last year. This is primarily due to the increase in expenses caused by the addition of the Tourism department and the transfer to the local resources fund of net positive fund balance from FY2021 for general capital purposes.



GENERAL FUND REVENUE DETAIL - (EXCLUDES OTHER FINANCING SOURCES)

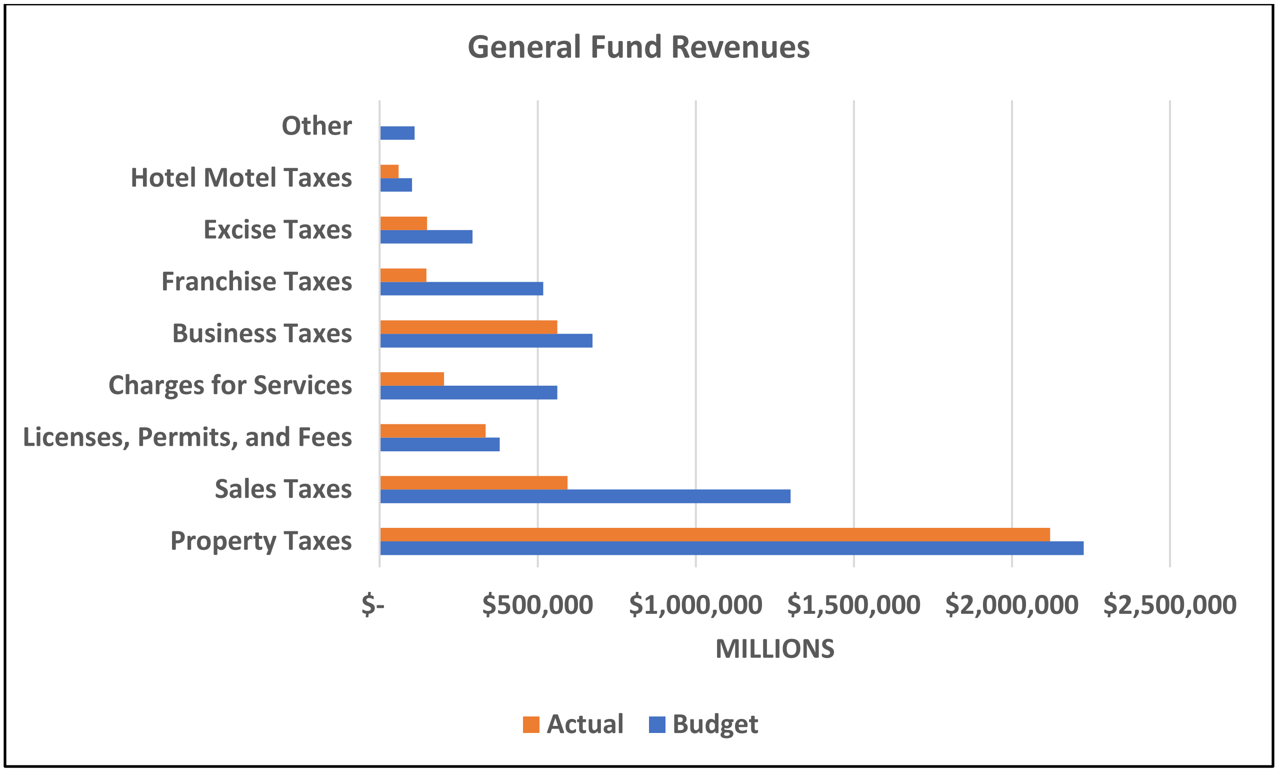
- Property Taxes received through the reporting period total $2,120,687, which is 95% of budgeted amounts. The most significant component of this line item is real property taxes, which account for $1,852,305 of the collections. These collections are above the budgeted estimates for the period. The second-largest component of property taxes is the Motor Vehicle Tax and TAVT Tax. Through December 31, 2021, these taxes totaled $224,467, which is $86,800 higher than last year.

- Sales taxes through the second quarter of FY2022 yielded $595,008, which is 46% of budget estimates for the period.

- Licenses, permits, and fees for the second quarter of FY2022 are 88% of the budgeted amounts for the fiscal year for a total of $335,450. We expect permit revenues to climb as new developments continue the construction of new homes and apartments.

- Charges for services are 36% collected to date for $204,041. Of this amount, $20,491 is related to accident reports, false alarms, background checks, and the technology fund. The majority of the remaining $183,550 are court fines collected to date.

- Business taxes, franchise taxes, and excise taxes are at 84%, 29%, and 51% of the budget. Some of these revenue sources are one-time payments for the entire year and are collected at different times throughout the year.



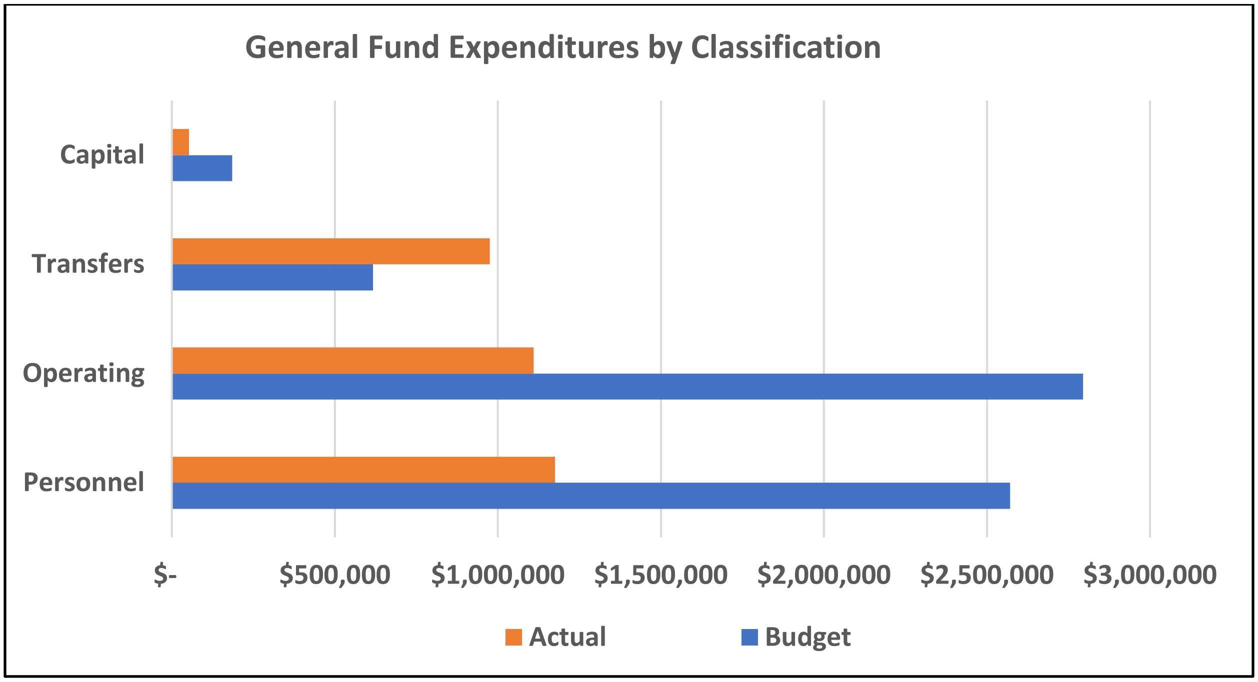
GENERAL FUND EXPENDITURES BY CLASSIFICATION

- Personnel expenditures (salaries and fringe benefits) are 46% or $1,175,605 of budget estimates as of December 31, 2021. This is slightly less than the quarterly estimate of 50% due to turnover within various departments and a delay in filling new positions budgeted for FY2022.

- Operating expenditures are $1,109,272 or 40% of budget estimates on December 31, 2021.

- Transfers are above target with budget estimates of 158% on December 30, 2021. This significant increase is due to the one-time transfer of a positive net fund balance from FY2021 to the Local Resources Fund for $666,545.

- Capital outlay expenditures are 29% or $52,762 of budget estimates as of December 31, 2021.

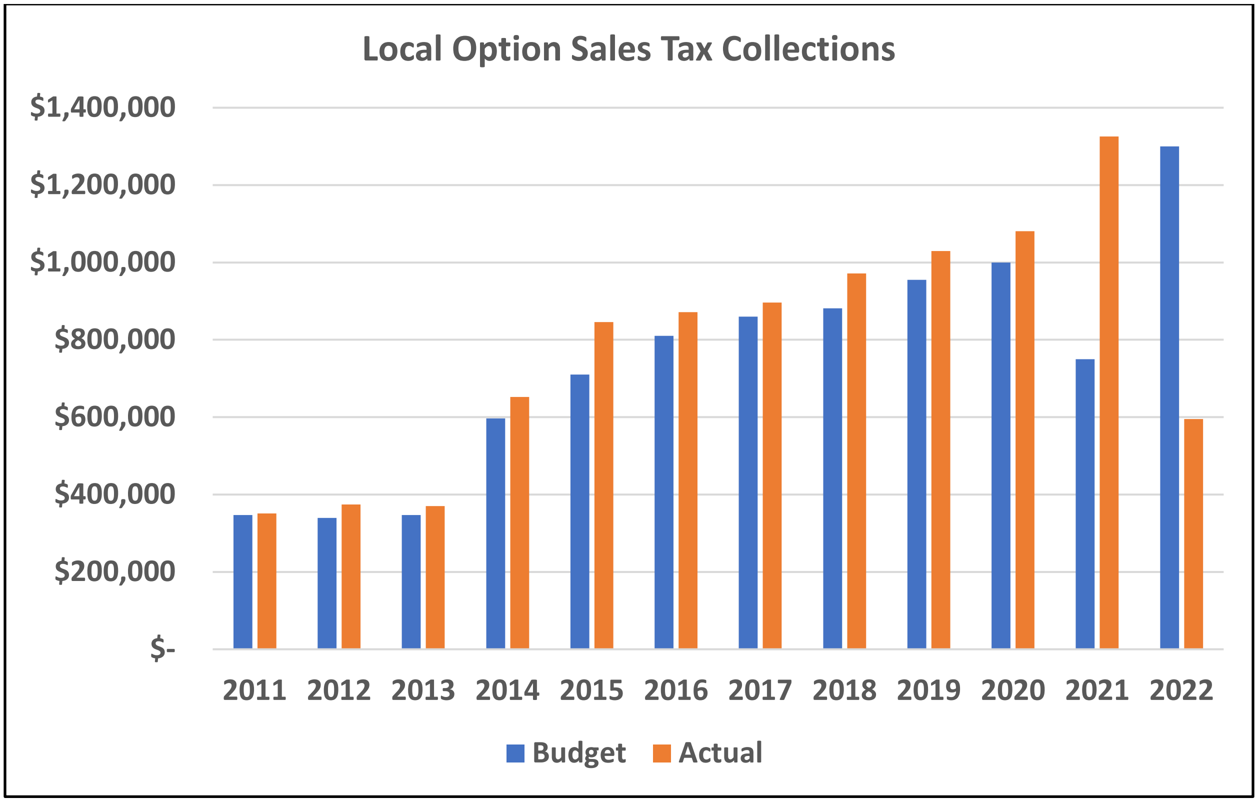


LOCAL OPTIONS SALES TAX (LOST) COLLECTION HISTORY

- LOST revenues are trending slightly below budgeted projections at 46%, with actual collections to date totaling $595,008 for the period ending December 31, 2021. Regular collections are one month behind; therefore, this reporting period shows collections through November 2021.

CONCLUSION

Trends in the graph on the next page show LOST collection cycles for the past ten years plus the current fiscal year 2022 to date. Future LOST collections are difficult to predict; however, they are directly correlated to the local economy, which is in good standing at this time. The City of Flowery Branch will continue to monitor sales tax collections and recommend budget adjustments as necessary.



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) COLLECTION HISTORY STATUS

- **SPLOST VII** receipts from August 2015 to June 30, 2020 total $4,525,303, which breaks down to an average of $79,391 in collections per month over the past 57 months. Actual SPLOST VII collections came in 5.99% higher than projections of $4,269,587. We are currently at a total of 5.70% higher in collections from the projected amount from Hall County. The past five months' collections have been between -7.55% to 22.38% of the estimated collections.

- Current SPLOST VII projects in progress are:
    - City-Wide Signage Project - SPLOST Portion Only
        - $52,000 Budget
        - $52,000 Expenses to date
        - SPLOST portion of this project is now complete as of December 31, 2021.
    - Public Works Booster Pump Station
        - $96,127 Budget
        - $96,126 Expenses to date
    - Martin School Sanitary Sewer Replacement
        - $21,000 Budget

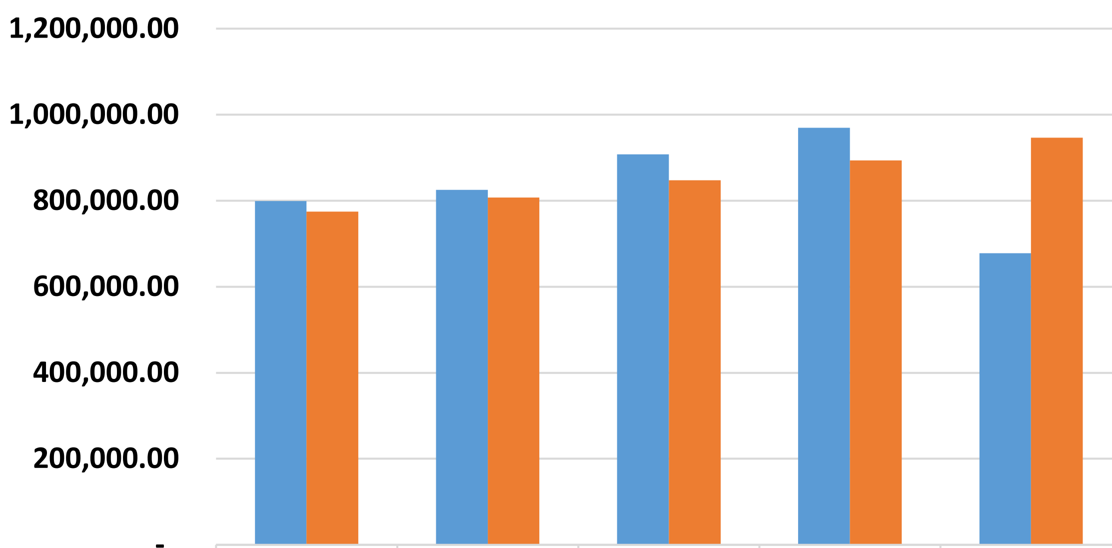
- This funding is for planning and design only. Bids are out for public response and due to the city by March 11, 2022.

- $459,092 remaining to allocate to future water and sewer infrastructure projects.
  - The Waste Water Catwalk Project was abandoned due to combining the project with the plant expansion project. Due to the abandonment of this project, all remaining collections will be assigned to approved categories as Council deems necessary.

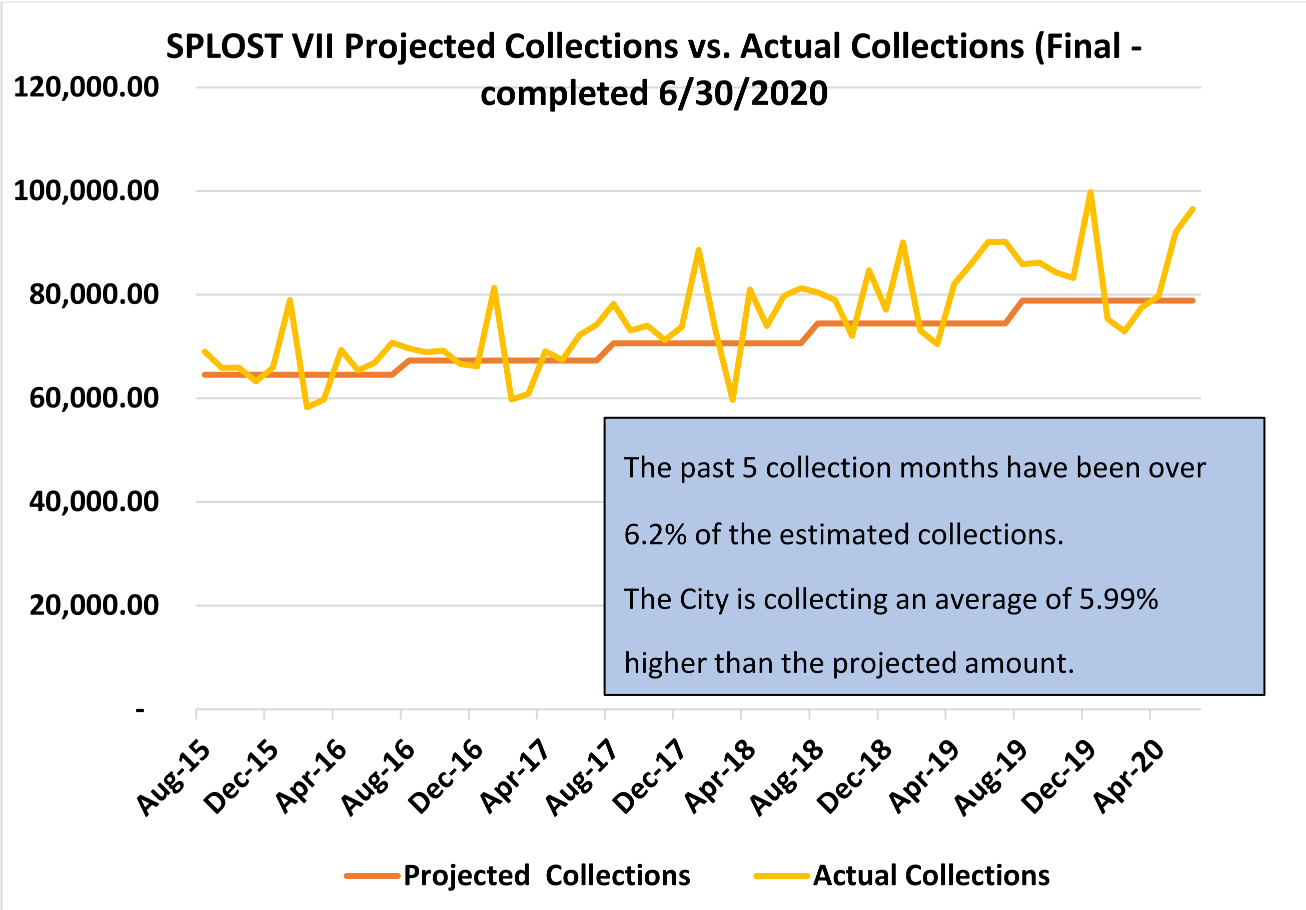
- The last five payments detail disbursed as follows:

  - February 2020 for $72,903.20
  - March 2020 for $77,512.82
  - April 2020 for $79,786.76
  - May 2020 for $92,028.41
  - June 2020 for $96,497.85 (final payment)

SPLOST VII - FY2016 - FY2020 - Annual Estimate vs. Actual Collections (Final -completed 6/30/2020)



	FY2016	FY2017	FY2018	FY2019	FY2020
SPLOST VII	799,272.26	825,376.34	907,597.87	969,361.58	677,830.11
SPLOST VII Annual Estimate	774,496.96	807,578.85	847,656.86	893,614.88	946,239.44



- **SPLOST VIII** began on July 1, 2020. As of December 31, 2021, the City has received 17 months of collections, totaling $2,150,280. For the first year of collections, FY2021, actual collections were 30.71% higher than anticipated. Collections are allocated to the projects listed below based on a percentage of the total annual budget.

- Current projects for SPLOST VIII are:

    - Roads and Sidewalk Improvements
        - $997,001 Budget
        - $491,102 Expenses to date
        - FY2021 road paving program is now complete. The City is about to begin the FY2022 road paving program.
    - East Main Culvert
        - $550,000 Budget
    - Lights Ferry Culvert
        - $550,000 Budget
    - Police Vehicles and Equipment
        - $44,694 Budget
        - The police department is researching vehicle options to purchase.

- Public Works Vehicles and Equipment
    - $30,000 Budget
    - The public works department is researching truck options to purchase.

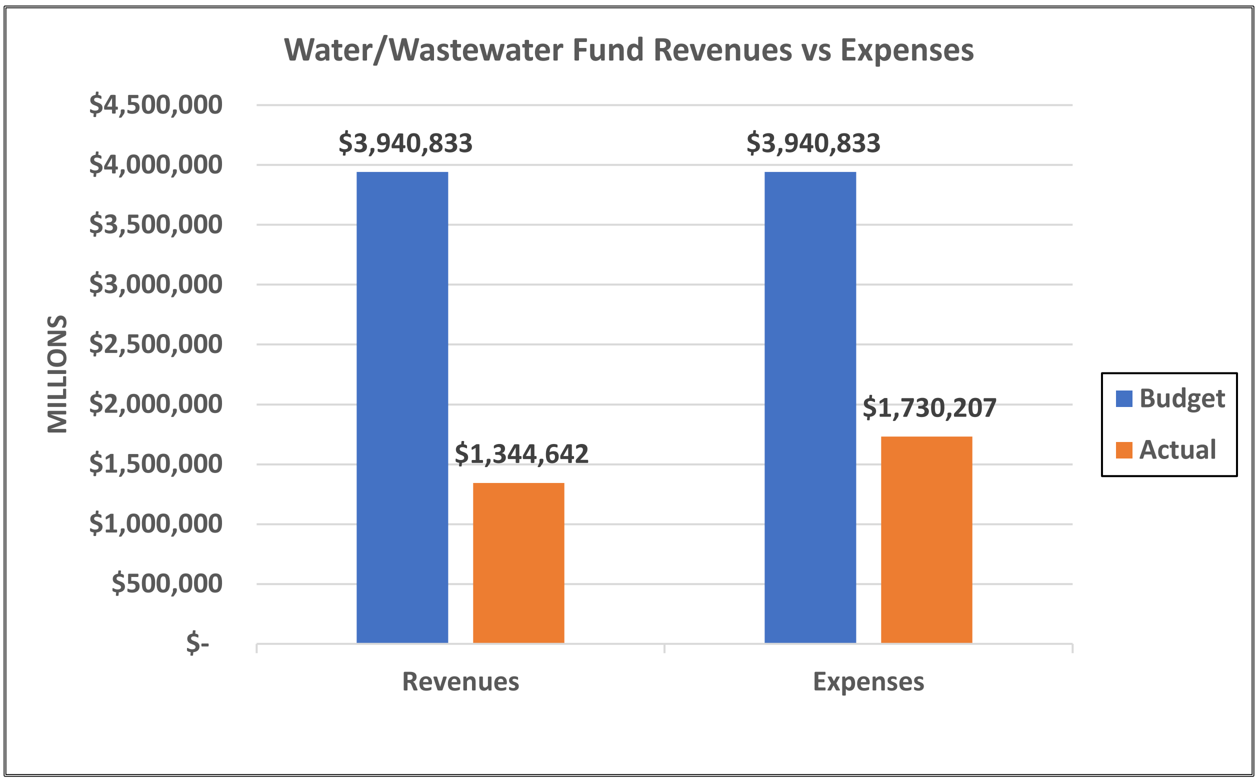
WATER AND WASTEWATER FUND

- Total revenues are higher than last fiscal year, coming in at 34%, increasing $148,037. This increase is because of new accounts for water and sewer charges from residential developments. We anticipate seeing service charges revenue increase as new developments are completed.

- Overall expenses are at 44%, increasing compared to the fiscal year 2021, due to a significant transfer to the Water Sewer Capital Projects Fund to re-open the fund for FY2022. The Water Sewer Operating Fund (505) and Capital Projects Fund (308) are combined at the end of each fiscal year for reporting purposes.

CONCLUSION

- Expenses exceed revenues as of December 31, 2021, by $385,566 for the period.

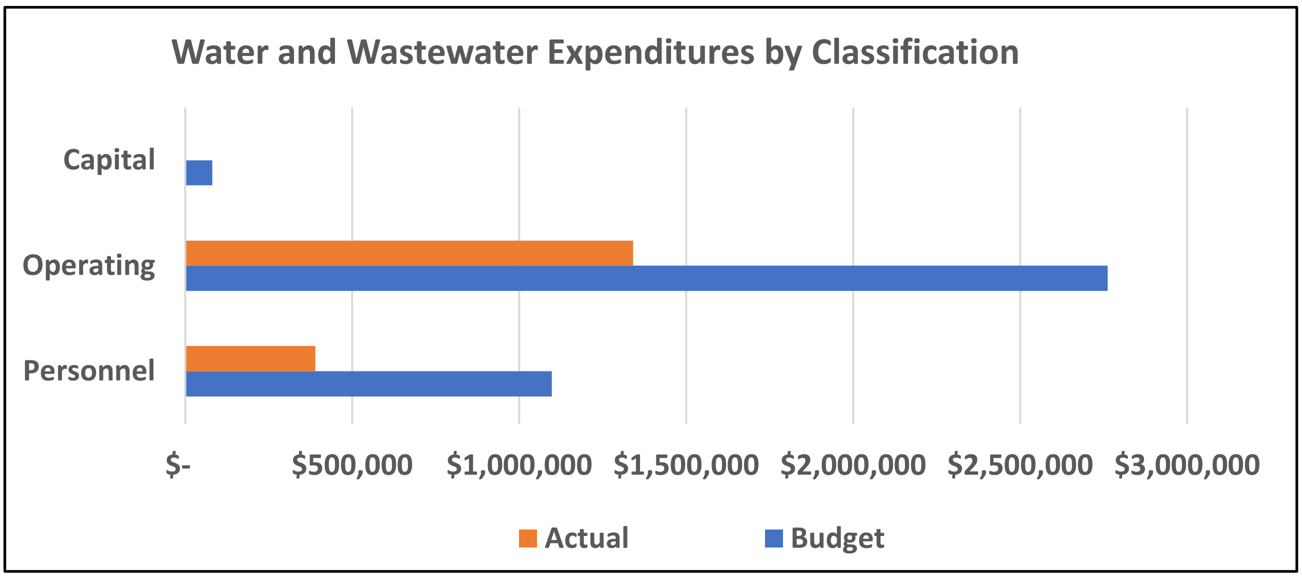


WATER/WASTEWATER FUND EXPENDITURES BY CLASSIFICATION

- Personnel expenditures (salaries and fringe benefits) are 35% or $389,422 of budget estimates on December 31, 2021. Due to open positions, this is less than the quarterly estimate of 50%.

- Operating expenditures are $1,340,785 or 49% of budget estimates on December 31, 2021.

- Capital outlay expenditures were below budget estimates by $81,150 on December 31, 2021. The department is currently working on quotes for their capital needs.



OTHER FUNDS

- **Grants Fund (220)**

  There is no activity for the quarter ending on December 31, 2021. This fund was utilized to record the CARES grant funding and project expenditures in the past. This fund will remain open for any potential future grant opportunities.

- **American Rescue Plan Act of 2021 Fund (230)**

  Per state guidelines for the American Rescue Plan Act (ARPA) funding, a separate fund must be established to record all activity related to this grant. This requirement ensures the municipalities provide clear transparency regarding all projects selected. In July 2021, the City received 50% of the award for a total of $1,554,429. The remaining 50% will be deposited in July 2022. The City of Flowery Branch is considered a "Non-entitlement Unit or NEU" because our population is less than 50,000. This means that allocations of funding cannot exceed 75% of the most recent budget as of 1/27/2020. There are four eligible uses for the ARPA funding:

  1. Response to COVID-19 and its negative impacts
  2. "Premium Pay" for essential workers
  3. Loss of Revenue
  4. Water, Sewer, and Broadband Infrastructure

  City departments have established a list of potential projects for this funding. We are holding all department's project proposals to present to Council after hearing from the State Fiscal Recovery Fund Grant application for water and sewer infrastructure. This presentation of recommendations will give the public a chance to comment on projects, and Council will vote on the final decision. The funds must be obligated to potential projects by December 31, 2024, and projects completed and funds spent by December 31, 2026.

- **Tax Allocation District (270)**

With the financing closing on March 10, 2020, project accounts were created for each downtown development. All projects are well underway and expected to be completed by June 30, 2022, except for tenant improvements and bike-pedestrian path. Tenant improvements are based on the rental of the Main Street space. The bike-pedestrian path project will be planned after completing all other downtown projects.

- Pine Street Park & Streetscaping
  - $589,465 Budget
  - $141,964 Expenses to date
- Market Pavilion Park & Streetscaping
  - $1,331,249 Budget
  - $197,912 Expenses to date
- Tenant Improvements – Main Street Building
  - $445,000 Budget

- Main Street Improvements
    - $26,719 Budget
    - $26,718 Expenses to date
- Pine Street Improvements
    - $586,932 Budget
    - $49,634 Expenses to date
- Mitchell Street Improvements
    - $851,126 Budget
    - $114,971 Expenses to date
- Downtown Stormwater Improvements
    - $714,866 Budget
    - $38,582 Expenses to date
- Old Town Bike-Pedestrian Path
    - $692,362 Budget

- **Hotel Motel Tax Fund (275)**

Revenues and expenses are 70% and 65% of the budget, respectively, with $107,370 total collections and $99,512 total expenses.

- **Water Sewer Capital Projects Fund (308)**

Total revenues are at 10% collections, with $1,484,443 collected in development charges and transfers. This is a decrease from the amount collected in FY2021, with $1,510,146 collected as of December 31, 2020. City staff utilizes these funds for planning projects, water sewer infrastructure improvements, and plant expansion.

Below is the current project activity for FY2022:

- Water Tank Improvements Planning and Design
    - $444,916 Budget
    - $32,724 Expenses to date
- Water Line Improvements Planning and Design
    - $50,000 Budget
    - $27,662 Expenses to date
- Large Meter Replacement Project
    - $51,750 Budget
    - $51,750 Expenses to date
    - This project is closed as of September 30, 2021
- Wastewater Expansion Plant Design/Permits
    - $669,500 Budget
    - $577,394 Expenses to date
- Construction Management Services
    - $393,000 Budget
- Wastewater Expansion Construction of Plant
    - $10,017,001 Budget
- Interim Wastewater Plant Improvements

- $45,588 Budget
- $21,535 Expenses to date

o Geotechnical for Construction Site Work
  - $55,000 Budget

o Wastewater Pump Station Modification
  - $100,000 Budget

o Water Distribution System Upgrade
  - $200,000 Budget

o Lights Ferry Water Line
  - $250,000 Budget

o Purchase Well 4 & 5
  - $400,000 Budget

o Test Well 4 & 5
  - $50,000 Budget

o Install Pumps and Well House 4 & 5
  - $475,000 Budget

o SCADA System Improvements
  - $50,000 Budget

o New 250,000 Gallon Elevated Tank Construction
  - $625,000 Budget

o LLIDA Wells Planning and Testing
  - $87,520 Budget
  - $76,110 Expenses to date

o Wastewater Effluent Discharge Force Main
  - $750,000 Budget

o HAC Maintenance Management Software
  - $22,794 Budget
  - $6,007 Expenses to date

- **<u>Local Resources Fund (350)</u>**

  We are at 55% collections due to the quarterly transfer from General Fund. Expenses are at 42%, lower than the average of 50% due to the timing of projects and delays in construction.

  Current project activity for FY2022:

  o Annual Road Paving and Sidewalks Program
    - $885,713 Budget
    - $150,159 Expenses to date

  o Mitchell St/Bassett Stormwater Planning and Design
    - $75,000 Budget
    - $30,266 Expenses to date

  o City-Wide Signage Project
    - $78,000 Budget
    - $20,955 Expenses to date

- Mitchell St Stormwater Infrastructure Improvements – Phase 1
    - $400,000 Budget
    - $218,901 Expenses to date
- City Buildings Generator Project
    - $50,000 Budget
- Downtown Streetscapes/Park Design Project
    - $92,500 Budget
    - $61,818 Expenses to date

Income Statement
City of Flowery Branch
For Fiscal: FY 2022 Period Ending: 12/31/2021

Fund: 100 - GENERAL FUND

Revenue

Department: 0000 - Undesignated

Account	Description	Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
100-0000-311100	Real Prop Taxes - Current Year	1,810,173	1,852,305	(42,132)	102%	1,583,684	268,621
100-0000-311105	Real Prop Taxes Overpmt Cur Yr	-	5,652	(5,652)	0%	1,776	3,876
100-0000-311150	Real Prop Taxes Curr Yr-Penalties	3,500	848	2,652	24%	3,213	(2,365)
100-0000-311310	Motor Vehicle Taxes	7,600	3,553	4,047	47%	3,368	185
100-0000-311311	TVAT Taxes	340,000	220,914	119,086	65%	134,299	86,615
100-0000-311312	AAVT Taxes	5,000	-	5,000	0%	-	-
100-0000-311320	Mobile Home Tax	1,000	36	964	4%	138	(103)
100-0000-311340	Intangibles - Personal Property Tax	40,000	24,497	15,503	61%	23,407	1,090
100-0000-311350	GA DOR - Railroad Equipment Taxes	500	460	40	92%	450	10
100-0000-311500	Real Prop Taxes - Street Lights	9,110	9,110	-	100%	9,110	-
100-0000-311600	Real Estate Transfer Taxes	10,000	3,312	6,688	33%	6,895	(3,583)
100-0000-311710	Franchise Fees - GA Power	175,000	-	175,000	0%	-	-
100-0000-311720	Franchise Fees - Jackson EMC	230,000	-	230,000	0%	-	-
100-0000-311730	Franchise Fees - Southern Co. Gas	78,000	55,248	22,752	71%	44,521	10,727
100-0000-311750	Franchise Fees - Charter Cable	20,000	65,036	(45,036)	325%	4,783	60,253
100-0000-311760	Franchise Fees - BellSouth / AT&T	8,000	1,691	6,309	21%	2,164	(473)
100-0000-311770	Franchise Fees - Others	7,000	26,016	(19,016)	372%	75	25,941
100-0000-313100	LOST	1,300,000	595,008	704,992	46%	548,964	46,045
100-0000-314200	Excise Tax - Distributors	263,000	125,130	137,870	48%	128,471	(3,340)
100-0000-314300	Excise Tax - Restaurants	26,000	16,152	9,848	62%	12,044	4,109
100-0000-314900	Excise Tax - Other	5,000	9,261	(4,261)	185%	4,271	-
100-0000-316100	Business License (Occupational Tax)	50,000	6,969	43,032	14%	42,705	(35,737)
100-0000-316200	Insurance Premium Tax	505,000	476,496	28,504	94%	461,550	14,946
100-0000-316300	Financial Institution Tax	25,000	-	25,000	0%	-	-
100-0000-321110	Licenses - Beer	18,000	16,100	1,900	89%	17,150	(1,050)
100-0000-321120	Licenses - Wine	15,000	16,250	(1,250)	108%	14,575	1,675
100-0000-321130	Licenses-Alcohol	43,000	39,000	4,000	91%	39,100	(100)
100-0000-321131	Miscellaneous Fees - Rev	500	285	215	57%	242	43
100-0000-321170	Vendor Fees	-	3,101	(3,101)	0%	-	-
100-0000-321220	Business Taxes (Ins. Co_ $50.00)	17,000	4,400	12,600	26%	3,700	700
100-0000-321900	Yard Sale Permits	75	30	45	40%	20	10
100-0000-321901	Business Licenses - Admin Fees	800	760	40	95%	830	(70)
100-0000-321910	Regulatory Licensing	-	-	-	0%	100	(100)
100-0000-322210	Zoning / Land Use Fees	2,500	7,950	(5,450)	318%	2,350	5,600
100-0000-322990	Solicitor & Peddlar Permits	-	100	(100)	0%	-	-
100-0000-323100	Building & Sign Permits	314,643	301,431	13,212	96%	304,439	(3,009)
100-0000-323110	PCD / Plan Check Reviews	-		-	0%	125	(125)
100-0000-323900	Land Disturbance Fees	18,000	8,816	9,184	49%	5,836	2,980
100-0000-323992	Plan Review Fees	31,500	4,000	27,500	13%	2,400	1,600
100-0000-323995	PTV Regulatory Fees	300	90	210	30%	1,005	(915)
100-0000-338100	Payment in lieu of City Taxes (BHA)	-	603	(603)	0%	603	-
100-0000-341320	Impact Fees (3% Admin. Fee)	10,934	10,641	293	97%	22,226	(11,585)
100-0000-341400	Copies	150	223	(73)	149%	21	202
100-0000-341910	Qualifying Fees (Elections)	612	756	(144)	124%	-	756
100-0000-342120	Police Dept - Accident Reports	2,500	8,247	(5,747)	330%	1,235	7,012
100-0000-342127	Police Dept - Record Restriction	-	100	(100)	0%	-	100
100-0000-342210	Police Dept. - False Alarms	1,000	550	450	55%	400	150
100-0000-342310	Police Dept -Pouring/AlcoholPrints	5,400	2,155	3,245	40%	2,375	(220)
100-0000-342900	Police Dept - Back Ground Checks	2,500	1,080	1,420	43%	1,469	(389)
100-0000-342910	Police Dept - Reports & Misc Rev	400	-	400	0%	-	-
100-0000-346900	Police Dept - Alternative Sentencing Fees	3,500	4,040	(540)	115%	1,545	2,495
100-0000-346901	Administrative Fees	-	-	-	0%	200	(200)
100-0000-347900	Micellaneous Alcohol Licensing	-	50	(50)	0%	-	50
100-0000-351100	Court Fines	400,000	130,440	269,560	33%	163,855	(33,414)
100-0000-351200	GA Probation Fines	30,000	19,226	10,774	64%	4,171	15,055
100-0000-351300	PD - Asset Forfeiture Account	1,000	-	1,000	0%	-	-
100-0000-361000	Interest Revenues	7,000	1,671	5,329	24%	6,118	(4,447)
100-0000-371200	Police Dept - Shop with a Cop	6,500	7,515	(1,015)	116%	14,012	(6,497)
100-0000-371210	Police Dept - Technology Fund	30,240	10,614	19,626	35%	10,168	446

100-0000-380000	Miscellaneous Revenue	-	3,403	(3,403)	0%	1,111	2,292
100-0000-380005	Surplus Sale of Equipment	500	-	500	0%	-	-
100-0000-381100	Rent - Depot	-	2,000	(2,000)	0%	-	2,000
100-0000-381120	Rent - Main Street Rent	31,350	13,000	18,350	41%	14,700	(1,700)
100-0000-382000	Rent - Cingular Tower	40,000	-	40,000	0%	11,682	(11,682)
100-0000-383000	Peachtree Recovery Services	-	1,046	(1,046)	0%	-	1,046
100-0000-391275	Trans In - Hotel/Motel Revenue	103,000	60,396	42,604	59%	16,007	44,389
100-0000-391320	Transfer In 320 - SPLOST Fund	-	-	-	0%	77	(77)
100-0000-399900	Budgeted Fund Balance	111,107	-	111,107	0%	-	-
	Department: 0000 - Undesignated Total:	**6,167,894**	**4,177,763**	**1,990,131**	**68%**	**3,679,737**	**498,026**
	Revenue Total:	**6,167,894**	**4,177,763**	**1,990,131**	**68%**	**3,679,737**	**498,026**

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Expensed	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Expense							
Department: 0000 - Undesignated							
100-0000-579000	Contingency	116,247	-	116,247	0%	-	-
	Department: 0000 - Undesignated Total:	**116,247**	**-**	**116,247**	**0%**	**-**	**-**
Department: 1110 - Council							
100-1110-511100	Council / Salaries	24,000	10,400	13,600	43%	12,000	(1,600)
100-1110-511101	Council / Meeting Per Diem	1,500	-	1,500	0%	-	-
100-1110-512200	Council / FICA & Medicare	1,836	796	1,040	43%	918	(122)
100-1110-521100	Council / Retreat	6,000	-	6,000	0%	-	-
100-1110-523470	Council / Printing & Binding	2,000	-	2,000	0%	-	-
100-1110-523500	Council / Travel Expense	3,500	-	3,500	0%	-	-
100-1110-523700	Council / Edu. & Training	3,500	-	3,500	0%	-	-
100-1110-531100	Council / Supplies & Material (EDC)	3,000	3,540	(540)	118%	90	3,449
100-1110-531700	Council / Uniforms	500	-	500	0%	130	(130)
	Department: 1110 - Council Total:	**45,836**	**14,735**	**31,101**	**32%**	**13,138**	**1,597**
Department: 1130 - City Clerk							
100-1130-511100	City Clerk / Salary	69,607	42,164	27,443	61%	33,242	8,922
100-1130-512100	City Clerk / Health Insurance	10,000	4,464	5,536	45%	6,092	(1,629)
100-1130-512200	City Clerk / FICA & Medicare	5,234	4,294	940	82%	2,722	1,572
100-1130-512220	City Clk Long Term Disability	451	294	157	65%	241	53
100-1130-512400	City Clerk / Retirement	7,200	3,209	3,991	45%	2,760	449
100-1130-512600	City Clerk / GA SUI	301	144	158	48%	-	144
100-1130-523220	City Clerk / Cell Phone	480	262	218	55%	311	(49)
100-1130-523500	City Clerk / Travel Expenses	2,500	2,080	420	83%	438	1,642
100-1130-523600	City Clerk / Dues & Fees	200	175	25	87%	50	125
100-1130-523700	City Clerk / Education & Training	2,500	825	1,675	33%	995	(170)
100-1130-531100	City Clerk / Supplies & Materials	1,000	700	300	70%	66	633
100-1130-531600	City Clerk / Small Equipment	500	-	500	0%	-	-
100-1130-531790	City Clerk / Uniforms	100	-	100	0%	-	-
	Department: 1130 - City Clerk Total:	**100,073**	**58,610**	**41,463**	**59%**	**46,917**	**11,693**
Department: 1310 - Mayor							
100-1310-511100	Mayor / Salary	6,000	3,000	3,000	50%	3,000	-
100-1310-511101	Mayor / Meeting Per Diem	3,000	600	2,400	20%	1,150	(550)
100-1310-512200	Mayor / FICA & Medicare	459	275	184	60%	317	(42)
100-1310-523221	Mayor / Cell Phone	780	208	572	27%	321	(113)
100-1310-523500	Mayor / Travel Expense	2,000	-	2,000	0%	-	-
100-1310-523700	Mayor / Education & Training	1,500	-	1,500	0%	-	-
100-1310-531100	Mayor / Supplies & Material	500	37	463	7%	-	37
100-1310-531700	Mayor / Uniforms	100	-	100	0%	-	-
	Department: 1310 - Mayor Total:	**14,339**	**4,120**	**10,219**	**29%**	**4,789**	**(669)**
Department: 1320 - City Manager							
100-1320-511100	City Manager/ Salary	46,830	28,458	18,372	61%	63,649	(35,192)
100-1320-512100	City Manager / Health Insurance	35,696	16,175	19,521	45%	16,396	(221)
100-1320-512200	City Manager/ FICA & Medicare	3,499	2,750	749	79%	5,481	(2,731)
100-1320-512220	City Mgr Long Term Disability	301	171	130	57%	487	(316)
100-1320-512400	City Manager / Retirement	4,803	3,605	1,198	75%	9,454	(5,849)
100-1320-512600	City Manager/ GA SUI	301	175	126	58%	-	175
100-1320-512910	City Manager / Car Allowance	6,000	4,000	2,000	67%	3,268	732
100-1320-521204	City Manager / Professional Services	21,700	21,400	300	99%	-	21,400

100-1320-523570	City Manager - Meeting Expense	-		-	0%	124	(124)
	Department: 1320 - City Manager Total:	**119,130**	**76,734**	**42,396**	**64%**	**98,859**	**(22,126)**
Department: 1400 - Elections							
100-1400-511200	Elections / Poll Workers	4,000	8,320	(4,320)	208%	-	8,320
100-1400-523300	Elections / Advertising	500	721	(221)	144%	-	721
100-1400-531100	Elections / Supplies & Materials	600	1,754	(1,154)	292%	-	1,754
	Department: 1400 - Elections Total:	**5,100**	**10,794**	**(5,694)**	**212%**	**-**	**10,794**
Department: 1500 - General Administration							
100-1500-511100	Admin / Salaries	180,000	86,178	93,822	48%	63,475	22,702
100-1500-511300	Admin / Overtime	6,315	1,539	4,776	24%	1,832	(293)
100-1500-512100	Admin / Health Insurance	56,544	22,251	34,293	39%	18,416	3,835
100-1500-512200	Admin / FICA & Medicare	13,918	7,433	6,485	53%	5,314	2,119
100-1500-512220	Admin - Long Term Disability	1,122	545	577	49%	367	179
100-1500-512400	Admin / Retirement	14,570	6,237	8,333	43%	4,862	1,376
100-1500-512600	Admin / GA SUI	813	455	358	56%	15	441
100-1500-512700	Admin / Workers Comp.	100,000	78,917	21,083	79%	40,033	38,884
100-1500-521105	Admin / E-Verify & SAVE Fees	500	75	425	15%	150	(75)
100-1500-521204	Admin / Prof. Svs / Eng / Apraisals	25,563	10,474	15,089	41%	9,550	923
100-1500-521240	Admin / Legal Fees	125,000	24,952	100,048	20%	7,850	17,102
100-1500-521245	Admin / Annual Audit Fees	45,000	16,087	28,913	36%	11,021	5,066
100-1500-521297	Admin / Surplus Sale Action	500	-	500	0%	-	-
100-1500-521300	Admin / Website & Software Maintenance	14,537	13,537	1,000	93%	10,532	3,005
100-1500-521310	Admin / IT Services	16,500	6,654	9,846	40%	6,948	(293)
100-1500-523200	Admin /Communications	1,500	655	845	44%	266	389
100-1500-523201	Admin / Cell Phones	720	420	300	58%	360	60
100-1500-523250	Admin / Shipping & Postage	5,000	2,788	2,212	56%	1,914	874
100-1500-523300	Admin / Advertising	3,000	1,145	1,855	38%	1,782	(637)
100-1500-523400	Admin / Printing & Binding	5,000	1,589	3,411	32%	1,930	(341)
100-1500-523500	Admin / Travel Expenses	7,000	3,303	3,697	47%	-	3,303
100-1500-523600	Admin / Dues & Fees	8,000	5,385	2,615	67%	4,269	1,115
100-1500-523602	Admin / Accountant Consulting Fees	10,000	-	10,000	0%	-	-
100-1500-523603	Admin / Muni Code	10,000	-	10,000	0%	-	-
100-1500-523700	Admin / Education & Training	7,000	4,704	2,296	67%	3,339	1,366
100-1500-531100	Admin / Supplies & Materials	3,820	1,908	1,912	50%	541	1,367
100-1500-531110	Admin / Office Supplies	5,000	3,029	1,972	61%	2,218	810
100-1500-531400	Admin / Books & Periodicals	600	-	600	0%	-	-
100-1500-531600	Admin / Small Equipment	10,000	8,683	1,317	87%	4,850	3,833
100-1500-531701	Admin / Miscellaneous	12,000	3,553	8,447	30%	9,741	(6,188)
100-1500-531790	Admin / Uniforms	500	268	232	54%	312	(44)
100-1500-579999	Admin / Cost Allocation - COVID-19	-	-	-	0%	(650)	650
	Department: 1500 - General Administration Total:	**690,022**	**312,764**	**377,258**	**45%**	**211,235**	**101,529**
Department: 1555 - Risk Management							
100-1555-523190	Risk Mgmt - Property & Liability	112,000	82,659	29,341	74%	84,343	(1,684)
100-1555-531100	Risk Mgmt - Safety Coordinator	1,500	-	1,500	0%	1,096	(1,096)
	Department: 1555 - Risk Management Total:	**113,500**	**82,659**	**30,841**	**73%**	**85,440**	**(2,781)**
Department: 1565 - Gen Govt Bldg and Plant							
100-1565-521010	City Hall & Bldg's / Security	6,000	4,428	1,572	74%	2,220	2,207
100-1565-522100	City Hall & Bldg's / Cleaning	19,500	8,932	10,568	46%	8,658	274
100-1565-522140	City Hall & Bldg's / Lawn Maintenance	12,000	5,250	6,750	44%	5,250	-
100-1565-522200	City Hall & Bldg's / Repairs & Maintenance	35,000	2,296	32,704	7%	13,268	(10,972)
100-1565-522210	City Hall & Bldg's / Pest / Termite	7,500	1,908	5,592	25%	2,131	(223)
100-1565-522220	AC Repairs & Annual Maintenance	25,000	-	25,000	0%	8,191	(8,191)
100-1565-523200	City Bldg's / Communications	25,000	11,395	13,605	46%	10,342	1,053
100-1565-523900	Leasing Services - Commissions	105,000	-	105,000	0%	-	-
100-1565-531100	City Hall & Bldg's/ Supplies & Materials	4,000	2,296	1,704	57%	1,627	669
100-1565-531211	City Buildings / Water & Sewer	13,000	2,962	10,038	23%	5,828	(2,866)
100-1565-531230	City Hall & Bldg's / Electricity	35,000	14,458	20,542	41%	14,375	83
100-1565-531700	City Hall & Bldg's - Other Expenses	8,354	964	7,390	12%	-	964
100-1565-541300	Capital Outlays - City Hall	40,000	31,747	8,253	79%	-	31,747
100-1565-542500	City Hall & Bldgs / Other Equipment	6,646	6,646	-	100%	-	6,646
	Department: 1565 - Gen Govt Bldg and Plant Total:	**342,000**	**93,282**	**248,718**	**27%**	**71,891**	**21,392**
Department: 1570 - Public Information							
100-1570-523202	GA Mtn Regional Commission	10,407	5,203	5,204	50%	4,364	839
	Department: 1570 - Public Information Total:	**10,407**	**5,203**	**5,204**	**50%**	**4,364**	**839**

Department: 1580 - City Marshal							
100-1580-523950	Records Management - Destruction	200	200	-	100%	-	**200**
	Department: 1580 - City Marshal Total:	**200**	**200**	**-**	**100%**	**-**	**200**
Department: 2650 - Municipal Court							
100-2650-511100	Court Clerk / Salary	83,743	39,466	44,277	47%	40,589	(1,123)
100-2650-511300	Court Clerk / Overtime	2,500	786	1,714	31%	585	201
100-2650-512100	Court Clerk / Health Insurance	12,378	5,084	7,294	41%	5,757	(673)
100-2650-512200	Court Clerk / FICA & Medicare	6,342	3,495	2,847	55%	3,285	211
100-2650-512220	Court - Long Term Disability	659	254	405	39%	292	(38)
100-2650-512400	Court Clerk / Retirement	8,524	3,367	5,157	39%	2,995	372
100-2650-512600	Court Clerk / GA SUI	603	142	461	24%	14	129
100-2650-521201	Solicitor	8,700	4,333	4,367	50%	4,667	(333)
100-2650-521202	Public Defender	8,700	4,333	4,367	50%	3,667	667
100-2650-521203	Judge	11,700	5,850	5,850	50%	5,850	-
100-2650-521300	Court / CJT & SSI Software & Support	30,000	12,538	17,462	42%	7,491	5,047
100-2650-523500	Court / Travel Expenses	500	-	500	0%	190	(190)
100-2650-523700	Court / Education & Training	1,300	-	1,300	0%	100	(100)
100-2650-523850	Translator	4,940	2,470	2,470	50%	1,900	570
100-2650-531705	Prison Costs	6,000	4,140	1,860	69%	1,200	2,940
100-2650-579999	Court Clerk / Cost Allocation COVID-19	-		-	0%	(2,214)	2,214
	Department: 2650 - Municipal Court Total:	**186,589**	**86,259**	**100,330**	**46%**	**76,366**	**9,893**
Department: 3210 - Police Administration							
100-3210-511100	PD Admin / Salaries	187,725	39,092	148,633	21%	78,851	(39,759)
100-3210-511300	PD Admin /Overtime	1,349	-	1,349	0%	-	-
100-3210-512100	PD Admin / Health Insurance	39,609	8,179	31,430	21%	10,968	(2,789)
100-3210-512200	PD Admin / FICA & Medicare	16,300	3,471	12,829	21%	5,968	(2,498)
100-3210-512220	PD Admin / Long Term Disability	1,693	251	1,442	15%	566	(315)
100-3210-512400	PD Admin/ Retirement	12,567	5,998	6,569	48%	5,824	174
100-3210-512600	PD Admin / GA SUI	904	151	753	17%	(70)	221
100-3210-521110	PD / Drug Testing	2,000	130	1,870	7%	120	10
100-3210-521200	PD Admin / Legal Fees	5,000	375	4,625	8%	1,140	(765)
100-3210-521201	PD Admin / Public Relations	5,000	182	4,819	4%	-	182
100-3210-521230	PD / State Forfieture Materials and Equipment	32,800	-	32,800	0%	-	-
100-3210-521267	PD / Firing Range Repairs/Maint	200	-	200	0%	159	(159)
100-3210-521291	PD / Shop with a Cop	8,000	7,849	151	98%	976	6,873
100-3210-521292	PD / Technology Fund Expense	30,240	1,495	28,745	5%	4,924	(3,429)
100-3210-521300	PD/ Website & Software Maintenance	14,800	11,716	3,084	79%	8,667	3,049
100-3210-521310	PD / IT Services	16,500	6,954	9,546	42%	6,749	206
100-3210-522205	PD / Vehicle Repairs & Maint.	25,000	10,579	14,421	42%	15,770	(5,190)
100-3210-522206	PD / Towing of Vehicles	300	175	125	58%	-	175
100-3210-523200	PD / Communications	12,258	4,179	8,079	34%	3,725	454
100-3210-523203	PD - Radio's for Vehicles	4,500	-	4,500	0%	4,295	(4,295)
100-3210-523221	PD / Cell Phones	15,900	4,812	11,088	30%	5,689	(876)
100-3210-523250	PD Admin/ Shipping & Postage	1,000	79	921	8%	285	(206)
100-3210-523300	PD / Advertising	600	-	600	0%	-	0
100-3210-523400	PD/ Printing & Binding	1,500	563	937	38%	826	(263)
100-3210-523601	PD / Dues & Fees / TLO / GTA	1,800	629	1,171	35%	809	(180)
100-3210-523700	PD / Education & Training	10,000	2,293	7,707	23%	1,012	1,281
100-3210-531100	PD/ Supplies & Materials	8,500	1,059	7,441	12%	6,687	(5,628)
100-3210-531110	PD/ Office Supplies	5,000	397	4,603	8%	2,315	(1,918)
100-3210-531270	PD / Gasoline	62,000	23,488	38,512	38%	18,525	4,963
100-3210-531400	PD/ Books & Periodicals	200	-	200	0%	12	(12)
100-3210-531600	PD / Small Equipment	18,000	6,716	11,284	37%	9,786	(3,070)
100-3210-531620	PD / Safety Vests/ B.P.	6,900	850	6,050	12%	2,338	(1,488)
100-3210-531795	PD / Uniforms	16,000	3,124	12,876	20%	3,821	(697)
100-3210-540000	PD / Capital Items	43,000	43,000	-	100%	-	43,000
100-3210-579999	PD Admin / Cost Allocation - COVID-19	-	-	-	0%	(21,143)	21,143
	Department: 3210 - Police Administration Total:	**607,145**	**187,786**	**419,360**	**31%**	**179,591**	**8,195**
Department: 3223 - Patrol							
100-3223-511100	Patrol/ Salaries	817,374	367,316	450,058	45%	343,605	23,712
100-3223-511300	Patrol/ Overtime	18,811	16,799	2,012	89%	21,820	(5,021)
100-3223-511301	Patrol - Event Support Overtime	2,000	-	2,000	0%	-	-
100-3223-512100	Patrol / Health Insurance	183,726	77,541	106,185	42%	73,013	4,528
100-3223-512200	Patrol / FICA & Medicare	59,191	32,782	26,409	55%	27,782	5,000
100-3223-512220	Patrol - Long Term Disability	6,175	2,450	3,725	40%	2,359	91
100-3223-512400	Patrol / Retirement	66,614	28,743	37,871	43%	25,693	3,049
100-3223-512410	Patrol / Peace Officers Annuity Fund	5,000	1,400	3,600	28%	1,350	50

100-3223-512600	Patrol / GA SUI	5,120	2,307	2,813	45%	(33)	2,340
100-3223-579999	Patrol / Cost Allocation - COVID-19	-		-	0%	(102,084)	102,084
	Department: 3223 - Patrol Total:	**1,164,011**	**529,338**	**634,673**	**45%**	**393,506**	**135,832**
Department: 4210 - Highways & Street Adm							
100-4210-511100	PW / Salaries	130,000	107,290	22,710	83%	98,157	9,134
100-4210-511300	PW / Overtime	2,866	826	2,040	29%	442	384
100-4210-511301	PW - Event Support Overtime	600	-	600	0%	-	-
100-4210-512100	PW / Health Insurance	35,384	21,474	13,910	61%	24,749	(3,275)
100-4210-512200	PW / FICA & Medicare	9,770	9,494	276	97%	7,693	1,801
100-4210-512220	PWs / Long Term Disability	594	675	(81)	114%	687	(12)
100-4210-512400	PW / Retirement	20,350	9,097	11,253	45%	8,814	283
100-4210-512600	PWs / GA SUI	1,747	387	1,360	22%	28	359
100-4210-521200	PWs / Legal Fees	15,000	13,620	1,380	91%	5,640	7,980
100-4210-521204	PWs / Prof. Services	12,000	3,846	8,154	32%	2,050	1,796
100-4210-521300	PWs / Website & Software Maintenance	13,100	11,956	1,144	91%	8,666	3,290
100-4210-521311	PWs / IT Services	16,500	6,747	9,753	41%	6,749	(1)
100-4210-522115	PWS / Land Fill Costs	5,000	908	4,092	18%	945	(37)
100-4210-522200	PWs / Repairs & Maintenance	9,000	30	8,970	0%	3,816	(3,786)
100-4210-522205	PWs / Vehicle Repairs & Maint.	12,000	7,824	4,176	65%	5,405	2,419
100-4210-522250	PWs / Roads - Repairs & Maintenance	80,000	3,579	76,421	4%	451	3,128
100-4210-522252	PWs / Signage Installation & Maintenance	10,000	1,988	8,012	20%	540	1,447
100-4210-522260	PWs / Stormwater Management	115,585	-	115,585	0%	-	-
100-4210-523221	PWs / Cell Phones	2,100	1,071	1,029	51%	1,197	(126)
100-4210-523600	PWs / Dues and Fees	250	-	250	0%	-	-
100-4210-523700	PWs / Education & Training	5,000	-	5,000	0%	25	(25)
100-4210-531100	PWs / Supplies & Material	10,000	2,175	7,825	22%	3,523	(1,348)
100-4210-531270	PWs / Gasoline	14,400	4,342	10,058	30%	3,657	685
100-4210-531600	PWs / Small Equipment	25,000	1,468	23,532	6%	2,906	(1,437)
100-4210-531790	PW / Uniforms	12,000	2,542	9,458	21%	3,491	(949)
100-4210-541000	PWs / Property ROW Acquisition	12,000	-	12,000	0%	-	-
100-4210-542100	PWs / Capital Purchases	25,000	6,262	18,738	25%	-	6,262
100-4210-542200	PWs / Vehicles	45,000	-	45,000	0%	-	-
100-4210-579999	PWs / Cost Allocation COVID-19	-		-	0%	(2,303)	2,303
	Department: 4210 - Highways & Street Adm Total:	**640,246**	**217,602**	**422,644**	**34%**	**187,327**	**30,275**
Department: 4260 - Street Lighting							
100-4260-531232	Street Lights / Electricity	70,000	29,072	40,928	42%	28,933	138
100-4260-531233	Street Lights - Madison Creek	2,800	806	1,994	29%	793	13
100-4260-531235	FB Welcome Sign - Electricity	1,000	32	968	3%	451	(420)
	Department: 4260 - Street Lighting Total:	**73,800**	**29,909**	**43,891**	**41%**	**30,177**	**(269)**
Department: 4270 - Traffic Engineering							
100-4270-523210	Trafic Signal / AT&T	4,750	3,340	1,410	70%	1,144	2,196
100-4270-531231	Traffc Signal / Electricity	3,250	918	2,332	28%	815	102
	Department: 4270 - Traffic Engineering Total:	**8,000**	**4,258**	**3,742**	**53%**	**1,959**	**2,299**
Department: 4900 - Maintenance And Shop							
100-4900-522200	PWs / Shop - Repairs & Mainenance	3,000	-	3,000	0%	137	(137)
100-4900-523200	Shop/ Communications	-		-	0%	44	(44)
100-4900-531100	Shop/ Supplies & Materials	1,000	-	1,000	0%	61	(61)
	Department: 4900 - Maintenance And Shop Total:	**4,000**	**-**	**4,000**	**0%**	**242**	**(242)**
Department: 5530 - Community Center / Depot							
100-5530-521200	Depot & Comm Room / Contracted Services	-	300	(300)	0%	-	300
100-5530-522200	Depot & Comm Rm/Caboose Repairs & Maint.	10,500	2,767	7,733	26%	1,546	1,221
100-5530-523200	Depot / Communications	4,200	3,303	897	79%	1,113	2,190
100-5530-531100	Depot & Comm Room/ Supplies & Materials	9,000	4,267	4,733	47%	295	3,972
100-5530-531230	Depot/Caboose/Flag Pole Electric	5,700	2,203	3,497	39%	3,248	(1,045)
	Department: 5530 - Community Center / Depot Total:	**29,400**	**12,840**	**16,561**	**44%**	**6,202**	**6,638**
Department: 6100 - Railroad Right-Of-Way							
100-6100-522310	RR / Lease Pmt. Right-Aways	4,551	4,550	1	100%	4,317	233
100-6100-522350	RR / Improvements to Right-Aways	4,249	-	4,249	0%	-	-
	Department: 6100 - Railroad Right-Of-Way Total:	**8,800**	**4,550**	**4,250**	**52%**	**4,317**	**233**

Department: 6110 - Culture & Recreation							
100-6110-523245	C&R / Vendors & Sponsors IN & OUT	4,100	-	4,100	0%	-	-
100-6110-523600	C&R / Dues & Fees (ASCAP)	350	-	350	0%	-	-
100-6110-523900	C&R / Porta John Rentals & Cleaning Service	5,850	150	5,700	3%	-	150
100-6110-531190	C&R / Concert Expenses	7,000	950	6,050	0%	-	950
100-6110-531191	C&R / Christmas Decorating	75,000	70,804	4,196	94%	167	70,637
100-6110-531192	C&R / LLCVB Event Support	5,250	-	5,250	0%	-	-
100-6110-531193	C&R / Community Art Fund	5,000	1,365	3,635	27%	-	1,365
100-6110-531990	C&R / Supplies & Materials	3,000	-	3,000	0%	289	(289)
	Department: 6110 - Culture & Recreation Total:	**105,550**	**73,269**	**32,281**	**69%**	**456**	**72,813**
Department: 6200 - Parks							
100-6200-522200	Parks / Repairs & Maintenance	15,000	181	14,819	1%	184	(3)
100-6200-541200	Parks / Site Improvements	60,000	3,500	56,500	0%	-	3,500
	Department: 6200 - Parks Total:	**75,000**	**3,681**	**71,319**	**5%**	**184**	**3,497**
Department: 7400 - Planning & Community Dev.							
100-7400-511100	PCD/ Salaries	253,347	109,592	143,755	43%	106,819	2,774
100-7400-511300	PCD/ Overtime	5,577	625	4,952	11%	1,171	(546)
100-7400-512100	PCD/ Health Insurance	29,772	11,210	18,562	38%	8,962	2,248
100-7400-512200	PCD/ FICA & Medicare	21,123	10,157	10,966	48%	8,798	1,359
100-7400-512220	PCD - Long Term Disability	2,155	700	1,455	32%	783	(83)
100-7400-512400	PCD/ Retirement	23,386	8,959	14,427	38%	8,197	762
100-7400-512600	PCD/GA SUI	1,205	433	772	36%	-	433
100-7400-521201	PCD / Professional Sys & Projects	86,500	45	86,455	0%	10,470	(10,425)
100-7400-521202	PCD / MS4 Reporting	20,000	-	20,000	0%	-	-
100-7400-521203	PCD / Contracted Services (Intern)	960	-	960	0%	128	(128)
100-7400-521205	PCD/ Comprehensive Plan	72,000	-	72,000	0%	15,625	(15,625)
100-7400-521207	PCD/ GIS Permitting Sys - Hall Co.	19,000	-	19,000	0%	-	-
100-7400-521208	PCD / Traffic Calming	10,000	-	10,000	0%	-	-
100-7400-521209	PCD / Contracted Services (Soil & Erosion)	85,000	40,792	44,208	48%	23,060	17,732
100-7400-521240	PCD/ Legal Fees	40,000	26,035	13,965	65%	19,260	6,775
100-7400-521247	PCD / Plan Review Expenses	25,000	1,037	23,963	4%	15,243	(14,206)
100-7400-521270	PCD / Code Enforcement & Abatement	30,000	13,736	16,264	46%	21,657	(7,921)
100-7400-521300	PCD / Website & Software Maintenance	26,800	23,297	3,503	87%	13,991	9,307
100-7400-521310	PCD / IT Services	15,000	6,654	8,346	44%	7,149	(494)
100-7400-522205	PCD / Vehicle Repairs & Maint	3,500	1,487	2,013	42%	631	856
100-7400-523200	PCD/ Communications	500	-	500	0%	-	-
100-7400-523221	PCD/ Cell Phones	2,600	564	2,036	22%	286	278
100-7400-523250	PCD / Shipping & Postage	1,000	164	836	16%	298	(134)
100-7400-523300	PCD/ Advertising	5,000	1,661	3,339	33%	2,855	(1,194)
100-7400-523400	PCD/ Printing & Binding	1,000	55	945	6%	-	55
100-7400-523500	PCD/ Travel Expenses	4,150	56	4,094	1%	-	56
100-7400-523600	PCD/ Dues & Fees	1,000	23	977	2%	-	23
100-7400-523700	PCD/ Education & Training	4,150	400	3,750	10%	25	375
100-7400-531100	PCD / Supplies & Materials	2,000	824	1,176	41%	1,457	(633)
100-7400-531110	PCD/ Office Supplies	1,200	173	1,027	14%	1,424	(1,251)
100-7400-531270	PCD/ Gasoline	2,800	1,043	1,757	37%	571	471
100-7400-531400	PCD/ Books & Periodicals	150	80	70	53%	100	(20)
100-7400-531600	PCD / Small Equipment	8,000	5,086	2,914	64%	3,920	1,166
100-7400-531790	PCD/ Uniforms	3,000	967	2,033	32%	597	370
100-7400-542500	PCD/ Capital Items	50,000	30,942	19,058	62%	-	30,942
100-7400-579999	PCD/ Cost Allocation COVID-19	-		-	0%	(1,102)	1,102
	Department: 7400 - Planning & Community Dev. Total:	**856,875**	**296,800**	**560,075**	**35%**	**272,376**	**24,424**
Department: 7520 - Economic Development							
100-7520-521201	Professional Services & Projects	10,000	3,154	6,846	32%	250	2,904
100-7520-531100	Development Auth. Supplies & Matls	7,000	102	6,898	1%	-	-
100-7520-572000	E. D. C. Contract	25,000	25,000	-	100%	-	25,000
	Department: 7520 - Economic Development Total:	**42,000**	**28,256**	**13,744**	**67%**	**250**	**27,904**
Department: 7540 - Tourism							
100-7540-511100	Tourism / Salaries	54,277	19,247	35,030	35%	-	-
100-7540-511300	Tourism / Overtime	1,700	389	1,311	23%	-	-
100-7540-512100	Tourism / Health Insurance	12,276	4,049	8,227	33%	-	-
100-7540-512200	Tourism / FICA & Medicare	4,259	1,502	2,757	35%	-	-
100-7540-512220	Tourism / Long Term Disability	437	132	305	30%	-	-
100-7540-512600	Tourism /GA SUI	301	301	(0)	100%	-	-
100-7540-521201	Tourism / Public Relations	3,000	-	3,000	0%	-	-
100-7540-523200	Tourism / Communications	3,600	-	3,600	0%	-	-

100-7540-523201	Tourism /Cell Phone	720	240	480	33%	-	-
100-7540-523300	Tourism / Advertising	3,000	363	2,637	12%	-	-
100-7540-523400	Tourism / Printing & Binding	3,000	-	3,000	0%	-	-
100-7540-523500	Tourism /Travel Expenses	3,000	-	3,000	0%	-	-
100-7540-523700	Tourism / Training	3,000	1,000	2,000	33%	-	-
100-7540-531192	Tourism / Events Support	23,000	2,821	20,179	12%	-	-
100-7540-531600	Tourism /Small Equipment	2,000	1,926	74	96%	-	-
100-7540-523500	Tourism / Uniforms	500	-	500	0%	-	-
	Department: 7540 - Tourism Total:	**118,070**	**31,971**	**86,099**	**27%**	**-**	**-**
Department: 9000 - Non-Departmental							
100-9000-611270	Trans Out 270 - TAD Fund	74,700	172,020	(97,320)	230%		172,020
100-9000-611350	Trans Out 350 - Local Resources Fund	616,854	974,972	(358,118)	158%	1,039,826	(64,854)
	Department: 9000 - Non-Departmental Total:	**691,554**	**1,146,992**	**(455,438)**	**166%**	**1,039,826**	**107,166**
	Expense Total:	**6,167,894**	**3,312,611**	**2,855,284**	**54%**	**2,729,162**	
	Fund: 100 - GENERAL FUND Surplus (Deficit):	**(0)**	**865,152**		**14%**	**950,575**	

Income Statement
City of Flowery Branch
For Fiscal: FY 2022 Period Ending: 12/31/2021

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 220 - GRANT FUND							
Revenue							
Department: 0000 - Undesignated							
220-0000-331150	Intergovernmental Revenue - Federal Indirect	-		-	0%	435,794	(435,794)
	Department: 0000 - Undesignated Total:	**-**	**-**	**-**	**0%**	**435,794**	**(435,794)**
					-		
	Revenue Total:	**-**	**-**	**-**	**0%**	**435,794**	
Expense							
Department: 0000 - Undesignated							
220-1500-511107	PR-0001117 FY2021 Admin Salaries	-		-	0%	650	(650)
220-2650-511107	PR-0001117 FY2021 Court Salaries	-		-	0%	2,214	(2,214)
220-3210-511105	PR-0001113 FY2021 PS Salaries	-		-	0%	15,061	(15,061)
220-3210-511106	PR-0001143 FY2021 PS Salaries	-		-	0%	419	(419)
220-3210-511107	PR-0001117 FY2021 PS Salaries	-		-	0%	5,663	(5,663)
220-3223-511105	PR-0001113 FY2021 Patrol Salaries	-		-	0%	91,327	(91,327)
220-3223-511106	PR-0001143 FY2021 Patrol Salaries	-		-	0%	4,479	(4,479)
220-3223-511107	PR-0001117 FY2021 Patrol Salaries	-		-	0%	6,278	(6,278)
220-4210-511107	PR-0001117 FY2021 PW Salaries	-		-	0%	2,303	(2,303)
220-4300-511107	PR-0001117 FY2021 Sewer Salaries	-		-	0%	832	(832)
220-4400-511107	PR-0001117 FY2021 Water Salaries	-		-	0%	1,066	(1,066)
220-4420-511107	PR-0001117 FY2021 WS Admin Salaries	-		-	0%	388	(388)
220-7400-511107	PR-0001117 FY2021 PCD Salaries	-		-	0%	1,102	(1,102)
	Department: 0000 - Undesignated Total:	**-**	**-**	**-**	**0%**	**131,783**	**(131,783)**
	Expense Total:	**-**	**-**	**-**	**0%**	**131,783**	
	Fund: 220 - GRANT FUND Surplus (Deficit):	**-**	**-**	**-**	**0%**	**304,012**	

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 and FY2021
Fund: 230 - AMERICAN RESCUE PLAN ACT OF 2021							
Revenue							
Department: 0000 - Undesignated							
230-0000-332100	American Rescue Plan Act of 2021	-	1,554,429	(1,554,429)	0%	-	1,554,429
	Department: 0000 - Undesignated Total:	**-**	**1,554,429**	**(1,554,429)**	**0%**	**-**	**1,554,429**
					-		
	Revenue Total:	**-**	**1,554,429**	**(1,554,429)**	**0%**	**-**	
Expense							
Department: 0000 - Undesignated							
	NONE	-	-	-	0%	-	-
	Department: 0000 - Undesignated Total:	**-**	**-**	**-**	**0%**	**-**	**-**
	Expense Total:	**-**	**-**	**-**	**0%**	**-**	
	Fund: 230 - AMERICAN RESCUE PLAN ACT OF 2021 Surplus (Deficit):	**-**	**1,554,429**		**0%**	**-**	

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 270 - TAX ALLOCATION DISTRICT FUND							
Revenue							
Department: 0000 - Undesignated							
270-0000-311100	TAD - Revenue - Hall Co Portion	105,000	-	105,000	0%	-	-
270-0000-361000	TAD - Interest Revenue	5,000	1,203	3,797	0%	4,248	(3,045)
270-0000-391100	Transfer in from 100 - General Fund	74,700	172,020	(97,320)	100%	-	172,020
270-0000-399900	Budgeted Fund Balance	5,244,819	-	5,244,819	0%	-	-
	Department: 0000 - Undesignated Total:	**5,429,519**	**173,223**	**5,256,296**	**3%**	**4,248**	**168,975**
	Revenue Total:	**5,429,519**	**173,223**	**5,256,296**	**3%**	**4,248**	
Expense							
Department: 0000 - Undesignated							
270-0000-521201	TAD - Professional Svs & Projects	30,000	-	30,000	100%	-	-
270-0000-541200	Pine Street Park & Streetscaping	589,465	141,964	447,501	24%	9,721	132,243
270-0000-541220	Market Pavillion Park & Streetscaping	1,331,249	197,912	1,133,337	15%	29,177	168,735
270-0000-541300	Tenant Improvements - Main St Building	445,000	-	445,000	0%	-	-
270-0000-541400	Main Street Improvements	26,719	26,718	1	0%	7,138	19,580
270-0000-541410	Pine Street Improvements	586,932	49,634	537,298	8%	7,573	42,061
270-0000-541420	Old Town Bike-Pedestrian Path	692,362	-	692,362	0%	-	-
270-0000-541420	Mitchell Street Improvements	851,126	114,971	736,155	14%	7,535	107,436
270-0000-541420	Downtown Stormwater Improvements	714,866	38,582	676,284	5%	8,281	30,300
270-0000-541420	TRG Annual Tax Increment Loan Payment	-	-	-	0%	-	-
270-0000-582100	Interest - Series 2020 Bond	158,800	79,397	79,403	50%	88,660	(9,263)
270-0000-583000	Fiscal Agent Fees	3,000	(18)	3,018	-1%	15	(33)
	Department: 0000 - Undesignated Total:	**5,429,519**	**649,160**	**4,780,359**	**12%**	**158,100**	**491,060**
	Expense Total:	**5,429,519**	**649,160**	**4,780,359**	**12%**	**158,100**	
	Fund: 270 - TAX ALLOCATION DISTRICT F Surplus (Deficit):	**-**	**(475,937)**		**-9%**	**(153,852)**	

Income Statement
City of Flowery Branch
For Fiscal: FY 2022 Period Ending: 12/31/2021

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 275 - TOURISM / HOTEL - MOTEL FUND							
Revenue							
Department: 0000 - Undesignated							
275-0000-314100	CVB Hotel Tax Rev - City's Portion	83,000	40,264	42,736	0%	34,575	5,690
275-0000-314200	Tourism Product Development	20,000	20,132	(132)	0%	-	20,132
275-0000-391275	CVB Hotel Tax Rev - CVB's Portion	51,000	46,974	4,026	92%	23,050	23,925
	Department: 0000 - Undesignated Total:	**154,000**	**107,370**	**46,630**	**70%**	**57,624**	**49,746**
	Revenue Total:	**154,000**	**107,370**	**46,630**	**70%**	**57,624**	**49,746**
Expense							
Department: 7540 - 7540							
275-7540-572000	Convention Visitors Bureau	51,000	39,116	11,884	77%	19,136	19,981
275-7540-611100	Transfer Out 100 - General Fund	103,000	60,396	42,604	59%	16,007	44,389
	Department: 7540 - 7540 Total:	**154,000**	**99,512**	**54,488**	**65%**	**35,143**	**64,369**
	Expense Total:	**154,000**	**99,512**	**54,488**	**65%**	**35,143**	
	Fund: 275 - TOURISM / HOTEL-MOTEL FUND Surplus (Deficit):	**-**	**7,858**	**(7,858)**	**108%**	**22,481**	

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND							
Revenue							
Department: 0000 - Undesignated							
308-0000-344230	Residential Sewer Development Charges	222,794	582,360	(359,566)	261%	1,169,231	(586,871)
308-0000-344231	Residential Water Development Charges	215,000	82,800	132,200	39%	174,305	(91,505)
308-0000-344233	Commercial Water Development Charges	100,000	-	100,000	0%	4,416	(4,416)
308-0000-344234	Commercial Sewer Development Charges	100,000	13,800	86,200	14%	112,156	(98,356)
308-0000-344235	Residential Irrigation Meters	10,000	-	10,000	0%	-	-
308-0000-344236	Commercial Irrigation Meters	10,000	-	10,000	0%	-	-
308-0000-391505	Transfer In 505 - W&S Fund	-	805,483	(805,483)	0%	50,038	755,445
308-0000-393100	GEFA Debt Proceeds - DW2020020	1,515,000	-	1,515,000	0%	-	-
308-0000-393200	GEFA Debt Proceeds - CW2020010	11,215,001	-	11,215,001	0%	-	-
308-0000-399900	Budgeted Retained Earnings	1,349,274	-	1,349,274	0%	-	-
	Department: 0000 - Undesignated Total:	**14,737,069**	**1,484,443**	**13,252,626**	**10%**	**1,510,146**	**(25,704)**
	Revenue Total:	**14,737,069**	**1,484,443**	**13,252,626**	**10%**	**1,510,146**	**(25,704)**
Expense							
Department: 0000 - Undesignated							
308-0000-541000	Water Tank Improvements Planning & Design	444,916	32,724	412,192	7%	23,765	8,959
308-0000-541100	Water Line Improvements Planning & Design	50,000	27,662	22,339	55%	17,232	10,429
308-0000-541215	Large Meter Replacement Project	51,750	51,750	-	100%	-	51,750
308-0000-541300	Wastewater Expansion Plant Design/Permits	669,500	577,394	92,106	86%	108,706	468,688
308-0000-541510	Construction Management Services	393,000	-	393,000	0%	-	-
308-0000-541520	Wastewater Expansion Construction Plant	10,017,001	-	10,017,001	0%	-	-
308-0000-541521	Interim Wastewater Plant Improvements	45,588	21,535	24,053	47%	-	21,535
308-0000-541525	Geotechnical for Construction Site Work	55,000	-	55,000	0%	-	-
308-0000-541530	Wastewater Pump Station Modification	100,000	-	100,000	0%	-	-
308-0000-541600	Debbie Lane Water Line Improvements Project	-	-	-	0%	99,638	(99,638)
308-0000-541610	Water Distribution System Upgrade	200,000	-	200,000	0%	-	-
308-0000-541620	Lights Ferry Water Line	250,000	-	250,000	0%	-	-
308-0000-541630	Purchase Well 4 & 5	400,000	-	400,000	0%	-	-
308-0000-541640	Test Well 4 & 5	50,000	-	50,000	0%	-	-
308-0000-541650	Install Pumps and Well House 4 & 5	475,000	-	475,000	0%	-	-
308-0000-541660	SCADA System Improvements	50,000	-	50,000	0%	-	-
308-0000-541670	New 250,000 Gallon Elevated Tank Construction	625,000	-	625,000	0%	-	-
308-0000-541800	Sanitary Sewer Cleaning & Relining Project	-	(760)	760	0%	760	(1,519)
308-0000-541900	LLIDA Wells Planning and Testing	87,520	76,110	11,410	87%	-	76,110
308-0000-542000	Wastewater Effluent Discharge Force Main	750,000	-	750,000	0%	-	-
308-0000-543003	HACH Maintenance Management Software	22,794	6,007	16,787	26%	-	6,007
	Department: 0000 - Undesignated Total:	**14,737,069**	**792,422**	**13,944,647**	**5%**	**250,101**	**542,321**
	Expense Total:	**14,737,069**	**792,422**	**13,944,647**	**5%**	**250,101**	**542,321**
	Fund: 308 - WATER SEWER CAPITAL FUND Surplus (Deficit):	**-**	**692,021**	**(692,021)**	**187%**	**1,260,046**	

		Original Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 320 - SPLOST FUND							
Revenue							
Department: 0000 - Undesignated							
320-0000-313508	SPLOST VIII	1,175,103	529,818	645,285	45%	504,804	25,014
320-0000-361000	SPLOST - Interest Revenues	-	251	(251)	0%	368	(117)
320-0000-399900	Budgeted Fund Balance	1,624,923	-	1,624,923	0%	-	-
	Department: 0000 - Undesignated Total:	**2,800,026**	**530,069**	**2,269,957**	**19%**	**505,172**	**24,897**
	Revenue Total:	**2,800,026**	**530,069**	**2,269,957**		**505,172**	
Expense							
Department: 0000 - Undesignated							
320-0000-522250	VIII - Roads & Sidewalk Improvements	997,001	491,102	505,899	49%	-	491,102
320-0000-523600	Bank Service Charge & Fees	112	111	1	99%	-	111
320-0000-541002	VIII - East Main Culvert	550,000	-	550,000	0%	-	-
320-0000-541003	VII - City-Wide Signage Project - SPLOST Portion	52,000	52,000	-	100%	6,873	45,128
320-0000-541004	VIII - Lights Ferry Culvert	550,000	-	550,000	0%	-	-
320-0000-541400	VII - Public Works Booster Pump Station	96,127	96,126	1	100%	83,621	12,505
320-0000-541500	VII - Water Sewer Infrastructure	459,092	-	459,092	0%	-	-
320-0000-541600	VII - Martin School Sanitary Sewer Replacement	21,000	-	21,000	0%	-	-
320-0000-542200	VIII - PD Vehicles & Equipment	44,694	-	44,694	0%	-	-
320-0000-542300	VIII - Public Works Vehicles & Equipment	30,000	-	30,000	0%	-	-
320-0000-611100	Transfer Out 100 - General Fund		-	-	0%	77	(77)
	Department: 0000 - Undesignated Total:	**2,800,026**	**639,340**	**2,160,686**	**23%**	**90,571**	**548,769**
	Expense Total:	**2,800,026**	**639,340**	**2,160,686**	**23%**	**90,571**	**548,769**
	Fund: 320 - SPLOST FUND Surplus (Deficit):	**-**	**(109,271)**			**414,601**	

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected or	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 350 - LOCAL RESOURCES FUND							
Revenue							
Department: 0000 - Undesignated							
350-0000-334100	LMIG Revenue	85,000	83,905	1,095	99%	-	83,905
350-0000-371100	Contributions - Restricted for Capital	-	-	-	0%	21,429	(21,429)
350-0000-389200	Reserves	1,218,535	-	1,218,535	0%		-
350-0000-391100	Transfer in 100 - General Fund	616,854	974,972	(358,118)	158%	1,039,830	(64,858)
	Department: 0000 - Undesignated Total:	**1,920,389**	**1,058,877**	**861,512**	**55%**	**1,061,258**	**(2,381)**
	Revenue Total:	**1,920,389**	**1,058,877**	**861,512**	**55%**	**1,061,258**	
Expense							
Department: 0000 - Undesignated							
350-0000-522200	Annual Road Paving & Sidewalks Program	885,713	150,159	735,554	17%	410,937	(260,778)
350-0000-522210	5512-5514 Main St Roof Repairs	-	-	-	0%	11,590	(11,590)
350-0000-522220	Depot and Caboose Repairs	-		-	0%	28,526	(28,526)
350-0000-522255	Mitchell St/Bassett Stormwater Planning & Design	75,000	30,266	44,734	40%	13,966	16,300
350-0000-541003	City-Wide Signage Project	78,000	20,955	57,045	27%	5,423	15,533
350-0000-541004	Mitchell St Stormwater Infrastructure Improvements	400,000	218,901	181,099	55%	-	218,901
350-0000-541300	City Buildings Generator Project	50,000	-	50,000	0%	-	-
350-0000-543001	Downtown Streetscapes/Parks Design Project	92,500	61,818	30,682	67%	30,520	31,298
350-0000-581000	Principal - City Hall Bond	293,547	293,547	-	100%	287,200	6,347
350-0000-581300	Principal - Lights Ferry Connector	-	-	-	0%	96,366	(96,366)
350-0000-582100	Interest - City Hall Bond	45,629	22,526	23,103	49%	24,766	(2,240)
350-0000-582300	Interest - Lights Ferry Connector	-		-	0%	627	(627)
	Department: 0000 - Undesignated Total:	**1,920,389**	**798,172**	**1,122,217**	**42%**	**909,921**	**(111,749)**
	Expense Total:	**1,920,389**	**798,172**	**1,122,217**	**42%**	**909,921**	
	Fund: 350 - LOCAL RESOURCES FUND Surplus (Deficit):	**-**	**260,706**			**151,337**	

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	50% 12/31/2021 Percent Collected	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Fund: 505 - WATER / SEWER FUND							
Revenue							
Department: 0000 - Undesignated							
505-0000-344210	Water Charges	801,000	474,057	326,943	59%	402,410	71,647
505-0000-344211	Misc Water & Sewer Charges	-	(0)	0	0%	2	(2)
505-0000-344212	Water Charges - Portable Meters	-	2,857	(2,857)	0%	222	2,635
505-0000-344220	Meter Set Fees	225,000	45,469	179,531	20%	105,685	(60,216)
505-0000-344232	Admin. Fees	112,000	43,255	68,745	39%	55,375	(12,120)
505-0000-344253	Sewer Charges - Billed by Gainesville	800,000	231,775	568,225	29%	171,191	60,584
505-0000-344254	Sewer Charges	1,100,000	510,183	589,817	46%	410,883	99,300
505-0000-346905	Sewer & Water Inspection Fees	-	-	-	0%	1,300	(1,300)
505-0000-349300	Bank Fees / Bad Check Fees	-	-	-	0%	270	(270)
505-0000-361000	Interest Revenues - Operating	-	64	(64)	0%	278	(214)
505-0000-380000	Penalties / Reconnect Fees	48,000	22,301	25,699	46%	23,920	(1,619)
505-0000-380200	General Assistance Revenue	-		-	0%	-	-
505-0000-380100	W&S Miscellaneous Revenue	3,500	-	3,500	0%	8,861	(8,861)
505-0000-380500	S / F.O.G. & Pre-Treatment Permits	7,850	1,080	6,770	14%	900	180
505-0000-389000	WI Rebates from Gainesville 5%	38,000	13,602	24,398	36%	15,307	(1,706)
505-0000-389200	Reserves	805,483	-	805,483	0%	-	-
	Department: 0000 - Undesignated Total:	**3,940,833**	**1,344,642**	**2,596,191**	**34%**	**1,196,604**	**148,037**
	Revenue Total:	**3,940,833**	**1,344,642**	**2,596,191**	**34%**	**1,196,604**	**148,037**

		Current Total Budget	12/31/2021 YTD Activity	Budget Remaining	12/31/2021 Percent Expensed	12/31/2020 YTD Activity	Variance between FY2022 & FY2021
Expense							
Department: 0000 - Undesignated							
505-0000-579000	Contingency	187,488	-	187,488	0%	-	-
505-0000-581100	Bonds - Principal Payments	278,000	-	278,000	0%	-	-
505-0000-581300	GEFA - Principal Payments	71,101	34,975	36,126	49%	34,489	486
505-0000-582100	Bonds - Interest Payments	79,170	17,374	61,796	22%	20,611	(3,237)
505-0000-582101	Amort. of Bond Refunding Premium	5,745	-	5,745	0%	-	-
505-0000-582300	GEFA - CW13009 - Interest	14,933	8,042	6,891	54%	8,528	(486)
505-0000-582400	GEFA - CW2020010 - Interest	48,750	751	47,999	2%	-	751
505-0000-582500	GEFA - DW2020020 - Interest	16,250	4	16,246	0%	-	4
505-0000-611308	Transfer Out 308 - WS Capital Projects Fund	805,483	805,483	0	100%	50,038	755,445
	Department: 0000 - Undesignated Total:	**1,506,920**	**866,628**	**640,292**	**58%**	**113,665**	**752,963**
Department: 1500 - General Administration							
505-1500-511100	W/S Admin / Salaries	140,550	39,207	101,343	28%	40,222	(1,016)
505-1500-511300	W/S Admin / Overtime	8,535	118	8,417	1%	2,331	(2,213)
505-1500-512100	W/S Admin / Health Insurance	40,404	8,876	31,528	22%	9,892	(1,017)
505-1500-512200	W/S Admin I FICA & Medicare	11,187	3,441	7,746	31%	3,453	(12)
505-1500-512220	Admi - Long Term Disability	857	266	591	31%	269	(2)
505-1500-512400	W/S Admin / Retirement	6,766	3,595	3,171	53%	3,880	(285)
505-1500-512600	W/S Admin / GA SUI	994	206	788	21%	28	178
505-1500-521204	Admin - Professional Services	40,000	2,198	37,802	5%	3,615	(1,417)
505-1500-521240	W/S Admin / Legal Fees	25,000	2,852	22,148	11%	6,885	(4,033)
505-1500-521300	W/S Admin / Website & Software Maintenance	14,300	13,156	1,144	92%	13,771	(615)
505-1500-521310	W/S Admin / IT Services	16,500	6,654	9,846	40%	6,749	(94)
505-1500-523210	W/S Admin / Call Notification Expenses	1,000	182	818	18%	69	113
505-1500-523250	W&S Admin Shipping & Postage	14,100	2,552	11,548	18%	3,380	(828)
505-1500-523310	W/S Admin - Advertising	2,000	-	2,000	0%	1,260	(1,260)
505-1500-523400	W&S Printing	3,000	925	2,075	31%	429	497
505-1500-523600	S/W - Merchant Sys. Fee & Admin Fee	10	1	9	13%	-	1
505-1500-531110	W/S Office Supplies	1,490	73	1,417	5%	119	(45)
505-1500-531600	W&S Admin - Small Equipment	7,200	1,547	5,653	21%	3,040	(1,492)
505-1500-579999	W&S Admin / Cost Allocation COVID-19	-	-	-	0%	(388)	388
	Department: 1500 - General Administration Total:	**333,893**	**85,851**	**248,042**	**26%**	**99,003**	**(13,152)**

Department: 4300 - Wastewater							
505-4300-511100	S/ Salaries	295,856	96,387	199,469	33%	104,289	(7,902)
505-4300-511300	S/ Overtime	8,481	2,429	6,052	29%	1,975	454
505-4300-512100	S/ Health Insurance	83,198	29,891	53,307	36%	28,325	1,566
505-4300-512200	S/ FICA & Medicare	22,769	10,783	11,986	47%	9,388	1,395
505-4300-512220	S/ - Long Term Disability	1,421	981	440	69%	662	319
505-4300-512400	S/ Retirement	14,321	6,306	8,015	44%	4,637	1,669
505-4300-512600	S/ GA SU1	2,033	666	1,367	33%	23	644
505-4300-521204	S / Engineering Fees	45,000	26,854	18,146	60%	-	26,854
505-4300-521310	S/ Sewage Testing	5,000	-	5,000	0%	106	(106)
505-4300-521315	S/ EPD Compliance & Fines	6,000	3,608	2,392	60%	3,000	608
505-4300-522110	S/ Sludge Disposal	180,000	71,770	108,230	40%	62,670	9,100
505-4300-522200	S/ Repairs & Maintenance	100,000	53,932	46,068	54%	55,983	(2,050)
505-4300-522205	S/ Vehicle Repairs & Maintenance	5,000	4,359	641	87%	114	4,245
505-4300-523200	S/ Communications	5,520	3,692	1,828	67%	1,473	2,219
505-4300-523221	S/ Cell Phones	2,600	1,298	1,302	50%	1,679	(381)
505-4300-523250	S / Shipping & Postage	250	-	250	0%	213	(213)
505-4300-523500	S/ Travel Expenses	1,500	(164)	1,664	-11%	43	(207)
505-4300-523600	S/ Dues & Fees	3,500	578	2,923	17%	2,272	(1,695)
505-4300-523700	S/ Education & Training	2,500	605	1,895	24%	116	489
505-4300-531100	S/ Supplies & Materials	22,500	14,765	7,735	66%	15,922	(1,158)
505-4300-531110	S/ Office Supplies	4,000	623	3,377	16%	3,087	(2,464)
505-4300-531120	S/ Chemicals	140,000	55,067	84,933	39%	45,044	10,022
505-4300-531230	S/ Electricity	141,000	57,285	83,715	41%	57,345	(61)
505-4300-531270	S/ Gasoline & Diesel	10,000	3,148	6,852	31%	2,362	785
505-4300-531600	S/ Small Equip. & Lab Equip.	15,000	4,788	10,212	32%	6,395	(1,607)
505-4300-531790	S/ Uniforms	9,000	3,733	5,267	41%	3,950	(217)
505-4300-542000	S / Capital - Machinery & Equipment	81,150	-	81,150	0%	-	-
505-4300-579999	S / Cost Allocation COVID-19	-		-	0%	(832)	832
	Department: 4300 - Wastewater Total:	**1,207,599**	**453,382**	**754,217**	**38%**	**410,243**	**43,139**
Department: 4334 - Sewer Lift Stations							
505-4334-522200	L/S Repairs & Maint.	50,000	13,101	36,899	26%	8,377	4,724
505-4334-523200	L/S Communications	3,300	615	2,685	19%	600	15
505-4334-531210	L/S Water	16,000	11,717	4,283	73%	3,235	8,482
505-4334-531230	L/S Electricity	40,000	19,423	20,577	49%	14,424	4,999
505-4334-531240	L/S Propane Gas	3,500	1,090	2,410	31%	595	495
	Department: 4334 - Sewer Lift Stations Total:	**112,800**	**45,945**	**66,855**	**41%**	**27,230**	**18,715**
Department: 4400 - Water							
505-4400-511100	W/ Salaries	313,331	125,831	187,500	40%	106,383	19,448
505-4400-511300	W/ Overtime	9,200	1,021	8,179	11%	718	303
505-4400-512100	W/ Health Insurance	91,739	36,531	55,208	40%	32,877	3,655
505-4400-512200	W/ FICA & Medicare	24,068	12,853	11,215	53%	10,060	2,793
505-4400-512220	W/ - Long Term Disability	1,375	1,232	143	90%	784	448
505-4400-512400	W/ Retirement	17,964	8,197	9,767	46%	6,532	1,665
505-4400-512600	W / GA SUI	2,244	604	1,640	27%	53	551
505-4400-521204	W / Engineering Fees	45,000	1,403	43,597	3%	-	1,403
505-4400-521300	W/ Water Testing & Storm Wtr Monit	9,000	5,930	3,070	66%	-	5,930
505-4400-521313	W/ WaterShed Protection Plan	15,000	-	15,000	0%	-	-
505-4400-521315	W/ EPD Compliance - Audits & Repts	8,000	2,500	5,500	31%	-	2,500
505-4400-522200	W/ Repairs & Maintenance	20,000	3,460	16,541	17%	1,045	2,415
505-4400-522205	W / Vehicle Repairs & Maintenance	5,000	1,030	3,970	21%	266	764
505-4400-523200	W/ Communications	500	-	500	0%	-	-
505-4400-523221	W/ Cell Phones	2,500	693	1,807	28%	1,162	(469)
505-4400-523250	W / Shipping & Postage	600	175	425	29%	137	38
505-4400-523400	W / Printing & Binding	600	594	7	99%	565	29
505-4400-523500	W/ Travel Expenses	500	-	500	0%	-	-
505-4400-523600	W/ Dues & Fees	3,500	665	2,836	19%	2,048	(1,384)
505-4400-523700	W/ Education & Training	2,000	1,490	510	75%	-	1,490
505-4400-531100	W/ Supplies & Materials	15,000	448	14,552	3%	8,927	(8,478)
505-4400-531110	W/ Meter Purchases	80,000	30,829	49,171	39%	39,264	(8,435)
505-4400-531270	W/ Gasoline & Diesel	10,000	3,550	6,450	35%	2,897	653
505-4400-531600	W/ Small Equipment	5,000	606	4,394	12%	160	446
505-4400-531790	W/ Uniforms	12,500	2,522	9,978	20%	2,079	442
505-4400-579999	W/ Cost Allocation COVID-19	-		-	0%	(1,066)	1,066
	Department: 4400 - Water Total:	**694,621**	**242,162**	**452,459**	**35%**	**214,891**	**27,271**

Department: 4420 - Water Supply

505-4420-522200	Well Buildings - Repairs/Maint	2,000	166	1,834	8%	100	66
505-4420-523900	Wells & Water Tanks R&M/Inspections	25,000	9,667	15,333	39%	12,533	(2,867)
505-4420-531230	Wells & Water Tanks - Electricity	49,000	22,273	26,727	45%	19,528	2,745
505-4420-531990	Wells & Water Tanks - Chemicals	9,000	4,133	4,868	46%	3,675	458
	Department: 4420 - Water Supply Total:	**85,000**	**36,238**	**48,762**	**43%**	**35,836**	**402**
	Expense Total:	**3,940,833**	**1,730,207**	**2,210,626**	**44%**	**900,869**	**829,339**
	Fund: 505 - WATER / SEWER FUND Surplus (Deficit):	**-**	**(385,566)**			**295,736**	

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

COUNCIL MEETING DATE: February 3, 2022

HISTORY:
A budget is balanced when the sum of estimated revenues and appropriated fund balances equals expenditure/expense appropriations for each applicable fund. Revenue estimates and governmental needs change throughout the year, requiring Council approval for said budget amendments.

FACTS AND ISSUES:
The requested non-departmental adjustments are as follows:

- $1,500 for the Mayor's laptop.
- Net $35,552 adjustment for new city manager department expenses for the remainder of FY2022.
- Net $13,382 adjustment for November 2021 election costs differences and estimates for the March 2022 special elections costs. Council approved Hall County to manage and operate both elections after Council adopted the FY2022 budget on June 17, 2021.
- An adjustment for the annual transfer of the City's portion of Tax Allocation District transfer for $167,319.71. The amount of this net budget adjustment is $97,320.
- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.
- Recording of the first half of grant funding for $1,554,429.

NOTE: See attachments A and B for more details.

OPTIONS:
N/A

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

AMOUNT AND SOURCE OF FUNDS:
See Attachment A for detailed adjustment request

RECOMMENDATION:
To approve Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

SAMPLE MOTION:

I make a motion for the City Council to authorize approval of Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021, as presented in Attachments A and B.

COLLABORATING DEPARTMENT:
Administration

DEPARTMENT: Finance

Prepared by: Shelia Cooper

ATTACHMENTS

- Resolution 22-002 Executive Summary.pdf
- ATTACHMENT A - Adjustment Form and Department Details.pdf
- ATTACHMENT B - 2nd QTR Budget Adjustment Summary Report.pdf
- Flowery Branch Special Election Estimates - March 2022.pdf
- Resolution 22-002.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Resolution 22-002: 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

DATE: 1/31/2022

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

BUDGET INFORMATION:
ANNUAL-
CAPITAL-

COUNCIL ACTION REQUESTED ON: 2/3/2022

PURPOSE: To approve Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021.

HISTORY: A budget is balanced when the sum of estimated revenues and appropriated fund balances equals expenditure/expense appropriations for each applicable fund. Revenue estimates and governmental needs change throughout the year, requiring Council approval for said budget amendments.

FACTS AND ISSUES:
The requested non-departmental adjustments are as follows:

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- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.
- Recording of the first half of grant funding for $1,554,429.

- NOTE: See attachment A and B for more details.

RECOMMENDED SAMPLE MOTION: I make a motion for the City Council to authorize approval of Resolution 22-002, 2nd Quarter Amendment to the Budget for FY2022 as Previously Adopted on June 17, 2021, as presented in Attachments A and B.

DEPARTMENT: Finance

Prepared by: Alisha Gamble

City of Flowery Branch
Request For Budget Adjustment

ATTACHMENT A

Flowery Branch

Fund/Department: 100 & 230

Effective Date: 12/31/2021

Account Number	Account Name	Current Budget	Debit (Credit)	Revised Budget
				-
100-1310-531600	Mayor / Small Equipment	-	2,000	2,000
(For purchase of a laptop)				-
				-
100-1320-511100	City Manager / Salary	46,830	44,000	90,830
100-1320-512400	City Manager / Retirement	4,803	8,000	12,803
100-1320-523500	City Manager / Travel Expenses	-	1,000	1,000
100-1320-523700	City Manager / Education and Training	-	1,000	1,000
100-1320-512100	City Manager / Health Insurance	35,696	(18,448)	17,248
(For appointment adjustments for new city manager)				-
				-
100-1400-511200	Elections / Poll Workers	4,000	10,525	14,525
100-1400-523300	Elections / Advertising	500	301	801
100-1400-531100	Elections / Supplies & Materials	600	2,700	3,300
100-0000-341910	Qualifying Fees (Elections)	(612)	(144)	(756)
(For differences in actual November election costs and March 2022 election Hall County estimates)				-
				-
100-9000-611270	Transfer Out 270 - TAD Fund	74,700	97,320	172,020
100-9000-611350	Transfer Out 350 - Local Resources Fund	616,854	666,545	1,283,399
(For actual costs of City TAD contributions and transfers to local resources fund)				-
(Local resources fund increase is from FY2021 positive net change in fund balance)				
				-
230-0000-332100	American Rescue Plan Act of 2021		(1,554,429)	(1,554,429)
230-0000-540000	Capital Outlay		1,554,429	1,554,429
(To record budget for actual funds received from the American Rescue Plan in July 2021)				-
				-
100-0000-311100	Real Property Taxes - Current Year	(1,810,173)	(41,000)	(1,851,173)
100-0000-311750	Franchise Fees - Charter Cable	(20,000)	(45,000)	(65,000)
100-0000-311770	Franchise Fees - Others	(7,000)	(19,000)	(26,000)
100-0000-579000	Contingency	116,247	(116,247)	-
100-0000-399900	Budgeted Fund Balance	(111,107)	(593,552)	(704,659)
				-
	Totals	$ (1,048,662)	$ -	$ (1,048,662)

Justification: RESOLUTION 22-008: BUDGET AMENDMENT TO FY2022 APPROVED BUDGET FROM JUNE 17, 2021.
(See Attachment A and Attachment B for additional details)

2ND QUARTER ENDING 12/31/2021

Approvals:
Finance Director: Alesha Gamble Date: 1/30/2022
City Manager: [signature] Date: 1/31/22
Mayor: Date:

Finance Department Use

Posted By: Date Posted:

Council Action Required: Yes_______ No _______ Budget Adjust. #:

Budget Adjustment Report
Adjustment Detail
For Date Range: 10/01/2021 - 12/31/2021

City of Flowery Branch

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Budget Code: FY2022R - Revised Budget	**Fiscal: FY2022**					
Fund: 100 - GENERAL FUND						
Expense						
100-1110-523470	Council / Printing & Binding			2,000.00	-550.00	1,450.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-450.00	
BA0000354	Council Supplies Adjustment	GLPKT09697	12/15/2021		-100.00	
100-1110-531100	Council / Supplies & Material (EDC)			3,000.00	550.00	3,550.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		450.00	
BA0000354	Council Supplies Adjustment	GLPKT09697	12/15/2021		100.00	
100-1500-521204	Admin / Prof. Svs / Eng / Appraisals			28,000.00	-75.00	27,925.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-75.00	
100-1500-521300	Admin / Website & Software Maintenance			13,100.00	75.00	13,175.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		75.00	
100-1500-531100	Admin / Supplies & Materials			4,000.00	-180.00	3,820.00
BA0000348	Finance uniform budget adjustment for Krys	GLPKT09416	11/12/2021		-180.00	
100-1500-531790	Admin / Uniforms			320.00	180.00	500.00
BA0000348	Finance uniform budget adjustment for Krys	GLPKT09416	11/12/2021		180.00	
100-4270-523210	Trafic Signal / AT&T			3,000.00	1,750.00	4,750.00
BA0000356	Adjustment for AT&T Electricity	GLPKT09780	12/22/2021		1,750.00	
100-4270-531231	Traffc Signal / Electricity			5,000.00	-1,750.00	3,250.00
BA0000356	Adjustment for AT&T Electricity	GLPKT09780	12/22/2021		-1,750.00	
100-5530-521200	Depot & Comm Room / Contracted Services			6,000.00	-6,000.00	0.00
BA0000353	Depot and Community Room Adjustment	GLPKT09696	12/15/2021		-6,000.00	
100-5530-531100	Depot & Comm Room/ Supplies & Materials			3,000.00	6,000.00	9,000.00
BA0000353	Depot and Community Room Adjustment	GLPKT09696	12/15/2021		6,000.00	
100-6110-531190	C&R / Concert Expenses			4,000.00	3,000.00	7,000.00
BA0000355	Adjustment for Concert Christmas Market	GLPKT09779	12/22/2021		3,000.00	
100-6110-531192	C&R / LLCVB Event Support			8,250.00	-3,000.00	5,250.00
BA0000355	Adjustment for Concert Christmas Market	GLPKT09779	12/22/2021		-3,000.00	
100-7400-521201	PCD / Professional Sys & Projects			100,000.00	-3,500.00	96,500.00
BA0000346	IWorQ software for Code Enforcement	GLPKT09258	10/28/2021		-3,500.00	
100-7400-521300	PCD / Website & Software Maintenance			18,800.00	3,500.00	22,300.00
BA0000346	IWorQ software for Code Enforcement	GLPKT09258	10/28/2021		3,500.00	
100-7540-512600	Tourism / GA SUI			301.00	1,000.00	1,301.00
BA0000352	GA SUI Adjustment	GLPKT09695	12/15/2021		1,000.00	
100-7540-531192	Tourism / Events Support			25,000.00	-1,000.00	24,000.00
BA0000352	GA SUI Adjustment	GLPKT09695	12/15/2021		-1,000.00	
			Expense Total:	**223,771.00**	**0.00**	**223,771.00**
			Fund 100 Total:	**223,771.00**	**0.00**	**223,771.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 270 - TAX ALLOCATION DISTRICT F						
Expense						
270-0000-521201	TAD - Professional Svs & Proj			0.00	30,000.00	30,000.00
BA0000368	Correct TRG Budget Code - per FY2021 Audi	GLPKT10117	12/31/2021		30,000.00	
270-0000-581100	TRG Annual Tax Increment Loan Payment			30,000.00	-30,000.00	0.00
BA0000368	Correct TRG Budget Code - per FY2021 Audi	GLPKT10117	12/31/2021		-30,000.00	
			Expense Total:	**30,000.00**	**0.00**	**30,000.00**
			Fund 270 Total:	**30,000.00**	**0.00**	**30,000.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 308 - WATER/ SEWER CAPITAL PROJECTS FUND						
Revenue						
308-0000-399900	Budgeted Retained Earnings			0.00	-45,588.00	-45,588.00
BA0000344	Black and Veatch #53080	GLPKT09166	10/01/2021		-45,588.00	
			Revenue Total:	**0.00**	**-45,588.00**	**-45,588.00**
Expense						
308-0000-541521	Interim Wastewater Plan Improvements			0.00	45,588.00	45,588.00
BA0000344	Black and Veatch #53080	GLPKT09166	10/01/2021		45,588.00	
			Expense Total:	**0.00**	**45,588.00**	**45,588.00**
			Fund 308 Total:	**0.00**	**0.00**	**0.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 320 - SPLOST FUND						
Expense						
320-0000-541500	VII -Water Sewer Infrastructure			0.00	-21,000.00	-21,000.00
BA0000350	Establish Project 30210	GLPKT09685	12/15/2021		-21,000.00	
320-0000-541600	VII -Martin School Sanitary Sewer Replacement			0.00	21,000.00	21,000.00
BA0000350	Establish Project 30210	GLPKT09685	12/15/2021		21,000.00	
			Expense Total:	**0.00**	**0.00**	**0.00**
			Fund 320 Total:	**0.00**	**0.00**	**0.00**

Account Number / Adjustment Number	Account Name / Adjustment Description	Packet Number	Post Date	Original Budget	Budget Adjustments Amount	Current Budget
Fund: 505 - WATER / SEWER FUND						
Expense						
505-4300-522205	S/ Vehicle Repairs & Maintenance			2,500.00	2,500.00	5,000.00
BA0000351	Adjustment for Wastewater Vehicle Main/R	GLPKT09693	12/15/2021		2,500.00	
505-4300-531100	S/ Supplies & Materials			25,000.00	-2,500.00	22,500.00
BA0000351	Adjustment for Wastewater Vehicle Main/R	GLPKT09693	12/15/2021		-2,500.00	
505-4334-522200	L/S Repairs & Maint.			60,000.00	-10,000.00	50,000.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		-10,000.00	
505-4334-531210	L/S Water			6,000.00	10,000.00	16,000.00
BA0000349	Monthly Budget Adjustment 11.2021	GLPKT09510	11/24/2021		10,000.00	
			Expense Total:	**93,500.00**	**0.00**	**93,500.00**
			Fund 505 Total:	**93,500.00**	**0.00**	**93,500.00**
			Budget Code FY2022R Total:	**347,271.00**	**0.00**	**347,271.00**

Description

Fund Summary

Description	Fund	Original Budget	Budget Adjustments	Current Budget
	Budget Code: FY2022R - Revised Budget Fiscal: FY2022			
	100	223,771.00	0.00	223,771.00
	270	30,000.00	0.00	30,000.00
	308	0.00	0.00	0.00
	320	0.00	0.00	0.00
	505	93,500.00	0.00	93,500.00
	Budget Code FY2022R Total:	**347,271.00**	**0.00**	**347,271.00**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

Notable adjustments within the departments, which did not affect the total budget, are as follows:

- Culture and Recreation:
  - $6,000 from contracted services to depot and community room supplies and materials for event expenses such as catering and preparation expenses.
  - $3,000 from LLCVB event support to concert expenses for Christmas Market Concert.
- Planning and Community Development:
  - $3,500 from professional services and projects to website and software maintenance for IWorQ annual software license. IWorQ is the software used by Clark Patterson Lee for soil and erosion and code enforcement inspections. Since we are hiring for this position, we are taking on the licensing of the software to maintain the work ticket historical data.

The requested non-departmental adjustments are as follows:

- $1,500 for the Mayor's laptop.
- Net $35,552 adjustment for new city manager department expenses for the remainder of FY2022.
- Net $13,382 adjustment for November 2021 election costs differences and estimates for the March 2022 special elections costs. Council approved Hall County to manage and operate both elections after Council adopted the FY2022 budget on June 17, 2021.
- An adjustment for the annual transfer of the City's portion of Tax Allocation District transfer for $167,319.71. The amount of this net budget adjustment is $97,320.
- Annual transfer of income from General Fund to Local Resources Fund for future capital projects to a total of $666,545.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

SPECIAL REVENUE FUNDS

GRANTS FUND

No adjustments are needed for the quarter ending December 31, 2021.

AMERICAN RESCUE PLAN ACT OF 2021 FUND

The requested non-departmental adjustment is as follows:

- Recording of the first half of grant funding for $1,554,429.

TAX ALLOCATION DISTRICT FUND

A notable adjustment, which did not affect the total budget:

- An adjustment of $30,000 from TRG (The Residential Group) loan payment to professional services and projects. It was determined through the audit process that this expense should be classified as professional services and projects.

HOTEL MOTEL TAX FUND

No adjustments are needed for the quarter ending December 31, 2021.

CAPITAL PROJECT FUNDS

SPLOST VIII CAPITAL PROJECTS FUND

Non-departmental adjustment is as follows:

- Adjustments for one project:
    - Martin School Sanitary Sewer Replacement for $21,000.
        - This project was approved on December 15, 2021.

LOCAL RESOURCES CAPITAL PROJECTS FUND

No adjustments are needed for the quarter ending December 31, 2021.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
ADJUSTMENT DESCRIPTIONS

ENTERPRISE FUNDS

WATER AND WASTEWATER OPERATING FUND

Notable adjustments within the departments, which did not affect the total budget, are as follows:

- $2,500 from sewer supplies and materials to sewer vehicle repairs and maintenance
- $10,000 from lift station repairs and maintenance to lift station water.

WATER/WASTEWATER CAPITAL PROJECTS FUND

Non-departmental adjustment is as follows:

- Adjustments for one project:
    - Interim Wastewater Plant Improvements for $45,588.
        - This project was approved on 9/2/2021.

E S T I M A T E

							Total Expenses	
Election Equipment	**Type Service**	**Number**	**Fee**					
	Type Workers	**Number**	**Hours (per employee**	**Total Hours**	**Rate**			
Staff	Office Overtime			0	$ 18.39	$ -		
	Area Manager			0	$ 14.74	$ -		
	Early Voting Manager	1	150	150	$ 13.40	$ 2,010.00		
	Early Voting Ast. Manager	2	150	300	$ 12.06	$ 3,618.00		
				0		$ -		
	Election Day Manager	1	13.5	13.5	$ 14.74	$ 198.99		
	Election Day Ast. Manager	2	13.5	27	$ 13.40	$ 361.80		
				0	$ 12.06	$ -	**$ 6,188.79**	80%
	Description			**Publication Date**				
Advertisements	Notice of L&A					$ 10.00		
	Notice of Absentee Ballots					$ 10.00		
	Notice of Early Voting					$ 10.00		
	Notice of Early Tabulation					$ 10.00		
	Notice of Computation & Canvassing					$ 10.00		
	Notice of Certification					$ 10.00		
	Notice of Board Meeting					$ 20.00	**$ 80.00**	1%
Miscellaneous	**Description**							
	Ballot Setup					$ 250.00		
	Test Deck					$ 25.00		
	Printing AB					$ 25.00		
	Printing Provisional					$ 25.00		
	Mailing AB			50 @ 0.44		$ 8.45	**$ 333.45**	4%
Transporting Equipment								
	Jason Taylor					$ 1,154.00		
							$ 1,154.00	15%
TOTAL COST	**This summary does not include:** Mandatory training and salaries for the Clerk's Office staff; Normal work day salary of the Elections Office staff						**$ 7,756.24**	**100%**

City of Flowery Branch Budget Expenditure	**$ 1.00**		**FY2020**	
*** Hall County Elections Office Budget Expenditu**	**$ -**		**FY2022**	$ 7,756.24
	$ 1.00		**TOTAL**	**$ 7,756.24**

RESOLUTION NO.: 22-002

TO AMEND THE BUDGET FOR FISCAL YEAR 2022 AS PREVIOUSLY ADOPTED ON JUNE 17, 2021.

WHEREAS, the City Council approved a budget for fiscal year 2022 for the City of Flowery Branch on June 17, 2021 by Resolution 21-005; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Flowery Branch hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

RESOLVED this 3rd day of February 2022.

____
Edward R. Asbridge, Mayor

ATTEST:

____
Shelia R. Cooper, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider January 20, 2022 Council Meeting Minutes

COUNCIL MEETING DATE: February 3, 2022

HISTORY:

FACTS AND ISSUES:

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:

SAMPLE MOTION:

COLLABORATING DEPARTMENT:

DEPARTMENT: Administration

Prepared by: Shelia Cooper

ATTACHMENTS

- January 20, 2022 Minutes.pdf

City of Flowery Branch
City Council Meeting
Thursday, January 20, 2022, 6:00 PM
City of Flowery Branch City Hall
5410 W. Pine Street, Flowery Branch, GA 30542

CALL WORK SESSION TO ORDER:

Mayor Edward Asbridge called the council meeting to order at 6:06 pm.

Present: Mayor Asbridge and Council Members Joe Anglin, Oliver McClellan, and Chris Mundy.

Absent: Council Member William McDaniel

Also present were City Manager Tonya Parrish, City Clerk Shelia Cooper, Public Works Director Bill Whidden, Interim Police Chief Chris Hulsey, Rich Edinger of Clark Patterson Lee and City Attorney Ron Bennett.

PLEDGE OF ALLEGIANCE:

Mayor Asbridge led the Pledge of Allegiance.

PUBLIC HEARING:

Public Hearing and Consideration of a Rezoning Application submitted by NNP-Looper Lake, LLC. to Rezone tax parcel 15047 000885 from Planned Unit Development (PUD) to Planned Unit Development (PUD) with modified conditions.

There was a motion made to table this rezoning application as requested by the applicant until the March 17, 2022 City Council Meeting.

MOTION: Joe Anglin
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

Public Hearing and Consideration of a Variance Request submitted by McEver Site, LLC. for relief from the requirements set forth in the City of Flowery Branch Zoning Ordinance; Article 10, Development Requirements and Guidelines section 10.9 (f):

Convenience stores shall locate gas pumps behind the principal structure in order to effectively screen the pumps from view of the street.

Rich Edinger presented a consideration of a variance request submitted by McEver Site, LLC for relief from the requirements set forth in the City of Flowey Branch Zoning Ordinance. Attorney Steven L. Jones stated the site plan conforms to the ordinance. The variance request is to have the fuel pumps located in front of the convenience store. He stated that the pumps located in the back of the convenience store creates a hardship for fuels trucks coming and going out of the parking lot.

In Favor:

Attorney Steven L. Jones with Taylor English

Opposed:

Ralph Taylor, Attorney Hunt & Taylor Law Firm, 1001 Riverside Dr, Gainesville, GA 30501
Katy Forte, 6363 Green Oak Ridge, Flowery Branch, GA 30542
Hans Juergen Schleicher, 6434 South Creek Court, Flowery Branch, GA 30542
Dick Wilson, 6386 Chestnut Parkway, Flowery Branch, GA 30542
Mike Millen, 6259 Chestnut Hill Road, Flowery Branch, GA 30542
Rick Alarcon, 6315 Chestnut Hill Road, Flowery Branch, GA 30542
Carolyn & Bob Nooney, 6290 Spring Lake Drive, Flowery Branch, GA 30542
Doug Emerick, 6348 Spring Lake Drive, Flowery Branch, GA 30542
Brandon Haag, 6271 Spring Lake Drive, Flowery Branch, GA 30542
Brandon & Mike Hollimon, 6416 Deep Wood Court, Flowery Branch, GA 30542
John & Sandy Pomper, 6367 Chestnut Hill Road, Flowery Branch, GA 30542
Clarence Reed, 6443 South Creek Court, Flowery Branch, GA 30542
Marci Farrell, 6344 Green Oak Ridge, Flowery Branch, GA 30542
Lamont Farrell, 6344 Green Oak Ridge, Flowery Branch, GA 30542
Dr. Michael Collier, 6374 Chestnut Parkway, Flowery Branch, GA 30542
John Avery, 6210 Spring Lake Drive, Flowery Branch, GA 30542
Don Price, 6625 Club View Court, Flowery Branch, GA 30542
Chris Nix, 6358 Chestnut Parkway, Flowery Branch, GA 30542
Michael Willis, 6219 Spring Lake Drive, Flowery Branch, GA 30542
Bob Nooney, 6290 Spring Lake Drive, Flowery Branch, GA 30542
Jim Kozik, 6693 Woodlake Drive, Flowery Branch, GA 30542
Jeremy Frazier, 6216 Tall Woods Court, Flowery Branch, GA 30542
Mary Willis, 6219 Spring Lake Drive, Flowery Branch, GA 30542
Kristen Rivett, 6323 Chestnut Hill Road, Flowery Branch, GA 30542
Donna Oley, 6609 Club View Court, Flowery Branch, GA 30542

Attorney Steven L. Jones was allowed to speak again, and he reminded the audience that the parcel is zoned for the use that the applicant is going to use it for. The variance is only asking for the pumps to be in the front of the store and not behind the store. The applicant wants the HOA sign to remain and the landscaping sign to remain. He stated that the pumps located in the front of the store would put more space between the pumps and the playground in question.

Mayor Asbridge closed the Public Hearing at 6:50 pm.

Mayor Asbridge opened the Work Session at 7:12 pm.

UNFINISHED BUSINESS - WORK SESSION:

Consider Second Reading of Ordinances 625-630, a request from Stark Land Development for the Rezoning of six (6) parcels of land totaling 118 +/- acres of land from M-1 (Light Industrial) to R3 (Residential Multi-Family).

Mr. Rich Edinger presented the second reading of Ordinances 625-630, a request from Stark Land Development for the rezoning of six parcels of land totaling 118 +/- acres of land from Light Industrial to Residential Multi-Family. Phase One is on 48 +/- acres with 49 single family detached homes and 140 townhomes. Phase Two is on 69 +/- acres with 138 single family detached homes. New design standards for townhomes and single family detached homes were part of a zoning ordinance update adopted on December 16, 2021. The applicant is aware of the new standards and will meet the requirements. The original elevations previously submitted for review were of a high quality and met many of the recently adopted ordinance requirements.

Council Member Anglin asked the applicant what the plans were for the two entrances off Mulberry Street regarding the kind of signage and landscape plans.

Billy Stark responded that there is a site line issue on the curve to design around but monument signs will be at both entrances like Park Haven Subdivision monument signs located in Flowery Branch.

Council Member Anglin asked about the road frontage wall and if it will be landscaped and maintained by the HOA. Mr. Stark responded that there will be a wall and it will be landscaped and maintained by the HOA.

Council Member Anglin inquired about the size of the townhomes and single-family homes. Mr. Stark said the smallest townhome will be 1,600 square feet. and the largest townhome will be 2,000 square feet. The smallest single-family home will be 2,200 square feet and the largest single-family home will be 2,600 square feet. All three and four bedrooms. Mr. Stark said the renderings will be similar to the renderings of the Park Haven subdivision.

NEW BUSINESS -WORK SESSION:

Request Adoption of Proposed FY2023 Budget Calendar

City Manager Parrish presented a request to adopt a proposed FY 2023 Budget Calendar. The proposed FY2023 Budget Calendar provides a basic plan for preparing, reviewing, and adopting the City of Flowery Branch budget for the upcoming fiscal year. The budget process occurs every year, from November through June. In the past, the Budget Team has not formally requested the adoption of the annual budget calendar, but City Manager Parrish said it is best practice to have it approved. In the future, the annual budget calendar will be presented in November each year for Council to review and to request adoption. The budget process began in December by distributing the Capital Improvement Plan to the department directors for review. The Capital Improvement Plan meetings have been completed, and we are now finalizing the capital plan. Operational budget planning will begin in February 2022, where each department will meet with the Budget Team to discuss any changes needed for the upcoming fiscal year. The Budget Team consists of the Finance Director, Budget Manager, City Manager, and one Department Director (on an annual rotation). The Budget Team plans to provide the Mayor and Council with a budget draft during the Retreat in March of 2022. Budget discussions with Mayor and Council are scheduled for April 12, 2022, at 5 pm, and April 14, 2022, at 2 pm. Public Hearings 1 & 2 are scheduled for a special called meeting on June 9, 2022 at 9 am and 6 pm. The 3rd Public Hearing will be held at the regularly scheduled Council Meeting on June 16, 2022, at 6 pm.

Consider Approval of Renewal Maintenance Contract for City Printers

City Manager Parrish presented a request to sign the renewal maintenance contract for the City printers. PSK has provided service for our City printers since January 2020.

FY 2020 (6 months) total paid $1,287.

FY 2021 total paid $3,355.

FY 2022 paid to date $1,930.

Service pricing will remain at $0.00575 per black and white copy and $0.05 per color copy. Service includes maintenance, parts, labor, ink, and toner. The contract term is 12 months.

Consider Beer, Wine, and Distilled Spirits Alcohol License for Village Spirits located at 5462 McEver Road

City Clerk Cooper presented the application for a beer, wine and distilled spirits license for Village Spirits. The application has been processed and reviewed and is in order for the Council's approval.

Consider First Reading of Ordinance 658A - Amendment to Ordinance 658 to provide for a Special Election

City Clerk Cooper presented an amendment to Ordinance 658, an Ordinance to provide for a Special Election on March 15, 2022. The amendment will correct the verbiage on the original ordinance to replace The City of Flowery Branch with Hall County Board of Elections and Registration. The IGA with Hall County dated July 8, 2021, states that the Hall County Board of Elections and Registration will call and conduct municipal elections on behalf of the City, by and through the Elections Board.

DEPARTMENT REPORTS:

Council Report:

Council Member Anglin said it is good to see all the movement with the new parks, the Farmer's Market and the Amphitheater.

ADJOURNMENT WORK SESSION:

Mayor Asbridge adjourned the work session at 7:25 pm.

VOTING SESSION AGENDA

CALL VOTING SESSION TO ORDER:

Mayor Asbridge called the voting session to order at 7:25 pm.

PUBLIC COMMENTS:

Kelly McLincha, 5628 Church Street, Flowery Branch, GA 30542

Mr. McLincha would like the City to have a planning committee.

Mark Weber, 6114 Stella Light Drive, Flowery Branch, GA 30542

Mr. Weber is concerned about the tax base. He is concerned about the sewer and water issues in the City. He is concerned about the traffic issues in the City.

CONSENT AGENDA:

- Consider January 6, 2022 Council Meeting Minutes

- Consider Beer, Wine, and Distilled Spirits Alcohol License for Village Spirits located at 5462 McEver Road.

There was a motion made to approve Consent Agenda.

MOTION: Chris Mundy
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

<u>UNFINISHED BUSINESS - VOTING SESSION:</u>

<u>Consider Second Reading of Ordinances 625-630, a request from Stark Land Development for the Rezoning of six (6) parcels of land totaling 118 +/- acres of land from M-1 (Light Industrial) to R3 (Residential Multi-Family).</u>

City Attorney Bennett read the caption for Ordinance 625.

There was a motion made to approve the second reading of Ordinance 625.

MOTION: Joe Anglin
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

City Attorney Bennett read the caption for Ordinance 626.

There was a motion made to approve the second reading of Ordinance 626.

MOTION: Oliver McClellan
SECOND: Joe Anglin
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

City Attorney Bennett read the caption for Ordinance 627.

There was a motion made to approve the second reading of Ordinance 627.

MOTION: Chris Mundy
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

City Attorney Bennett read the caption for Ordinance 628.

There was a motion made to approve the second reading of Ordinance 628.

MOTION: Joe Anglin
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

City Attorney Bennett read the caption for Ordinance 629.

There was a motion made to approve the second reading of Ordinance 629.

MOTION: Oliver McClellan
SECOND: Joe Anglin
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried
City Attorney Bennett read the caption for Ordinance 630.

There was a motion made to approve the second reading of Ordinance 630.

MOTION: Chris Mundy
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

Council Member Anglin stated this development will be the largest development in the City to be on the water and sewer system.

NEW BUSINESS - VOTING SESSION:

Request Adoption of Proposed FY2023 Budget Calendar

There was a motion made to approve proposed FY2023 Budget Calendar as presented.

MOTION: Chris Mundy
SECOND: Joe Anglin
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

Consider Approval of Renewal Maintenance Contract for City Printers

There was a motion made to approve the renewal maintenance contract for City Printers as presented.

MOTION: Oliver McClellan
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

Consider First Reading of Ordinance 658A - Amendment to Ordinance 658 to provide for a Special Election

City Attorney Bennett read the caption to Ordinance 658A, Amendment to Ordinance 658.

There was a motion made to approve the first reading of Ordinance 658A as presented.

MOTION: Joe Anglin
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

EXECUTIVE SESSION:

There was a motion made to enter executive session at 7:45 pm for matters related to certain personnel issues.

MOTION: Joe Anglin
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

There was a motion made to exit executive session and reconvene open session at 8:37 pm.

MOTION: Joe Anglin
SECOND: Chris Mundy
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

There was a motion made to approve Resolution 22-001 as presented.

MOTION: Joe Anglin
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

ADJOURNMENT:

There was a motion made to adjourn at 8:40 pm.

MOTION: Chris Mundy
SECOND: Oliver McClellan
AYES: Joe Anglin, Oliver McClellan, Chris Mundy
NAYS: None
Motion carried

Mayor Edward Asbridge	Date	City Clerk Shelia Cooper

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consideration of Approval of Special Event submitted by Beer Me & Peyton's Pie

COUNCIL MEETING DATE: February 3, 2022

HISTORY:

FACTS AND ISSUES:
This is for a Super Bowl Pre-Game Party submitted by Beer Me & Peyton's Pie for a watching the pre-game show on a large pop-up screen, live music, cornhole, pizza, beer and cocktails. All the food will be served at Peyton's Pie and all alcoholic drinks will be in approved plastic cups per our ordinance. Coordination with the police department on the street closures, etc.

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:

SAMPLE MOTION:
On Consent Agenda

COLLABORATING DEPARTMENT:

DEPARTMENT: Administration

Prepared by: Shelia Cooper

ATTACHMENTS

- Executive Summary Beer Me & Peyton's Pie.pdf

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Approval of Special Event submitted by Beer Me & Peyton's Pie

DATE: February 3, 2022

BUDGET INFORMATION:
ANNUAL- No expenditure – Revenue Only
CAPITAL-

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

COUNCIL ACTION REQUESTED ON: February 3, 2022

PURPOSE: To close the upper part of Main Street between Church and Mitchell Streets for a Pre-Game Super Bowl Party on Sunday, February 13th. **Note: These are the only two businesses open on this day and at this time.

HISTORY:

FACTS AND ISSUES: This is for a Super Bowl Pre-Game Party with large pop-up screen for Pre-Game Show, Live Music, Cornhole, Pizza, Beer and Cocktails. All the food will be served at Peyton's Pie and all alcoholic drinks will be in approved plastic cups per our ordinance. Coordination with the police department on the street closures, etc.

OPTIONS: Approve or Deny

RECOMMENDED SAMPLE MOTION: On Consent Agenda

DEPARTMENT: Administration

Prepared by: Renee Carden

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consideration of Second Reading of Ordinance 658A - An Amendment to Ordinance 658 to provide for a Special Election

COUNCIL MEETING DATE: February 3, 2022

HISTORY:
The IGA with Hall County dated July 8th, 2021, states that Hall County Board of Elections will call and conduct municipal elections on behalf of the City, by and through the Elections Board.

FACTS AND ISSUES:
The only change to the original ordinance is under Section 1. Special Election, replace the City of Flowery Branch, Georgia with Hall County Board of Elections.

OPTIONS:

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

AMOUNT AND SOURCE OF FUNDS:

RECOMMENDATION:

SAMPLE MOTION:
I make a motion to adopt Ordinance 658A, an amendment to an ordinance to provide for a Special Election on March 15, 2022.

COLLABORATING DEPARTMENT:

DEPARTMENT: Administration

Prepared by: Shelia Cooper

ATTACHMENTS

- 658A Amendment for Special Election.pdf
- Summary 658A.doc

- Flowery Branch Special Election Estimates - March 2022.pdf

First Reading: January 20, 2022
Second Reading: February 3, 2022
Passed: February 3, 2022

ORDINANCE NO. 658

AN AMENDMENT TO AN ORDINANCE TO PROVIDE FOR A SPECIAL ELECTION FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR 2022; ESTABLISH AND SET THE DATE AND TIME OF THE SPECIAL ELECTION FOR THE CITY OF FLOWERY BRANCH, GEORGIA FOR 2022 FOR COUNCIL MEMBER POST 2; PROVIDE A QUALIFYING PERIOD FOR SAID POSITION; PROVIDE FOR THE QUALIFYING FEES FOR SAID POSITION; PROVIDE FOR A QUALIFYING PROCEDURE; APPOINT ELECTION OFFICIALS; PROVIDE FOR THE OPENING AND CLOSING OF REGISTRATION FOR SAID SPECIAL ELECTION; REPEAL CONFLICTING ORDINANCES; PROVIDE FOR SEVERABILITY; AND FOR ALL OTHER LAWFUL PURPOSES.

WHEREAS, the City Council of the City of Flowery Branch, Georgia is authorized by Article IX, Section II, Paragraph II of the Constitution of the State of Georgia of 1983, and pursuant to O.C.G.A. Section 21-2-1 et seq., to enact ordinances for the holding of elections and special elections of public officials of the municipality; and

WHEREAS, the Council Member for Post 2 has resigned; and

WHEREAS, the City of Flowery Branch, Georgia desires to conduct a special election to fill this position, openly and fairly for all duly qualified and registered electors of the City of Flowery Branch, Georgia.

NOW THEREFORE THE COUNCIL OF THE CITY OF FLOWERY BRANCH HEREBY ORDAINS AS FOLLOWS,

Section 1. Special Election.

Hall County Board of Elections calls and will conduct a special election on Tuesday, March 15, 2022 from 7:00 a.m. to 7:00 p.m. with the place of said election being in the City Hall located at 5410 W. Pine Street, Flowery Branch, Georgia for the position as indicated in Section 2 of this Ordinance.

Section 2. Position Open for Election and Term Thereof.

The special election to be held on the date established by Section 1 of this Ordinance is for the purpose of filling the position of Council Member Post 2 which will be elected at large for the completion of the current term which will expire December 31, 2023.

Section 3. Qualifying Period.

The qualifying period for the election set by Section 1 of this Ordinance to qualify for the position described in Section 2 of this Ordinance shall be open on Monday, February 14, 2022 and will continue day-to-day through

Wednesday, February 16, 2022. The hours of qualifying each day shall be during the regular business hours of the City of Flowery Branch, Georgia. The place of qualifying shall be the office of the City Clerk of the City of Flowery Branch, Georgia, being the office of the Election Superintendent, and being located at City Hall, 5410 W. Pine Street, Flowery Branch, Georgia.

Section 4. Qualifying Fee.

(a) The qualifying fee for the Council Member Post 2 position, which is open for election as provided by Section 2 of the Ordinance, shall be $144.00. Such fee shall be paid to the Election Superintendent at the time a candidate files the candidate's notice of candidacy.

(b) A pauper's affidavit may be filed in lieu of paying the qualifying fee otherwise required by Section 4(a) of this Ordinance. A candidate filing a pauper's affidavit instead of paying a qualifying fee shall under oath affirm the candidate's poverty and the candidate's resulting inability to pay the qualifying fee otherwise required. The form of the affidavit shall be as prescribed by the Georgia Secretary of State and shall include a financial statement which lists the total income, assets, liabilities, and other relevant financial information of the candidate.

The affidavit shall contain an oath that such candidate has neither the assets nor the income to pay the qualifying fee otherwise required. The following warning shall be printed on the affidavit form as prepared by the Georgia Secretary of State, to wit: "WARNING: Any person knowingly making any false statement on this affidavit commits the offense of false swearing and shall be guilty of a felony."

The Election Superintendent shall place on the ballot the name of any candidate who subscribes and swears to an oath that such candidate has neither the assets nor the income to pay the qualifying fee otherwise required.

Section 5. Qualifying Affidavit and Financial Disclosure Statement.

(a) Each candidate qualifying for the position described in Section 2 of this Ordinance shall accompany the candidate's notice with an affidavit stating:

(1) The candidate's residence, with street and number, if any, and the candidate's post office address;

(2) The candidate's profession, business or occupation, if any;

(3) The name of post or office sought for election and precinct, if applicable;

(4) That the candidate is an elector of the municipality of the candidate's residence and is eligible to vote in the election in which the candidate is running for office;

(5) The name of the position that the candidate is seeking;

(6) That the candidate is eligible to hold such position;

(7) That the candidate has never been convicted and sentenced in any court of competent jurisdiction for fraudulent violation of primary or election laws, malfeasance in office or a felony involving moral turpitude under the laws of this state or any other state or of the United States, of that the candidate's civil rights have been restored and that at least ten years have elapsed from the date of the completion of the sentence without a subsequent conviction of another felony involving moral turpitude; and

(8) That the candidate will not knowingly violate any provisions of the "Georgia Municipal Election Code" or any rules and regulations adopted under the "Georgia Municipal Election Code."

(b) Each person qualifying as a candidate will file a financial disclosure statement prescribed by the laws of the State of Georgia in the form as prescribed therein, no later than the fifteenth (15th) day following the qualifying with the Election Superintendent of the City of Flowery Branch, Georgia.

Section 6. Write-In Candidates.

(a) In this special election, no person elected on a write-in vote shall be eligible to hold office unless notice of the person's intention of candidacy was given twenty (20) or more days prior to the election by the person to be a write-in candidate or by some other person or group of persons qualified to vote in the election, to the Mayor or the Election Superintendent and by publication in the official newspaper of the City of Flowery Branch, Georgia, said publication currently being "The Times."

(b) In addition to the requirements contained in Section 6(a) of this Ordinance, the person or persons giving notice of intention of candidacy for a write-in candidate shall also file with the Mayor or the Election Superintendent, a copy of the notice as published with an affidavit stating that the notice has been published, with the name of the newspaper and the date of publication, not later than the fifth (5th) day after the deadline for filing and publishing of such notice. The affidavit may be made by the person giving notice or intention of candidacy or by the publisher of the newspaper in which the notice was published or by an employee of the newspaper designated by the publisher.

Section 7. Election Appointments.

(a) The following persons are hereby appointed to act as election officials for the March 15, 2022 Special Election:

Election Superintendent	Shelia Cooper
Chief Registrar	To be announced
Absentee Ballot Clerk	Hall County Elections
Poll Manager	Hall County Elections
Poll Worker	Hall County Elections
Poll Worker	Hall County Elections

(b) The office of the City Clerk of the City of Flowery Branch, Georgia is hereby declared to be the office of the Election Superintendent for candidates qualifying for the office open for election as provided by Section 3 of this Ordinance, and also as the office of the Absentee Ballot Clerk.

Section 8. Last Day for Voter Registration.

The last day that an elector/voter may register to vote in the 2022 Special Election shall be Monday, February 14, 2022, by 5:00 p.m. at the Hall County Board of Elections and Registration located at 2875 Browns Bridge Road, Gainesville, Georgia, unless said date is a Georgia legal holiday, and then the last day for voter/elector registration shall be the next day by 5:00 p.m.

Section 9. Repealer.

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed to the extent of conflict.

Section 10. Severability.

Should any section or provision of this Ordinance be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration shall not affect the validity of this Ordinance as a whole or any part thereof which is not specifically declared to be invalid or unconstitutional.

Dated this 3rd day of February 2022.

____
Edward Asbridge, Mayor

ATTEST:

____
Shelia Cooper, City Clerk

APPROVED AS TO FORM:

____
E. Ronald Bennett, Jr., City Attorney

FLOWERY BRANCH CITY COUNCIL

EXECUTIVE SUMMARY

SUBJECT: Consider Second Reading of Ordinance 658A – An Amendment to Ordinance 658 to provide for a Special Election on March 15, 2022.

DATE: February 3, 2022

BUDGET INFORMATION:
ANNUAL- No expenditure – Revenue Only
CAPITAL-

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

COUNCIL ACTION REQUESTED ON: February 3, 2022

PURPOSE: To correct the verbiage on the original ordinance to replace "The City of Flowery Branch, GA" with "Hall County Board of Elections".

HISTORY:

FACTS AND ISSUES: The IGA with Hall County dated July 8, 2021 states the Hall County Board of Elections will call and conduct municipal elections on behalf of the City, by and through the Elections Board.

OPTIONS: Approve or Deny

RECOMMENDED SAMPLE MOTION:

I make a motion to approve Ordinance 658A, an amendment to an ordinance to provide for a Special Election on March 15, 2022.

DEPARTMENT: Administration

Prepared by: Shelia Cooper

E S T I M A T E

							Total Expenses	
Election Equipment	**Type Service**	**Number**	**Fee**					
	Type Workers	**Number**	**Hours (per employee**	**Total Hours**	**Rate**			
	Office Overtime			0	$ 18.39	$ -		
	Area Manager			0	$ 14.74	$ -		
Staff	Early Voting Manager	1	150	150	$ 13.40	$ 2,010.00		
	Early Voting Ast. Manager	2	150	300	$ 12.06	$ 3,618.00		
				0		$ -		
	Election Day Manager	1	13.5	13.5	$ 14.74	$ 198.99		
	Election Day Ast. Manager	2	13.5	27	$ 13.40	$ 361.80		
				0	$ 12.06	$ -	**$ 6,188.79**	80%
	Description			**Publication Date**				
	Notice of L&A					$ 10.00		
	Notice of Absentee Ballots					$ 10.00		
	Notice of Early Voting					$ 10.00		
Advertisements	Notice of Early Tabulation					$ 10.00		
	Notice of Computation & Canvassing					$ 10.00		
	Notice of Certification					$ 10.00		
	Notice of Board Meeting					$ 20.00	**$ 80.00**	1%
Miscellaneous	**Description**							
	Ballot Setup					$ 250.00		
	Test Deck					$ 25.00		
	Printing AB					$ 25.00		
	Printing Provisional					$ 25.00		
	Mailing AB			50 @ 0.44		$ 8.45	**$ 333.45**	4%
Transporting Equipment								
	Jason Taylor					$ 1,154.00		
							$ 1,154.00	15%
TOTAL COST	**<u>This summary does not include:</u> Mandatory training and salaries for the Clerk's Office staff; Normal work day salary of the Elections Office staff**						**$ 7,756.24**	**100%**

City of Flowery Branch Budget Expenditure	**$ 1.00**	**FY2020**		
*** Hall County Elections Office Budget Expenditu**	**$ -**	**FY2022**	$	7,756.24
	$ 1.00	**TOTAL**	**$**	**7,756.24**