

2024

A P P R O V E D B U D G E T

Fiscal Year 2024
July 1, 2023 - June 30, 2024



SANDY SPRINGS
GEORGIA

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INTRODUCTION



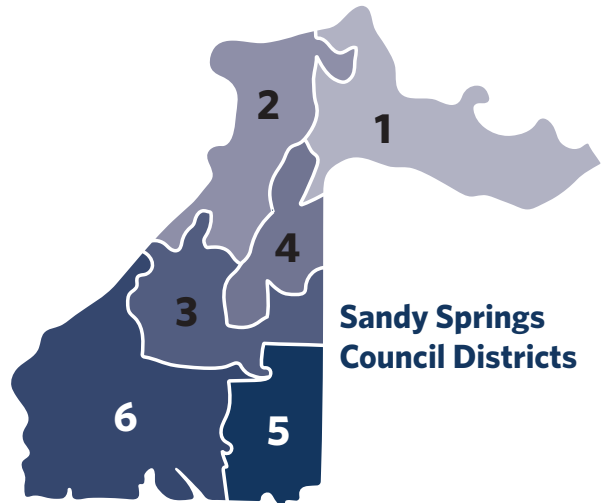
MAYOR AND CITY COUNCIL

Governance in Sandy Springs

The City of Sandy Springs is divided into six Council Districts. Each district is represented by a City Councilmember. The Mayor of Sandy Springs chairs the City Council.



Mayor Rusty Paul
rpaul@sandyspringsga.gov



DISTRICT 1
John Paulson
jpaulson@sandyspringsga.gov



DISTRICT 2
Melody Kelley
mkelley@sandyspringsga.gov



DISTRICT 3
Melissa Mular
mmular@sandyspringsga.gov



DISTRICT 4
Jody Reichel
jreichel@sandyspringsga.gov

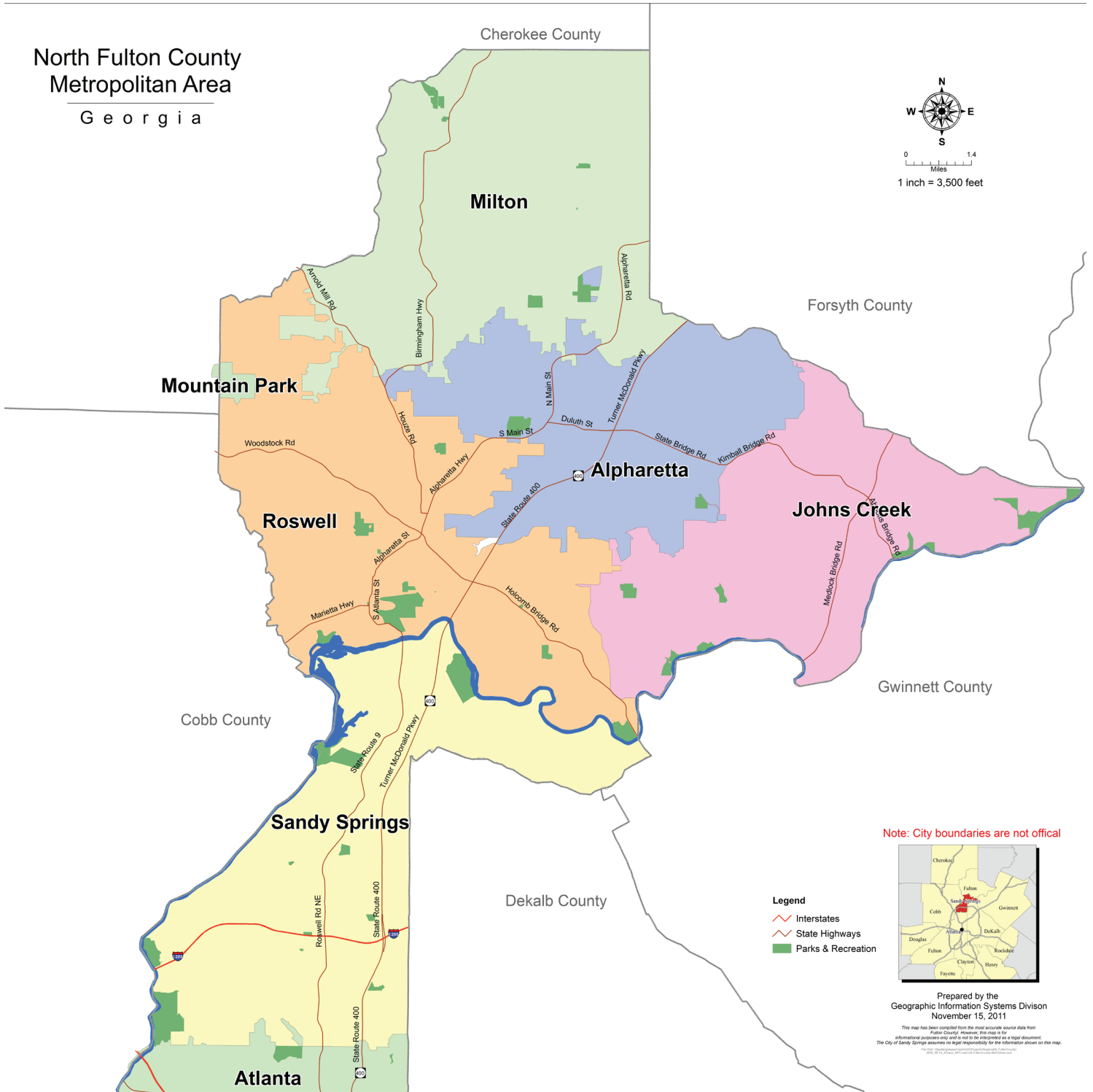


DISTRICT 5
Tiberio "Tibby" DeJulio
tdejulio@sandyspringsga.gov

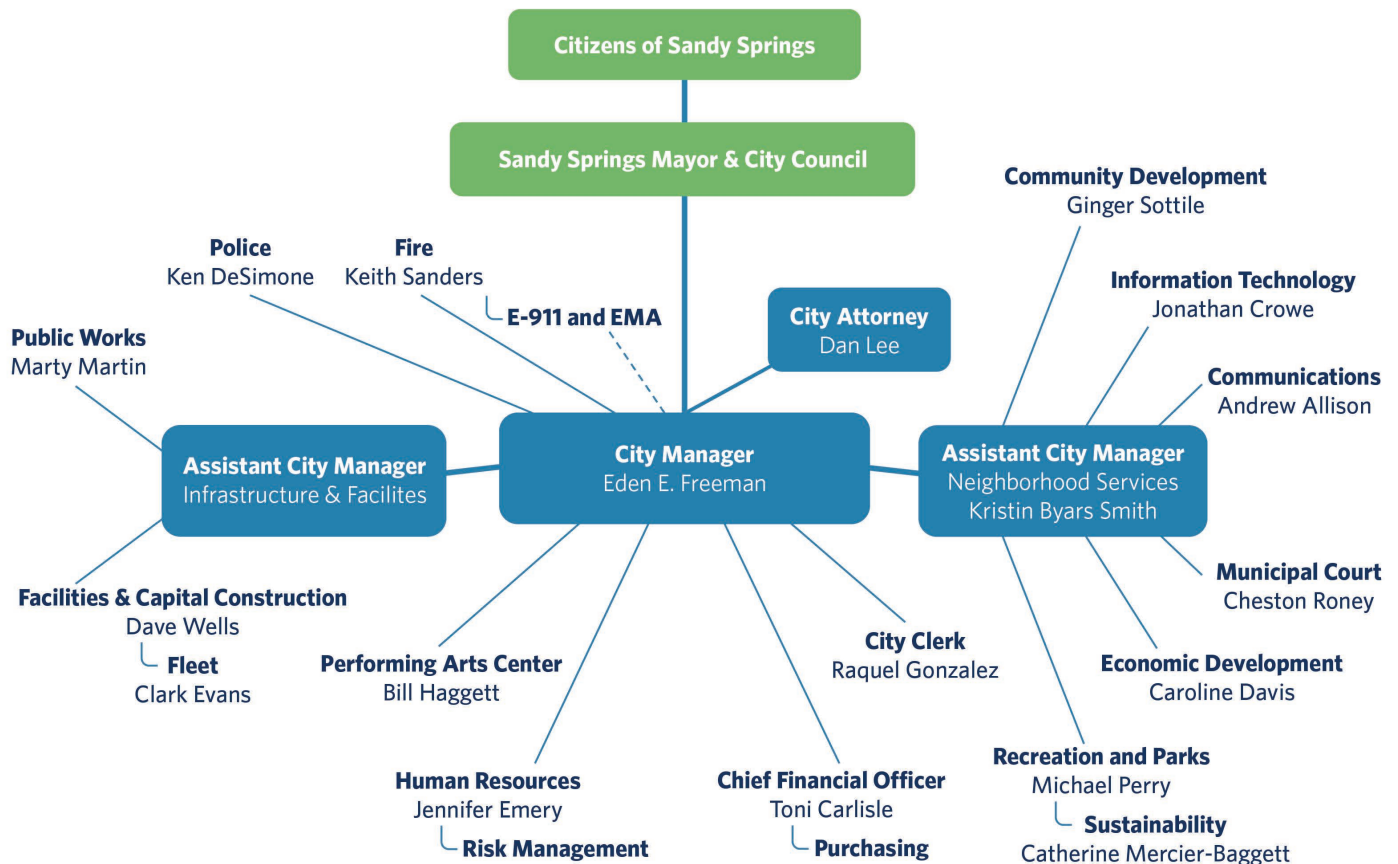


DISTRICT 6
Andy Bauman
abauman@sandyspringsga.gov

North Fulton County Metropolitan Area Georgia



CITY OF SANDY SPRINGS ORGANIZATIONAL CHART



SANDY SPRINGS
GEORGIA

STATE OF GEORGIA
COUNTY OF FULTON

**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS EXECUTION
AND EFFECT FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING
JUNE 30, 2024**

BE IT ORDAINED by the Mayor and City Council of the City of Sandy Springs, Georgia:

Section I. There is hereby adopted for the fiscal year July 1, 2023, through June 30, 2024, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$1,042,441,406 based on the budget estimates as prepared by the City Manager.

Section II. General Fund. There is hereby established a General Fund for the City of Sandy Springs with an appropriation of \$141,204,831, for the general obligations and legal obligations in fiscal year 2024.

General Fund revenues for the fiscal year are estimated as follows:

Taxes	\$	106,620,000
Licenses and Permits		3,434,000
Charges for Other Services		390,000
Other Revenues		8,074,880
Total Estimated General Fund Revenues	\$	118,518,880
Use of Prior Year Fund Balance		22,685,951
Total Estimated General Fund Funding Sources	\$	141,204,831

Should the total estimated revenues received exceed the amount estimated, the City Council shall allocate such excess to the General Fund subject to further action.

There is appropriated for the general operation and payment of certain legal obligations of the City of Sandy Springs for the fiscal year 2024 a total of \$141,204,831, or as much as may be deemed necessary, not to exceed this amount and such sums shall be disbursed from the following:

<u>Department</u>	<u>FY 2024</u>
City Council	\$ 284,352
City Manager	1,144,465
City Clerk	640,936
Finance	3,218,066
Legal	1,601,143
<u>Department</u>	<u>FY 2024</u>
Information Services	3,853,108
Human Resources	914,826
Facilities	7,026,596
Communication	2,221,091

ORDINANCE NO. 2023-06-14

General Administration	3,362,363
Municipal Court	1,483,050
Police	29,688,684
Fire	18,667,467
Emergency Management	1,501,199
Public Works	15,136,532
Fleet Services	404,724
Recreation and Parks	4,293,709
Community Development	6,113,594
Economic Development	655,425
Other Financing Uses	38,993,501

Total Estimated General Fund Expenditures **\$ 141,204,831**

Section III. Confiscated Assets Fund for the City of Sandy Springs with an appropriation of \$150,000.

Revenues for the Confiscated Assets Fund shall be from the following sources:

Federal/State Seized Funds	\$ 150,000
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Total Confiscated Assets Funds Revenues **\$ 150,000**

The following disbursements are authorized for the fiscal year 2024:

Police Operations	\$ 150,000
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Total Confiscated Assets Funds Expenditures **\$ 150,000**

Section IV. Emergency 911 Fund. There is hereby established an Emergency 911 Fund for the City of Sandy Springs with an appropriation of \$4,000,000.

Revenues for the Emergency 911 Fund shall be from the following sources:

Charges for Services	\$ 4,000,000
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Total Emergency 911 Fund Revenues **\$ 4,000,000**

The following disbursements are authorized for the fiscal year 2024:

Transfer to Chattahoochee River 911 Authority	\$ 4,000,000
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Total Emergency 911 Fund Expenditures **\$ 4,000,000**

Section V. Tree Fund. There is hereby established the Tree Fund for the City of Sandy Springs with an appropriation of \$808,669.

Revenues for the Tree Fund shall be from the following sources:

Development Impact Fees	\$ 300,000
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Total Tree Fund Revenues **\$ 300,000**

ORDINANCE NO. 2023-06-14

The following disbursements are authorized for the fiscal year 2024:

Transfer to Capital Funds	\$	705,000
Tree Fund Personnel		103,669
Tree Fund Expenditures	\$	808,669

Section VI. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$75,000.

Revenues for the Impact Fee Fund shall be from the following sources:

Charges for Services	\$	1,430,000
Total Impact Fee Fund Revenues	\$	1,430,000

The following disbursements are authorized for the fiscal year 2024:

Transfer to Capital Projects	\$	75,000
Total Impact Fee Fund Expenditures	\$	75,000

Section VII. Community Development Block Grant Fund. There is hereby established a Community Development Block Grant Fund for the City of Sandy Springs with an appropriation of \$3,510,563.

Revenues for the Community Development Block Grant Fund shall be from the following sources:

Federal Grants	\$	590,431
Interest Revenue		85,000
Total Community Development Block Grant Fund Revenues	\$	675,431

The following disbursements are authorized for the fiscal year 2024:

Infrastructure	\$	3,160,789
Principal and Interest Payment		349,774
Total Community Development Block Grant Fund Expenditures	\$	3,510,563

Section VIII. Hotel/Motel Tax Fund. There is hereby established a Hotel/Motel Tax Fund for the City of Sandy Springs with an appropriation of \$4,600,000.

Revenues for the Hotel/Motel Tax Fund shall be from the following sources:

Taxes	\$	4,600,000
Total Hotel/Motel Tax Fund Revenues	\$	4,600,000

The following disbursements are authorized for the fiscal year 2024:

ORDINANCE NO. 2023-06-14

Transfer to General Fund	\$	1,313,760
Transfer to Performing Arts Center		1,807,800
Transfer to Sandy Springs Hospitality Board		1,478,440

Total Hotel/Motel Tax Fund Expenditures	\$	4,600,000
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Section IX. Rental Motor Vehicle Excise Tax Fund. There is hereby established a Rental Motor Vehicle Excise Tax Fund for the City of Sandy Springs with an appropriation of \$80,000.

Revenues for the Rental Motor Vehicle Excise Tax Fund shall be from the following sources:

Taxes	\$	80,000
Total Rental Motor Vehicle Excise Tax Fund Revenues	\$	80,000

The following disbursements are authorized for the fiscal year 2024:

Transfer to General Fund	\$	80,000
Total Rental Motor Vehicle Excise Tax Fund Expenditures	\$	80,000

Section X. TSPLOST (2016) Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs in relation to the Transportation Special Purpose Local Option Sales Tax (TSPLOST-2016) with an appropriation of \$101,491,298.

Revenues for the TSPLOST (2016) Fund shall be from the following sources:

Taxes	\$	95,343,840
Other (Grant Funding and Interest)		6,147,459
Total Estimated TSPLOST (2016) Fund Revenues	\$	101,491,298

The following disbursements are authorized for the fiscal year 2024:

TSPLOST (2016) Approved Capital Projects	\$	101,491,298
Total Estimated TSPLOST (2016) Fund Expenditures	\$	101,491,298

Section XI. TSPLOST (2021) Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs in relation to the Transportation Special Purpose Local Option Sales Tax (TSPLOST-2021) with an appropriation of \$120,105,913.

Revenues for the TSPLOST (2021) Fund shall be from the following sources:

Taxes	\$	114,680,913
Other (Grant Funding and Interest)		5,425,000
Total Estimated TSPLOST (2021) Fund Revenues	\$	120,105,913

The following disbursements are authorized for the fiscal year 2024:

ORDINANCE NO. 2023-06-14

TSPLOST (2021) Approved Capital Projects \$ 120,105,913

Total Estimated TSPLOST (2021) Fund Expenditures \$ 120,105,913

Section XII. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$74,256,000.

Revenues for the Capital Projects Fund shall be from the following sources:

Federal, State, and Other Funding \$ 24,016,876
Transfer in from General Fund 21,612,811

Total Estimated Capital Fund Expenditures \$ 45,629,687

Use of Prior Year Fund Balance 28,626,313

Total Estimated Capital Fund Expenditures \$ 74,256,000

The following disbursements are authorized for the fiscal year 2024:

<u>PROJECT</u>	<u>FY 2024</u>
Outdoor Art Program	\$ 50,000
Citywide Design Guideline Development	150,000
Generator for Mobile Centers	60,000
Trowbridge/Police Department Vehicle Storage	150,000
City Springs - City Green Artificial Turf Installation	530,000
Heritage Lawn Stream Buffer Remediation and Park Renovation Design	250,000
Veterans Park	2,300,000
Facilities Maintenance	354,000
City Springs II (Demolition and Prep)	200,000
Heritage/GA Commission on the Holocaust (Partial Funding)	2,000,000
LUCAS Devices (8)	65,000
Fire Station 4 - Kitchen Renovation	80,000
AirPak SCBA Decontamination Washers (Stations 1, 3, 4)	90,000
Turnout Gear / Personal Protective Equipment	135,000
Fire Equipment Replacement	102,500
Community Development Vehicle	47,043
Rec & Parks Vehicle Replacement (1)	40,000
Fire Administrative Vehicles (2-3/yr)	175,000
Electric Vehicle Initiative	100,000
Police Replacement Fleet Vehicles	1,500,000
Fire Apparatus Replacement (2 Engines - FY2026)	500,000
Parcel Corrections	130,000
Workstation replacement and upgrades	210,000
Infrastructure Hardware replacement	417,000
Video Board - Studio Theatre	250,000
K9 Replacement	15,000
SSPD Ammunition	100,000
Long Island Drive Sidewalk	255,000

ORDINANCE NO. 2023-06-14

Northwood Drive Sidewalk	470,000
Hope Road Sidewalk	1,600,000
Roswell Road Streetscape Phase 2	1,800,000
Peachtree Dunwoody Road Multimodal Study	250,000
High Point Road Pedestrian Crossing Construction	250,000
Traffic Calming	50,000
Roswell Road-MARTA Access to Transit Streetscape	250,000
Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals)	350,000
Internally Illuminated Street Name Sign Rehab Program	125,000
City Beautification Program	125,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	800,000
Morgan Falls Pedestrian Lighting	816,000
TMC Fiber Program	350,000
Guardrail Replacement Program	50,000
Lake Forrest Drive - Allen Road Intersection Improvement	1,200,000
Traffic Management Program	600,000
Intersection and Operational Improvements	725,000
Bridge and Dam Maintenance Program	300,000
Pavement Management Program	7,400,000
PCID – Hammond Drive at GA 400 Turn Lane	400,000
Stormwater Repair and Maintenance	160,000
Stormwater Capital Improvements	2,000,000
Flood Mitigation and Resilience Plan	200,000
Morgan Falls Dog Park Improvements	80,000
Abernathy Greenway Enhancements	1,453,311
Morgan Falls Athletic Complex Improvements	1,500,000
Crooked Creek Park Trail Improvements	75,000
Tree Fund - Pilot Projects	35,000
Tree Fund - Education	20,000
Tree Fund – Surveys	15,000
Tree Fund – Invasives	40,000
Tree Fund - Maintenance	175,000
Tree Fund - Trees ATL	100,000
Tree Fund - Capital Projects	320,000

Total Capital Project Fund Expenditures **\$ 34,339,854**

Section XIII. Fleet Fund. There is hereby established a Fleet Fund for the city of Sandy Springs with an appropriation of \$2,362,043.

Revenues for the Fleet Fund shall be from the following sources:

Transfer in from General Fund	\$ 2,362,043
Total Fleet Fund Revenues	\$ 2,362,043

The following disbursements are authorized for the fiscal year 2024:

Vehicles and Apparatus Replacement	\$ 2,362,043
Total Fleet Fund Expenditures	\$ 2,362,043

Section XIV. Public Facilities Authority Fund. There is hereby established a Public Facilities Authority Fund for the City of Sandy Springs with an appropriation of \$578,957,632.

Revenues for the Public Facilities Authority Fund shall be from the following sources:

Transfer in from General Fund	\$	126,090,954
Transfer in from Capital Project Fund		26,698,031
Sale of Assets		9,283,250
Revenue Bond Proceeds		394,639,542
Interest Income		750,272
Other Revenues		21,495,583
Total Public Facilities Authority Fund Revenues	\$	578,957,632

The following disbursements are authorized for the fiscal year 2024:

Professional Services	\$	19,296,211
Infrastructure		195,517,830
Infrastructure – Other		648,025
Infrastructure – Special		10,696,253
Debt Service		255,490,995
Other Projects		86,118,318
Transfer to General Fund		11,190,000
Total Public Facilities Authority Fund Expenditures	\$	578,957,632

Section XV. Performing Arts Center Fund. There is hereby established a Performing Arts Center Fund for the City of Sandy Springs with an appropriation of \$8,214,647.

Revenues for the Performing Arts Center Funds shall be from the following sources:

Performing Arts Center Revenues	\$	4,180,697
Transfers from Hotel/Motel Fund		1,807,800
Total Performing Arts Center Fund Revenues	\$	5,988,497

The following disbursements are authorized for the fiscal year 2024:

Performing Arts Center Operations	\$	8,214,647
Total Performing Arts Center Fund Expenditures	\$	8,214,647

Section XVI. Stormwater Management Fund. There is hereby established a Stormwater Management Fund for the City of Sandy Springs with an appropriation of \$2,160,000.

Revenues for the Stormwater Management Fund shall be from the following sources:

Transfer in from General Fund	\$	2,171,560
Total Stormwater Management Fund Revenues	\$	2,171,560

The following disbursements are authorized for the fiscal year 2024:

Infrastructure Improvements	\$	2,160,000
Total Stormwater Management Fund Expenditures	\$	2,160,000

Section XVII. Development Authority. There is hereby established a Development Authority Fund for the City of Sandy Springs with an appropriation of \$453,250.

Revenues for the Development Authority Fund shall be from the following sources:

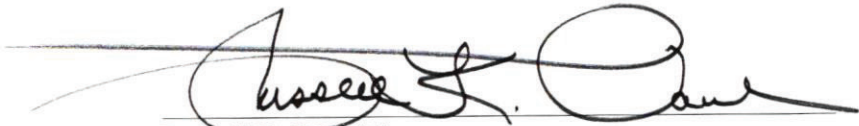
Contract Payments	\$	450,000
Total Development Authority Fund Revenues	\$	450,000

The following disbursements are authorized for the fiscal year 2024:

Operations	\$	3,250
Transfer to General Fund		450,000
Total Development Authority Fund Expenditures	\$	453,250

APPROVED AND ADOPTED by the Mayor and City Council of the City of Sandy Springs, Georgia, in regular session this 20th day of June 2023.

APPROVED:



Russell K. Paul, Mayor

ATTEST:



Raquel D. González, City Clerk



EXECUTIVE SUMMARY





June 1, 2023

Dear Mayor and City Council,

The proposed Fiscal Year (FY) 2024 Budget is submitted to the Sandy Springs City Council in compliance with State Law (O.C.G.A. § 36-81-2 et seq.). This budget was developed based on the priorities adopted by City Council in February 2023, including Customer Service and Citizen Engagement, Public Safety, Transportation Accessibility and Community Appearance, Recreational and Cultural Enrichment, Sustainable Growth and Environmental Stewardship, Economic Development with a focus on Redevelopment, and Water Reliability.

The FY2024 Budget provides for the same millage rate of 4.731 mills as last year and maintains adequate reserves in the fund balance to ensure sound fiscal integrity of the City of Sandy Springs (City). The FY2024 Budget includes resources that will allow the City to provide a high level of public safety and general government services to the citizens of Sandy Springs. This proposed budget also provides capital funding to continue addressing a backlog of infrastructure needs.

The budget process included an assessment to determine the quality of services delivered and projected operational needs. The City Manager and Chief Financial Officer met with departments to assess projected goals and to discuss resources needed to meet these goals. Guidance and direction were also obtained through City Council Budget Workshops. During these Budget Workshops, Council received briefings about economic conditions and short-term economic outlook, budget planning assumptions, public safety needs, operating department requests for resources, and capital programs.

Public hearings are scheduled to gain citizen input and enable all members of the City Council to better understand the needs of the entire community prior to budget adoption. The final budget is scheduled to be adopted by the City Council on June 20, 2023.

The proposed budgets for all operating, capital, and special revenue funds total \$1,042,438,156. The City's General Fund provides for general government operations of the City and maintains adequate working capital necessary for the City's financial health and stability. This fund accounts for most of Sandy Springs' operations and has a budget of \$141,204,831. The remaining funds include Confiscated Assets, Emergency 911, Tree Fund, Impact Fee Fund, Community Development Block Grant Fund, Hotel/Motel Tax Fund, Rental Motor Vehicle Excise Tax Fund, TSPLOST (2016) Fund, TSPLOST (2021) Fund, Fleet Fund, Capital Projects Fund, Public Facilities Authority Fund, Performing Arts Center Fund, Stormwater Management Fund, and Development Authority Fund. The Capital Project Fund, Fleet Fund, Public Facilities Authority Fund, and the Stormwater Fund (all capital construction funds) adopt project budgets where the adopted appropriations do not lapse at the end of a fiscal year; they remain in effect until project completion or re-appropriation by City Council.



SANDY SPRINGS

GEORGIA

The FY2024 General Fund Budget provides for \$65,157,857 for personnel and related benefits (46%); \$37,053,471 (26%) for operations and equipment; \$26,370,183 (19%) for capital improvement programs; and \$12,623,318 (9%) towards debt service. All eligible City employees may receive a 6% salary increase and are eligible for an additional bonus based on job performance if they meet certain standards.

The City's goal is to adopt an operating budget where current revenues equal anticipated expenditures. All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically to them. Budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

The budget is a dynamic rather than static plan, which allows for adjustments and amendments as circumstances change. The City Council must approve all increases in total fund appropriations. Amounts in this budget may be reallocated within funds by approval of the City Manager as long as the total budgeted amounts do not exceed these appropriations by fund. Department Heads submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation with approval by the Chief Financial Officer and the City Manager.

Under the City's adopted financial policies, the City's fund balance is maintained at or above \$29.6 million, or 25% of budgeted revenues. The purpose of fund balance is to provide adequate cash flow, to cover the cost of expenditures caused by unforeseen emergencies, to cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

The FY2024 Budget was developed with the following objectives:

- Continue to enhance Public Safety capabilities.
- Continue to be the local government employer of choice through competitive pay and benefits for all employees.
- Ensure financial stability.
- Address capital needs that exist citywide by investing in transportation, parks, and facilities.
- Continue to leverage the flexibility of the public private partnership model by scaling resources to meet projected demand for services.

The focus of the FY2024 Budget is to provide excellent services to our citizens and business customers and to continue to allocate significant resources dedicated to improving infrastructure and the City's quality of life.

Confiscated Assets Fund

This fund is used to account for amounts seized by the police department from narcotics arrests in conjunction with other state and federal agencies. These funds are used by the police department to augment their general fund budget and can only be spent on law enforcement programs or activities.



Generally, seizures can vary greatly from one year to the next and are not easily budgeted. However, using conservative figures for incoming funding plus the amounts that have remained unspent from previous years, the FY2024 budget has been set at \$150,000.

E-911 Fund

This fund accounts for the revenues received from the 911 surcharge on telephone bills. The City participates in a joint venture with the City of Johns Creek for E-911 operations. All taxes collected in this fund are dedicated to a separate operating authority – the Chattahoochee River 911 Authority (ChatComm). The amount estimated for the FY2024 budget is \$4,000,000.

Tree Fund

This fund accounts for revenues received from development that reduces tree canopy below mandated minimums. All revenues collected in this fund are used to enhance tree canopy on Right of Way and in public parks. The amount estimated to be spent for the FY2024 budget has been set at \$808,669.

Impact Fee Fund

Impact fees are amounts assessed on construction development projects to offset the anticipated cost of additional infrastructure needed as a result of the new development. These funds, although collected in this fund, are dedicated to capital projects, which are accounted for in the Capital Projects Fund. The amount expected to be collected in the FY2024 budget is \$1,430,000.

Community Development Block Grant (CDBG) Fund

The CDBG Fund is used to account for funds received through an entitlement award as a result of federal congressional appropriations. The City's adopted plan directs that the awards be used for construction of infrastructure (primarily sidewalks) in the City. The City previously participated in the Section 108 Loan program in order to advance larger projects. The Total FY2024 budget is \$3,510,563.

Hotel/Motel Fund

The room taxes imposed upon hotels and motels located within the City are accounted for in this fund. A portion of these funds can be retained by the City and a portion is expended for a narrow range of projects and activities allowed by State Law (O.C.G.A. § 48-13-51). These funds are currently distributed as follows: the City General Fund - 28.56%, the Sandy Springs Hospitality Board - 32.14%, and the City General Fund for benefit of the City Springs Performing Arts Center - 39.30%. The anticipated taxes budgeted for FY2024 is \$4,600,000.

Rental Motor Vehicle Excise Tax Fund



The excise taxes levied upon each rental charge collected by any rental motor vehicle concern located within the City are accounted for in this fund (O.C.G.A. § 48-13-93). The anticipated taxes budgeted for FY2024 is \$80,000.

TSPLOST (2016) Projects Fund

This fund accounts for all capital projects under the Transportation Special Purpose Local Option Sales Tax approved by referendum in November 2016. Funds are derived from the collections to be received through March 31, 2022. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The total added funding for this fund in the FY2024 budget is \$101,491,298.

TSPLOST (2021) Projects Fund

This fund accounts for all capital projects under the Transportation Special Purpose Local Option Sales Tax approved by referendum in November 2021. Funds are derived from the collections to be received through March 31, 2027. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The total added funding for this fund in the FY2024 budget is \$120,105,913.

Capital Projects Fund

This fund accounts for all facilities, parks, and infrastructure construction in the City. Funds are derived from contributions from the General Fund as well as other grants and funding sources. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The FY2024 budget for this fund is \$74,256,000, which includes carry forward amounts from prior fiscal years.

Fleet Fund

This fund accounts for all capital purchases of vehicles. These funds are used to purchase vehicles used in the day-to-day business for Community Development, Fire Department, Police Department, Public Works Recreation and Parks as well as the electric vehicle fleet. The total funding for the Fleet Fund in the FY2024 budget is \$2,362,043.

Public Facilities Authority Fund

This fund accounts for major capital construction projects and their resulting debt service, including City Springs, a new Public Safety Complex (Police Headquarters and Municipal Court Complex), Fire Station #2,



SANDY SPRINGS

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Fire Station #5, additions to Fire Station #3, Fleet Maintenance Center, and contingency. Funds are derived from contributions from the General Fund, bond proceeds, the sale of City assets, and other funding sources. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods. The current construction budget is \$578,957,632. The operations appropriations for the City Springs and other projects, which includes debt service related to the bond issuance for the projects, will continue once construction is complete. The total funding for debt service in the FY2024 budget is \$12,623,318.

Performing Arts Center Fund

This fund is used to account for activities, staffing, and operations within the City Springs Performing Arts Center. These funds are currently used to operate the performing arts center and are estimated for the FY2024 budget at \$8,214,647.

Stormwater Fund

This fund accounts for construction projects related to stormwater infrastructure improvements. Currently, the General Fund is the sole source of revenues for this fund. The FY2024 budget for this fund is \$2,171,560.

Development Authority Fund

This fund accounts for revenues and expenditures related to ongoing development projects within the City. The FY2024 budget for this fund is \$453,250.

The City of Sandy Springs FY2024 Budget is the culmination of the City's Priority Driven Programming process that reflects Council's adopted priorities along with significant citizen engagement and feedback throughout the previous fiscal year. This budget provides the needed resources to provide services and projects that meet the needs of our citizens now and in the future.

Finally, our sincere appreciation should be expressed to the staff and department heads for the amount of work and effort expended in this process under tremendous time pressures.

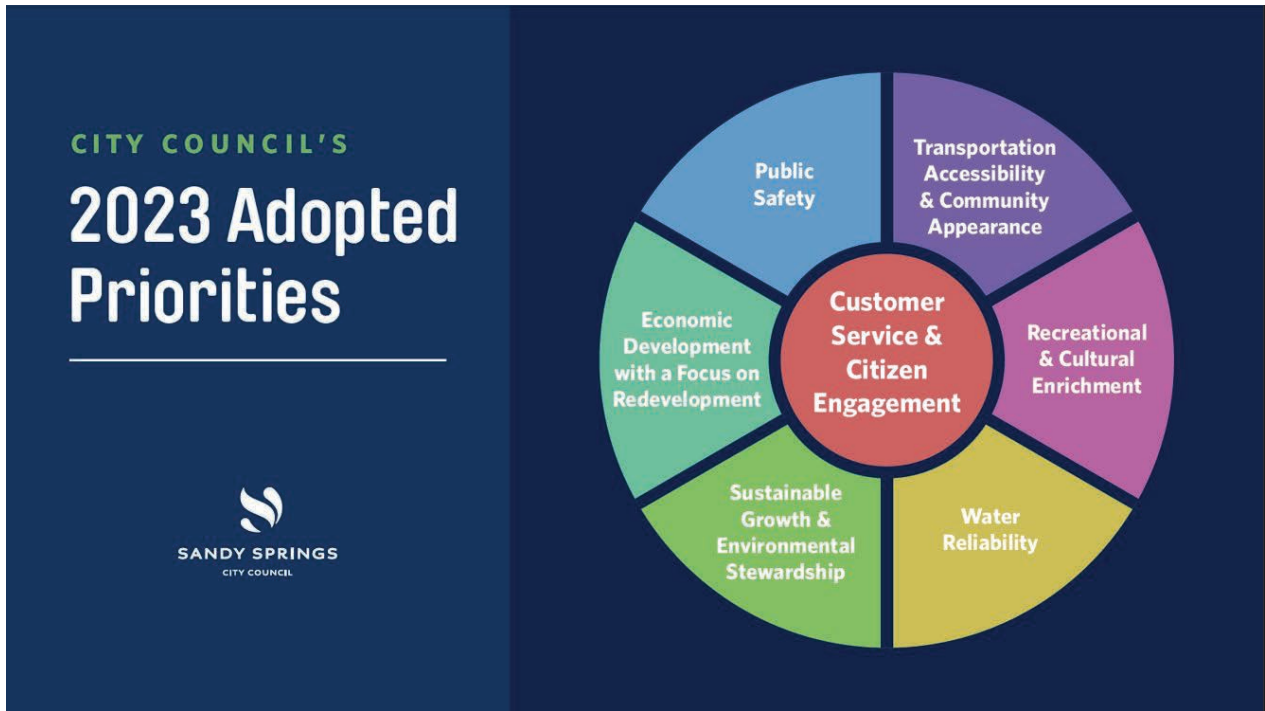
Respectfully Submitted,


Eden E. Freeman
City Manager


Toni Carlisle
Chief Financial Officer

POLICIES AND PROCEDURES





MISSION STATEMENT

The Sandy Springs Mayor and City Council are dedicated to providing exceptional customer service for our citizens and focusing our resources on Public Safety, Transportation Accessibility and Community Appearance, Recreational and Cultural Enrichment, Water Reliability, Sustainable Growth and Environmental Stewardship, and Economic Development with a Focus on Redevelopment.

CITY OF SANDY SPRINGS GOALS

- Maintain a high level of customer service for all residents.
- Enforce building codes that maintain a healthy, balanced, and stable tax base by maintaining quality residential and commercial growth and community appearance.
- Prevent crime and enforce the law through problem-solving partnerships and provide the highest level of fire and emergency services with highly trained, caring personnel.
- Invest our resources to improve and maintain roads, bridges, sidewalks, traffic management, and stormwater infrastructure for the betterment of the community.
- Invest our resources to improve and expand our parks and recreation facilities for the enjoyment of the residents of Sandy Springs.

INTRODUCTION

THE BUDGET BOOK

The presentation of the Budget includes both the FY24 adopted operating budget and the Five-Year Capital Improvement Program (CIP) Budget, which includes the approved FY24 CIP Budget. The Budget documents are available on the City's website at: www.sandyspringsga.gov/annual-budget.

The Budget includes technical information concerning each departments' operating expenditures and estimated revenues and expenses for the City as a whole. The Budget schedules include detailed information on personnel, revenue estimates, and proposed expenditures for the governmental fund, the enterprise fund, and other special revenue funds.

THE BUDGET PROCESS

Since the City's incorporation in 2005, it has been our chief goal to provide the citizens of Sandy Springs with quality services and valuable information. To establish the annual budget, the City Manager's Office, Finance Department, and the City's operating departments collectively participate to develop and propose an effective budget for FY2024.

Each department received a budget preparation package to assist in completing the preliminary proposed budget phase. This preparation included training on the City's Enterprise Resource Planning (ERP) system to assist in understanding the current year's data and how to utilize for projecting budget information in the next fiscal year. Additionally, training on the new budget tool was provided to each department Director and staff participating in the budget process.

The Annual Budget is the fiscal plan that represents the services that are provided to the community and the funds necessary to support these services. Our budget serves as a crucial tool for financial reporting and decision-making, allowing the City to allocate resources efficiently and address the needs of the community effectively. The type of services and the level of services are defined using program objectives, which are further defined by performance measures. The City Manager is responsible for formulating the fiscal plan and presenting to Mayor and City Council for approval and adoption.

Public meetings are held throughout the budget process and are an essential part of the budget process as these are designed to solicit feedback from the public on the proposed budget for operations and services. In order to continue the City's efforts to apprise the public of city activities, the adopted 2024 budget is made available for review by all interested parties at the City Clerk's office and on the City's website.

THE BUDGET CALENDAR

The key steps and dates in this process for the FY2024 Budget are described below:

Date	Item
April 2023	Departmental Budget Meetings/Finance Review Phase
April - May 2023	Senior Management/Mayor Review Phase
May 2, 2023	Budget Workshop 1
May 16, 2023	Budget Workshop 2
May 23, 2023	City Council Proposed Budget Presentation
June 6, 2023, 6:00 p.m.	First Public Hearing and Budget Workshop 3
June 20, 2023, 6:00 p.m.	Final Public Hearing and Budget Adoption

BASIS OF PRESENTATION

The City's annual budget is prepared on a modified accrual basis of accounting. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period.

Property taxes, franchise taxes, licenses, intergovernmental revenue, special assessments, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the government.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Budgets are modified throughout the year when changes in revenue are experienced, fees are modified, new revenue sources are identified, or programs are changed. The City Manager is authorized to administratively amend the budget during the year for transactions less than \$150,000 within the same fund without Council approval. All other appropriation adjustments during the year require Council approval including transactions which cross funds. Unencumbered annual budget appropriations lapse at fiscal year-end except as specifically identified in the annual budget resolution. Multi-year budget appropriations are automatically carried over into the next fiscal year.

FUND STRUCTURE

The City uses fund accounting to assure and demonstrate compliance with finance-related legal requirements. A fund is defined as a separate accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. The City's financial activities are captured in the governmental fund:

- Governmental Funds account for activities which are primarily supported by taxes or other mandatory payments. Most of the City's basic services are included in governmental funds.
- The General Fund is the operating fund of the City and accounts for all financial resources except for those that are required to be accounted for in separate funds. Sources of General Fund revenues include taxes, licenses, permits, fees, fines, intergovernmental revenues, and charges for services, special assessments, interest income, and other resources available for discretionary funding.

Other Governmental funds include:

- Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds are generally required by statute, charter, or ordinance to finance specific governmental functions.
- Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, or that are being accumulated for principal and interest maturing in future years.
- Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for governmental capital assets.

Annual budgets are adopted for the governmental funds, special revenue funds, debt service and capital project funds. Expenditures are appropriated on a modified accrual basis, except the commitments related to purchase orders and contracts are treated as expenditures in the year of commitment.

UNDERSTANDING THE BUDGET DOCUMENT

The budget for each department is presented in a format that includes the following:

Revenue

- A General Fund Summary of Revenue categorized by activity.
 - An employee headcount comparison summary for year-over-year data.
- General Fund detail to provide a more in-depth view into the makeup of the revenues by category.

Expenditures

- Department name and department number
- A department level budget summary table showing for:
 - FY2021 Actuals
 - FY2022 Actuals
 - FY2023 Approved/Adopted Budget.
 - FY2023 Revised/Amended Budget (as of March 31, 2023)
 - FY2023 Projected Budget
 - FY2024 Approved/Adopted Budget
 - Changes from 2023 revised budget compared to the approved/adopted budget
 - Percentage of change in approved budget vs. prior year amended/revised budget
- An employee headcount comparison summary for year-over-year data

The Budget for each department is compared with the prior year amended. A sample is as follows:

Columns:	1	2	3	4	5	6	7	8
	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100 Regular Salaries	3,209,836	3,628,795	4,295,772	3,823,902	3,823,902	4,614,793	790,891	21%
511110 Bonuses	79,500	45,225	75,875	75,875	48,900	65,850	(10,025)	-13%
512101 Health Insurance	343,247	405,528	585,081	585,081	464,626	631,631	46,550	8%
512102 Disability Insurance	7,497	8,368	25,119	25,119	9,781	27,882	2,763	11%
512103 Dental Insurance	13,332	17,690	28,636	28,636	19,643	25,379	(3,257)	-11%
512104 Life Insurance	16,207	17,161	25,978	25,978	20,142	28,104	2,125	8%
512200 Social Security	136,462	158,634	204,338	204,338	171,850	224,117	19,779	10%
512300 Medicare	31,915	37,100	47,789	47,789	41,009	52,415	4,626	10%
512401 Retirement	235,866	271,977	395,493	395,493	286,710	433,775	38,283	10%
512402 Retirement-Matching	101,586	111,336	164,789	164,789	118,781	180,740	15,951	10%
512600 Unemployment Tax	4,028	3,999	4,000	4,000	6,159	7,500	3,500	88%
512700 Workers Compensation	45,950	18,511	19,775	19,775	28,470	35,000	15,225	77%
Subtotal - Personnel	4,225,426	4,724,324	5,872,644	5,400,774	5,039,973	6,327,185	926,411	17%
Operations								
521200 Professional Services	-	114,345	300,000	300,000	299,885	-	(300,000)	-100%
521300 Technical Services	7,155	124,398	231,500	231,500	231,499	330,000	98,500	43%
522230 Repairs & Maintenance - Vehicles	18,454	12,737	15,000	15,000	14,080	15,000	-	0%
523200 Communications	30,684	31,900	30,250	30,250	28,931	30,250	-	0%
523300 Advertising	16,719	21,800	20,000	20,000	19,060	20,000	-	0%
523500 Travel	5,171	5,986	13,000	13,000	12,502	10,485	(2,515)	-19%
523600 Dues & Fees	7,292	9,863	12,000	12,000	11,531	16,432	4,432	37%
523700 Education/Training	14,451	11,076	20,000	20,000	24,484	38,742	18,742	94%
523900 Contractual Services	86,165	295,588	120,000	120,000	82,390	150,000	30,000	25%
523950 Merchant Services Charges	66	-	-	-	-	-	-	0%
531100 General Operating Supplies	6,730	23,564	30,000	30,000	13,984	16,000	(14,000)	-47%
531270 Gasoline	18,407	31,092	45,000	45,000	28,122	45,000	-	0%
531300 Hospitality	1,350	11,073	10,000	10,000	9,999	10,000	-	0%
531600 Small Tools	-	-	-	-	-	2,000	2,000	0%
531750 Uniforms	3,332	8,101	12,000	12,000	7,419	15,000	3,000	25%
542300 Furniture & Fixtures	-	-	-	-	-	50,000	50,000	0%
542400 Computer Equipment	-	-	-	-	-	12,500	12,500	0%
579000 Contingency	-	-	50,000	50,000	-	25,000	(25,000)	-50%
Subtotal - Operations	215,976	701,523	908,750	908,750	783,886	786,409	(122,341)	-13%
TOTAL DEPARTMENT	4,441,402	5,425,847	6,781,394	6,309,524	5,823,859	7,113,594	804,070	13%

Employees	FY 2021	FY 2022	FY 2023	FY 2024
Full-Time Employees	36	40	46	45
TOTAL	36	40	46	45

- Column 1 - FY2021 Actual Expenditures by Category
- Column 2 - FY2022 Actual Expenditures by Category
- Column 3 - FY2023 Approved Budget by Category
- Column 4 - FY2023 Amended/Revised Budget by Category
- Column 5 - FY2023 Projected Budget by Category
- Column 6 - FY2024 Approved/Adopted Budget by Category
- Column 7 - The Budget Change Between the FY2023 Amended/Revised and the FY2024 Approved/Adopted Budget
- Column 8 - The Percentage of Change Between FY2024 Approved/Adopted and FY2023 Amended/Revised Budget

There is no requirement that the City's budget is prepared consistent with Generally Accepting Accounting Principles (GAAP). However, the comparison of the (adopted) budget to actual revenues and expenditures in a subsequent Annual Comprehensive Financial Report (ACFR) requires a reconciliation of the budget to GAAP. Therefore, the City's budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the "basis of budgeting" or the "budgetary basis of accounting", these terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop the City's budget documents and the basis of account that is reflected in the City's ACFR prepared by the Finance department.

Under GASB 34, the ACFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical actuals, both actual revenues and other sources and actual expenditures and other uses rather than revised budgets that may not truly reflect the management plan. The budget presents organizational summaries without differentiating the level of control the City Council may exercise over individual organizations.

From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) which redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the ACFR.

HISTORY OF SANDY SPRINGS

The area north of Atlanta, Georgia, known as Sandy Springs, was named for actual springs currently protected for historical significance. The region known as Sandy Springs dates to 400 A.D. and developed as a crossroads of the Itawa/Hightower/Shallowford Trail and another unnamed trail that followed the route of present-day Mount Paran Road and Glenridge Drive. This area was initially traveled by buffalo, Native Americans, and then British traders later becoming a major migration trail for Colonial Europeans. The freshwater springs which bubbled from the sandy ground and sustained life for the earliest inhabitants are today located on Sandy Springs Circle.

The City of Sandy Springs is one of the newest cities in the State of Georgia and operates in a Council-Manager form of government. Incorporated on December 1, 2005, after a 30-year struggle, the City has made dramatic strides in providing effective and efficient services to residents. Efforts to incorporate the City of Sandy Springs began in 1966 in response to an attempt to annex the land that is now Sandy Springs into the City of Atlanta. At that time, residents in Sandy Springs relied upon a large, unwieldy county government for the provision of services, which were often non-existent. Sandy Springs continued to operate as an unincorporated area of Fulton County until June 2005, when an

overwhelming 94% of residents voted for incorporation. In November 2005, Eva Galambos was easily elected to be the first Mayor of the new City of Sandy Springs.

Sandy Springs is a demographically diverse community and covers a 38-square-mile area in north Fulton County, Georgia. Sandy Springs is the second-largest city in the metropolitan Atlanta area and is the seventh-largest city in the State of Georgia. The City is home to more than 40% of the available hospital beds in the metropolitan Atlanta area and is proud to be the home of Northside Hospital, Saint Joseph's Hospital, and Children's Healthcare of Atlanta.

According to the 2020 U.S. Census, the population in Sandy Springs is 108,080. The City's daytime population swells to more than 200,000 due to the heavy concentration of corporations and businesses which are located within the City. Of the Fortune 500 companies headquartered in the metro area, six are located within Sandy Springs, and two Fortune 1000 companies are located here: United Parcel Service (UPS) (37), WestRock (183), Newell Brands (408), Intercontinental Exchange (401), Graphic Packaging Holding (409), Veritiv (503), Americold Realty Trust (904), and Beazer Homes USA (992).

FUND BUDGETS





**FISCAL YEAR 2024
APPROVED BUDGET**

GENERAL FUND

100

100 - General Fund Summary

FY 2024 APPROVED BUDGET



	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
Taxes	102,948,758	111,403,943	101,730,000	101,730,000	111,775,370	106,620,000	4,890,000	5%
Licenses and Permits	2,724,358	4,347,846	3,262,000	3,262,000	3,841,877	3,434,000	172,000	5%
Charges for Services	375,071	450,557	390,000	390,000	429,324	390,000	-	0%
Federal Grants	4,666,429	-	-	-	-	-	-	0%
Other Revenues	16,369,016	5,435,038	4,308,420	4,308,420	9,337,637	8,074,880	3,766,460	87%
Subtotal - Revenues	127,083,631	121,637,384	109,690,420	109,690,420	125,384,208	118,518,880	8,828,460	-1%
Expenditures								
City Council	240,945	215,049	239,758	239,758	219,180	284,352	44,594	19%
City Manager	982,919	1,104,094	1,051,249	1,051,249	794,872	1,144,465	93,216	9%
City Clerk	348,266	581,823	569,047	569,047	460,985	640,936	71,889	13%
Finance	1,894,198	2,097,823	2,737,997	2,737,997	2,439,333	3,218,066	480,068	18%
Legal	1,859,951	996,928	1,238,645	1,238,645	1,501,207	1,601,143	362,498	29%
Information Technology	1,988,241	2,750,989	3,362,329	3,362,329	3,127,785	3,853,108	490,779	15%
Human Resources	563,087	638,728	801,438	801,438	717,185	914,826	113,388	14%
Facilities	3,934,945	5,029,623	6,213,888	6,213,888	5,467,722	7,026,596	812,707	13%
Communications	1,602,260	1,618,551	1,999,320	1,999,320	1,635,829	2,221,091	221,771	11%
General Administration	3,671,564	2,299,474	3,046,894	3,046,894	2,684,079	3,362,363	315,469	10%
Court	1,207,231	928,723	1,549,977	1,549,977	1,053,748	1,483,050	(66,927)	-4%
Police	22,175,352	24,224,814	27,026,039	27,026,039	26,143,094	29,688,684	2,662,644	10%
Fire	17,782,800	15,309,049	16,551,969	16,551,969	15,673,862	18,667,467	2,115,498	13%
Emergency Management	1,439,385	1,201,537	1,311,647	1,311,647	1,128,712	1,501,199	189,552	14%
Public Works	10,829,619	11,236,561	13,475,951	13,475,951	11,194,307	15,136,532	1,660,581	12%
Fleet	249,446	309,536	359,135	359,135	342,120	404,724	45,589	13%
Recreation and Parks	2,989,782	3,337,199	3,970,339	3,970,339	3,544,882	4,293,709	323,370	8%
Community Development	3,441,402	4,425,847	5,781,394	5,781,394	4,823,859	6,113,594	332,200	6%
Economic Development	278,838	138,925	623,630	623,630	245,799	655,425	31,794	5%
Other Financing Uses	32,800,385	52,480,014	38,709,325	44,232,697	42,743,217	38,993,501	(5,239,195)	-12%
Subtotal - Expenditures	110,280,615	130,925,286	130,619,972	136,143,344	125,941,778	141,204,831	5,061,488	4%
Balance	16,803,016	(9,287,901)	(20,929,552)	(26,452,924)	(557,569)	(22,685,951)	3,766,972	-14%

Employees

Full-Time Employees

Part-Time Employees

TOTAL

FY 2021	FY 2022	FY 2023	FY 2024
473	483	505	519
74	74	85	75
547	557	590	594

100 - General Fund Revenues

FY 2024 APPROVED BUDGET

		FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Taxes									
311100	Property Taxes	40,806,242	42,448,567	42,500,000	42,500,000	45,006,112	44,000,000	1,500,000	4%
311310	Motor Vehicle	114,040	103,777	80,000	80,000	74,956	60,000	(20,000)	-25%
311315	Motor Vehicle (TAVT)	3,903,708	4,292,215	3,750,000	3,750,000	4,155,337	4,000,000	250,000	7%
311340	Intangible Tax	1,512,230	1,294,437	900,000	900,000	484,281	450,000	(450,000)	-50%
311600	Real Estate Transfer Tax	590,558	675,653	650,000	650,000	250,068	250,000	(400,000)	-62%
311710	Electric Franchise Fee	5,887,944	5,931,636	5,800,000	5,800,000	6,495,309	6,100,000	300,000	5%
311730	Gas Franchise Fee	840,487	897,302	700,000	700,000	935,832	800,000	100,000	14%
311750	Cable TV Franchise Fee	1,569,882	1,478,957	1,300,000	1,300,000	1,305,393	1,300,000	-	0%
311760	Telephone Franchise Fee	219,096	185,892	150,000	150,000	143,249	135,000	(15,000)	-10%
311790	Solid Waste Franchise Fee	507,212	598,353	400,000	400,000	604,652	600,000	200,000	50%
313100	Local Option Sales Tax	27,686,326	33,514,398	26,500,000	26,500,000	30,959,186	29,000,000	2,500,000	9%
314200	Alcoholic Beverage Excise Tax	1,265,842	1,153,425	1,000,000	1,000,000	945,179	900,000	(100,000)	-10%
314300	Excise Mixed Drink Tax	481,985	747,424	500,000	500,000	617,875	500,000	-	0%
316100	Business and Occupational Tax	9,714,300	10,288,905	9,750,000	9,750,000	11,015,318	10,000,000	250,000	3%
316110	Business Audit Revenue	313,602	10,816	50,000	50,000	-	25,000	(25,000)	-50%
316200	Insurance Premium Tax	7,535,304	7,782,186	7,700,000	7,700,000	8,782,622	8,500,000	800,000	10%
	Subtotal - Taxes	102,948,758	111,403,943	101,730,000	101,730,000	111,775,370	106,620,000	4,890,000	5%
Licenses and Permits									
321100	Alcoholic Beverage Licenses	686,547	694,825	700,000	700,000	721,018	720,000	20,000	3%
321910	Firearm Permits	52,660	48,979	50,000	50,000	32,191	30,000	(20,000)	-40%
321910	Server Pouring Permits	41,500	50,100	40,000	40,000	31,702	30,000	(10,000)	-25%
322210	Planning/Zoning Fees	102,825	105,095	100,000	100,000	66,923	65,000	(35,000)	-35%
322215	Development Review Fee	131,741	372,378	250,000	250,000	235,134	225,000	(25,000)	-10%
323120	Building Permits	1,509,948	2,870,128	2,000,000	2,000,000	2,640,039	2,300,000	300,000	15%
323130	Plumbing Permits	2,595	12,303	7,000	7,000	3,861	3,000	(4,000)	-57%
323140	Electrical Permits	40,344	24,505	20,000	20,000	5,833	6,000	(14,000)	-70%
323160	HVAC Permits	61,586	55,338	50,000	50,000	19,290	18,000	(32,000)	-64%
323920	Building Reinspection Fees	5,850	7,950	5,000	5,000	2,675	2,000	(3,000)	-60%
341320	Development Impact Fees	43,362	34,089	-	-	42,365	-	-	0%
346900	Special Event Permits	5,350	12,000	-	-	-	-	-	0%
389100	Permit Technology Fee	40,050	60,156	40,000	40,000	40,845	35,000	(5,000)	-13%
	Subtotal - Licenses and Permits	2,724,358	4,347,846	3,262,000	3,262,000	3,841,877	3,434,000	172,000	5%
Charges for Services									
347500	Recreation Fees - Gymnastics	39,491	20,045	75,000	75,000	45,000	40,000	(35,000)	-47%
347501	Recreation Fees - Athletics & Leisure	33,041	70,285	50,000	50,000	53,806	50,000	-	0%
347900	Tennis Center	120,000	120,000	100,000	100,000	132,300	120,000	20,000	20%
347910	Facility Rentals	86,394	161,738	100,000	100,000	145,434	135,000	35,000	35%
349900	Other Charges for Services	96,145	78,489	65,000	65,000	52,784	45,000	(20,000)	-31%
	Subtotal - Charges for Services	375,071	450,557	390,000	390,000	429,324	390,000	-	0%

100 - General Fund Revenues

FY 2024 APPROVED BUDGET



	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Other Revenues								
331100 Federal Grants	4,566,429	-	-	-	-	-	-	0%
334110 GDOT LMIG	100,000	-	-	-	-	-	-	0%
343300 GDOT	141,120	141,120	141,120	141,120	141,120	141,120	-	0%
351170 Municipal Court Fines	2,537,398	2,460,443	2,300,000	2,300,000	2,549,333	2,500,000	200,000	9%
361000 Interest Revenue	120,186	411,043	120,000	120,000	3,318,716	3,000,000	2,880,000	2400%
341910 Election Qualifying Fees	-	10,500	-	-	-	-	-	0%
342900 Public Safety Fees	60,800	34,330	20,000	20,000	15,000	15,000	(5,000)	-25%
349900 Other Charges for Services	-	-	-	-	-	-	-	0%
381000 Royalties/Rental Revenue	286,336	279,416	275,000	275,000	297,045	300,000	25,000	9%
389000 Miscellaneous Revenues	171,012	187,375	100,000	100,000	222,079	200,000	100,000	100%
389200 Insurance Reimbursement	109,912	100,016	70,000	70,000	282,084	75,000	5,000	7%
391275 Transfers in from Hotel/Motel	751,157	1,221,653	999,600	999,600	1,501,416	1,313,760	314,160	31%
391280 Transfers in from Motor Vehicle	87,402	78,222	75,000	75,000	73,348	80,000	5,000	7%
391356 Transfers in Impact Fee	-	-	-	-	-	-	-	0%
391360 Transfers in PFA	11,190,000	-	-	-	-	-	-	0%
391840 Transfers in Development Authority	894,426	183,342	182,700	182,700	925,236	450,000	267,300	146%
392100 Sale of Assets	19,267	327,578	25,000	25,000	12,260	-	(25,000)	-100%
393500 Proceeds from Capital Lease	-	-	-	-	-	-	-	0%
399999 Use of Fund Balance	-	-	-	-	-	-	-	0%
Subtotal - Other Revenues	21,035,445	5,435,038	4,308,420	4,308,420	9,337,637	8,074,880	3,766,460	87%
TOTAL REVENUES	127,083,631	121,637,384	109,690,420	109,690,420	125,384,208	118,518,880	8,828,460	8%

1001310 - City Council
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
<u>Personnel</u>								
511100	Regular Salaries	148,000	148,000	148,000	147,998	198,000	50,000	34%
512104	Life Insurance	-	-	-	-	997	997	0%
512200	Social Security	9,176	8,694	9,176	8,343	12,276	3,100	34%
512300	Medicare	2,146	2,033	2,146	1,951	2,871	725	34%
512600	Unemployment Tax	609	530	740	686	700	(40)	-5%
512700	Workers Compensation	272	239	296	708	708	412	139%
	Subtotal - Personnel	160,203	159,496	160,358	159,686	215,552	55,194	34%
<u>Operations</u>								
521200	Professional Services	32,391	-	-	-	-	-	0%
523200	Communications	4,142	4,577	4,400	4,163	4,800	400	9%
523500	Travel	-	2,949	10,000	6,304	10,000	-	0%
523600	Dues & Fees	40,868	35,190	43,000	35,960	37,000	(6,000)	-14%
523700	Education/Training	650	4,445	5,000	5,000	7,500	2,500	50%
531100	General Operating Supplies	1,272	1,869	3,000	2,329	2,000	(1,000)	-33%
531300	Hospitality	1,419	6,523	14,000	5,739	7,500	(6,500)	-46%
	Subtotal - Operations	80,742	55,553	79,400	59,495	68,800	(10,600)	-13%
TOTAL DEPARTMENT		240,945	215,049	239,758	219,180	284,352	44,594	19%

Employees

Mayor
Council
TOTAL

FY 2021	FY 2022	FY 2024
1	1	1
6	6	6
7	7	7

1001320 - City Manager
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
<u>Personnel</u>								
511100	Regular Salaries	704,077	797,598	713,329	570,877	773,862	60,533	8%
511110	Bonuses	16,500	12,000	19,525	14,000	19,000	(525)	-3%
512101	Health Insurance	61,082	53,024	63,986	43,826	92,041	28,055	44%
512102	Disability Insurance	1,260	1,871	2,854	1,339	3,169	314	11%
512103	Dental Insurance	2,874	3,520	5,577	3,424	5,688	111	2%
512104	Life Insurance	4,158	3,704	6,883	1,942	5,651	(1,232)	-18%
512200	Social Security	36,037	38,950	44,226	28,101	49,157	4,931	11%
512300	Medicare	10,231	11,485	10,343	8,773	11,496	1,153	11%
512401	Retirement	86,611	110,096	102,779	62,433	113,402	10,623	10%
512402	Retirement-Matching	28,621	29,556	34,295	20,354	37,534	3,239	9%
512600	Unemployment Tax	1,103	508	1,000	551	800	(200)	-20%
512700	Workers Compensation	1,207	1,075	1,427	2,176	2,500	1,073	75%
	Subtotal - Personnel	953,761	1,063,387	1,006,224	757,797	1,114,300	108,076	11%
<u>Operations</u>								
521200	Professional Services	-	-	-	-	-	-	0%
523200	Communications	5,154	3,655	5,040	2,008	2,028	(3,012)	-60%
523400	Printing & Binding	-	1,436	500	-	500	-	0%
523500	Travel	223	493	6,200	6,429	6,200	-	0%
523600	Dues & Fees	6,093	11,746	13,790	11,328	7,333	(6,457)	-47%
523700	Education/Training	5,656	14,075	10,495	9,529	5,105	(5,390)	-51%
531100	General Operating Supplies	1,926	3,613	5,000	4,081	5,000	-	0%
531300	Hospitality	10,106	5,689	4,000	3,701	4,000	-	0%
	Subtotal - Operations	29,158	40,707	45,025	37,076	30,166	(14,859)	-33%
TOTAL DEPARTMENT		982,919	1,104,094	1,051,249	794,872	1,144,465	93,216	9%

Employees

Full-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
4	4	4
4	4	4

1001330 - City Clerk
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	202,917	201,475	312,825	255,312	333,503	20,678	7%
511110	Bonuses	9,000	6,000	10,275	18,588	10,200	(75)	-1%
512101	Health Insurance	26,057	36,256	54,513	48,293	56,770	2,257	4%
512102	Disability Insurance	1,056	544	2,284	953	2,535	251	11%
512103	Dental Insurance	1,295	2,177	3,901	2,968	3,401	(500)	-13%
512104	Life Insurance	1,517	1,196	2,213	2,144	2,499	286	13%
512200	Social Security	12,489	11,753	19,395	15,130	20,677	1,282	7%
512300	Medicare	2,921	2,749	4,536	3,629	4,836	300	7%
512401	Retirement	20,188	20,792	37,539	25,162	40,020	2,481	7%
512402	Retirement-Matching	9,357	9,014	15,641	11,310	16,675	1,034	7%
512600	Unemployment Tax	443	338	1,000	390	600	(400)	-40%
512700	Workers Compensation	651	466	626	1,656	1,600	974	156%
	Subtotal - Personnel	287,891	292,760	464,748	385,535	493,316	28,568	6%
Operations								
521300	Technical Services	40,373	41,224	57,900	57,900	130,170	72,270	125%
523200	Communications	1,574	1,286	2,200	1,782	2,500	300	14%
523300	Advertising	151	300	2,000	575	2,200	200	10%
523400	Printing & Binding	516	3,171	10,000	1,000	-	(10,000)	-100%
523500	Travel	-	-	3,500	3,402	3,500	-	0%
523600	Dues & Fees	5,777	4,326	2,250	4,332	2,300	50	2%
523700	Education/Training	755	1,521	3,450	3,450	3,450	-	0%
523900	Contractual Services	10,015	235,432	20,000	930	-	(20,000)	-100%
531100	General Operating Supplies	592	1,454	1,500	1,500	2,000	500	33%
531270	Gasoline	-	25	1,000	-	1,000	-	0%
531300	Hospitality	106	324	500	580	500	-	0%
531600	Small Tools & Equipment	517	-	-	-	-	-	0%
	Subtotal - Operations	60,375	289,063	104,300	75,451	147,620	43,320	42%
TOTAL DEPARTMENT		348,266	581,823	569,048	460,985	640,936	71,888	13%

Employees

Full-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
3	3	4
3	3	4

1001500 - Finance
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,189,299	1,337,006	1,680,054	1,457,749	1,829,901	149,847	9%
511110	Bonuses	38,000	17,550	37,850	47,550	34,475	(3,375)	-9%
512101	Health Insurance	133,367	133,760	201,913	182,213	211,452	9,539	5%
512102	Disability Insurance	4,249	3,958	11,988	5,529	13,307	1,319	11%
512103	Dental Insurance	6,400	6,680	10,152	6,790	10,397	245	2%
512104	Life Insurance	9,080	9,029	13,280	11,224	14,419	1,139	9%
512200	Social Security	75,762	79,718	104,163	88,323	113,454	9,291	9%
512300	Medicare	17,793	19,029	24,361	21,011	26,534	2,173	9%
512401	Retirement	117,472	129,181	201,606	152,629	219,588	17,982	9%
512402	Retirement-Matching	49,336	54,317	84,003	64,580	91,495	7,492	9%
512600	Unemployment Tax	2,410	2,183	2,000	3,104	3,500	1,500	75%
512700	Workers Compensation	5,864.00	3,391.00	4,200	5,367	6,000	1,800	43%
	Subtotal - Personnel	1,649,032	1,795,802	2,375,571	2,046,069	2,574,521	198,950	11%
Operations								
521200	Professional Services	8,193	7,500	25,000	20,647	30,000	5,000	20%
521210	Professional Services - Audit	84,975	53,500	70,000	51,230	70,000	-	0%
521300	Technical Services	103,902	194,297	185,000	268,780	467,860	282,860	153%
522210	Rep & Maint - Equipment	-	-	-	-	2,600	2,600	0%
523200	Communications	3,817	2,761	6,000	2,866	3,400	(2,600)	-43%
523300	Advertising	2,430	4,080	10,000	7,900	8,250	(1,750)	-18%
523400	Printing & Binding	1,615	4,190	3,000	3,212	4,500	1,500	50%
523500	Travel	-	-	7,000	-	5,000	(2,000)	-29%
523600	Dues & Fees	4,655	8,305	9,134	7,336	9,135	1	0%
523700	Education/Training	4,798	8,822	15,000	9,135	14,500	(500)	-3%
523900	Contractual Services	18,971	12,925	15,000	9,091	14,600	(400)	-3%
523950	Merchant Services Charges	426	292	292	327	-	(292)	-100%
523955	Bank Service Charges	-	-	-	-	900	900	0%
531100	General Operating Supplies	4,014	4,505	7,500	7,222	5,300	(2,200)	-29%
531300	Hospitality	315	527	1,500	1,023	2,000	500	33%
531750	Uniforms	114	317	1,000	995	2,000	1,000	100%
542400	Computer Equipment	6,941	-	7,000	3,500	3,500	(3,500)	-50%
	Subtotal - Operations	245,166	302,021	362,426	393,264	643,545	281,119	28%
TOTAL DEPARTMENT		1,894,198	2,097,823	2,737,997	2,439,333	3,218,066	480,068	18%

Employees

Full-Time Employees

TOTAL

FY 2021	FY 2022	FY 2024
21	20	22
21	20	22

1001530 - Legal
FY 2024 APPROVED BUDGET



		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	-	131,711	203,750	94,163	263,475	59,725	29%
511110	Bonuses	-	-	3,050	-	6,500	3,450	113%
512101	Health Insurance	-	8,676	40,791	17,414	51,393	10,602	26%
512102	Disability Insurance	-	659	1,142	388	1,267	126	11%
512103	Dental Insurance	-	666	2,371	1,164	3,290	919	39%
512104	Life Insurance	-	873	1,710	584	2,322	612	36%
512200	Social Security	-	7,896	12,633	6,274	16,335	3,703	29%
512300	Medicare	-	1,728	2,954	1,357	3,820	866	29%
512401	Retirement	-	11,364	24,450	10,369	31,617	7,167	29%
512402	Retirement-Matching	-	5,392	10,188	5,375	13,174	2,986	29%
512600	Unemployment Tax	-	145	200	100	400	200	100%
512700	Workers Compensation	-	390	408	522	750	342	84%
	Subtotal - Personnel	-	169,500	303,645	137,710	394,343	90,698	30%
Operations								
521250	Professional Services - Legal	648,908	609,840	485,000	660,280	600,000	115,000	24%
521255	Professional Services - Litigation	1,211,043	217,588	450,000	703,217	600,000	150,000	33%
523200	Communications	-	-	-	-	800	800	0%
523500	Travel	-	-	-	-	-	-	0%
523600	Dues & Fees	-	-	-	-	1,500	1,500	0%
523700	Training	-	-	-	-	2,500	2,500	0%
531100	General Operating Supplies	-	-	-	-	1,500	1,500	0%
531300	Hospitality	-	-	-	-	500	500	0%
	Subtotal - Operations	1,859,951	827,428	935,000	1,363,497	1,206,800	271,800	29%
TOTAL DEPARTMENT		1,859,951	996,928	1,238,645	1,501,207	1,601,143	362,498	29%

Employees

Full-Time Employees
TOTAL

	FY 2021	FY 2022	FY 2024
Full-Time Employees	-	2	3
TOTAL	-	2	3

1001535 - Information Technology

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actuals	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,096,567	1,239,799	1,506,827	1,352,706	1,841,614	334,787	22%
511110	Bonuses	27,000	22,125	32,550	38,300	27,900	(4,650)	-14%
512101	Health Insurance	156,105	169,602	202,233	213,051	295,597	93,365	46%
512102	Disability Insurance	3,808	3,903	9,705	4,276	10,773	1,068	11%
512103	Dental Insurance	8,059	8,639	10,528	6,712	14,150	3,622	34%
512104	Life Insurance	8,557	8,355	11,236	8,696	14,717	3,480	31%
512200	Social Security	65,862	73,940	93,423	81,816	114,180	20,757	22%
512300	Medicare	15,627	17,292	21,849	19,356	26,703	4,854	22%
512401	Retirement	117,866	137,447	180,819	136,267	220,994	40,174	22%
512402	Retirement-Matching	53,742	61,050	75,341	58,315	92,081	16,739	22%
512600	Unemployment Tax	2,000	1,353	1,350	2,520	3,000	1,650	122%
512700	Workers Compensation	4,897	2,908	3,767	4,737	5,500	1,733	46%
	Subtotal - Personnel	1,560,090	1,746,413	2,149,629	1,926,752	2,667,208	517,579	24%
Operations								
521300	Technical Services	188,394	592,276	777,500	777,500	765,700	(11,800)	-2%
521310	Technical Services - Security	64,021	142,036	243,000	243,000	218,300	(24,700)	-10%
522320	Equipment Lease	97,388	95,738	92,000	92,000	81,000	(11,000)	-12%
523200	Communications	13,083	8,957	11,200	8,178	11,900	700	6%
523500	Travel	-	1,252	7,000	7,000	11,200	4,200	60%
523600	Dues & Fees	3,739	4,681	6,000	4,363	5,000	(1,000)	-17%
523700	Education/Training	872	12,559	14,000	14,000	26,300	12,300	88%
523900	Contractual Services	2,395	11,069	15,000	9,288	31,000	16,000	107%
531100	General Operating Supplies	5,594	5,868	5,500	4,204	4,000	(1,500)	-27%
531600	Small Tools & Equipment	7,794	21,283	30,000	30,000	20,000	(10,000)	-33%
531750	Uniforms	-	-	1,500	1,500	1,500	-	0%
542400	Computer Equipment	44,871	108,857	10,000	10,000	10,000	-	0%
	Subtotal - Operations	428,151	1,004,576	1,212,700	1,201,033	1,185,900	(26,800)	-2%
TOTAL DEPARTMENT		1,988,241	2,750,989	3,362,329	3,127,785	3,853,108	490,779	15%

Employees

Full-Time Employees

TOTAL

FY 2021	FY 2022	FY 2024
16	16	19
16	16	19

1001540 - Human Resources

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2023 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	269,870	304,053	373,080	359,292	397,992	24,912	7%
511110	Bonuses	10,000	3,825	11,800	11,300	11,300	(500)	-4%
512101	Health Insurance	47,427	65,116	75,844	80,062	84,294	8,449	11%
512102	Disability Insurance	684	970	2,284	1,131	2,535	251	11%
512103	Dental Insurance	1,480	3,130	3,994	4,135	4,566	573	14%
512104	Life Insurance	2,067	2,070	2,632	2,296	2,984	353	13%
512200	Social Security	16,463	18,044	23,131	22,000	24,676	1,545	7%
512300	Medicare	3,850	4,339	5,410	7,462	5,771	361	7%
512401	Retirement	26,205	29,391	44,770	40,665	47,759	2,989	7%
512402	Retirement-Matching	8,847	10,722	18,654	14,804	19,900	1,246	7%
512600	Unemployment Tax	514	421	750	734	800	50	7%
512700	Workers Compensation	593.00	493.00	746	864	900	154	21%
Subtotal - Personnel		388,000	442,574	563,093	544,745	603,476	40,383	7%
Operations								
521200	Professional Services	162,632	183,159	209,250	150,680	229,250	20,000	10%
523200	Communications	2,195	1,937	1,500	2,072	1,500	-	0%
523300	Advertising	-	1,374	-	-	2,000	2,000	0%
523500	Travel	4,692	-	5,000	3,000	5,000	-	0%
523600	Dues & Fees	556	906	2,600	1,365	2,600	-	0%
523700	Education/Training	3,597	5,236	6,995	4,275	56,000	49,005	701%
531100	General Operating Supplies	1,415	1,978	3,000	2,890	3,000	-	0%
531300	Hospitality	-	1,564	10,000	8,158	12,000	2,000	20%
Subtotal - Operations		175,087	196,154	238,345	172,440	311,350	73,005	31%
TOTAL DEPARTMENT		563,087	638,728	801,438	717,185	914,826	113,388	14%

Employees

Full-Time Employees

TOTAL

	FY 2021	FY 2022	FY 2024
Full-Time Employees	4	4	4
TOTAL	4	4	4

1001565 - Facilities
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	702,210	984,362	1,261,643	962,801	1,183,398	(78,246)	-6%
511110	Bonuses	29,500	18,675	36,525	38,700	26,600	(9,925)	-27%
512101	Health Insurance	109,759	139,856	197,968	147,985	198,355	387	0%
512102	Disability Insurance	2,588	3,248	9,705	3,220	10,773	1,068	11%
512103	Dental Insurance	6,041	5,963	10,265	6,542	9,603	(662)	-6%
512104	Life Insurance	5,243	6,781	10,220	6,532	9,615	(606)	-6%
512200	Social Security	43,936	60,196	78,222	58,444	73,371	(4,851)	-6%
512300	Medicare	10,051	14,078	18,294	14,183	17,159	(1,135)	-6%
512401	Retirement	71,709	104,625	151,397	102,031	142,008	(9,390)	-6%
512402	Retirement-Matching	29,646	46,713	63,082	45,003	59,170	(3,912)	-6%
512600	Unemployment Tax	1,410	1,378	2,000	2,959	3,200	1,200	60%
512700	Workers Compensation	12,529	5,173	12,616	19,319	21,000	8,384	66%
	Subtotal - Personnel	1,024,622	1,391,046	1,851,938	1,407,719	1,754,250	(97,688)	-5%
Operations								
521200	Professional Services	282,063	326,297	39,796	49,552	64,696	24,900	63%
521300	Technical Services	54,819	66,050	104,587	104,180	141,746	37,159	36%
522100	Cleaning	275,604	290,733	372,880	292,525	331,614	(41,266)	-11%
522110	Garbage Disposal	45,240	55,271	83,000	59,820	83,000	-	0%
522210	Repairs & Maintenance - Equipment	243,543	259,198	400,550	392,906	450,150	49,600	12%
522220	Repairs & Maintenance - Building	682,780	889,809	960,634	960,246	1,355,408	394,774	41%
522230	Repairs & Maintenance - Vehicles	-	-	-	-	5,000	5,000	0%
522310	Building Operating Lease	304,647	320,526	325,000	376,598	391,653	66,653	21%
522320	Equipment Lease	26,714	16,335	34,000	34,000	34,000	-	0%
523200	Communications	8,820	12,507	9,990	13,236	9,990	-	0%
523250	Postage	28,016	23,122	39,000	35,444	39,000	-	0%
523700	Education/Training	595	7,598	15,500	14,650	15,500	-	0%
523900	Contractual Services	-	-	334,887	321,201	334,887	-	0%
531100	General Operating Supplies	55,183	101,452	150,000	100,437	150,000	-	0%
531210	Water	246,176	433,564	321,200	300,351	359,272	38,072	12%
531220	Natural Gas	72,650	65,716	86,126	108,757	128,935	42,809	50%
531230	Electricity	577,414	635,960	690,300	720,531	846,354	156,054	23%
531270	Gasoline	988	-	50,000	2,931	5,000	(45,000)	-90%
531600	Small Tools & Equipment	1,012	14,718	10,000	8,702	10,000	-	0%
531750	Uniforms	4,059	6,783	12,000	12,334	12,000	-	0%
541200	Site Improvement	-	109,313	200,000	151,602	331,000	131,000	66%
542100	Machinery & Equipment	-	-	-	-	68,141	68,141	0%
542200	Motor Vehicles	-	-	-	-	-	-	0%
542400	Computer Equipment	-	3,625	22,500	-	5,000	(17,500)	-78%
579000	Contingencies	-	-	100,000	-	100,000	-	0%
	Subtotal - Operations	2,910,323	3,638,577	4,361,950	4,060,003	5,272,345	910,395	21%

1001565 - Facilities
FY 2024 APPROVED BUDGET



FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
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TOTAL DEPARTMENT

3,934,945	5,029,623	6,213,888	5,467,722	7,026,596	812,707	13%
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Employees

Full-Time Employees

TOTAL

FY 2021	FY 2022	FY 2024
14	16	16
14	16	16

1001570 - Communications

FY 2024 APPROVED BUDGET



	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel							
511100 Regular Salaries	580,570	574,889	683,034	560,668	797,058	114,024	17%
511110 Bonuses	-	8,275	16,075	10,900	13,650	(2,425)	-15%
512101 Health Insurance	58,351	73,873	77,199	85,484	103,468	26,269	34%
512102 Disability Insurance	2,166	2,303	3,996	2,251	4,436	440	11%
512103 Dental Insurance	3,890	4,782	5,060	4,510	6,148	1,089	22%
512104 Life Insurance	4,865	4,677	5,163	4,403	6,280	1,116	22%
512200 Social Security	34,725	35,017	42,348	37,134	49,418	7,069	17%
512300 Medicare	8,121	8,189	9,904	8,143	11,557	1,653	17%
512401 Retirement	58,031	57,410	81,964	52,558	95,647	13,683	17%
512402 Retirement-Matching	22,425	26,019	34,152	23,115	39,853	5,701	17%
512600 Unemployment Tax	970	680	1,000	981	1,200	200	20%
512700 Workers Compensation	2,536	1,414	2,049	2,541	3,000	951	46%
Subtotal - Personnel	776,650	797,528	961,945	792,688	1,131,715	169,770	18%
Operations							
521200 Professional Services - Public Relations	-	-	117,500	33,115	121,000	3,500	3%
521201 Professional Services - Call Center	565,983	582,963	604,000	477,063	619,000	15,000	2%
522230 Repairs & Maintenance - Vehicles	610	250	-	200,151	-	-	0%
523200 Communications	4,788	4,687	5,566	4,491	5,566	-	0%
523300 Advertising	8,675	5,460	25,000	18,543	25,000	-	0%
523400 Printing & Binding	5,703	2,276	7,500	2,272	7,500	-	0%
523500 Travel	552	2,250	2,250	2,250	2,250	-	0%
523600 Dues & Fees	588	2,491	2,250	2,247	2,250	-	0%
523700 Education/Training	-	-	5,250	3,525	8,000	2,750	52%
523900 Contractual Services	10,094	30,041	40,560	19,900	65,560	25,000	62%
523905 Website Enhancements	211,110	174,543	189,249	65,468	190,000	751	0%
531100 General Operating Supplies	16,982	1,305	10,000	13,902	15,000	5,000	50%
531270 Gasoline	-	-	500	-	500	-	0%
531300 Hospitality	525	795	5,000	214	5,000	-	0%
531350 Special Events	-	-	-	-	-	-	0%
542400 Computer Equipment	-	13,962	22,750	-	22,750	-	0%
Subtotal - Operations	825,610	821,023	1,037,375	843,141	1,089,376	52,001	5%
TOTAL DEPARTMENT	1,602,260	1,618,551	1,999,320	1,635,829	2,221,091	221,771	11%

Employees

Full-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
7	7	7
7	7	7

1001595 - General Administration
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511200	Part-time/Temp Employees	-	6,288	50,000	-	50,000	-	0%
512200	Social Security	-	393	3,100	13,386	3,100	-	0%
512300	Medicare	-	92	725	3,109	725	-	0%
512500	Tuition Reimbursement	-	14,097	50,000	42,949	50,000	-	0%
512600	Unemployment Tax	-	-	250	9	250	-	0%
512700	Workers Compensation	-	-	50	48	50	-	0%
	Subtotal - Personnel	-	20,870	104,125	59,501	104,125	-	0%
Operations								
521200	Professional Services	121,315	98,608	285,000	451,313	190,000	(95,000)	-33%
521240	Professional Services - Nonprofits	2,072,152	553,313	537,500	707,500	775,000	237,500	44%
521300	Technical Services	5,240	57,643	-	-	-	-	0%
523100	Property & Liability Insurance	1,382,493	1,472,269	1,440,069	1,393,595	1,513,238	73,169	5%
523200	Communications	70,873	73,384	145,200	72,170	80,000	(65,200)	-45%
531100	General Operating Supplies	17,718	20,328	75,000	-	25,000	(50,000)	-67%
531270	Gasoline	1,773	3,059	10,000	-	-	(10,000)	-100%
572100	Payments To Other Agencies	-	-	-	-	225,000	225,000	0%
579000	Contingencies	-	-	300,000	-	300,000	-	0%
579010	Contingency - City Manager	-	-	150,000	-	150,000	-	0%
	Subtotal - Operations	3,671,564	2,278,604	2,942,769	2,624,578	3,258,238	315,469	11%
TOTAL DEPARTMENT		3,671,564	2,299,474	3,046,894	2,684,079	3,362,363	315,469	10%

1002650 - Court

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	480,190	491,540	638,375	523,919	691,515	53,141	8%
511110	Bonuses	21,500	11,400	17,900	11,400	19,950	2,050	11%
512101	Health Insurance	65,883	68,883	112,351	73,931	111,764	(587)	-1%
512102	Disability Insurance	1,645	1,459	5,709	1,580	6,337	628	11%
512103	Dental Insurance	3,650	3,163	5,683	3,265	4,261	(1,422)	-25%
512104	Life Insurance	3,703	3,091	4,392	3,372	5,375	983	22%
512200	Social Security	30,025	30,112	39,579	27,488	42,874	3,295	8%
512300	Medicare	7,022	7,042	9,256	6,429	10,027	771	8%
512401	Retirement	48,728	43,302	76,605	41,196	82,982	6,377	8%
512402	Retirement-Matching	15,540	12,427	31,919	11,874	34,576	2,657	8%
512600	Unemployment Tax	1,104	1,288	2,000	2,186	2,300	300	15%
512700	Workers Compensation	6,840	2,980	4,469	2,981	9,350	4,881	109%
	Subtotal - Personnel	685,830	676,687	948,237	709,620	1,021,310	73,073	18%
Operations								
521260	Professional Services - Court	442,794	204,885	515,000	280,039	375,000	(140,000)	-27%
521300	Technical Services	69,047	34,185	58,000	52,188	57,500	(500)	-1%
523200	Communications	3,572	2,851	6,240	2,951	6,240	-	0%
523300	Advertising	720	1,800	1,800	1,800	1,800	-	0%
523400	Printing & Binding	1,016	2,128	2,000	1,661	2,500	500	25%
523500	Travel	-	-	7,000	-	7,000	-	0%
523600	Dues & Fees	-	590	1,000	1,000	1,000	-	0%
523700	Education/Training	1,375	1,144	3,000	1,149	3,000	-	0%
523950	Merchant Services Charges	815	-	-	-	-	-	0%
531100	General Operating Supplies	1,875	3,023	3,200	2,809	3,200	-	0%
531300	Hospitality	187	360	1,500	531	1,500	-	0%
531600	Small Tools & Equipment	-	1,070	3,000	-	3,000	-	0%
541200	Site Improvements	-	-	-	-	-	-	0%
	Subtotal - Operations	521,401	252,036	601,740	344,128	461,740	(140,000)	-23%
TOTAL DEPARTMENT		1,207,231	928,723	1,549,977	1,053,748	1,483,050	(66,927)	-4%

Employees

Full-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
10	10	10
10	10	10

1003210 - Police
FY 2024 APPROVED BUDGET



		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change from 2023	%
		Actual	Actual	Revised	Projected	Approved	Revised Budget	Change
<u>Personnel</u>								
511100	Regular Salaries	10,863,588	12,320,296	13,619,399	12,933,295	14,815,933	1,196,534	9%
511110	Bonuses	612,814	567,079	530,000	520,900	425,000	(105,000)	-20%
511200	Part-Time/Temp Employees	286,900	371,920	500,000	385,981	600,000	100,000	20%
511300	Overtime	808,679	1,047,293	800,000	800,000	800,000	-	0%
512101	Health Insurance	1,533,204	1,578,705	1,747,762	2,363,764	2,224,142	476,380	27%
512102	Disability Insurance	37,552	37,865	96,479	40,315	107,091	10,613	11%
512103	Dental Insurance	81,970	88,468	100,804	91,290	113,897	13,093	13%
512104	Life Insurance	82,447	79,758	103,922	81,815	112,510	8,588	8%
512200	Social Security	745,441	854,736	844,403	876,029	918,588	74,185	9%
512300	Medicare	175,150	200,522	197,481	207,548	214,831	17,350	9%
512401	Retirement	1,162,625	1,319,228	1,634,328	1,396,603	1,777,912	143,584	9%
512402	Retirement-Matching	508,120	557,837	680,970	600,532	740,797	59,827	9%
512500	Tuition Reimbursement	31,955	4,920	-	-	-	-	0%
512600	Unemployment Tax	14,305	16,866	18,000	18,000	25,000	7,000	39%
512700	Workers Compensation	410,853	360,073	354,104	474,807	515,000	160,896	45%
	Subtotal - Personnel	17,355,603	19,405,565	21,227,652	20,790,879	23,390,701	2,163,049	10%
<u>Operations</u>								
521200	Professional Services	113,741	101,402	147,160	104,176	150,556	3,396	2%
521270	Jail Services	212,766	261,260	425,000	421,475	425,000	-	0%
521275	Inmate Medical Services	109,403	10,761	150,000	5,809	150,000	-	0%
521300	Technical Services	1,214,403	774,030	1,633,605	1,557,439	1,805,896	172,291	11%
522100	Cleaning Services	84,161	84,096	84,100	84,096	84,100	-	0%
522110	Garbage Disposal	2,604	2,296	2,100	2,881	2,100	-	0%
522210	Repairs & Maintenance - Equipment	17,984	19,964	40,000	39,908	40,000	-	0%
522220	Repairs & Maintenance - Buildings	14,752	12,348	17,500	17,495	17,500	-	0%
522230	Repairs & Maintenance - Vehicles	472,109	514,080	450,000	437,343	450,000	-	0%
522310	Building Operating Lease	674,253	683,912	679,000	786,458	829,604	150,604	22%
522320	Equipment Operating Lease	970	970	2,000	1,085	2,000	-	0%
523200	Communications	206,362	215,439	242,992	216,660	224,181	(18,811)	-8%
523250	Postage	2,670	1,786	3,000	2,735	3,000	-	0%
523300	Advertising	13,930	21,415	20,000	13,459	25,000	5,000	25%
523400	Printing & Binding	7,372	8,966	7,500	8,138	10,000	2,500	33%
523500	Travel	38,722	47,762	60,000	58,545	60,000	-	0%
523600	Dues & Fees	17,953	20,170	20,800	19,726	19,000	(1,800)	-9%
523700	Education/Training	48,197	83,328	175,500	101,810	153,000	(22,500)	-13%
523900	Contractual Services	62,855	67,571	7,500	-	7,500	-	0%
523950	Merchant Services Charges	465	2,525	2,500	3,156	3,000	500	20%
531100	General Operating Supplies	61,302	98,776	60,000	59,999	65,770	5,770	10%
531150	Undercover Operations	-	1,562	5,000	-	5,000	-	0%
531210	Water	2,343	1,253	2,000	1,372	2,000	-	0%
531220	Natural Gas	17,158	19,956	17,000	17,000	17,000	-	0%

1003210 - Police
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
531230	Electricity	52,999	52,056	55,000	52,690	55,000	-	0%
531270	Gasoline	427,118	656,127	785,000	674,393	785,000	-	0%
531300	Hospitality	19,425	35,125	30,000	22,412	30,000	-	0%
531600	Police Equipment	267,539	154,404	375,000	405,032	275,000	(100,000)	-27%
531750	Uniforms	130,778	219,260	249,130	236,923	251,775	2,645	1%
541200	Site Improvements	18,297	-	-	-	-	-	0%
542100	Machinery & Equipment	-	-	-	-	-	-	0%
542200	Vehicles	507,118	646,649	-	-	-	-	0%
542400	Computer Equipment	-	-	-	-	-	-	0%
579000	Contingencies	-	-	50,000	-	50,000	-	0%
581200	Capital Lease Principal	-	-	-	-	300,000	300,000	0%
582200	Capital Lease Interest	-	-	-	-	-	-	0%
	Subtotal - Operations	4,819,749	4,819,249	5,798,387	5,352,215	6,297,982	199,595	9%
TOTAL DEPARTMENT		22,175,352	24,224,814	27,026,039	26,143,094	29,688,684	2,362,644	10%

Employees

Full-Time Employees

Part-Time Employees

TOTAL

FY 2021	FY 2022	FY 2024
168	168	173
17	17	17
185	185	190

1003510 - Fire
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
<u>Personnel</u>								
511100	Regular Salaries	7,671,241	8,214,846	8,677,789	8,569,148	9,649,129	971,340	11%
511110	Bonuses	300,775	193,575	207,700	261,400	279,150	71,450	34%
511200	Part-Time/Temp Employees	152,163	142,106	150,000	186,524	160,000	10,000	7%
511300	Overtime	399,540	441,338	415,000	526,859	415,000	-	0%
512101	Health Insurance	1,298,199	1,372,815	1,592,560	1,645,548	2,127,238	534,678	34%
512102	Disability Insurance	105,702	103,395	66,793	104,739	144,140	77,347	116%
512103	Dental Insurance	62,841	67,564	79,709	69,814	99,714	20,005	25%
512104	Life Insurance	54,452	53,612	66,977	55,265	76,321	9,344	14%
512200	Social Security	496,325	525,123	538,023	557,532	598,246	60,223	11%
512300	Medicare	116,755	123,446	125,828	109,302	139,912	14,084	11%
512401	Retirement	805,180	835,596	1,041,335	632,522	1,157,895	116,561	11%
512402	Retirement-Matching	355,029	353,889	433,889	383,573	482,456	48,567	11%
512600	Unemployment Tax	11,945	11,380	15,000	16,685	20,000	5,000	33%
512700	Workers Compensation	151,783	141,699	173,556	233,455	210,000	36,444	21%
	Subtotal - Personnel	11,981,930	12,580,384	13,584,158	13,352,366	15,559,202	1,975,045	15%
<u>Operations</u>								
521200	Professional Services	13,200	15,733	14,300	11,300	14,200	(100)	-1%
521300	Technical Services	86,487	123,778	137,645	137,645	104,671	(32,974)	-24%
522210	Repairs & Maintenance - Equipment	54,393	64,467	66,500	65,063	76,500	10,000	15%
522220	Repairs & Maintenance - Buildings	71,591	82,908	60,300	59,338	80,000	19,700	33%
522230	Repairs & Maintenance - Vehicles	341,980	271,391	257,000	256,457	300,900	43,900	17%
523200	Communications	46,808	46,642	53,000	50,115	54,900	1,900	4%
523300	Advertising	-	-	-	-	1,000	1,000	0%
523400	Printing & Binding	478	3,516	3,800	3,874	4,000	200	5%
523500	Travel	5,322	29,867	48,000	47,229	48,000	-	0%
523600	Dues & Fees	4,581	10,263	12,000	11,533	12,000	-	0%
523700	Education/Training	23,042	56,337	76,000	51,327	84,320	8,320	11%
523900	Contractual Services	126,914	116,787	154,000	99,953	153,844	(156)	0%
531100	General Operating Supplies	59,730	84,970	82,500	80,418	93,400	10,900	13%
531160	EMS Medical Supplies	104,486	122,058	130,000	103,717	143,400	13,400	10%
531210	Water	16,358	16,875	25,000	18,345	25,000	-	0%
531220	Natural Gas	15,475	18,818	35,000	20,036	25,000	(10,000)	-29%
531230	Electricity	34,649	40,370	52,000	30,345	52,000	-	0%
531270	Gasoline	118,735	211,658	315,000	195,996	270,000	(45,000)	-14%
531300	Hospitality	7,775	20,462	14,560	11,376	23,300	8,740	60%
531600	Small Tools & Equipment	798,333	63,941	70,000	48,171	79,510	9,510	14%
531750	Uniforms	141,068	100,608	138,000	130,291	138,000	-	0%
541200	Site Improvements	73,120	47,415	-	-	25,000	25,000	0%
542100	Machinery & Equipment	-	29,935	-	-	-	-	0%
542200	Vehicles	2,958,011	-	-	-	-	-	0%

1003510 - Fire
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
542300	Furniture & Fixtures	-	4,054	-	-	-	-	0%
542400	Computer Equipment	-	2,994	3,000	-	16,500	13,500	450%
579000	Contingencies	-	-	50,000	-	50,000	-	0%
581200	Capital Lease Principal	595,133	1,021,096	1,078,929	823,652	1,162,162	83,233	8%
582200	Capital Lease Interest	103,203	121,724	91,277	65,316	70,658	(20,619)	-23%
	Subtotal - Operations	5,800,870	2,728,665	2,967,811	2,321,496	3,108,265	140,454	5%
TOTAL DEPARTMENT		17,782,800	15,309,049	16,551,969	15,673,862	18,667,467	2,115,498	13%

Employees

Full-Time Employees
Part-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
116	117	121
5	5	4
121	122	125

1003810 - Emergency Management
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	83,135	98,531	108,735	102,564	115,259	6,524	6%
511110	Bonuses	3,500	4,000	1,525	4,250	4,250	2,725	179%
512101	Health Insurance	6,085	6,243	6,897	6,497	-	(6,897)	-100%
512102	Disability Insurance	206	216	571	231	634	63	11%
512103	Dental Insurance	298	308	343	279	-	(343)	-100%
512104	Life Insurance	461	461	847	468	862	16	2%
512200	Social Security	5,298	6,282	6,742	6,622	7,146	404	6%
512300	Medicare	1,239	1,469	1,577	1,573	1,671	95	6%
512401	Retirement	9,209	11,137	13,048	11,578	13,831	783	6%
512402	Retirement-Matching	4,221	3,399	5,437	3,783	5,763	326	6%
512600	Unemployment Tax	122	85	109	172	250	141	130%
512700	Workers Compensation	154	137	217	241	350	133	61%
	Subtotal - Personnel	113,928	132,267	146,047	138,258	150,017	3,970	21%
Operations								
521200	Professional Services	322,624	260,000	260,000	260,000	260,000	-	0%
521300	Technical Services	4,722	2,017	8,200	8,200	12,063	3,863	47%
522210	Repairs & Maintenance - Equipment	2,652	8,982	5,000	5,000	5,000	-	0%
523200	Communications	2,103	2,148	2,400	3,369	3,720	1,320	55%
523500	Travel	-	649	5,500	-	5,500	-	0%
523700	Education/Traing	-	-	1,000	-	1,450	450	45%
523900	Contractual Services	36,586	2,500	-	-	-	-	0%
531100	General Operating Supplies	90,834	13,434	30,000	10,447	22,000	(8,000)	-27%
531102	Emergency Event Response	263,910	128,767	100,000	1,787	100,000	-	0%
531600	Small Tools & Equipment	-	8,787	18,500	16,901	18,000	(500)	-3%
542100	Machinery & Equipment	-	39,959	10,000	9,749	-	(10,000)	-100%
572000	Payment to Other Agencies	602,027	602,027	675,000	675,000	873,449	198,449	29%
579000	Contingencies	-	-	50,000	-	50,000	-	0%
	Subtotal - Operations	1,325,457	1,069,270	1,165,600	990,454	1,351,182	185,582	16%
TOTAL DEPARTMENT		1,439,385	1,201,537	1,311,647	1,128,712	1,501,199	189,552	14%

Employees

Full-Time Employees

TOTAL

FY 2021	FY 2022	FY 2024
1	1	1
1	1	1

1004100 - Public Works
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	2,560,011	2,627,729	2,966,437	2,652,698	4,288,070	1,321,633	45%
511110	Bonuses	82,000	46,525	55,425	98,000	72,400	16,975	31%
511300	Overtime	-	-	-	-	10,000	10,000	0%
512101	Health Insurance	358,767	352,502	392,236	399,807	579,174	186,938	48%
512102	Disability Insurance	10,479	10,564	19,410	11,803	27,882	8,472	44%
512103	Dental Insurance	19,048	18,950	22,123	20,384	28,156	6,033	27%
512104	Life Insurance	22,613	21,781	22,526	23,179	30,091	7,565	34%
512200	Social Security	156,171	159,319	183,919	160,517	265,860	81,941	45%
512300	Medicare	36,760	37,410	43,013	37,850	62,177	19,164	45%
512401	Retirement	275,889	279,911	355,972	288,920	514,568	158,596	45%
512402	Retirement-Matching	120,548	120,004	148,322	120,303	214,404	66,082	45%
512600	Unemployment Tax	4,073	2,947	3,200	6,876	7,500	4,300	134%
512700	Workers Compensation	55,468	21,137	35,597	64,461	75,000	39,403	111%
	Subtotal - Personnel	3,701,827	3,698,778	4,248,181	3,884,798	6,175,282	1,927,101	45%
Operations								
521200	Professional Services	20,000	989	70,000	1,500	140,000	70,000	100%
521300	Technical Services	190,276	161,124	283,426	225,667	285,500	2,074	1%
522230	Repairs & Maintenance - Vehicles	13,331	8,882	18,000	14,774	18,000	-	0%
522240	Streetlight Maintenance	15,696	28,977	75,000	37,984	100,000	25,000	33%
522250	Bridge & Dam Maintenance	8,821	-	-	-	-	-	0%
522260	Guardrail Maintenance	-	10,954	25,000	-	50,000	25,000	100%
522270	Sidewalk Maintenance	-	25,000	75,000	74,265	75,000	-	0%
522280	Fiber Maintenance	35,416	75,010	75,000	10,830	75,000	-	0%
522290	Traffic Pole Maintenance	-	-	-	-	100,000	100,000	0%
523200	Communications	34,726	31,990	44,444	27,165	44,444	(0)	0%
523500	Travel	50	189	17,500	7,255	17,500	-	0%
523600	Dues & Fees	4,086	5,115	7,000	6,344	7,350	350	5%
523700	Education/Training	6,176	11,669	25,000	16,263	26,250	1,250	5%
523900	Contractual Services	4,668,960	4,932,847	5,700,000	4,903,538	5,364,806	(335,194)	-6%
531100	General Operating Supplies	17,264	44,295	64,000	44,366	53,000	(11,000)	-17%
531235	Street Lights	1,426,411	1,470,850	1,575,000	1,474,889	1,600,000	25,000	2%
531270	Gasoline	19,800	29,904	45,000	14,942	45,000	-	0%
531600	Small Tools & Equipment	30,920	29,369	41,000	5,079	41,000	-	0%
531700	Other Supplies	387,816	492,286	579,000	298,817	585,000	6,000	1%
531750	Uniforms	3,038	5,507	8,400	4,566	8,400	-	0%
542100	Machinery & Equipment	-	-	125,000	-	125,000	-	0%
542200	Vehicles	-	56,814	-	51,814	-	-	0%
572000	Payments to Other Agencies	245,006	116,012	175,000	89,450	-	(175,000)	-100%
579000	Contingencies	-	-	200,000	-	200,000	-	0%
	Subtotal - Operations	7,127,792	7,537,783	9,227,770	7,309,509	8,961,250	(266,520)	-3%

1004100 - Public Works
FY 2024 APPROVED BUDGET



FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
10,829,619	11,236,561	13,475,951	11,194,307	15,136,532	1,660,581	12%

TOTAL DEPARTMENT

Employees

Full-Time Employees

Tsplost

TOTAL

FY 2021	FY 2022	FY 2024
34	34	35
	8	11
34	34	46

1004900 - Fleet Services

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	109,065	126,830	138,795	138,406	152,231	13,435	10%
511110	Bonuses	5,500	3,825	4,275	3,825	3,825	(450)	-11%
512101	Health Insurance	7,848	13,254	11,643	18,541	15,426	3,783	32%
512102	Disability Insurance	316	440	1,142	467	1,267	126	11%
512103	Dental Insurance	361	538	563	652	608	45	8%
512104	Life Insurance	712	943	1,032	948	1,143	110	11%
512200	Social Security	6,756	7,663	8,605	10,460	9,438	833	10%
512300	Medicare	1,580	1,792	2,013	2,364	2,207	195	10%
512401	Retirement	10,328	14,237	16,655	15,405	18,268	1,612	10%
512402	Retirement-Matching	4,269	6,339	6,940	6,943	7,612	672	10%
512600	Unemployment Tax	197	167	694	324	800	106	15%
512700	Workers Compensation	181.00	158.00	278	313	400	122	44%
	Subtotal - Personnel	147,113	176,186	192,635	198,648	213,224	20,589	11%
Operations								
521200	Professional Services	82,776	130,996	130,000	120,581	150,000	20,000	15%
521300	Technical Services	18,937	603	20,000	19,414	20,000	-	0%
523200	Communications	600	941	1,000	948	1,000	-	0%
523700	Education/Training	-	-	1,500	-	1,500	-	0%
531100	General Operating Supplies	-	810	3,500	2,529	10,000	6,500	186%
531270	Gasoline	-	-	10,000	-	8,000	(2,000)	-20%
531750	Uniforms	20	-	500	-	1,000	500	100%
	Subtotal - Operations	102,333	133,350	166,500	143,472	191,500	25,000	15%
TOTAL DEPARTMENT		249,446	309,536	359,135	342,120	404,724	45,589	13%

Employees

Full-Time Employees

Part-Time Employees

TOTAL

	FY 2021	FY 2022	FY 2024
Full-Time Employees	1	2	2
Part-Time Employees	1	0	0
TOTAL	2	2	2

1006110 - Recreation & Parks

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	811,042	880,937	934,469	900,748	1,024,983	90,514	10%
511110	Bonuses	26,500	26,050	27,675	22,900	28,150	475	2%
511200	Part-Time/Temp Employees - Gym	-	-	-	-	-	-	0%
511201	Part-Time/Temp Employees - Athletic	85,128	194,788	250,000	238,314	180,000	(70,000)	-28%
511202	Part-Time/Temp Employees - Park	89,224	92,268	145,000	118,250	100,000	(45,000)	-31%
511203	Part-Time/Temp Employees - Leisure	28,208	37,001	95,000	21,674	40,000	(55,000)	-58%
512101	Health Insurance	100,161	112,254	142,280	103,847	137,827	(4,453)	-3%
512102	Disability Insurance	2,693	3,037	7,421	2,412	8,138	716	10%
512103	Dental Insurance	4,683	5,029	6,903	4,350	5,611	(1,291)	-19%
512104	Life Insurance	5,949	6,215	7,987	4,908	7,686	(301)	-4%
512200	Social Security	60,617	73,319	57,937	75,275	63,549	5,612	10%
512300	Medicare	14,559	17,467	13,550	18,460	14,862	1,312	10%
512401	Retirement	88,746	96,895	112,136	92,805	122,998	10,862	10%
512402	Retirement-Matching	38,652	41,965	46,723	40,801	51,249	4,526	10%
512600	Unemployment Tax	2,528	3,216	2,500	4,220	5,000	2,500	100%
512700	Workers Compensation	23,753	17,036	18,689	25,121	30,000	11,311	61%
	Subtotal - Personnel	1,382,441	1,607,477	1,868,271	1,674,085	1,820,053	(123,319)	-3%
Operations								
521300	Technical Services	13,441	15,038	14,818	15,843	16,405	1,587	11%
522100	Cleaning Services	67,200	79,698	110,000	122,825	120,000	10,000	9%
522220	Repairs & Maintenance - Buildings	59,409	9,047	10,000	15,330	10,000	-	0%
522230	Repairs & Maintenance - Vehicles	5,076	7,577	8,000	25,642	10,000	2,000	25%
522240	Repairs & Maintenance - Parks	237,359	452,733	443,000	438,970	600,000	157,000	35%
523200	Communications	13,814	12,344	17,005	12,006	17,005	-	0%
523300	Advertising	7,309	12,447	10,000	10,000	20,000	10,000	100%
523400	Printing & Binding	-	-	-	-	-	-	0%
523500	Travel	368	2,657	7,000	5,521	6,000	(1,000)	-14%
523600	Dues & Fees	2,985	2,945	5,000	4,937	5,000	-	0%
523700	Education/Training	24,367	12,458	6,000	4,747	8,000	2,000	33%
523900	Contractual Services	848,044	748,969	850,000	843,546	1,050,000	200,000	24%
523950	Merchant Services Charges	4,671	7,924	12,500	18,460	16,000	3,500	28%
531100	General Operating Supplies	2,838	5,261	8,000	6,119	7,000	(1,000)	-13%
531102	Program Supplies	20,385	71,541	70,000	63,477	115,000	45,000	64%
531210	Water	72,640	48,881	66,500	48,439	66,500	-	0%
531220	Natural Gas	17,408	16,027	13,500	13,500	13,500	-	0%
531230	Electricity	143,865	139,473	162,245	146,168	162,245	-	0%
531270	Gasoline	11,566	20,220	30,000	20,249	30,000	-	0%
531300	Hospitality	-	1,564	2,000	1,777	2,000	-	0%
531600	Small Tools & Equipment	30,666	45,916	50,000	49,242	50,000	-	0%
531700	Materials	-	-	-	-	12,000	12,000	0%

1006110 - Recreation & Parks
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
531750	Uniforms	1,791	3,048	4,000	4,000	4,000	-	0%
541200	Site Improvements	22,139	-	50,000	-	40,000	(10,000)	-20%
542100	Machinery & Equipment	-	-	112,500	-	43,000	(69,500)	-62%
542200	Vehicles	-	13,954	-	-	-	-	0%
579000	Contingencies	-	-	40,000	-	50,000	10,000	25%
	Subtotal - Operations	1,607,341	1,729,722	2,102,068	1,870,797	2,473,655	371,587	18%
TOTAL DEPARTMENT		2,989,782	3,337,199	3,970,339	3,544,882	4,293,709	248,268	2%

Employees

Full-Time Employees

Part-Time Employees

TOTAL

	FY 2021	FY 2022	FY 2024
Full-Time Employees	12	12	13
Part-Time Employees	43	43	34
TOTAL	55	55	47

1007450 - Community Development

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	2,209,836	2,628,795	3,295,772	2,823,902	3,614,793	319,021	10%
511110	Bonuses	79,500	45,225	75,875	48,900	65,850	(10,025)	-13%
512101	Health Insurance	343,247	405,528	585,081	464,626	631,631	46,550	8%
512102	Disability Insurance	7,497	8,368	25,119	9,781	27,882	2,763	11%
512103	Dental Insurance	13,332	17,690	28,636	19,643	25,379	(3,257)	-11%
512104	Life Insurance	16,207	17,161	25,978	20,142	28,104	2,125	8%
512200	Social Security	136,462	158,634	204,338	171,850	224,117	19,779	10%
512300	Medicare	31,915	37,100	47,789	41,009	52,415	4,626	10%
512401	Retirement	235,866	271,977	395,493	286,710	433,775	38,283	10%
512402	Retirement-Matching	101,586	111,336	164,789	118,781	180,740	15,951	10%
512600	Unemployment Tax	4,028	3,999	4,000	6,159	7,500	3,500	88%
512700	Workers Compensation	45,950	18,511	19,775	28,470	35,000	15,225	77%
	Subtotal - Personnel	3,225,426	3,724,324	4,872,644	4,039,973	5,327,185	454,541	9%
Operations								
521200	Professional Services	-	114,345	300,000	299,885	-	(300,000)	-100%
521300	Technical Services	7,155	124,398	231,500	231,499	330,000	98,500	43%
522230	Repairs & Maintenance - Vehicles	18,454	12,737	15,000	14,080	15,000	-	0%
523200	Communications	30,684	31,900	30,250	28,931	30,250	-	0%
523300	Advertising	16,719	21,800	20,000	19,060	20,000	-	0%
523500	Travel	5,171	5,986	13,000	12,502	10,485	(2,515)	-19%
523600	Dues & Fees	7,292	9,863	12,000	11,531	16,432	4,432	37%
523700	Education/Training	14,451	11,076	20,000	24,484	38,742	18,742	94%
523900	Contractual Services	86,165	295,588	120,000	82,390	150,000	30,000	25%
523950	Merchant Services Charges	66	-	-	-	-	-	0%
531100	General Operating Supplies	6,730	23,564	30,000	13,984	16,000	(14,000)	-47%
531270	Gasoline	18,407	31,092	45,000	28,122	45,000	-	0%
531300	Hospitality	1,350	11,073	10,000	9,999	10,000	-	0%
531600	Small Tools	-	-	-	-	2,000	2,000	0%
531750	Uniforms	3,332	8,101	12,000	7,419	15,000	3,000	25%
542300	Furniture & Fixtures	-	-	-	-	50,000	50,000	0%
542400	Computer Equipment	-	-	-	-	12,500	12,500	0%
579000	Contingency	-	-	50,000	-	25,000	(25,000)	-50%
	Subtotal - Operations	215,976	701,523	908,750	783,886	786,409	(122,341)	-13%
		3,441,402	4,425,847	5,781,394	4,823,859	6,113,594	332,200	6%

TOTAL DEPARTMENT

Employees	FY 2021	FY 2022	FY 2024
Full-Time Employees	36	40	45
TOTAL	36	40	45

1007520 - Economic Development

FY 2024 APPROVED BUDGET



	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel							
511100 Regular Salaries	109,771	74,195	264,683	126,719	332,148	67,465	25%
511110 Bonuses	1,500	2,750	2,750	3,000	4,750	2,000	73%
512101 Health Insurance	24,692	6,895	6,897	15,669	23,139	16,242	236%
512102 Disability Insurance	377	200	1,142	398	1,350	208	18%
512103 Dental Insurance	1,461	197	220	218	977	757	344%
512104 Life Insurance	847	430	602	726	1,914	1,312	218%
512200 Social Security	6,444	4,555	16,410	7,749	20,593	4,183	25%
512300 Medicare	1,507	1,065	3,838	1,907	4,816	978	25%
512401 Retirement	11,700	7,429	31,762	8,615	39,858	8,096	25%
512402 Retirement-Matching	5,420	3,705	13,234	4,473	16,607	3,373	25%
512600 Unemployment Tax	243	98	1,323	432	625	(698)	-53%
512700 Workers Compensation	1,216	570	529	773	1,300	771	146%
Subtotal - Personnel	165,178	102,089	343,390	170,679	448,077	104,686	30%
Operations							
521205 Professional Services - Other	88,131	-	175,000	-	60,000	(115,000)	-66%
521300 Technical Services	-	-	-	-	63,139	63,139	0%
523200 Communications	1,076	590	1,104	789	1,200	96	9%
523300 Advertising	9,738	16,935	29,778	20,100	30,900	1,122	4%
523500 Travel	-	169	4,164	-	4,400	236	6%
523600 Dues & Fees	11,764	15,264	25,597	23,332	3,509	(22,088)	-86%
523700 Education/Training	1,931	992	6,200	2,780	9,010	2,810	45%
531100 General Operating Supplies	294	75	500	433	500	-	0%
531300 Hospitality	726	2,811	37,897	27,686	34,690	(3,207)	-8%
Subtotal - Operations	113,660	36,836	280,240	75,120	207,348	(72,892)	-26%
TOTAL DEPARTMENT	278,838	138,925	623,630	245,799	655,425	31,794	5%

Employees

Full-Time Employees
TOTAL

FY 2021	FY 2022	FY 2024
2	2	3
2	2	3

1009000 - Other Financing Uses

FY 2024 APPROVED BUDGET

		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Operations								
581300	Note Principal	203,678	207,084	210,549	210,549	214,070	3,522	2%
582300	Note Interest Expense	31,652	28,246	24,781	24,781	21,259	(3,522)	-14%
611351	Transfer to Capital Projects	6,923,785	32,963,882	22,708,783	22,958,780	21,612,811	(1,095,971)	-5%
611352	Transfer to Fleet Fund	-	3,000,000	4,029,680	4,029,680	2,362,043	(1,667,637)	-41%
611360	Transfer to Public Facilities Authority	22,801,530	13,557,925	13,614,428	13,614,428	12,623,318	(991,111)	-7%
611555	Transfer to Arts Center	1,614,740	1,002,877	1,739,477	-	-	(1,739,477)	-100%
611561	Transfer to Stormwater	1,225,000	1,720,000	1,905,000	1,905,000	2,160,000	255,000	13%
Subtotal - Operations		32,800,385	52,480,014	44,232,697	42,743,217	38,993,501	(5,239,196)	-12%
TOTAL DEPARTMENT		32,800,385	52,480,014	44,232,697	42,743,217	38,993,501	(5,239,196)	-12%

**CONFISCATED
ASSETS FUND
210**

210 - Confiscated Assets Fund

FY 2024 APPROVED BUDGET



Revenues

351320	State Seized Fund	17,801	(10,387)	10,000	65,000	10,000	-	0%
351325	Federal Seized Fund	324,594	302,396	125,000	135,000	140,000	15,000	12%
361000	Interest Revenue	-	-	-	-	-	-	0%
Subtotal - Revenues		342,395	292,009	135,000	200,000	150,000	15,000	11%

Expenditures

521200	Professional Services	11,475	-	5,000	-	10,000	5,000	100%
522310	Building Lease	-	-	-	-	-	-	0%
523500	Travel	-	-	-	-	-	-	0%
523700	Training	12,500	-	4,500	19,000	25,000	20,500	456%
531600	Small Tools & Equipment	172,536	155,051	175,000	25,000	100,000	(75,000)	-43%
531750	Uniforms	40,230	25,975	-	1,000	15,000	15,000	0%
542100	Machinery & Equipment	-	-	-	-	-	-	0%
542200	Vehicles	75,034	58,428	-	-	-	-	0%
Subtotal - Expenditures		311,775	239,454	184,500	45,000	150,000	(34,500)	-19%

BALANCE

30,620	52,555	(49,500)	155,000	-	49,500	-100%
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E911 FUND 215

215 - E911 Fund
FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
<u>Revenues</u>								
342500	E911 Revenues	3,421,332	3,466,272	3,000,000	4,021,404	4,000,000	1,000,000	-75%
	Subtotal - Revenues	3,421,332	3,466,272	3,000,000	4,021,404	4,000,000	1,000,000	-75%
<u>Expenditures</u>								
572000	Transfers to ChatComm	3,421,332	3,466,272	3,000,000	4,021,404	4,000,000	1,000,000	-75%
	Subtotal - Expenditures	3,421,332	3,466,272	3,000,000	4,021,404	4,000,000	1,000,000	-75%
BALANCE		-	-	-	-	-	-	0%

TREE FUND 220

220 - Tree Fund

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
341320	Development Impact	240,533	807,408	600,000	268,927	300,000	(300,000)	-50%
399999	Use of Fund Balance	-	-	-	-	-	-	0%
	Subtotal - Revenues	240,533	807,408	600,000	268,927	300,000	(300,000)	-50%
Personnel:								
511100	Salaries	-	-	65,000	52,672	74,200	9,200	14%
511110	Bonus	-	-	-	-	1,750	1,750	0%
512101	Health Insurance	-	-	20,395	8,491	7,713	(12,683)	-62%
512102	Disability Insurance	-	-	571	60	100	(471)	-82%
512103	Dental Insurance	-	-	1,185	160	238	(947)	-80%
512104	Life Insurance	-	-	767	400	557	(210)	-27%
512200	Social Security	-	-	3,887	800	4,600	713	18%
512300	Medicare	-	-	909	160	1,076	167	18%
512401	Retirement	-	-	7,524	1,823	3,710	(3,814)	-51%
512402	Retirement-Matching	-	-	3,135	800	8,904	5,769	184%
512600	Unemployment Tax	-	-	75	75	120	45	60%
512700	Workers Compensation	-	-	650	650	700	50	8%
	Subtotal - Personnel	-	-	104,099	66,092	103,669	(431)	0%
Operations								
523900	Contractual Services	85,606	-	-	-	-	-	0%
541200	Site Improvements	79,616	-	100,000	50,000	-	(100,000)	-100%
611351	Transfer to Capital	-	288,243	355,000	-	705,000	350,000	99%
	Subtotal - Expenditures	165,222	288,243	559,099	116,092	808,669	249,139	45%
BALANCE		75,311	519,165	(63,199)	86,743	(508,669)	(548,708)	705%

IMPACT FEE FUND 225

225 - Impact Fee Fund

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
341320	Impact Fee - Parks	281,418	715,258	775,000	1,000,000	900,000	125,000	16%
341320	Impact Fee - Public Safety	44,360	73,230	60,000	100,000	80,000	20,000	33%
341320	Impact Fee - Transportation	350,317	336,163	440,000	500,000	450,000	10,000	2%
	Subtotal - Revenues	676,095	1,124,651	1,275,000	1,600,000	1,430,000	155,000	12%
Expenditures								
521200	Professional Services	-	15,661	-	-	-	-	0%
611351	Transfer to Capital Projects	1,250,000	339,140	1,275,000	1,600,000	75,000	(1,200,000)	-94%
	Subtotal - Expenditures	1,250,000	354,801	1,275,000	1,600,000	75,000	(1,200,000)	-94%
BALANCE		(573,905)	769,850	-	-	1,355,000	1,355,000	0%

CDBG FUND

245

245 - CDBG Fund

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
331100	Federal Grants	2,034,030	759,265	(648,339)	557,908	590,431	1,238,770	-191%
393300	Loan Proceeds	-	-	-	-	-	-	0%
361000	Interest Revenue	3,979	8,846	-	97,790	85,000	85,000	0%
399999	Use of Fund Balance	-	-	-	-	-	-	0%
	Subtotal - Revenues	2,038,009	768,111	(648,339)	655,697	675,431	1,323,770	-204%
Expenditures								
521240	Non-Profits - ACT20	855,029	-	-	-	-	-	0%
521240	Non-Profits - ACT21	99,971	-	29	29	-	(29)	-100%
521240	Non-Profits - ACT22	51,918	-	8,082	8,082	-	(8,082)	-100%
541400	Non-Profits - ACT22	-	-	300,000	-	-	(300,000)	-100%
541400	Non-Profits - ACT24	-	-	-	-	300,000	300,000	0%
541400	Infrastructure - CDBG 2015	-	-	-	-	-	-	0%
541400	Infrastructure - CDBG 2016	-	-	-	-	-	-	0%
541400	Infrastructure - CDBG 2017	-	-	-	-	-	-	0%
541400	Infrastructure - CDBG 2020	-	-	-	-	-	-	0%
541400	Infrastructure - CDBG 2021	-	-	-	-	-	-	0%
541400	Infrastructure - AC181	993,204	241,845	-	1,398	-	-	0%
541400	Infrastructure - AC182	33,907	71,674	2,381,965	229,480	2,152,485	(229,480)	-10%
541400	Infrastructure - AC183	-	-	114,078	-	349,304	235,226	206%
541400	Infrastructure - AC184	-	-	359,000	-	359,000	-	0%
581300	Note Principal	-	287,000	287,000	287,000	287,000	-	0%
582300	Interest	81,217	77,529	70,186	70,186	62,774	(7,412)	-11%
584000	Costs of Issuance	-	-	-	-	-	-	0%
	Subtotal - Expenditures	2,115,246	678,048	3,520,339	596,175	3,510,563	(9,776)	0%
BALANCE		(77,237)	90,063	(4,168,679)	59,522	(2,835,132)	1,333,547	-32%

**HOTEL/MOTEL
TAX FUND
275**

275 - Hotel/Motel Tax

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
314100	Hotel/Motel Tax	2,630,102	4,277,495	3,500,000	3,657,748	4,600,000	1,100,000	31%
	Subtotal - Revenues	2,630,102	4,277,495	3,500,000	3,657,748	4,600,000	1,100,000	31%
Expenditures								
611100	Transfer to General Fund	751,157	1,221,653	999,600	1,044,653	1,313,760	314,160	31%
611555	Transfer to PAC	1,033,630	1,681,056	1,375,500	1,437,495	1,807,800	432,300	31%
611850	Sandy Springs Hospitality	845,315	1,374,787	1,124,900	1,175,600	1,478,440	353,540	31%
	Subtotal - Expenditures	2,630,102	4,277,495	3,500,000	3,657,748	4,600,000	1,100,000	31%
BALANCE		-	-	-	-	-	-	0%

**RENTAL MOTOR
VEHICLE EXCISE FUND
280**

280 - Rental Motor Vehicle Excise

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Proposed	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
314400	Excise Tax	87,402	78,222	75,000	79,422	80,000	5,000	7%
	Subtotal - Revenues	87,402	78,222	75,000	79,422	80,000	5,000	7%
Expenditures								
611100	Transfer to General Fund	87,402	78,222	75,000	79,422	80,000	5,000	7%
	Subtotal - Expenditures	87,402	78,222	75,000	79,422	80,000	5,000	7%
BALANCE		-	-	-	-	-	-	0%

**TSPLOST-2016
PROJECTS FUND
335**

TSPLOST-2016 PROJECTS FUND 335

FY 2024 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
REVENUES:							
	TSPLOST TAX FUNDING	95,343,840	-	95,343,840	95,343,840	-	95,343,840
	TS131 FEDERAL GRANT FUNDING	-	-	-	-	-	-
	TS131 PCID FUNDING	-	3,050,000	3,050,000	3,050,000	-	3,050,000
	TS192 PCID FUNDING	-	2,850,000	2,850,000	2,850,000	-	2,850,000
	INTEREST INCOME	247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		95,591,298	5,900,000	101,491,298	101,491,298	-	101,491,298
EXPENDITURES:							
TIER 1							
TS100	Tier 1 - Uncommitted	-	3,299,812	3,299,812	2,387,786	912,026	3,299,812
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,893,911	(93,911)	4,800,000	4,800,000	-	4,800,000
TS106	TEI-Riverview@Northside	927,200	1,975,549	4,402,748	4,402,748	-	4,402,748
TS107	TEI-SCOOT Upgrade	1,484,961	-	1,484,961	1,484,961	-	1,484,961
TS108	TEI-Roswell@Dalrymple	270,586	2,569,414	2,840,000	2,840,000	-	2,840,000
TS110	TEI-MountParan@PowersFerry	346,739	-	346,739	346,739	-	346,739
TS111	TEI-Spalding@Pitts	828,085	1,990,094	2,818,179	2,818,179	-	2,818,179
TS115	TEI-MountVernon@LongIsland	91,937	-	91,937	91,937	-	91,937
TS117	TEI-Roswell@Windsor Design	-	200,000	200,000	200,000	(200,000)	-
TS131	LMC-Peachtree Dunwoody BikePed Trail	-	6,100,000	6,100,000	6,100,000	-	6,100,000
TS136	LMC-Central Parkway Sidewalk	15,899	-	15,899	15,899	-	15,899
TS137	LMC-Johnson Ferry Glenridge	472,581	-	472,581	472,581	-	472,581
TS161	SWP-JohnsonFerry:Harleston/425	415,275	-	415,275	415,275	-	415,275
TS164	SWP-Windsor:PeachtreeDun/CityLimit	1,204,969	-	1,204,969	1,204,969	-	1,204,969
TS165	SWP-Northwood:Kingsport/Roswell	268,968	0	268,968	268,968	-	268,968
TS166	SWP-Spalding:SpaldingLake/Publix	1,674,750	288,602	1,963,352	1,963,352	-	1,963,352
TS167	SWP-BrandonMill:MarshCr/LostForest	1,367,419	(0)	1,367,419	1,950,728	(583,309)	1,367,419
TS168	SWP-Dalrymple:Princeton/Duncourtney	674,164	84,991	759,155	759,155	-	759,155
TS169	SWP-DunwoodyClub:Spalding/Fenimore	1,036,283	0	1,036,283	1,165,000	(128,717)	1,036,283
TS170	SWP-InterstateN:CityLimit/Northside	2,644,858	1,414	2,646,272	2,646,272	-	2,646,272
TS171	SWP-Roberts:Northridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMill:LostForest/BrandonR	246,131	2,218,869	2,465,000	2,465,000	-	2,465,000
TS191	JohnsonFerry/MountVernon Efficiency	5,526,260	20,773,740	26,300,000	26,300,000	-	26,300,000
TS192	MountVernon Multiuse Path	3,027,617	10,446,883	13,474,500	13,474,500	-	13,474,500
TS193	Hammond Phase 1 (ROW/Design)	12,504,958	(6,958)	12,498,000	12,498,000	-	12,498,000
TS194	Boylston Dr Streetscape	-	-	-	-	-	-
		42,792,800	49,848,499	94,141,298	93,941,298	-	93,941,298
TIER 2							
TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	-	-	-	-	-	-
TS201	GA-400 Trail System	-	-	-	-	-	-
TS202	Roberts Drive Multiuse Path	-	-	-	-	-	-
		-	-	-	-	-	-

TSPLOST-2016 PROJECTS FUND 335

FY 2024 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
<u>TIER 3</u>							
TS300	Tier 3 - Uncommitted (Rd Maint)	-	-	-	-	-	-
TS301	Roadway Maintenance and Paving	-	-	-	-	-	-
		-	-	-	-	-	-
<u>ADMINISTRATIVE COSTS</u>							
TS999	TSPLOST Staff	5,347,290	2,202,710	7,550,000	7,550,000	-	7,550,000
		5,347,290	2,202,710	7,550,000	7,550,000	-	7,550,000
<u>TOTAL TSPLOST CAPITAL PROJECTS</u>		48,140,090	52,051,209	101,691,298	101,491,298	-	101,491,298

**TSPLOST-2021
PROJECTS FUND
336**

TSPLOST-2021 PROJECTS FUND 336

FY 2024 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
REVENUES:							
TSPLOST TAX FUNDING		19,895,741	94,785,172	114,680,913	114,680,913	-	114,680,913
S2121 FEDERAL GRANT FUNDING		-	750,000	750,000	-	750,000	750,000
S2103 PCID FUNDING		-	1,650,000	1,650,000	-	1,650,000	1,650,000
S2122 PCID FUNDING		-	1,375,000	1,375,000	-	1,375,000	1,375,000
S2222 PCID FUNDING		-	1,650,000	1,650,000	-	1,650,000	1,650,000
TOTAL TSPLOST-2021 REVENUES		19,895,741	100,210,172	120,105,913	114,680,913	5,425,000	120,105,913
EXPENDITURES:							
TIER 1							
S2100	Tier 1 - Uncommitted	-	1,153	1,153	1,153	-	1,153
S2101	OSI-Fiber:RingA	900	1,499,100	1,500,000	1,500,000	-	1,500,000
S2102	OSI-Fiber:FireStation#3	-	650,000	650,000	650,000	-	650,000
S2103	OSI-JohnsonFerry@PtreeDunwoody	59,555	4,590,445	4,650,000	3,000,000	1,650,000	4,650,000
S2104	OSI-Boylston Sidepath	-	2,710,000	2,710,000	2,710,000	-	2,710,000
S2105	OSI-Roswell Road North Boulevard	-	8,800,000	8,800,000	8,800,000	-	8,800,000
S2121	PMP-SR 400 Multi-Use Trail	-	4,750,000	4,750,000	4,000,000	750,000	4,750,000
S2122	PMP-Glenridge:Hammond/Wellington	-	3,875,000	3,875,000	2,500,000	1,375,000	3,875,000
S2123	PMP-Design for Tier 2 Sidepaths	141,436	788,564	930,000	930,000	-	930,000
S2131	BRI-Mt Vernon Bridge Enhancement	3,203,000	-	3,203,000	3,203,000	-	3,203,000
S2132	BRI-Riverside over Chatt Trib	-	2,400,000	2,400,000	2,400,000	-	2,400,000
S2161	PSW-Windsor Gaps	209,689	715,311	925,000	925,000	-	925,000
S2162	PSW-Windsor:YMCA/PtreeDunwoody	-	-	-	-	-	-
S2163	PSW-Northland:Landmark/Northland	54,320	60,680	115,000	115,000	-	115,000
S2164	PSW-Evergreen:Greenwood/PtreeDunwoody	64,540	290,460	355,000	355,000	-	355,000
S2165	PSW-Riverside:I285/MtVernon	160,675	724,325	885,000	885,000	-	885,000
S2166	PSW-JohnsonFerry:Existing/Brookhaven	-	-	-	-	-	-
S2167	PSW-MtVernon:GlenErrol/500	81,780	368,220	450,000	450,000	-	450,000
S2168	PSW-Hilderbrand:Gym/Roswell	94,087	425,913	520,000	520,000	-	520,000
S2169	PSW-Carpenter:345	-	85,000	85,000	85,000	-	85,000
S2170	PSW-MtVernon:DeClaire/LongIsland	76,959	138,041	215,000	215,000	-	215,000
S2171	PSW-Dalrymple:Glencourtney/605	-	1,200,000	1,200,000	1,200,000	-	1,200,000
S2172	PSW-Glenridge:Canopy/GlenridgeClose	40,300	184,700	225,000	225,000	-	225,000
S2173	PSW-Glenridge:Messina/SpaldingTrace	-	-	-	-	-	-
S2174	PSW-LongIsland:5910	-	75,000	75,000	75,000	-	75,000
S2175	PSW-Trowbridge:SpaldingTrail/TrowbridgeLake	70,500	24,500	95,000	95,000	-	95,000
S2176	PSW-MtParan:Rebel/LaurelChase	-	-	-	-	-	-
S2177	PSW-PowersFerry:NewNorthside/6201	103,464	281,536	385,000	385,000	-	385,000
S2178	PSW-PowersFerry:Carol/MtParan	-	-	-	-	-	-
S2179	PSW-Spalding:NesbittFerry/SpaldingLake	62,140	487,860	550,000	550,000	-	550,000
S2180	PSW-RiverExchange:3000/Spalding	-	-	-	-	-	-
S2181	PSW-Allen:SSC/Existing	-	-	-	-	-	-
S2182	PSW-HolcombBridge:RiverExchange/Spalding	-	450,000	450,000	450,000	-	450,000
S2183	PSW-LakeForest:MtParan/LongIsland	-	-	-	-	-	-
S2184	PSW-JettFerry:JettFerryCt/Spalding	130,783	569,217	700,000	700,000	-	700,000
S2185	PSW-LakeForest Sidewalk	219,711	1,920,289	2,140,000	2,140,000	-	2,140,000

TSPLOST-2021 PROJECTS FUND 336

FY 2024 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
S2186	PSW-MtParan&PowersFerry:Rebel/Carol	246,591	2,153,409	2,400,000	2,400,000	-	2,400,000
S2188	PSW-Gap Fill Sidewalks	154,125	345,875	500,000	500,000	-	500,000
S2189	PSW-Unassigned	-	80,000	80,000	80,000	-	80,000
S2193	CRL-Hammond Drive Widening	4,117,029	30,882,971	35,000,000	35,000,000	-	35,000,000
		9,291,583	71,527,570	80,819,153	77,044,153	3,775,000	80,819,153
<u>TIER 2</u>							
S2200	Tier 2 - Uncommitted	-	-	-	-	-	-
S2221	PXX-Roberts Sidepath	-	9,855,000	9,855,000	9,855,000	-	9,855,000
S2222	PXX-JohnsonFerry Sidepath	-	5,257,380	5,257,380	3,607,380	1,650,000	5,257,380
		-	15,112,380	15,112,380	13,462,380	1,650,000	15,112,380
<u>TIER 3</u>							
S2300	Tier 3 - Uncommitted	-	-	-	-	-	-
S2321	PXX-PowersFerry Sidepath	-	4,462,542	4,462,542	4,462,542	-	4,462,542
S2341	MSE-Roadway Maintenance/Paving	-	9,000,000	9,000,000	9,000,000	-	9,000,000
		-	13,462,542	13,462,542	13,462,542	-	13,462,542
<u>ADMINISTRATIVE COSTS</u>							
S2199	TSPLOST Staff	-	7,720,000	7,720,000	7,720,000	-	7,720,000
S2299	TSPLOST Staff	-	1,496,000	1,496,000	1,496,000	-	1,496,000
S2399	TSPLOST Staff	-	1,495,838	1,495,838	1,495,838	-	1,495,838
		-	10,711,838	10,711,838	10,711,838	-	10,711,838
<u>TOTAL TSPLOST-2021 CAPITAL PROJECTS</u>		9,291,583	110,814,330	120,105,913	114,680,913	5,425,000	120,105,913

**CAPITAL PROJECTS
FUND
351**

CAPITAL PROJECTS FUND 351
FY 2024 APPROVED BUDGET



Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
REVENUES:								
	REMAINING FEDERAL/STATE/OTHER GRANTS							17,165,481
	REMAINING SPECIAL REVENUE TRANSFERS							6,851,394
	REMAINING DESIGNATED REVENUES							-
	REMAINING OUTSIDE FUNDING							24,016,876
	CURRENT TRANSFER FROM GENERAL FUND							21,612,811
	USE OF FUND BALANCE							28,626,313
TOTAL REVENUES								74,256,000
EXPENDITURES:								
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	2,975,886	-	2,975,886	-	-	2,975,886
		-	2,975,886	-	2,975,886	-	-	2,975,886
MISCELLANEOUS PROJECTS								
A0001	Outdoor Art Program	10,000	292,513	302,513	-	-	50,000	50,000
A0003	Veterans Park Artwork	-	48,000	-	48,000	-	-	48,000
V2201	Fleet Electric Vehicles	-	380,260	227,499	152,761	-	-	152,761
		10,000	720,773	530,011	200,761	-	50,000	250,761
DEPARTMENTAL PROJECTS								
CD231	Citywide Design Guideline	-	150,000	-	150,000	-	150,000	300,000
CD232	Crossroads Small Area Plan	-	227,000	219,250	7,750	-	-	7,750
CD233	Zoning Code Review	-	100,000	100,000	-	-	-	-
EM241	Generator for Mobile Centers	-	-	-	-	-	60,000	60,000
FD221	Firefighter Turnout Gear	-	346,000	327,446	18,554	-	135,000	153,554
FD231	Alerting System (WestNet)	-	202,000	169,924	32,076	-	-	32,076
FD232	Fire Equipment Replacement	-	50,000	49,807	193	-	102,500	102,693
FD233	LUCAS Devices (8)	-	75,000	66,200	8,800	-	65,000	73,800
FD235	Technical Rescue Tools	-	55,000	44,440	10,560	-	-	10,560
FD241	Fire Station 4 - Kitchen Renovation	-	-	-	-	-	80,000	80,000
FD242	AirPak SCBA Decon Washers (Stations 1, 3, 4)	-	-	-	-	-	90,000	90,000
IT202	Network Hardware Replacement (previous)	-	555,184	523,888	31,296	-	417,000	417,000
IT100	Network Hardware Replacement	-	-	-	-	-	210,000	210,000
IT200	Workstation Replacement and Upgrade	-	-	-	-	-	130,000	130,000
IT241	Parcel Corrections	-	-	-	-	-	-	34,257
PD223	SWAT Truck	-	500,000	465,743	34,257	-	-	1,875
PD224	Flock Cameras	-	120,000	118,125	1,875	-	-	-
PD231	Ballistic Helmet Replacement	-	20,999	20,999	-	-	-	-
PD232	K9 Replacement	-	15,500	-	15,500	-	15,000	30,500
PD235	Police Ammunition	-	349,530	349,530	-	-	100,000	100,000
		-	2,766,213	2,455,354	310,860	-	1,554,500	1,865,360
CITY CENTER PROJECTS								
CC001	Land Acquisition/Demolition	-	35,855,213	35,724,967	130,246	-	200,000	330,246
CC006	Transmission Relocation	-	6,734,555	4,246,520	2,488,035	-	-	2,488,035
CC010	Sandy Springs Circle Phase 2	4,784,245	2,723,325	6,980,043	527,527	-	-	527,527
		4,784,245	45,313,093	46,951,529	3,145,808	-	200,000	3,345,808
EXPENDITURES (continued):								
FACILITY PROJECTS								
F0005	Trowbridge Facility	725,000	1,785,000	2,163,439	346,561	-	150,000	496,561
F0007	Back-up E911 Call Center	-	350,000	234,927	115,073	-	-	115,073
F0008	Heritage/GCH (previous)	-	100,000	97,452	2,548	-	-	2,548
F2101	Wayfinding Signage	-	1,500,000	821,032	678,968	-	-	678,968
F2102	Cistern Improvements	-	685,000	637,429	47,571	-	-	47,571
F2104	Veterans Park	-	4,536,000	1,824,568	2,711,432	-	2,300,000	5,011,432
F2201	Electric Vehicle Charging Stations	-	75,738	33,232	42,506	-	-	42,506
F2205	Facilities Maintenance	-	1,772,390	762,327	1,010,063	-	354,000	1,364,063
F2206	Abernathy Arts Center	-	1,000,000	45,824	954,176	-	-	954,176
F2302	City Springs - Artificial Turf	-	350,000	46,600	303,400	-	530,000	833,400
F2303	City Springs - Electrical	-	50,000	29,650	20,350	-	-	20,350
F2305	Temp Fire Station 1	-	177,909	77,909	100,000	-	-	100,000
F2401	Heritage Lawn Stream Buffer Remediation	-	-	-	-	-	250,000	250,000
F2402	Video Board - Studio Bar	-	-	-	-	-	250,000	250,000
		725,000	12,382,037	6,774,391	6,332,646	-	3,834,000	10,166,646
PARKS PROJECTS								
P0002	Abernathy Greenway	2,328,835	10,186,335	10,515,170	2,000,000	-	1,453,311	3,453,311
P0007	Hammond Park Improvements	6,340	4,952,641	4,618,719	340,262	-	-	340,262
P0011	Morgan Falls Dog Park Improvements	-	108,600	108,600	-	-	80,000	80,000
P0019	Old Riverside Drive Park	4,000,000	-	-	4,000,000	-	-	4,000,000
P0020	Crooked Creek Park	523,607	-	463,578	60,029	75,000	-	135,029
P0028	City Trail Design and Unassigned	-	3,750,000	492,476	3,257,524	-	-	3,257,524
P0029	Rivershore Floodplain	-	125,000	22,650	102,350	-	-	102,350
P0031	Parkland Acquisition	3,350,000	-	3,305,055	44,945	-	-	44,945
P2201	Trail Segment 2A P&E and Constr	3,030,000	6,000,000	7,859,244	1,170,756	-	-	1,170,756
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	-	471,280
P2205	Nancy Creek Stream Restoration	400,000	377,000	777,000	-	-	-	-
P2206	Sustainability Plan/Policy	-	75,000	-	75,000	-	-	75,000
P2207	Tree Fund Invasive	76,495	-	71,211	5,284	40,000	-	45,284
P2208	Tree Fund Trees Atlanta	202,450	-	107,450	95,000	100,000	-	195,000
P2209	Tree Fund Capital Projects	229,000	-	203,210	25,790	320,000	-	345,790
P2210	Tree Fund Surveys	34,000	-	34,000	-	15,000	-	15,000
P2211	Tree Fund Maintenance	122,000	-	114,215	7,785	175,000	-	182,785
P2212	Old Riverside Master Plan	-	93,446	70,395	23,051	-	-	23,051
P2213	Allen Road Park Master Plan	-	100,000	32,920	67,080	-	-	67,080
P2214	Hammond Park Facility Master Plan	-	100,000	-	100,000	-	-	100,000
P2215	Abernathy Greenway Stream Bank	-	150,000	55,350	94,650	-	-	94,650
P2216	Morgan Falls Athletic Improv	-	1,500,000	1,342,200	157,800	-	1,500,000	1,657,800
P2301	Tree Fund Education	20,000	-	1,928	18,072	20,000	-	38,072
P2302	Tree Fund Pilot Projects	35,000	-	-	35,000	35,000	-	70,000
P2401	Flood Mitigation and Resilience Plan	-	-	-	-	-	200,000	200,000
		14,357,727	28,018,023	30,224,092	12,151,658	780,000	3,233,311	16,164,970
TRANSPORTATION PROJECTS								

CAPITAL PROJECTS FUND 351
FY 2024 APPROVED BUDGET



Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
T0019	Roswell Road Phase I	6,246,826	2,160,000	2,084,930	6,321,896	-	250,000	6,571,896
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,776,000	1,725,038	212,316	-	-	212,316
T0058	City Center Transportation Network	5,115,000	-	3,746,659	1,368,341	-	-	1,368,341
T0060	Bike/Ped/Trail Design & Implem	2,239,919	3,707,000	2,407,031	3,539,888	-	-	3,539,888
T0063	North End Revitalization	-	1,550,000	673,799	876,201	-	-	876,201
T0064	Peachtree @ Telford Improvement	-	2,310,937	2,258,390	52,547	-	-	52,547
T0066	SR140 Holcomb @ Spalding ROW	-	450,000	124,799	325,201	-	-	325,201
T0069	PEACHTREE-DUNWOODY@WINDSOR	-	1,400,000	1,007,196	392,804	-	-	392,804
T0071	NORTH END ROSWELL ROAD	-	200,000	144,730	55,270	-	-	55,270
T2208	PTD/LAKE HEARN MULTIMODAL INT IMP	5,225,000	-	912,261	4,312,739	-	-	4,312,739
T2209	I285 ROSWELL RD INNOVATIVE	-	150,000	-	150,000	-	-	150,000
T2210	BRT JOINT FEASIBILITY STUDY	-	50,000	-	50,000	-	-	50,000
T2212	BRIDGE IMPROVEMENTS	-	100,000	100,000	-	-	-	-
T2213	NEIGHBORHOOD LIGHTING PROGRAM	-	100,000	503	99,497	-	-	99,497
T2301	PCID - PeachtreeDun@Crestline	-	-	-	-	-	-	-
T2302	PCID - GlenridgeConn@JohnsonFerry	80,000	-	-	80,000	-	-	80,000
T2303	PCID - Hammond@GA400 Turn Lane	200,000	-	-	200,000	400,000	-	600,000
T2304	ATMS-5	-	300,000	-	300,000	-	-	300,000
T2305	High Point Road Ped Xing	-	80,000	69,000	11,000	-	250,000	261,000
T2306	Interstate Wayfinding End Column	-	150,000	-	150,000	-	-	150,000
T2307	JohnsonFerry Ped Lighting	-	900,000	850,900	49,100	-	-	49,100
T2308	Roswell@LakePlacid	-	225,000	69,500	155,500	-	350,000	505,500
T2401	Peachtree Dunwoody Rd Multimodal Study	-	-	-	-	-	250,000	250,000
T2402	Internally Illuminated Street Name Sign Rehab Program	-	-	-	-	-	125,000	125,000
T2403	Long Island Drive at Mt. Vernon Highway Intersection Improvemei	-	-	-	-	-	800,000	800,000
T2404	Morgan Falls Pedestrian Lighting	-	-	-	-	-	816,000	816,000
T2405	Lake Forrest Dr - Allen Road Intersection Improvement	-	-	-	-	-	1,200,000	1,200,000
		19,268,099	16,468,937	16,318,302	19,418,734	400,000	4,041,000	23,859,734
CAPITAL PROGRAMS								
T2000	Water Reliability Program	-	1,000,000	822,277	177,723	-	-	177,723
T3000	Pavement Management Program	9,819,746	57,187,612	66,436,987	570,370	900,000	6,500,000	7,970,370
T4000	City Beautification	-	912,572	434,056	478,516	-	125,000	603,516
T6000	Sidewalk Program	-	10,630,500	10,315,838	314,662	-	-	314,662
T7000	Intersection&Operational	-	7,866,048	6,885,363	980,685	-	725,000	1,705,685
T7500	Guardrail Replacement Program	-	1,584,150	769,668	814,482	-	50,000	864,482
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,756,676	1,798,206	-	-	1,798,206
T9100	Bridge & Dam Maintenance	-	2,420,000	2,310,864	109,136	-	300,000	409,136
T9500	Traffic Management Program	57,731	7,846,507	7,695,401	208,837	-	600,000	808,837
T9510	TMC Fiber Program	-	300,000	14,704	285,296	-	350,000	635,296
T9520	Public Safety Building Fiber	-	500,000	286,680	213,320	-	-	213,320
T9600	Traffic Calming	24,823	405,000	354,221	75,602	-	50,000	125,602
		10,602,300	93,507,271	98,082,736	6,026,835	900,000	8,700,000	15,626,835
TOTAL CAPITAL PROJECTS		49,747,370	202,152,232	201,336,414	50,563,188	2,080,000	21,612,811	74,256,000

351 - Five Year Capital Improvement Plan
FY 2024 APPROVED BUDGET



			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Communications	General Fund	Outdoor Art Program	50,000	50,000	50,000	50,000	50,000	250,000
Community Dev	General Fund	Development Code Update	-	-	-	-	100,000	100,000
Community Dev	General Fund	Citywide Design Guideline Development	150,000	-	-	-	-	150,000
Community Dev	General Fund	MARTA Small Area Plan Update	-	200,000	-	-	-	200,000
Community Dev	General Fund	Comprehensive Plan	-	750,000	250,000	-	-	1,000,000
EMA	General Fund	Generator for Mobile Centers	60,000	-	-	-	-	60,000
Facilities	General Fund	Trowbridge/PD Vehicle Storage	150,000	-	-	-	-	150,000
Facilities	General Fund	City Springs - City Green Artificial Turf Installation	530,000	-	-	-	-	530,000
Facilities	General Fund	City Springs Band Shell	-	850,000	-	-	-	850,000
Facilities	General Fund	Wayfinding	-	500,000	500,000	-	-	1,000,000
Facilities	General Fund	Back Up 911 Center	-	600,000	600,000	-	-	1,200,000
Facilities	General Fund	Heritage Lawn Stream Buffer Remediation and Park Renovation Design	250,000	1,000,000	-	-	-	1,250,000
Facilities	General Fund	Cistern Improvements	-	1,500,000	-	-	-	1,500,000
Facilities	General Fund	Heritage Band Shell	-	2,000,000	-	-	-	2,000,000
Facilities	General Fund	Veterans Park	2,300,000	-	-	-	-	2,300,000
Facilities	General Fund	Abernathy Arts Center	-	1,450,000	1,450,000	-	-	2,900,000
Facilities	General Fund	SS Tennis Center	-	400,000	2,500,000	2,100,000	-	5,000,000
Facilities	General Fund	ChattCom	-	1,500,000	2,000,000	2,000,000	-	5,500,000
Facilities	General Fund	Facilities Maintenance	354,000	1,491,000	1,500,000	1,500,000	1,500,000	6,345,000
Facilities	General Fund	Fire Station 1	-	4,000,000	4,000,000	2,000,000	-	10,000,000
Facilities	General Fund	City Springs II (Demolition and Prep)	200,000	5,000,000	5,000,000	-	-	10,200,000
Facilities	General Fund	New Fire Station (Land Purchase for proposed FS 6)	-	-	3,000,000	10,000,000	-	13,000,000
Facilities	General Fund	Fire Station 4 - Land Acq/Planning/Construction	-	12,500,000	5,000,000	5,000,000	-	22,500,000
Facilities	PFA	Heritage/GA Commission on the Holocaust (Partial Funding)	2,000,000	8,000,000	-	-	-	10,000,000
Fire	General Fund	LUCAS Devices (8)	65,000	-	-	-	-	65,000
Fire	General Fund	Fire Station 4 - Kitchen Renovation	80,000	-	-	-	-	80,000
Fire	General Fund	AirPak SCBA Decon Washers (Stations 1, 3, 4)	90,000	-	-	-	-	90,000
Fire	General Fund	Turnout Gear / PPE	135,000	-	-	-	-	135,000
Fire	General Fund	Fire Equipment Replacement	102,500	55,125	57,881	60,775	63,814	340,095
Fire	General Fund	Fire Station 3 Additions	-	250,000	2,750,000	-	-	3,000,000
Fleet	Fleet Fund	Community Development Vehicle	47,043	-	-	-	-	47,043
Fleet	Fleet Fund	Rec & Parks Vehicle Replacement (1)	40,000	-	-	-	50,000	90,000
Fleet	Fleet Fund	Fire Administrative Vehicles (2-3/yr)	175,000	-	-	-	-	175,000
Fleet	Fleet Fund	Electric Vehicle Initiative	100,000	100,000	100,000	100,000	100,000	500,000
Fleet	Fleet Fund	Police Replacement Fleet Vehicles	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
Fleet	Fleet Fund	Fire Apparatus Replacement (2 engines - FY2026)	500,000	2,915,087	210,575	1,260,452	2,434,371	7,320,485
IT	General Fund	Parcel Corrections	130,000	-	-	-	-	130,000
IT	General Fund	Workstation replacement and upgrades	210,000	700,000	200,000	200,000	200,000	1,510,000
IT	General Fund	Infrastructure Hardware replacement	417,000	350,000	300,000	300,000	300,000	1,667,000
PAC	General Fund	Video Board - Studio Theatre	250,000	-	-	-	-	250,000
Police	General Fund	K9 Replacement	15,000	15,000	15,000	15,000	15,000	75,000
Police	General Fund	SSPD Ammunition	100,000	-	-	-	-	100,000
Police	General Fund	Records Management System	-	2,750,000	-	-	-	2,750,000
Public Works	CDBG	Long Island Drive Sidewalk	255,000	-	-	-	-	255,000
Public Works	CDBG	Northwood Drive Sidewalk	470,000	-	-	-	-	470,000
Public Works	CDBG	Hope Road Sidewalk	1,600,000	-	-	-	-	1,600,000
Public Works	CDBG	Roswell Road Streetscape Phase 2	1,800,000	-	-	-	-	1,800,000
Public Works	General Fund	Peachtree Dunwoody Rd Multimodal Study	250,000	-	-	-	-	250,000
Public Works	General Fund	BRT at Roswell Rd Station Area Study	-	125,000	-	-	-	125,000
Public Works	General Fund	TMC Video Wall Replacement	-	200,000	-	-	-	200,000
Public Works	General Fund	High Point Road Pedestrian Crossing Construction	250,000	-	-	-	-	250,000
Public Works	General Fund	SR 400 Multiuse Trail North Study	-	250,000	-	-	-	250,000
Public Works	General Fund	Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
Public Works	General Fund	Transit Signal Priority Upgrades	-	250,000	-	-	-	250,000
Public Works	General Fund	Roswell Road-MARTA Access to Transit Streetscape	250,000	-	-	-	-	250,000
Public Works	General Fund	Roswell Road at Lake Placid Intersection Improvements (Mast Arms & Signals)	350,000	-	-	-	-	350,000
Public Works	General Fund	Roswell Road at Lake Placid Mid-Block Crossing	-	600,000	-	-	-	600,000
Public Works	General Fund	Roswell Rd access Safety Project (I-285 to Hammond Dr)	-	200,000	-	500,000	-	700,000
Public Works	General Fund	Internally Illuminated Street Name Sign Rehab Program	125,000	130,000	140,000	150,000	160,000	705,000
Public Works	General Fund	City Beautification Program	125,000	137,500	151,250	166,375	183,013	763,138
Public Works	General Fund	Long Island Drive at Mt. Vernon Highway Intersection Improvement	800,000	-	-	-	-	800,000
Public Works	General Fund	Roswell Road - Windsor Parkway Right Turn Lane	-	800,000	-	-	-	800,000

351 - Five Year Capital Improvement Plan
FY 2024 APPROVED BUDGET



			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Public Works	General Fund	Morgan Falls Pedestrian Lighting	816,000	-	-	-	-	816,000
Public Works	General Fund	TMC Fiber Program	350,000	350,000	350,000	350,000	350,000	1,750,000
Public Works	General Fund	Lake Forrest Dam Improvements	-	300,000	1,500,000	50,000	50,000	1,900,000
Public Works	General Fund	Roswell Road at Northridge Intersection Project	-	-	500,000	1,700,000	-	2,200,000
Public Works	General Fund	Guardrail Replacement Program	50,000	550,000	550,000	550,000	550,000	2,250,000
Public Works	General Fund	Lake Forrest Dr - Allen Road Intersection Improvement	1,200,000	1,200,000	-	-	-	2,400,000
Public Works	General Fund	Interstate Wayfinding End Column Logo Implementation	-	2,850,000	-	-	-	2,850,000
Public Works	General Fund	Traffic Management Program	600,000	600,000	600,000	600,000	600,000	3,000,000
Public Works	General Fund	Intersection & Operational Improvements	725,000	770,000	820,000	870,000	920,000	4,105,000
Public Works	General Fund	Bridge and Dam Maintenance Program	300,000	1,610,000	300,000	1,610,000	300,000	4,120,000
Public Works	General Fund	Bridge Enhancement Design	-	350,000	-	-	-	350,000
Public Works	Partial LMIG	Pavement Management Program	7,400,000	7,150,000	7,990,000	8,651,500	9,516,650	40,708,150
Public Works	PCID	PCID - Glenridge Conn at JFR Intersection Improv	-	350,000	-	-	-	350,000
Public Works	PCID	PCID - Hammond Drive at GA 400 Turn Lane	400,000	1,000,000	-	-	-	1,400,000
Public Works	Stormwater	Stormwater Repair & Maintenance	160,000	225,000	250,000	270,000	295,000	1,200,000
Public Works	Stormwater	Stormwater Capital Improvements	2,000,000	3,150,000	3,300,000	3,450,000	3,600,000	15,500,000
Rec & Parks	General Fund	Ridgeview Park Fitness Station Replacement	-	-	100,000	-	-	100,000
Rec & Parks	General Fund	Abernathy Art Center Tennis Court Replacement	-	125,000	-	-	-	125,000
Rec & Parks	General Fund	Flood Mitigation & Resilience Plan	200,000	-	-	-	-	200,000
Rec & Parks	General Fund	Morgan Falls Dog Park Improvements	80,000	500,000	-	-	-	580,000
Rec & Parks	General Fund	Hammond Park Improvements	-	750,000	-	-	-	750,000
Rec & Parks	General Fund	Trail Masterplan Property Acquisition	-	250,000	250,000	250,000	-	750,000
Rec & Parks	General Fund	Old Riverside Park Construction	-	2,000,000	-	-	-	2,000,000
Rec & Parks	General Fund	City Trail Design	-	500,000	500,000	500,000	500,000	2,000,000
Rec & Parks	General Fund	Abernathy Greenway Enhancements	1,453,311	2,854,669	-	-	-	4,307,980
Rec & Parks	General Fund	Allen Road Park Construction	-	5,000,000	-	-	-	5,000,000
Rec & Parks	General Fund	Trail Segment 2E P&E and Construction	-	2,000,000	5,000,000	-	-	7,000,000
Rec & Parks	General Fund	Morgan Falls Athletic Complex Improvements	1,500,000	3,000,000	3,000,000	-	-	7,500,000
Rec & Parks	General Fund	Trail Segment 2C P&E and Construction	-	-	-	6,250,000	6,250,000	12,500,000
Rec & Parks	Impact Fees	Crooked Creek Park Trail Improvements	75,000	-	-	-	-	75,000
Rec & Parks	Tree Fund	Tree Fund - Pilot Projects	35,000	-	-	-	-	35,000
Rec & Parks	Tree Fund	Tree Fund - Education	20,000	20,000	20,000	-	-	60,000
Rec & Parks	Tree Fund	Tree Fund - Surveys	15,000	15,000	15,000	15,000	15,000	75,000
Rec & Parks	Tree Fund	Tree Fund - Invasives	40,000	40,000	45,000	45,000	45,000	215,000
Rec & Parks	Tree Fund	Tree Fund - Maintenance	175,000	75,000	40,000	40,000	75,000	405,000
Rec & Parks	Tree Fund	Tree Fund - Trees ATL	100,000	100,000	100,000	100,000	100,000	500,000
Rec & Parks	Tree Fund	Tree Fund - Capital Projects	320,000	100,000	100,000	100,000	100,000	720,000
TOTAL			34,339,854	90,453,381	56,154,706	51,854,102	29,472,848	262,274,892

351 - Five Year Capital Improvement Plan
FY 2024 APPROVED BUDGET



5-Year CIP Summary

Funding Sources

Funding Stormwater
 Funding Tree Fund
 Funding LMIG
 Funding Impact Fees
 Funding PCID
 Funding Fleet Fund
 Funding PFA
 Funding CDBG
 General Fund
TOTAL

FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
2,160,000	3,375,000	3,550,000	3,720,000	3,895,000	16,700,000
705,000	350,000	320,000	300,000	335,000	2,010,000
900,000	7,150,000	7,990,000	8,651,500	9,516,650	40,708,150
75,000	-	-	-	-	75,000
400,000	1,350,000	-	-	-	1,750,000
2,362,043	4,015,087	1,310,575	2,360,452	3,584,371	13,632,528
2,000,000	8,000,000	-	-	-	10,000,000
4,125,000	-	-	-	-	4,125,000
21,612,811	66,213,294	42,984,131	36,822,150	12,141,827	173,274,214
34,339,854	90,453,381	56,154,706	51,854,102	29,472,848	262,274,892

FLEET FUND

352

FLEET FUND 352
FY 2024 APPROVED BUDGET



Project Code	Description	Previous Funding	FY23 Funding	Total Exp/Enc to Date	Project-to-Date Balance	2024 Approved City Funding	2024 Approved Budget
REVENUES:							
	TRANSFER-IN FROM GENERAL FUND	3,000,000	4,029,680	6,693,873	335,807	2,362,043	2,697,850
TOTAL REVENUES							2,697,850
EXPENDITURES:							
CAPITAL CONTINGENCY							
FL999	Fleet Contingency	3,000,000	-	102,471	2,897,529	-	2,897,529
DEPARTMENTAL PROJECTS							
FL231	Community Development Vehicles	-	120,000	107,043	12,957	47,043	60,000
FL232	Fire Admin Vehicles	-	175,820	174,209	1,611	175,000	176,611
FL233	Fire Apparatus Replacement	-	1,959,680	1,933,921	25,759	500,000	525,759
FL234	Police QRF Vehicle	-	61,405	61,405	-	-	-
FL235	Police Fleet Replacement	-	1,593,839	1,594,535	(696)	1,500,000	1,499,304
FL236	Public Works Vehicles	-	57,227	56,227	1,000	-	1,000
FL237	Recreation & Parks Vehicles	-	-	-	-	40,000	40,000
FL238	Electric Vehicles	-	-	-	-	100,000	100,000
611351	Transfer-Out to Capital Fund	-	164,180	-	164,180	-	164,180
TOTAL FLEET FUND PROJECTS		-	4,132,151	3,927,340	204,811	2,362,043	2,566,854
TOTAL EXPENDITURES		3,000,000	4,132,151	4,029,811	3,102,340	2,362,043	5,464,383

**PUBLIC FACILITIES
AUTHORITY FUND
360**

PUBLIC FACILITIES AUTHORITY FUND 360
FY 2024 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
Revenues:							
	Interest Revenue	750,272	-	750,272	750,272	-	750,272
	Realized Gain/Loss	(24,684)	-	(24,684)	(24,684)	-	(24,684)
	Other Contributions	323,369	-	323,369	323,369	-	323,369
	Transfer-In From General Fund	40,780,613	2,000,000	42,780,613	40,780,613	2,000,000	42,780,613
	Transfer-In From ARPA Fund	13,868,305	-	13,868,305	13,868,305	-	13,868,305
	Transfer-In From Capital Fund	26,698,031	-	26,698,031	26,698,031	-	26,698,031
	Transfer-In From Impact Fees	300,000	-	300,000	300,000	-	300,000
	Sale of Assets	9,283,250	-	9,283,250	9,283,250	-	9,283,250
	Revenue Bond Proceeds	386,340,000	-	386,340,000	386,340,000	-	386,340,000
	Premium On Bonds Issued	5,509,473	-	5,509,473	5,509,473	-	5,509,473
	Contingent Payment	1,519,120	-	1,519,120	1,519,120	-	1,519,120
	Transfer-In From General Fund (Debt Service)	70,687,023	12,623,318	83,310,341	70,687,023	12,623,318	83,310,341
	Revenue bond Proceeds	8,299,542	-	8,299,542	8,299,542	-	8,299,542
	Total Revenues	564,334,314	14,623,318	578,957,632	564,334,314	14,623,318	578,957,632
Expenditures:							
City Springs							
PFO01	Professional Services	19,296,211	-	19,296,211	19,296,211	-	19,296,211
PFO01	Infrastructure	195,517,829	-	195,517,829	195,517,829	-	195,517,829
PFO01	Infrastructure-Other	648,025	-	648,025	648,025	-	648,025
PFO01	Infrastructure-Special	10,696,253	-	10,696,253	10,696,253	-	10,696,253
PFO01	Contingency	-	-	-	-	-	-
		226,158,318	-	226,158,318	226,158,318	-	226,158,318
Other Projects							
PFO02	Public Safety Building	13,634,943	48,183,375	61,818,318	61,818,318	-	61,818,318
PFO03	Fire Station #2	8,938,231	-	8,938,231	9,000,000	(61,770)	8,938,231
PFO04	Fire Station #5	9,300,567	1,599,433	10,900,000	10,900,000	-	10,900,000
PFO05	Fire Station #3 Additions (Prev PF221)	-	-	-	-	-	-
PFO08	Heritage/GCH	582,700	3,817,300	4,400,000	2,400,000	2,000,000	4,400,000
PF999	Contingency	-	61,770	61,770	-	61,770	61,770
		32,456,441	53,661,877	86,118,318	84,118,318	2,000,000	86,118,318
Debt Service							
	Principle Debt Retirement	29,610,000	7,510,000	37,120,000	29,610,000	7,510,000	37,120,000
	Interest Expense	46,894,870	5,113,318	52,008,187	46,894,870	5,113,318	52,008,187
	Costs of Issuance	3,412,917	-	3,412,917	3,412,917	-	3,412,917
	Refunding Escrow	162,949,891	-	162,949,891	162,949,891	-	162,949,891
		242,867,678	12,623,318	255,490,995	242,867,678	12,623,318	255,490,995
Transfers							
	Transfer-Out To General Fund	11,190,000	-	11,190,000	11,190,000	-	11,190,000
		11,190,000	-	11,190,000	11,190,000	-	11,190,000
	Total Expenditures	512,672,437	66,285,195	578,957,632	564,334,314	14,623,318	578,957,632

**PERFORMING ARTS
CENTER FUND
555**

555 - Performing Arts Fund Summary

FY 2024 APPROVED BUDGET

		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
55550	Arts Revenue	5,341	1,201	-	-	-	-	0%
55551	Admin	91,090	182,300	250,000	14,300	219,500	(30,500)	-12%
55552	Theatre	197,051	1,228,592	1,565,167	1,874,539	2,655,675	1,090,508	70%
55553	Conference Center	89,449	1,182,214	503,500	886,035	906,322	402,822	80%
55554	Education	8,862	288	20,000	18,900	35,000	15,000	75%
55555	Special Events	37,075	35,744	325,300	38,844	150,400	(174,900)	-54%
55556	Heritage	21,309	3,158	10,000	-	-	(10,000)	-100%
55557	Sponsorships	-	-	50,000	-	50,000	-	0%
55558	Ice Rink	-	-	-	-	163,800	-	0%
55590	Transfer from Hotel Motel	1,033,630	1,681,056	1,375,500	1,487,579	1,807,800	432,300	31%
55590	Transfer from General Fund	1,614,740	1,002,877	-	-	-	-	0%
Total - Revenues		3,098,548	5,317,429	4,099,467	4,320,197	5,988,497	1,725,230	46%

Expenditures								
5556191	Administration	2,229,589	2,415,573	3,624,006	2,505,497	4,013,625	389,619	11%
5556192	Theatre	154,074	1,508,486	1,802,725	1,834,104	1,951,974	149,249	8%
5556193	Conference	17,324	142,772	401,400	193,261	542,607	141,207	35%
5556194	Education	-	-	90,900	-	88,400	(2,500)	-3%
5556195	Special Events	416,012	411,277	1,220,116	908,111	1,168,041	(52,075)	-4%
5556196	Heritage	37,617	493	158,000	-	-	(158,000)	-100%
5556197	Ice Rink	-	-	-	-	#REF!	#REF!	0%
Total - Operations		2,854,616	4,478,601	7,297,147	5,440,973	#REF!	#REF!	0%

Employees

Full-Time Employees
Part-Time Employees
TOTAL

	FY 2021	FY 2022	FY 2024
Full-Time Employees	24	25	26
Part-Time Employees	8	9	20
TOTAL	24	25	46

555 - Performing Arts Center

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,311,689	1,332,539	1,751,272	1,349,597	2,137,369	386,096	22%
511110	Bonuses	93,474	16,050	37,750	29,200	49,450	11,700	31%
511200	Part - Time Employees	-	93,729	85,000	114,086	125,000	40,000	47%
512101	Health Insurance	177,138	160,742	327,002	157,286	314,395	(12,607)	-4%
512102	Disability Insurance	4,329	4,170	14,272	4,653	15,842	1,570	11%
512103	Dental Insurance	8,028	8,400	19,023	7,694	16,745	(2,278)	-12%
512104	Life Insurance	9,632	8,970	17,254	9,433	16,540	(714)	-4%
512200	Social Security	83,891	87,466	108,579	91,241	132,517	23,938	22%
512300	Medicare	19,620	20,456	25,393	21,855	30,992	5,598	22%
512401	Retirement	145,820	130,529	210,153	121,141	256,484	46,332	22%
512402	Retirement-Matching	60,993	54,367	87,564	54,175	106,868	19,305	22%
512600	Unemployment Tax	2,271	3,369	4,000	4,633	5,000	1,000	25%
512700	Workers Compensation	1,824	2,619	3,503	4,047	5,000	1,497	43%
	Subtotal - Personnel	1,918,709	1,923,406	2,690,766	1,969,041	3,212,203	521,437	19%
Operations								
521200	Professional Services	37,125	883	270,000	127,175	125,000	(145,000)	-54%
521201	Professional Services - GVMT Services	-	-	-	-	-	-	0%
521250	Professional Services - Legal	-	-	-	-	-	-	0%
521300	Technical Services	82,382	57,949	97,130	72,347	159,722	62,592	64%
522100	Cleaning Services	-	27,095	50,000	64,138	70,000	20,000	40%
522220	Repairs & Maintenance - Equipment	-	24,858	10,000	-	-	(10,000)	-100%
522220	Repairs & Maintenance - Buildings	60,935	875	123,000	103,600	123,000	-	0%
522330	Other Rentals	-	27,919	55,600	36,042	24,194	(31,406)	-56%
523200	Communications	29,645	19,654	81,300	21,884	32,640	(48,660)	-60%
523300	Advertising	107,571	451,583	509,700	322,233	397,575	(112,125)	-22%
523350	Promotions	-	635	47,000	-	15,000	(32,000)	-68%
523400	Printing & Binding	1,991	4,468	9,500	229	9,500	-	0%
523500	Travel	-	735	8,050	1,624	8,050	-	0%
523600	Dues & Fees	9,779	9,617	9,660	7,202	9,710	50	1%
523700	Education/Training	1,842	-	49,700	976	42,200	(7,500)	-15%
523800	Licenses	3,160	4,260	8,400	9,756	8,900	500	6%
523850	Artist Fees	21,000	877,011	1,054,750	1,041,101	1,107,488	52,738	5%
523900	Contractual Services	15,102	234,828	239,625	296,649	844,112	604,487	252%
523905	Website Enhancements	-	-	81,300	-	50,000	(31,300)	-38%
523950	Merchant Services Charges	9,536	52,469	44,000	70,958	80,000	36,000	82%
531100	General Operating Supplies	27,303	61,963	121,300	56,891	112,700	(8,600)	-7%
531300	Hospitality	206	21,762	67,900	7,106	41,300	(26,600)	-39%
531350	Special Events	371,521	359,010	1,042,516	809,253	992,341	(50,175)	-5%
531500	Cost of Goods Sold	30,137	237,510	257,850	290,855	315,412	57,562	22%
531600	Small Tools & Equipment	22,820	28,976	107,000	51,458	117,000	10,000	9%

555 - Performing Arts Center
FY 2024 APPROVED BUDGET



		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	Change from 2023	%
		Actual	Actual	Revised	Projected	Approved	Revised Budget	Change
531700	Other Supplies	547	1,772	13,100	829	10,600	(2,500)	-19%
531750	Uniforms	4,005	3,739	11,000	10,547	6,000	(5,000)	-45%
541200	Site Improvements	-	23,514	-	-	40,000	40,000	0%
542100	Machinery & Equipment	99,300	16,389	177,000	69,080	200,000	23,000	13%
542300	Furniture & Fixtures	-	5,902	20,000	-	20,000	-	0%
579000	Contingencies	-	-	40,000	-	40,000	-	0%
	Subtotal - Operations	935,907	2,555,376	4,606,381	3,471,932	5,002,444	396,063	9%
TOTAL DEPARTMENT		2,854,616	4,478,782	7,297,147	5,440,973	8,214,647	917,500	16%

STORMWATER FUND 561

561 STORMWATER FUND

FY 2024 APPROVED BUDGET



Account Code		Description	Available Funding at 03/24/23	Additional Exp/Enc to 06/30/23	Available Funding at FY 2023	2024 City Funding	2024 Approved Budget
REVENUES:							
TRANSFER FROM GENERAL FUND							2,160,000
USE OF FUND BALANCE							11,560
TOTAL REVENUES							2,171,560
EXPENDITURES:							
STORMWATER CAPITAL							
5614250	521200	Professional Services	26,650	25,000	1,650	(1,650)	-
5614250	541450	Stormwater Improvements	816,773	815,208	1,565	2,009,996	2,011,560
			843,423	840,208	3,215	2,008,345	2,011,560
STORMWATER COLLECTION & DRAINAGE							
5614320	521200	Professional Services	14,868	10,630	4,239	45,761	50,000
5614320	522240	Repair & Maintenance - Other	29,584	25,478	4,107	85,893	90,000
5614320	523900	Contractual Services	2,261	2,261	-	20,000	20,000
5614320	542100	Machinery & Equipment	-	-	-	-	-
			46,714	38,368	8,345	151,655	160,000
TOTAL STORMWATER FUND			890,137	878,576	11,560	2,160,000	2,171,560

**DEVELOPMENT
AUTHORITY FUND
840**

840 - Development Authority

FY 2024 APPROVED BUDGET



		FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	Change from 2023 Revised Budget	% Change
Revenues								
389000	Contract Payments	894,426	201,342	182,700	1,309,422	450,000	450,000	146%
	Subtotal - Revenues	894,426	201,342	182,700	1,309,422	450,000	450,000	146%
Expenditures								
523100	Property & Liability Ins	2,199	2,361	2,000	2,032	2,100	100	5%
523600	Dues & Fees	-	-	500	500	500	-	0%
523700	Education/Training	500	-	-	-	-	-	0%
531100	General Operating Supplies	-	-	-	-	150	150	0%
531300	Hospitality	-	-	-	-	500	500	0%
573000	Payments To Other Agencies	150,000	-	-	-	-	-	0%
	Subtotal - Expenditures	152,699	2,361	2,500	2,532	3,250	750	30%
Transfers								
611100	Transfer to General Fund	894,426	183,342	182,700	1,309,422	450,000	267,300	146%
	Subtotal - Expenditures	894,426	183,342	182,700	1,309,422	450,000	267,300	146%
BALANCE		(152,699)	15,640	(2,500)	(2,532)	(3,250)	181,950	30%

GLOSSARY OF TERMS





Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they are earned or occur, regardless of the timing of related cash receipts and disbursements.

Americans with Disabilities Act (ADA): Federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the City Council at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Annual Budget: A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR): A report compiled annually that provides detailed information on an organization's financial status.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be used.

ARC: Atlanta Regional Commission - the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by the City that have monetary value.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.



Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates that the City follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the City experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the City Council authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of the City in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets: Property and equipment with a unit value of \$10,000 or more an estimated useful life of three years or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.



Capital Contingency: A governmental account used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

Continuing Appropriations: An appropriation that once established is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on City long-term obligations.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping that requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Emergency Services: A division of the General Fund to account for the operation of the City ambulance service and contributions to the City Emergency 911 system.



Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs that require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as traffic violation fines.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and results of its operations. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets that are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fringe Benefits: Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to City employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of the City's governmental funds and trust funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of



financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Account Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of the City.

Goals: Broad aims of the City and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.



Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Premium Tax: A tax on insurance to finance various departments of the General Fund.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfers: Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire city equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LARP: Landscape Architecture and Regional Planning

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.



Local Option Sales Tax (LOST): A sales tax imposed in the city for a predetermined period. A LOST must be approved by the citizens of the city through a majority vote.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The property tax rate which is set by the City Council.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the City does and why and for whom it does it. A statement of purpose. Also applies to departments within the City.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Official Code of Georgia Annotated (OCGA): Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act that authorizes public access to certain records classified as public information.

Operating Budget: The portion of the City budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.



Operating Services: Expenditures for goods and services that primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See "Budget Resolution or Ordinance"

Other Financing Sources: Non-operating revenue received used to assist with city operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or City Ordinance such as sales tax, alcohol tax, and hotel-motel tax.

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, standby pay, worker's compensation, health/life insurance, and retirement employee benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Residual Equity Transfers: Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

Resolution: See "Budget Resolution or Ordinance"



Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

Request for Proposal (RFP): Document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the city, an assessed value for each property, and the amount of taxes due on that property.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Transportation Special Purpose Local Option Sales Tax (TSPLOST): A sales tax imposed in the city for a predetermined period, specifically used for transportation projects. TSPLOST must be approved by the citizens of the city through a majority vote.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

BUDGET PRESENTATIONS



FY 2024 Budget Workshop 1

Eden E. Freeman
City Manager

May 2, 2023



FY 2024 Budget Calendar

Date	Item
April	Departmental Budget Meetings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 2	Budget Workshop 1
May 16	Budget Workshop 2
May 23	City Council Proposed Budget Presentation
June 6, 6:00 PM	First Public Hearing and Budget Workshop 3
June 20, 6:00 PM	Final Public Hearing and Budget Adoption

CITY COUNCIL'S

2023 Adopted Priorities



Purpose of Meeting

- To receive feedback and direction from City Council as we develop the FY 2024 Budget
- Review FY 2024 budget planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

Priority Based Budgeting

- Calendar set and published early, begins with validation of priorities by Council at Annual Council Retreat
- City Manager holds Budget Hearings in early April with Department heads to review current year budget projections and requested enhancements
- All requests must be tied to Council's adopted priorities
- Identify assumptions and validate them early in budget process

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Capital Improvement Project Budgeting

- **Capital Budgeting Process**
 - Based on Priorities validated during Annual Retreat
 - Projects recommended during the year by Council
 - Vetted by Staff prior to placing on ballot
 - Ballot is given to Mayor and Councilmembers at first Budget Workshop
 - Mayor and Councilmembers rank priority areas
 - Ballots are returned to City Manager's Office where they are averaged and available funds are applied until dollars are exhausted – please return by Tuesday, May 9

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FY 2024 Operating Budget Assumptions

- Modest organic revenue growth
- Prioritize recruitment and retention efforts to remain market leader
 - 6% COLA for all City employees - \$2,221,725 (all funds)
 - Fully absorb 11% health insurance increase – not increasing employee premiums
- 12% increase in General Liability Insurance
- 11 additional full-time staff
 - 10 General Fund
 - 1 Performing Arts Center
- Fund annual subcontractor agreements for key public safety services, 24/7 Call Center, Public Works, and Recreation and Parks maintenance
- Debt service for Public Facilities Authority (City Springs and Police and Municipal Court Complex) and Fire Apparatus

7

FY 2024 Operating Budget Assumptions

Funding to PFA for Principal & Interest on Bonds	\$	12,623,318
GGs Call Center Subcontractor Agreement	\$	619,000
North Fulton Regional Radio Authority Operations	\$	975,000
Continued Service Agreements with Community Non-Profits	\$	700,000
COLA for City Employees	\$	2,221,725
Health Insurance Increase	\$	1,680,067
Animal Control Agreement with Fulton County (estimate)	\$	225,000
Debt Service for Fire Trucks	\$	62,614
Increase in Jail Services	\$	*
Public Works Subcontractor Agreements	\$	5,364,806
Recreation and Parks Subcontractor Agreements	\$	840,000
Increased Rent at Buildings 300 and 400 (7840 Roswell Road)	\$	*
Continued EMS Subsidy with Enhanced Services	\$	260,000
Total	\$	25,571,530*

*undetermined at this time

8

Operating Departments

Sandy Springs Police Department

Police Department 2022 Overview

• National Incident-Based Reporting System – Crime

- Violent Crime 133 (22% decrease from 2021)
- Property Crime 1,649 (2% decrease from 2021)

• Traffic Crashes

5,552 (1% decrease from 2021)

• Citations

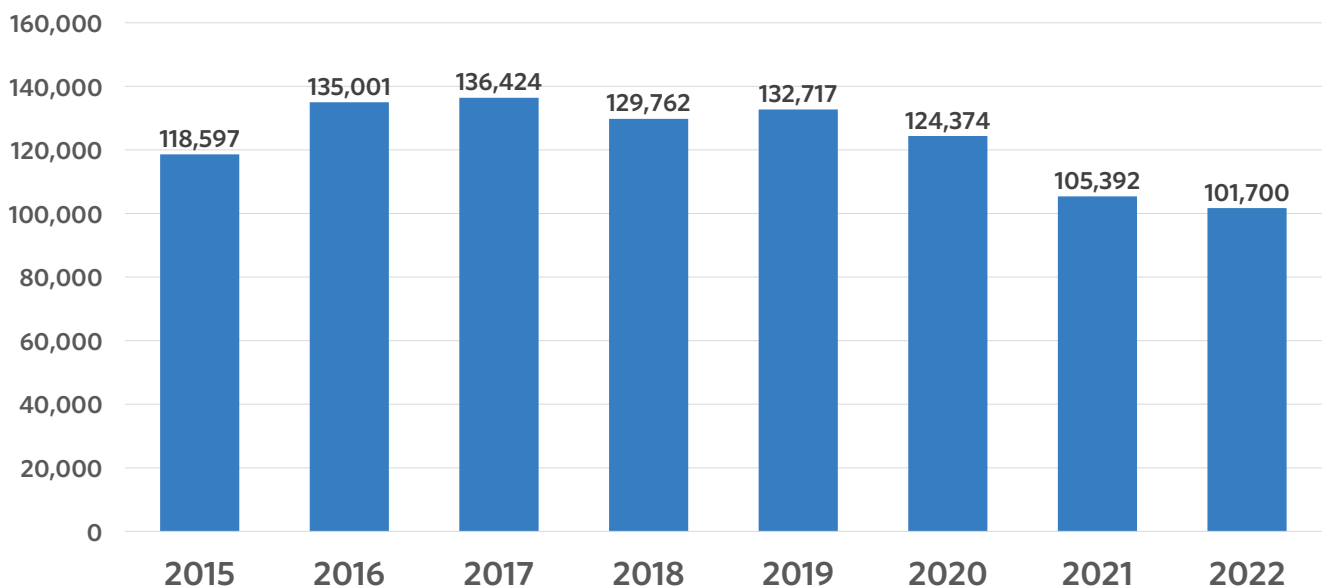
- Tickets 13,331
 - Warnings 7,128
- 20,459 (2% decrease from 2021)



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Calls for Service – Citizen and Officer Initiated

Since 2015, there has been a 14.25% decrease in calls for service



12

SSPD 2022 Activity

Calls for Service

	2021	2022
Arrests	3,283	3,660
Domestics	540	396
Traffic Stops	12,917	12,999
Stolen Vehicles Recovered	69	63
SWAT Incidents	18	8
Quick Response Force Deployments	0	0

Narcotics Unit Seizure

	2021	2022
Marijuana	165.5 lbs	164 lbs
Cocaine	10.2 kg	1.8 kg
Meth	21 kg	19.5 kg
Heroin	7 oz	2.1 oz
Fentanyl	1.3 oz	1 oz
Firearms	35	61
Currency	\$275,453	\$277,623

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Traffic Unit and Traffic Response Vehicles

Traffic Unit

	2021	2022
Call Outs	12	14
Fatalities	6	7

Traffic Response Vehicles

	2021	2022
Self-initiated Calls	1,631	3,214
Flat Tire Changes	170	228
Vehicle Accidents	179	267
Gallons of Gasoline Dispensed	100	247
Abandoned Vehicles Impounds	62	87
Patrol Assists	1,425	1,249

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Fiscal Year 2024

Requested Enhancements

- Increase in Rent for 300 and 400 Buildings
- Potential Increase in Jail Costs
- Specialized Field-Testing Kits \$19,000
- Technology Improvements \$172,300
- Increase Staffing
 - (1) Major
 - (2) Patrol Officers
 - (1) Civilian Property and Evidence Clerk/Manager

Capital Requests

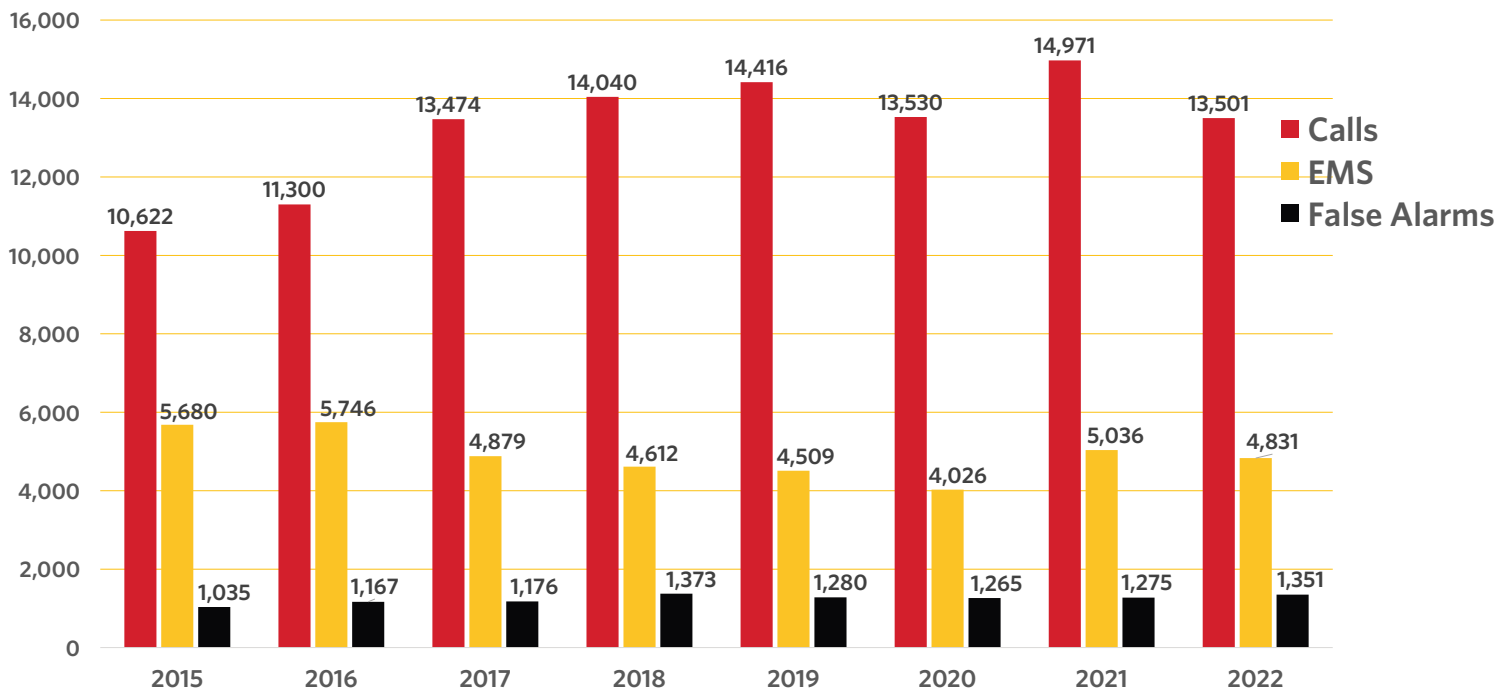
- K9 Replacement \$15,000
- Portable Radios Replacements \$130,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	168	169	173
Part-time	17	17	17
Total	185	186	190

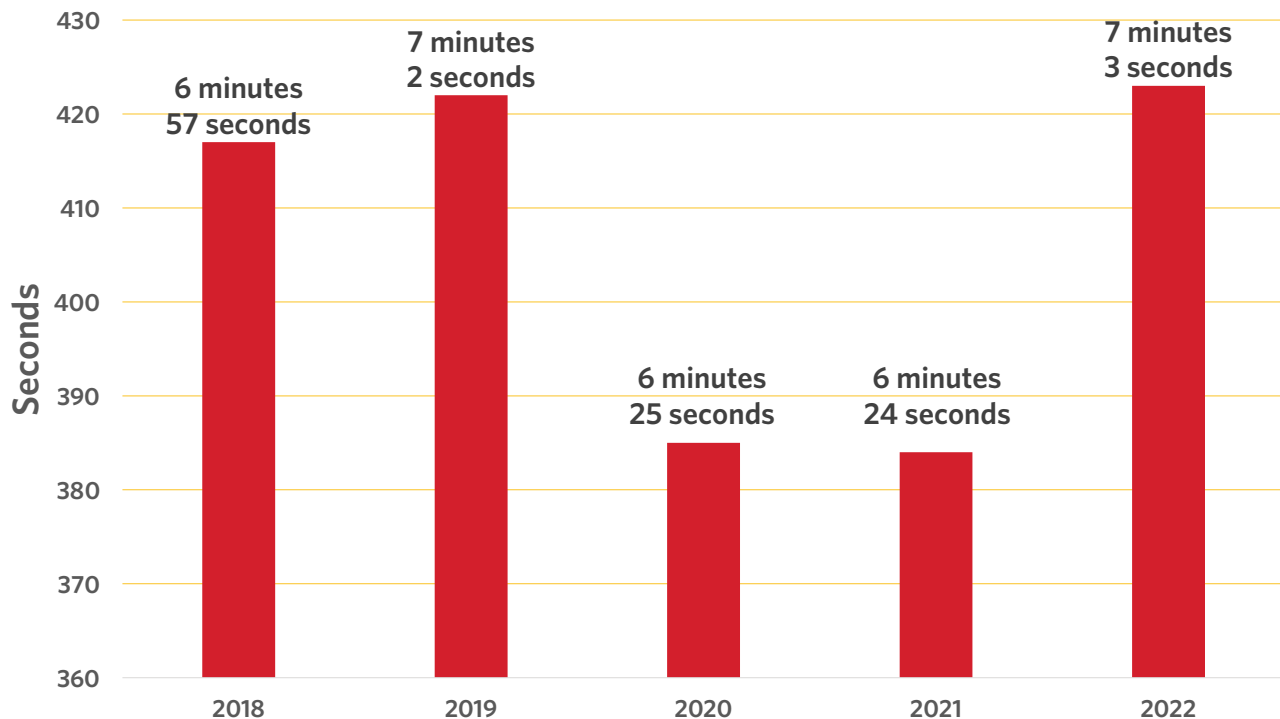
Discussion

Sandy Springs Fire Department

Total Incidents and EMS (Calendar Year)

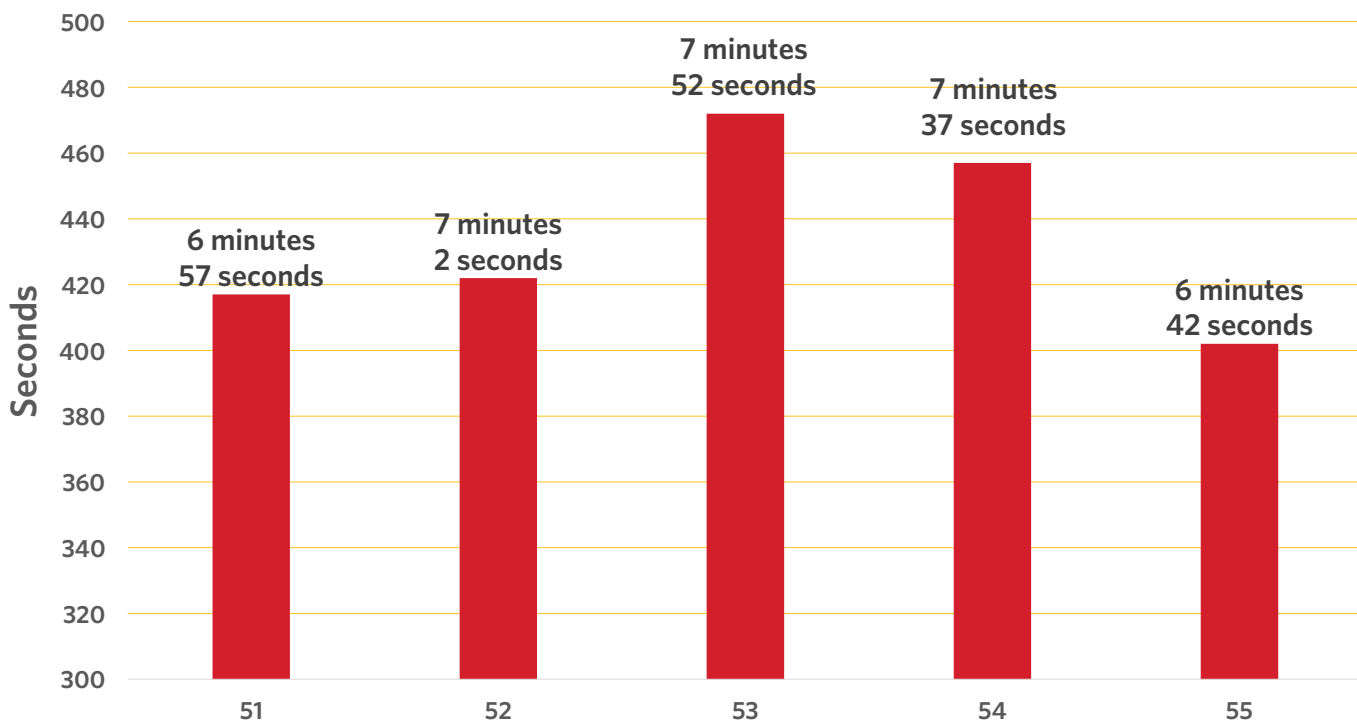


SSFD Average Response Times



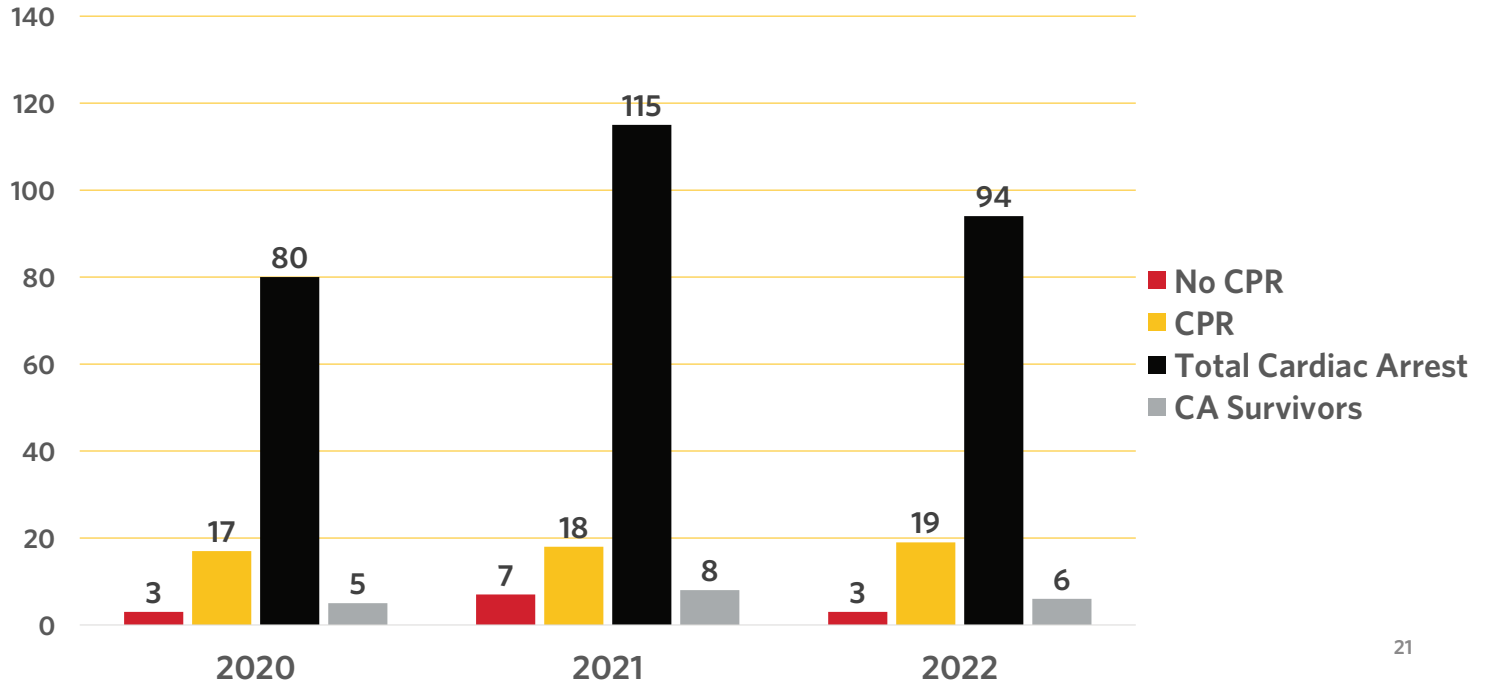
19

SSFD Average Response Times by Station for 2022



20

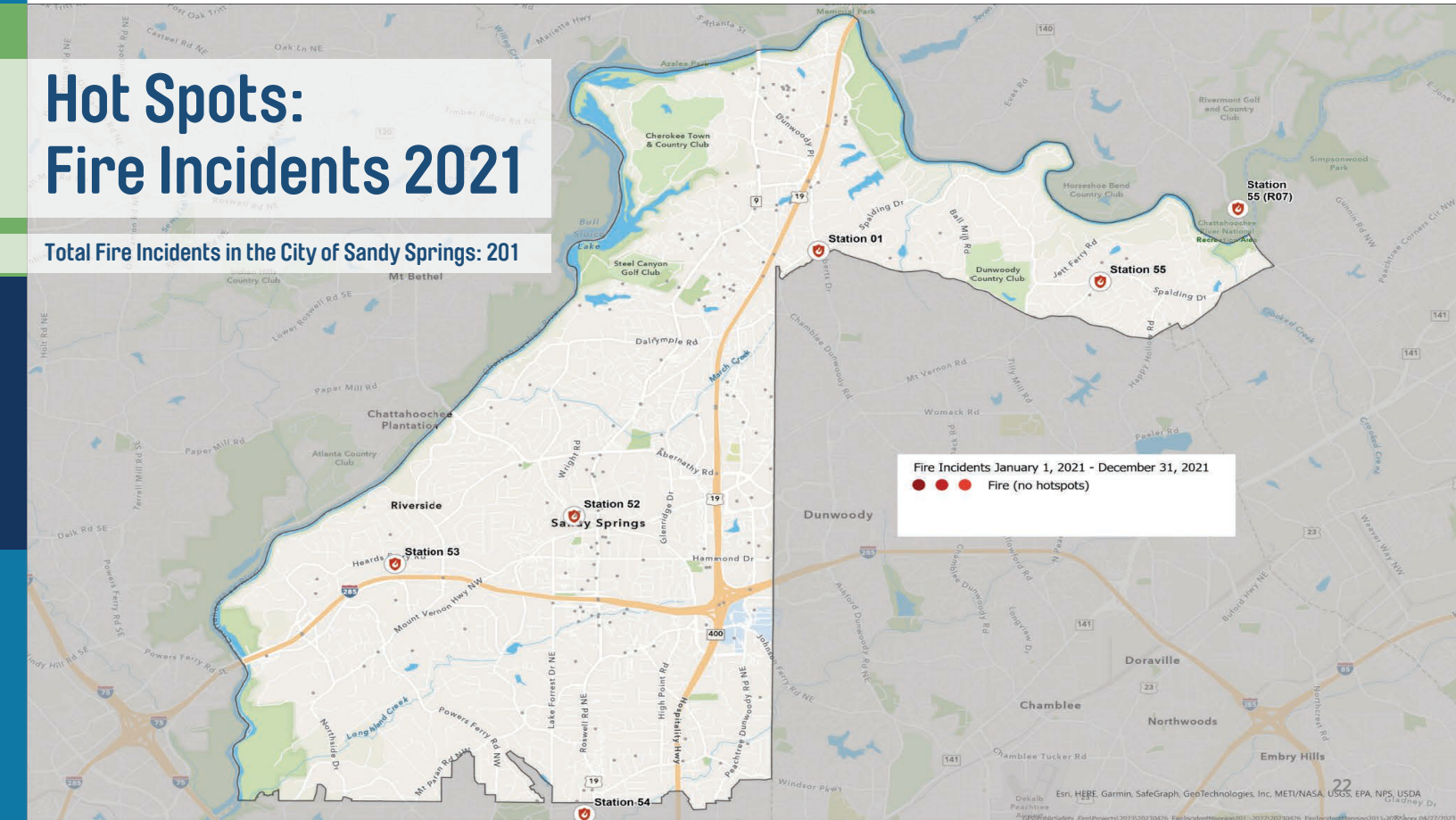
Cardiac Arrest Data



21

Hot Spots: Fire Incidents 2021

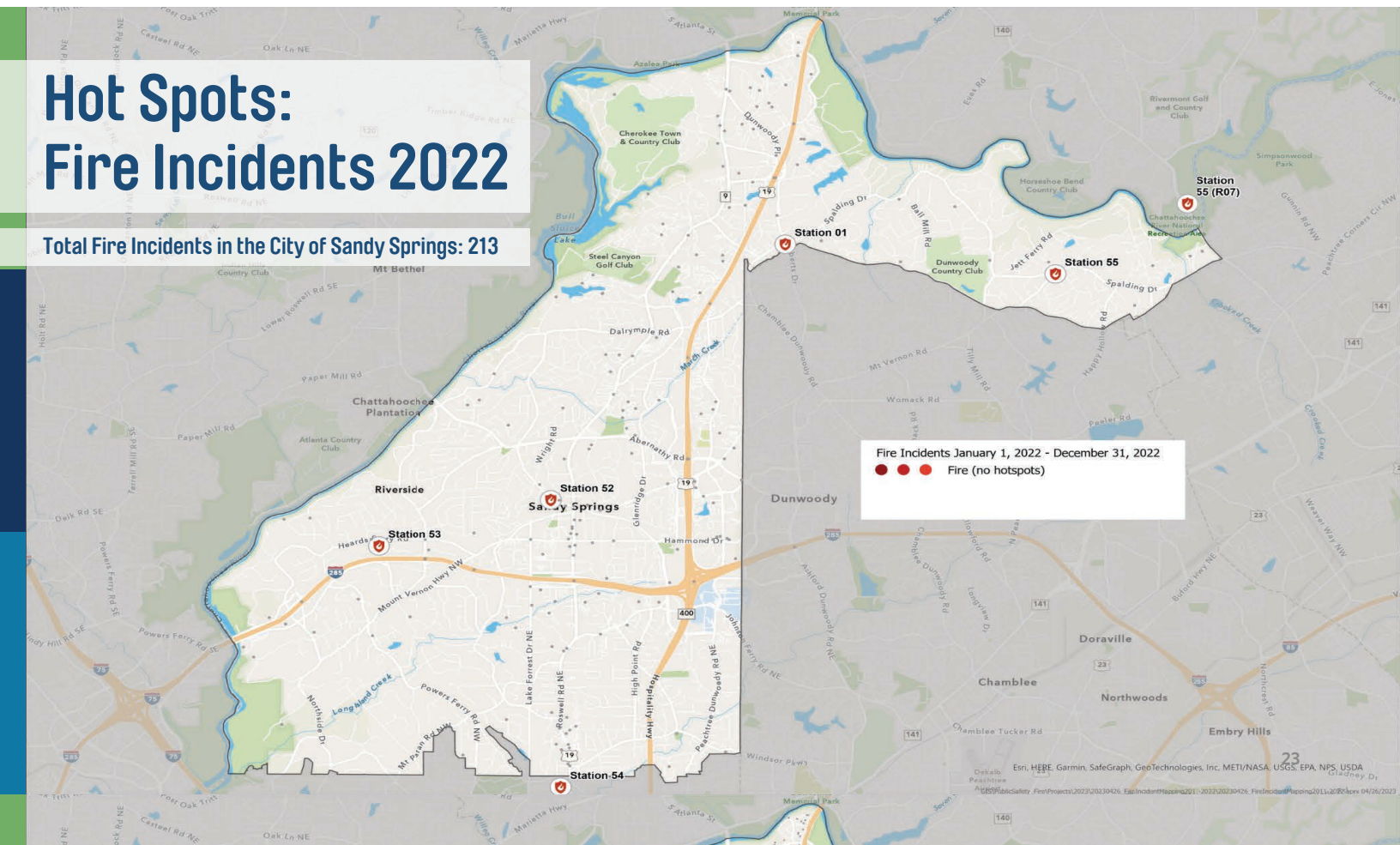
Total Fire Incidents in the City of Sandy Springs: 201



22

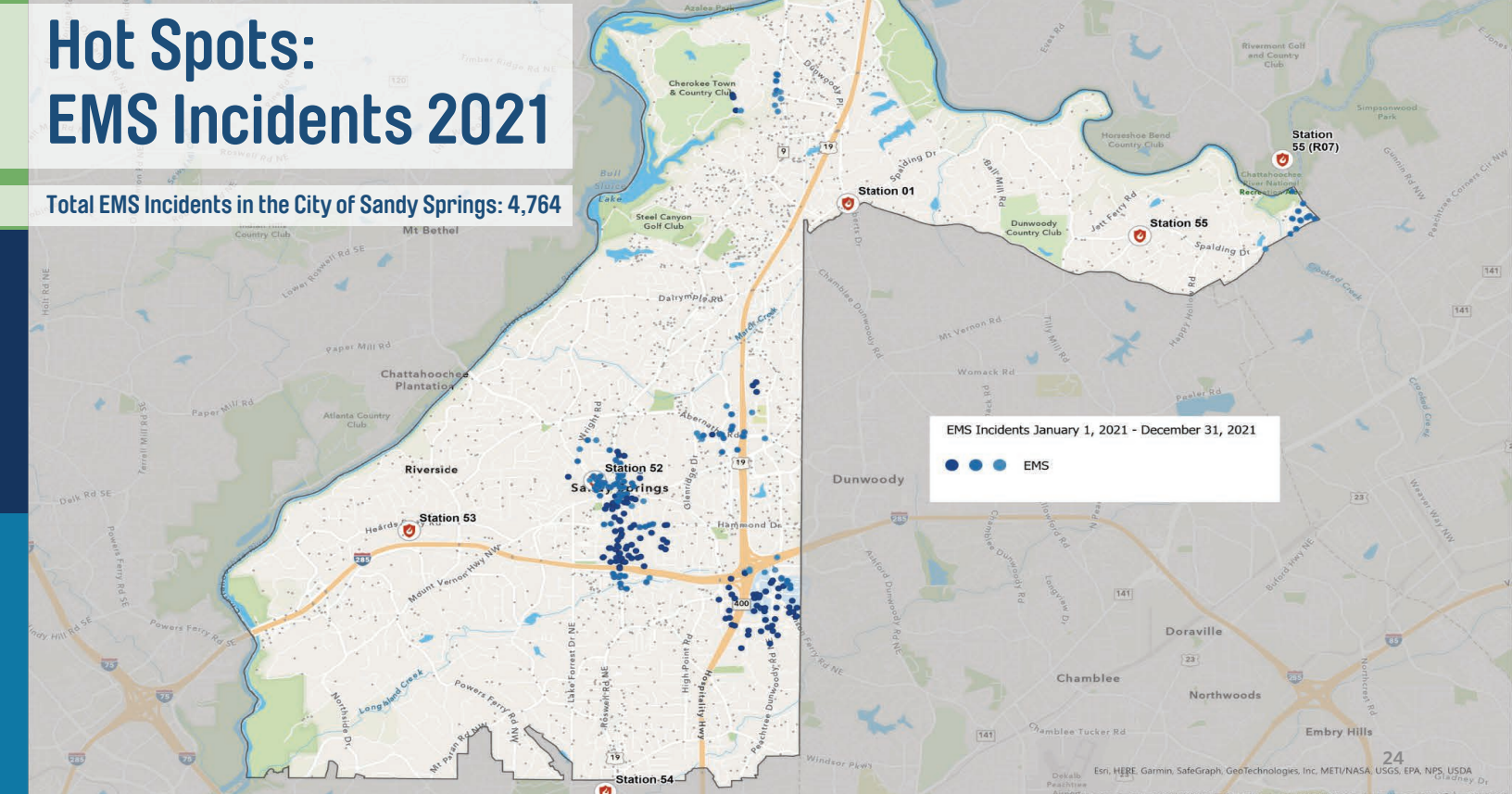
Hot Spots: Fire Incidents 2022

Total Fire Incidents in the City of Sandy Springs: 213



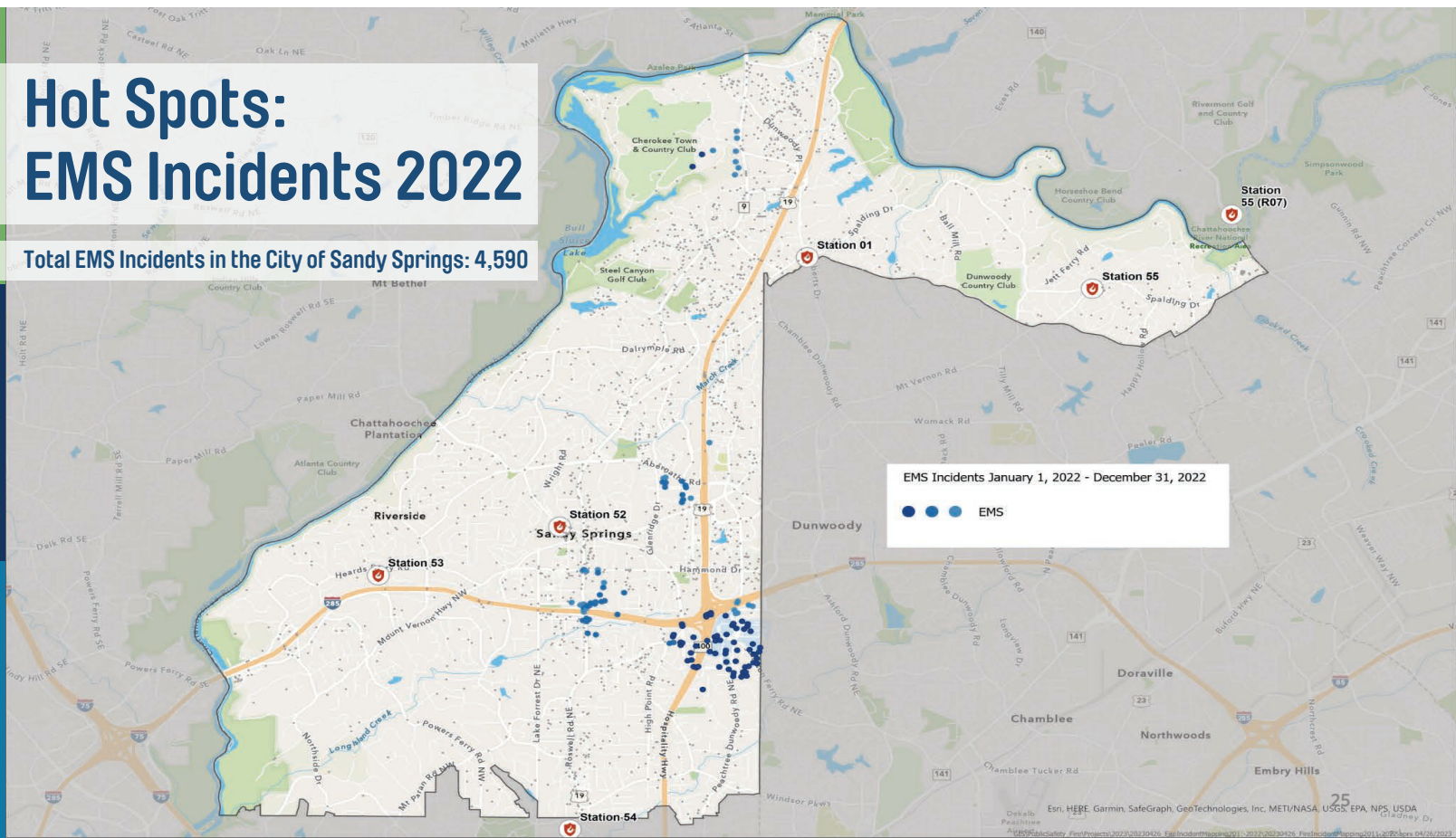
Hot Spots: EMS Incidents 2021

Total EMS Incidents in the City of Sandy Springs: 4,764



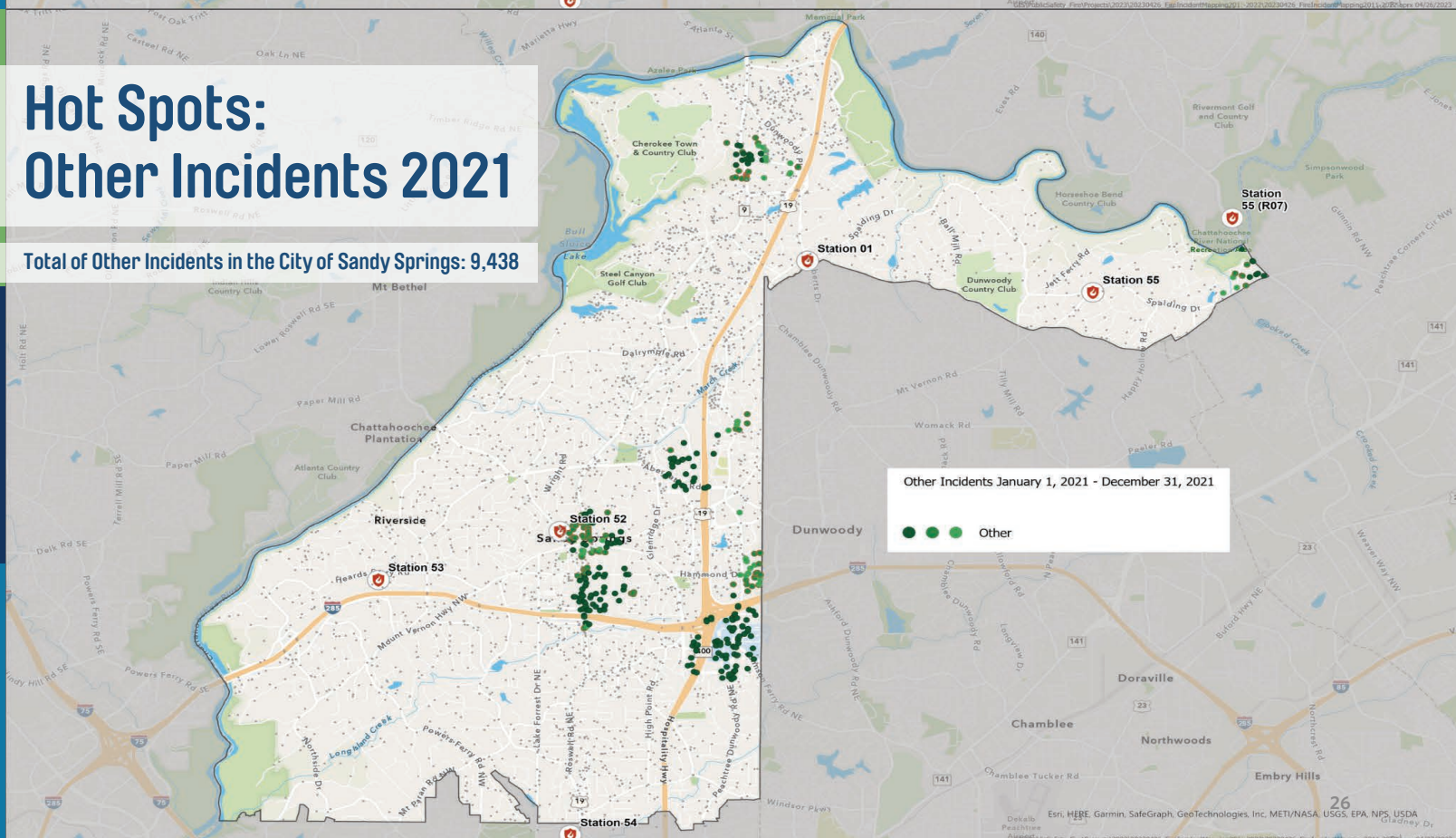
Hot Spots: EMS Incidents 2022

Total EMS Incidents in the City of Sandy Springs: 4,590



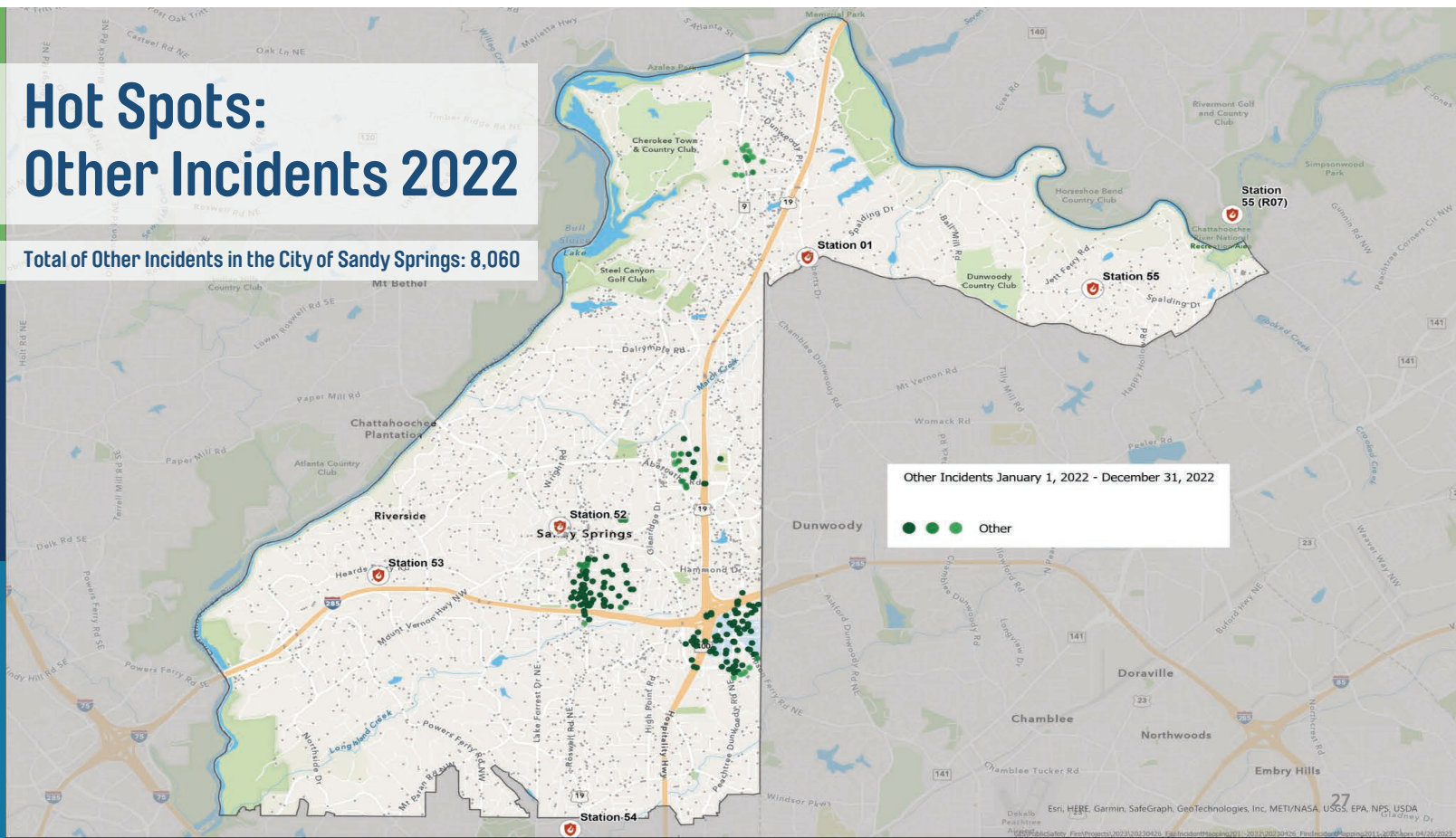
Hot Spots: Other Incidents 2021

Total of Other Incidents in the City of Sandy Springs: 9,438



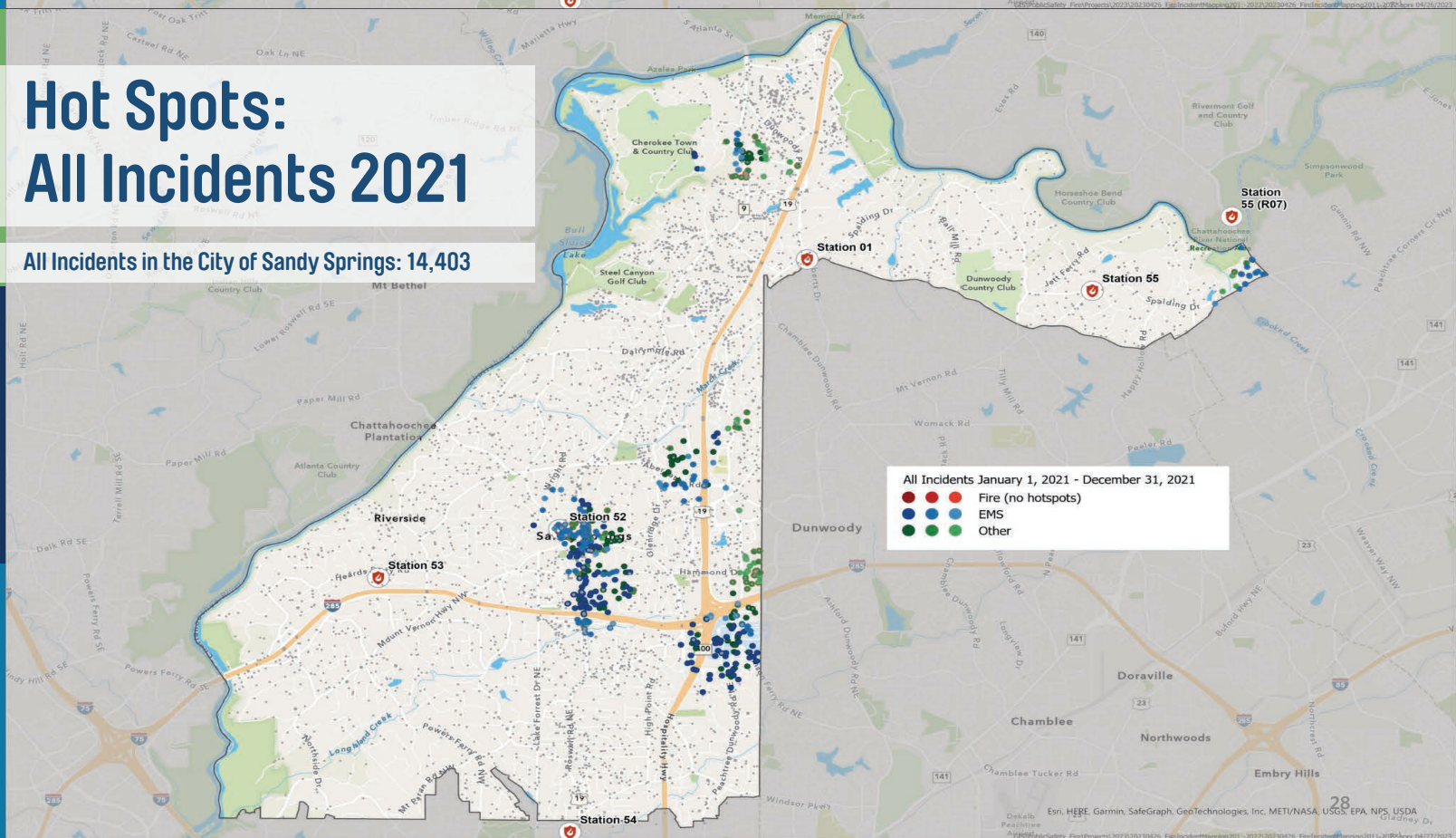
Hot Spots: Other Incidents 2022

Total of Other Incidents in the City of Sandy Springs: 8,060



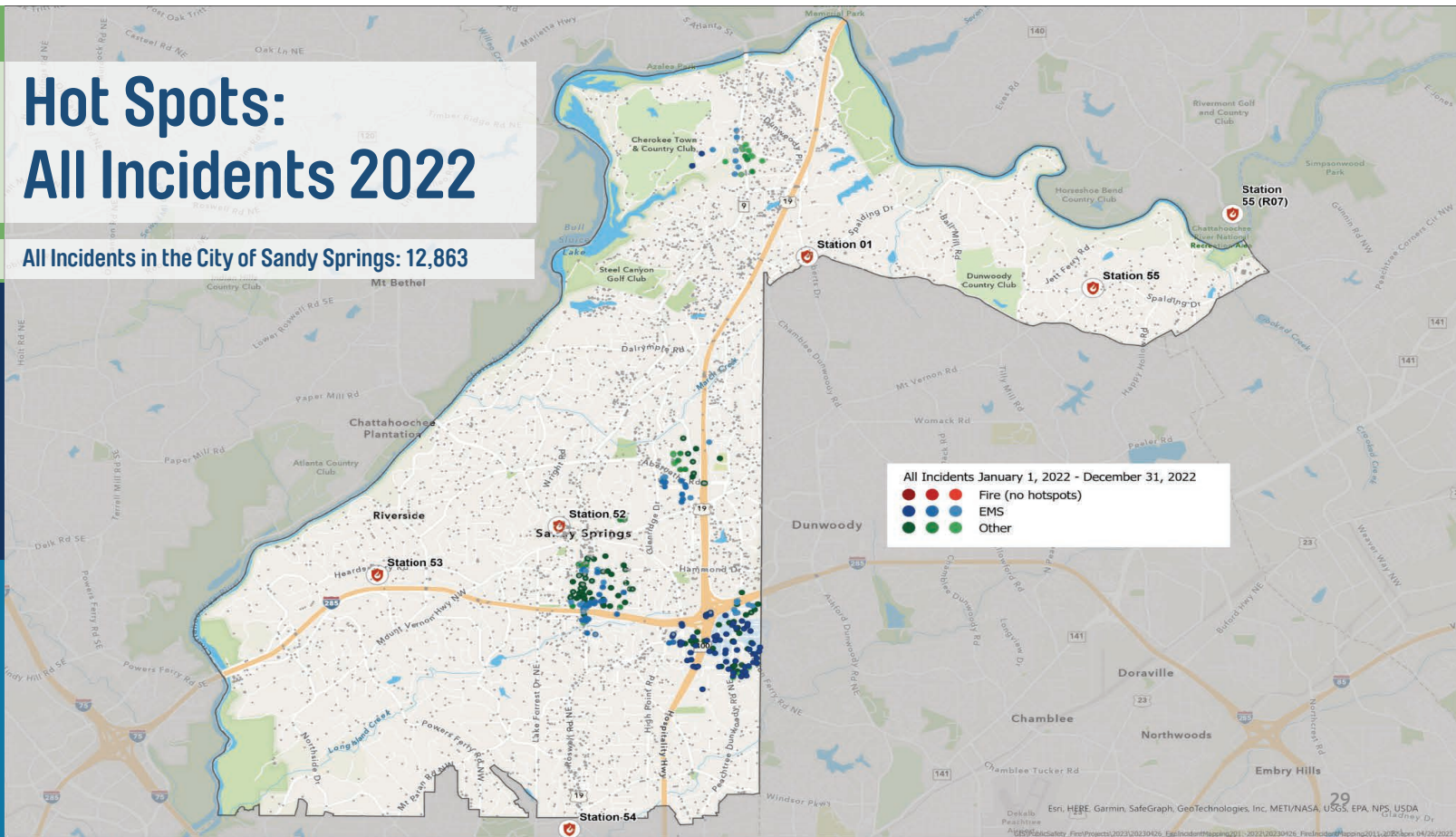
Hot Spots: All Incidents 2021

All Incidents in the City of Sandy Springs: 14,403



Hot Spots: All Incidents 2022

All Incidents in the City of Sandy Springs: 12,863



Fiscal Year 2024

Requested Enhancements

- Supplies for Heating and Cooling Centers \$18,000
- Replacing ToughBooks with iPads \$16,500
- VFIS Insurance \$70,000
- Lease Purchase of Defibrillators \$90,000
- Subscription Services for DTN Alerting (weather) \$2,500
- Increase Staffing
 - (2) Firefighter II Paramedic
 - (1) Fire Inspector

Capital Requests

- Fire Equipment Replacement \$102,500
- (3) LUCAS Devices \$65,000
- Turnout Gear \$135,000
- Fire Station 4 Kitchen Renovation \$80,000
- AirPak SCBA Decon Washers \$90,000
 - (Stations 1, 3, 4)
- Generator for Mobile Centers (EMA) \$60,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	117	118	121
Part-time	5	5	4
Total	122	122	125

Discussion

Information Technology

Requested Enhancements

- Cyberattack Executive Tabletop Training \$15,000
- Increase Staffing
 - (1) Network Administrator
 - (1) GIS Analyst

Capital Requests

- Infrastructure Hardware Replacement \$417,000
- Workstation Replacement and Upgrades \$210,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	16	17	19

Human Resources

Requested Enhancements

- Project Management Training \$53,005
- ADP Data Feed for Benefits Provider \$20,500

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	4	4	4

Facilities

Requested Enhancements

- Parking Deck Improvements \$67,448
- Hardscape Repairs - City Springs \$100,000
- Machinery and Equipment \$68,141
- Williams Payne House Site Improvements \$105,000

Capital Requests

- City Springs II (Demo and Prep) \$200,000
- City Green Artificial Turf Installation \$530,000
- Trowbridge/Police Department Vehicle Storage \$150,000
- Facility Condition Assessment - Required Facilities Maintenance \$354,000
- Heritage Lawn Stream Buffer Remediation and Park Renovation Design \$250,000
- Heritage/Georgia Commission on the Holocaust \$2,000,000
 - (Partial Funding – additional funding planned in FY 25)

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	16	16	16

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Communications

Requested Enhancements

- Training \$8,000
- Camera Equipment \$15,000
- Backup Web Services \$105,751

Capital Requests

- Continuation of Outdoor Art Program \$50,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	7	7	7

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Public Works

Requested Enhancements

- 811 Integration - \$70,000
- Equipment Upgrades - \$125,000

Capital Requests

- | | | | |
|---|-------------|---|-------------|
| City Beautification Program | \$125,000 | Guardrail Replacement Program | \$50,000 |
| High Point Road Pedestrian Crossing* | \$250,000 | Intersection and Operational Improvements | \$725,000 |
| Pavement Management Program | \$7,400,000 | Stormwater Capital Improvements | \$2,000,000 |
| Stormwater Repair and Maintenance | \$160,000 | Traffic Calming | \$50,000 |
| Traffic Management Center Fiber Program | \$350,000 | Traffic Management Program | \$600,000 |
| Roswell Road-MARTA Access to Transit Streetscape | \$250,000 | Peachtree Dunwoody Multimodal Study | \$190,000 |
| Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals) | \$350,000 | Internally Illuminated Street Name Sign Rehab Program | \$125,000 |
| Bridge and Dam Maintenance Program | \$300,000 | | |

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	34	35	35

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Recreation and Parks Programs – 2022

Activity	Number of Registrants	Activity	Number of Registrants
All Star Sports Camp/Day Camp	290	Mother Son Dance	121
Back to School Bash/National Night Out	600	National Kids to Parks Day	700
Basketball	160	Optimist Club Kids’ in Parks Day	165
Bird Walk and wildlife viewing	41	Paint Like Bob Ross	224
Crochet Club	8	Parent Night Out	0
Daddy Daughter Dance	271	Paws and Pastries	115
Dino Egg Hunt	50	Photography Club	104
Fall Fun for All	151	Running Club	11
Fitness Club	48	Snow Day	101
Golf	14	Soccer	582
GRPA District Basketball	40	Soccer Camp	30
Hangout Camp	85	Track	71
Imagination Playground	54	Wild Explorers	164
Kickball	12		
		TOTAL:	3,898
			~\$20.65/pp

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Contractor Programs – 2022

Activity	Number of Registrants	Activity	Number of Registrants
Adult Volleyball	325	High Country Outfitters SUP Yoga	193
Art a la Carte Art and Science Party	15	Master Gardener	27
Art a la Carte STEAM Camp	37	Phoenix Gymnastics	2,615
Atlanta Sport and Social	4,550	Phoenix Gymnastics Halloween Event	46
Catalyst Sports – Adaptive Kayaking	107	Sandy Springs Tennis Center	51,652
Friends of Lost Corner Fairy House/Gnome Home	3	Sandy Springs Youth Lacrosse	115
Friends of Lost Corner Plein Air Artists	28	SSYS Baseball and Softball	627
High Country Outfitters Rentals	10,315	SSYS Football and Cheer	188
		TOTAL	71,661

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Recreation and Parks

Requested Enhancements

- Park Cameras \$43,000
- Supplies for New Programs \$12,000
- Increase in Contractual Services \$250,000

Capital Requests

- Crooked Creek Park Trail Improvements* \$75,000
- Morgan Falls Dog Park Improvements Design \$80,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	12	13	13
Part-time	43	50	50
Total	55	63	63

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Community Development Zoning and Variance Activity

	2019	2020	2021	2022
Zoning Hearings	22	29	6	8
Character Area Map Amendments	4	1	3	1
Variances and Appeals	48/12*	20/25*	16/33*	18/19*
Business License Reviews	-	-	810	921
Zoning Certifications	94	87	115	98
Text Amendments	1	3	2	9

* Administrative and Noise Variances

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Community Development Building and Land Permit Activity

	2018	2019	2020	2021	2022
Permits Processed	4,522	4,491	4,502	5,158	5,303
Plans Reviewed	8,464	8,805	8,604	11,071	12,123
Inspections Performed	15,647	14,228	11,090	14,145	16,043
Developer Meetings	248	261	268	297	364

* 4,678 customers processed through Qless in 2022

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Community Development – Permit Desk Activity

Activity Type	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Budget	FY 2023 Projected	Over/ (Under)
Planning/Zoning Fees	\$79,817	\$85,301	\$102,825	\$105,095	\$65,000	\$66,923	2.96%
Development Review Fees	\$98,409	\$82,656	\$131,741	\$372,378	\$225,000	\$235,134	4.50%
Building Permits	\$1,588,986	\$1,675,673	\$1,509,948	\$2,870,128	\$2,250,000	\$2,402,409	6.77%
Impact Fees	\$47,908	\$26,952	\$43,362	\$34,089	---	\$42,365	
Plumbing Permits	\$11,976	\$11,591	\$2,595	\$12,303	\$3,000	\$3,861	28.70%
Electrical Permits	\$16,725	\$10,471	\$40,344	\$24,505	\$6,000	\$5,833	(2.78%)
HVAC	\$38,934	\$47,292	\$61,586	\$55,338	\$18,000	\$19,290	7.17%
Building Reinspection Fees	\$6,475	\$4,525	\$5,850	\$7,950	\$2,000	\$2,675	33.75%
Permit Technology Fee	\$58,510	\$45,830	\$40,050	\$60,156	\$35,000	\$40,845	16.70%

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Community Development Code Enforcement Cases

Activity	2021	2022
Complaints	1,127	1,045
Notice of Violations	568	676
Citations	156	216
Unfounded Cases	142	91
Transferred Cases	17	13
Resolutions	648	979
Special Assignments	2021	2022
Business License Inspections	2,463	1,315
Gas Station Sweeps	38	64
Sign Enforcement (ROW)	44	29
Apartment Sweeps	11	12
Short-term Rentals	22	461

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Community Development

Annual Reviews

Division	2018	2019	2020	2021	2022
Building Department	2,063	2,132	2,113	2,792	3,007
Land Development	3,392	3,616	3,469	4,318	4,701
Planning & Zoning	2,054	2,026	2,125	2,846	2,951
Other	955	1,031	897	1,115	1,464
Total	8,464	8,805	8,604	11,071	12,123

Requested Enhancements

- iPad Replacement \$12,500
- Build Out Permit Lobby \$50,000
- Small Tools and Equipment \$2,000

Capital Requests

- Citywide Design Guideline Development \$150,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	40	44	45

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Signature Events – Attendance Per Event

Event	2022 Estimated Attendance	2023 Projected Attendance	FY 24 Expenses
MLK Art and Film Festival	---	300	\$ 8,800
Children's Hospital Lantern Parade	50	50	\$ 1,700
Take it to the River Lantern Parade	1,500	2,500	\$ 40,000
Farmers Market	500	800	\$ 38,500
City Green Live	1,750	2,000	\$ 213,000
Concerts by the Springs	800	900	\$ 40,325
Sundown Social	---	100	\$ 30,000
Food that Rocks	800	1,500	\$ 5,000
Juneteenth	---	500	\$ 10,000
Stars and Stripes	8,000	10,000	\$ 77,500
Movies by Moonlight	600	1,000	\$ 15,000
Fall Festival	---	15,000	\$ 225,016
Spooky Springs	1,500	1,800	\$ 32,500
Veterans Day	200	300	\$ 5,000
Sparkle Sandy Springs	5,000	6,000	\$ 250,000
Total			\$ 992,341

PAC Space Utilization and Food and Beverage Number of Days Booked

January 1, 2022 - December 31, 2022													
EVENT SPACE	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Byers Lobby	0	0	0	1	0	3	0	0	1	1	0	1	7
Studio Theatre	12	5	10	9	11	18	8	13	11	11	23	12	143
Terrace Meeting Room	5	9	15	12	16	13	8	8	15	14	9	12	136
Meeting Rooms A-C	19	22	20	23	16	24	20	24	30	24	20	15	257
Meeting Rooms D-E	2	7	5	12	9	4	3	9	5	4	3	6	69
Monthly Total	38	43	50	57	52	62	39	54	62	54	55	46	612

January 1, 2023 - December 31, 2023													
EVENT SPACE	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Byers Lobby	4	0	1	1	0	2	0	1	0	0	4	1	14
Studio Theatre	13	12	17	10	10	13	14	12	6	5	18	10	140
Terrace Meeting Room	12	11	20	16	14	8	5	6	6	8	8	5	119
Meeting Rooms A-C	23	20	31	25	24	19	16	20	18	16	19	8	239
Meeting Rooms D-E	4	10	14	7	10	3	1	3	2	1	1	1	57
Monthly Total	56	53	83	59	58	45	36	42	32	30	50	25	569

May 1, 2022 - April 30, 2023													
EVENT SPACE	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Food and Beverage Events	26	26	16	26	22	24	23	24	29	24	19	34	293

Performing Arts Center

Requested Enhancements

- Customer Relationship Management Software \$30,000
- Additional Signature Events Costs \$99,825
- Upgrade Projectors in Meeting Spaces and Other Equipment for Rentals \$435,000
- Refinish Hardwood Floors - Studio Theatre \$40,000
- Ice Skating Rink Operations and Marketing \$340,000
- Increase in Staff
 - (1) Facilities Manager

Capital Requests

- Video Board (CityBar.) \$250,000

Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	25	25	26
Part-time	9	13	13
Total	34	39	39

Personnel

Department Name	FY23	Proposed FY24	FY24
City Manager	4		4
City Clerk	4		4
Finance	21	1	22
Legal	2		2
Information Technology	17	2	19
Human Resources	4		4
Facilities Management	16		16
Communications	7		7
Municipal Court	11		11
Police	169	4	173
Fire	118	3	121
Emergency Management	1		1
Public Works	35		35
Fleet Management	2		2
Recreation and Parks	13		13
Community Development	44		45
Economic Development	3		3
Performing Arts Center	25	1	26
Subtotal (Full-Time Positions)	496	11	508
Part-Time Positions (Seasonal)	65		75
TSPLOST-Funded Positions	11		11
Total Positions	571		594

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FY 2024 Contract Service Partners

Public Safety Contractors	Work Area
iXP (ChatComm)	E911 Services
Rural Metro Ambulance	Ambulance Services
North Fulton Regional Radio Authority	Radio System

Facilities and Fleet Contractors	Work Area
Ruppert Landscaping	City Springs Campus
Dynamic Security	Facility Security
American Facility Services	Janitorial Services
Magic Mike's	Fleet Maintenance

Recreation & Parks Subcontractors	Work Area
To Be Determined	Park Mowing
ProCutters Lawnsapes, Inc	Park Litter

GGG Contractor	Work Area
Faneuil	Call Center

Public Work Subcontractors	Work Area
Blount Construction Co.	Street Maintenance
Pateco Services	Street Sweeping
ProCutters Lawnsapes, Inc	Citywide Litter
Russell Landscape	State Route Mowing
Georgia Green	Right-of-Way Mowing
Roadside Specialties	Road Striping
AWP Inc.	Road Signage
Richmond Trees/ Gunnison Trees	Tree Removal
Lumin8	Traffic Signals
Blount Construction Co.	Stormwater Maintenance

Non-Profit Summary

Direct Allocations	FY 2023 Amount	FY 2024 Proposed
Sandy Springs Youth Sports	\$ 127,500	\$ 150,000
Community Assistance Center	\$ 100,000	\$ 180,000
Keep Sandy Springs Beautiful - Hazardous Waste*	\$ 0	\$ 75,000
Keep Sandy Springs Beautiful - Recycling	\$ 95,000	\$ 95,000
Keep Sandy Springs Beautiful - Capital	\$ 50,000	\$ 50,000
Leadership SS - Movies by Moonlight**	\$ 15,000	\$ -----
Recreation Grant Program	\$ 150,000	\$ 150,000
Total	\$ 537,500	\$ 700,000

*Occurs every other fiscal year

** Now produced by PAC

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FY 2024 Capital Budget Assumptions Fleet Fund

Project Description	FY 2024
Community Development Vehicle	\$ 47,043
Fire Administrative Vehicles	\$ 175,000
Fire Apparatus Replacement	\$ 500,000
Police Replacement Fleet Vehicles	\$ 1,500,000
Recreation and Parks Vehicle Replacement	\$ 40,000
Electric Vehicle Initiative	\$ 100,000
Total	\$ 2,362,043

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FY 2024 Capital Budget Assumptions

Department	Project Description	FY 2024
IT	Infrastructure Hardware Replacement	\$ 417,000
IT	Workstation Replacement and Upgrades	\$ 210,000
IT	Parcel Corrections	\$ 130,000
Facilities	City Springs II	\$ 200,000
Facilities	City Springs - City Green Artificial Turf Installation	\$ 530,000
Facilities	Facilities Maintenance from the Facility Condition Assessment	\$ 354,000
Facilities	Trowbridge/Police Department Vehicle Storage	\$ 150,000
Facilities	Heritage/Georgia Commission on the Holocaust (Partial Funding)	\$ 2,000,000
Facilities	Heritage Lawn Stream Buffer Remediation and Park Renovation Design	\$ 250,000
Communications	Outdoor Art Program	\$ 50,000
Police	K9 Replacement	\$ 15,000
Police	Portable Radios Replacement	\$ 130,000
Fire	Fire Equipment Replacement	\$ 102,500
Fire	LUCAS Devices (3)	\$ 65,000
Fire	Turnout Gear/PPE	\$ 135,000
Fire	Fire Station 4 - Kitchen Renovation	\$ 80,000
Fire	AirPak SCBA Decon Washers (Stations 1, 3, 4)	\$ 90,000
EMA	Generator for Mobile Centers	\$ 60,000
Public Works	Bridge and Dam Maintenance Program	\$ 300,000

FY 2024 Capital Budget Assumptions

Department	Project Description	FY 2024
Public Works	City Beautification Program	\$ 125,000
Public Works	Guardrail Replacement Program	\$ 50,000
Public Works	High Point Road Pedestrian Crossing*	\$ 250,000
Public Works	Intersection and Operational Improvements	\$ 725,000
Public Works	Pavement Management Program	\$ 7,400,000
Public Works	Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals)*	\$ 350,000
Public Works	Stormwater Repair and Maintenance	\$ 160,000
Public Works	Stormwater Capital Improvements	\$ 2,000,000
Public Works	Traffic Management Center Fiber Program	\$ 350,000
Public Works	Traffic Calming	\$ 50,000
Public Works	Traffic Management Program	\$ 600,000
Public Works	Roswell Road-MARTA Access to Transit Streetscape	\$ 250,000
Public Works	Peachtree Dunwoody Road Multimodal Study	\$ 190,000
Public Works	Internally Illuminated Street Name Sign Rehab Program	\$ 125,000
Rec & Parks	Crooked Creek Park Trail Improvements*	\$ 75,000
Rec & Parks	Morgan Falls Dog Park Improvements Design	\$ 80,000
Community Dev	Citywide Design Guideline Development*	\$ 150,000
PAC	Video Board - City Bar	\$ 250,000
* FY 23 Ballot Items		Total \$ 18,448,500
Assumptions do not include PCID, Tree Fund, CDBG, and Fleet		

FY 2024 Capital Budget– Ballot

Estimated \$6,911,691.21 available for allocation

Project Description	FY 2024
Abernathy Greenway Enhancement	\$ 2,000,000
Bridge Enhancement Design	\$ 350,000
City Trail Design (Segments 1E-F and 2C)	\$ 800,000
Flood Mitigation and Resilience Plan	\$ 200,000
Heritage Band Shell	\$ 2,000,000
Lake Forrest Drive - Allen Road Intersection Improvement	\$ 1,200,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$ 800,000
Morgan Falls Athletic Complex Improvements	\$ 1,500,000
Morgan Falls Pedestrian Lighting	\$ 816,000
Roswell Road - Windsor Parkway Right Turn Lane	\$ 800,000
Trail Segment 2E Partial Construction	\$ 2,000,000
TOTAL	\$ 12,466,000

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Questions

FY 2024 Budget Workshop 2

Eden E. Freeman
City Manager

May 16, 2023



FY 2024 Budget Calendar

Date	Item
April	Departmental Budget Meetings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 2	Budget Workshop 1
May 16	Budget Workshop 2
May 23	City Council Proposed Budget Presentation
June 6, 6:00 PM	First Public Hearing and Budget Workshop 3
June 20, 6:00 PM	Final Public Hearing and Budget Adoption

Workshop Goals

- Receive feedback and direction from City Council as we develop the FY 2024 Budget
- Review and validate FY 2024 budget planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

3

Budget Principles

- Conservatively determine revenue and expenses
 - Solid estimating effectively neutralizes pressures to inflate revenue estimates to cope with budgeting pressures
- Do not use one-time revenue sources for ongoing expenses
 - When a non-recurring source of revenue is used to fund an ongoing expense, an "automatic unfunded increase" is built into the budget for the following year

4

Workshop 1 Questions

FY 2024 Operating Budget Assumptions Increase/Decrease from FY 2023

	FY 2023	Increase/Decrease	FY 2024
Funding to PFA for Principal and Interest on Bonds	\$ 12,626,075	\$ (2,757)	\$ 12,623,318
GGS Call Center Subcontractor Agreement	\$ 604,000	\$ 15,000	\$ 619,000
North Fulton Regional Radio Authority Operations	\$ 675,000	\$ 198,449	\$ 873,449
Continued Service Agreements with Community Non-Profits	\$ 537,500	\$ 162,500	\$ 700,000
General Liability Insurance	\$ 1,359,863	\$ 163,184	\$ 1,523,047
COLA for City Employees	\$ 2,197,743	\$ 23,983	\$ 2,221,725
Health Insurance Increase	\$ 6,364,326	\$ 1,670,715	\$ 8,035,041
Animal Control Agreement with Fulton County	\$ 175,000	\$ 50,000	\$ 225,000
Debt Service for Fire Trucks	\$ 1,142,820	\$ 90,000	\$ 1,232,820
Increase in Jail Services	\$ 425,000	\$ *	\$ *
Public Works Subcontractor Agreements	\$ 5,700,000	\$ (335,194)	\$ 5,364,806
Recreation and Parks Subcontractor Agreements	\$ 850,000	\$ 250,000	\$ 1,100,000
Increased Rent at Buildings 300 and 400 (7840 Roswell Road)	\$ 970,306	\$ 116,951	\$ 1,087,257
Continued EMS Subsidy with Enhanced Services	\$ 260,000	\$ 0	\$ 260,000
Total	\$ 33,887,633	\$ 2,402,831	\$ 35,865,463

*undetermined at this time

Sandy Springs Police Department Breakdown of Sworn Personnel

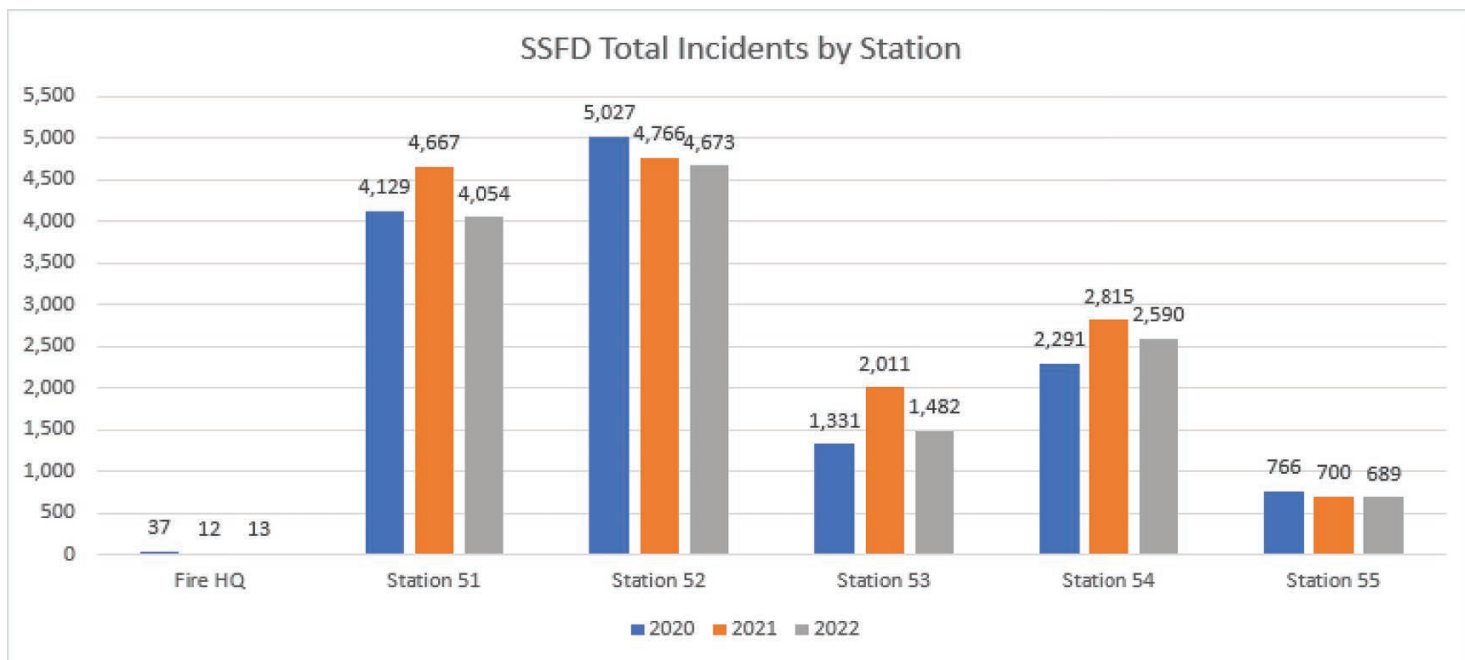
Position	FY 2022	FY 2023	FY 2024 Proposed
Full-time	168	169	173
Part-time	17	17	17
Total	185	186	190

Position	FY 23	FY 24 Proposed
Chief	1	1
Deputy Chief	1	1
Major	2	3
Captain	4	4
Lieutenant	8	8
Sergeant	21	21
Officer	99	101
Part-time Officers	9	9
Total	145	148

Sandy Springs Fire Department

- Defibrillators
 - Cost for one - \$41,000
 - 5-year lease for 10 is ~\$90,000 per year
 - Current defibrillators have reached the end of service life (5-7 years)
- Cost of One Dose of Narcan (2mg): ~\$40
 - Each truck houses two doses (16 total doses are housed on trucks with an additional 16 doses in reserve)
 - 65 doses are currently in inventory
 - Number fluctuates based on doses being administered on calls
- Number of Paramedics
 - 38 total Paramedics – 34 on shift and 4 at HQ

SSFD– Incidents by Station



Abernathy Arts Center Update

- Continuing discussion with ArtSS for ongoing programming
- Estimated required subsidy of \$60,000
- Assessing condition of existing facilities to determine possible usage for pottery programs which will lessen need for operational subsidies
- Amount not included in budget estimates

Maintenance Costs of City Green Artificial Turf

- Estimated cost of installing artificial turf - \$408,000
- Estimated cost per year to maintain current turf - \$25,000
 - Maintenance, top dressing, chemical applications, aeration - \$10,000
 - Replacement turf - \$30,000*
 - Water, irrigation - \$6,000
- Loss of rental revenue and availability to public
- Estimated cost per year to maintain artificial turf - \$4,500
 - Includes annual inspection and testing, monthly grooming/sweeping, and post-event maintenance
 - Turf life expectancy is about 8 years, depending on use
 - ~8.87 years to meet ROI

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Georgia Commission on the Holocaust Museum and Gallery Project Update

- Houser Walker has been meeting with GCH to continue design efforts for their area of the project
- The City contracted ConsultEcon to perform a review of the potential usages for the second floor of the project
- Next Steps
 - Present ConsultEcon's Exhibition Venue report to Council to seek guidance to move forward with project design
 - Houser Walker begins Project Design

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Recreation and Parks

- Sandy Springs Middle School - Intergovernmental Agreement
 - Current IGAs for Sandy Springs Middle School expires in February 2024
 - City Staff are exploring opportunities to continue the partnership
- Recreation and Parks Programing Comparisons – 2019-2023 (YTD)
 - Number of participants

City Programming				
2019	2020	2021	2022	2023 (YTD)
3,281	902	2,059	4,669	1,387

Contractor Programming				
2019	2020	2021	2022	2023 (YTD)
131,216	39,233	71,102	68,376	12,046

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T-4000 – Beautification Program

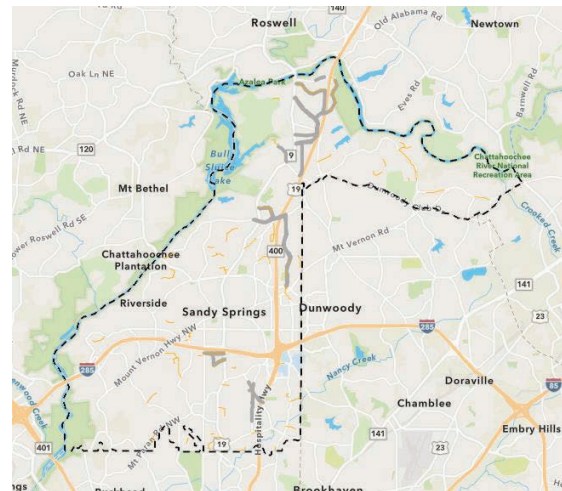
- Proposed annual investment of \$125,000 in right of way appearance work
- Efforts to date have included:
 - Interstate Wildflower Planting
 - Crepe Myrtle pruning on Roswell Road
 - Sidewalk and decorative retaining wall cleaning
 - Sod installation and replacement
 - Current “3 corners” enhancements at Johnson Ferry Road and Abernathy Road
 - Repairs to decorative screen walls in established streetscape areas
 - Paint/stain existing concrete strain poles

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Expenditures for City Beautification Program – T-4000

Cost: \$125,000

- Northside Drive Interchange to be re-planted
- 90,000 linear feet of sidewalk to be cleaned
- Strain poles on Abernathy Road to be re-painted/stained



Signature Events – Attendance Per Event

Event	2022 Estimated Attendance	2023 Projected Attendance	FY 24 Proposed Budget
MLK Art and Film Festival	---	300	\$ 8,800
Children's Hospital Lantern Parade	50	50	\$ 1,700
Take it to the River Lantern Parade	1,500	2,500	\$ 40,000
Farmers Market	16,000	19,200	\$ 38,500
City Green Live	10,500	12,000	\$ 213,000
Concerts by the Springs	4,000	4,500	\$ 40,325
Sundown Social	---	2,500	\$ 30,000
Food that Rocks	800	1,500	\$ 5,000
Juneteenth	---	1,500	\$ 10,000
Stars and Stripes	8,000	10,000	\$ 77,500
Movies by Moonlight	---	3,000	\$ 15,000
Fall Festival	---	15,000	\$ 225,016
Spooky Springs	1,500	1,800	\$ 32,500
Veterans Day	200	300	\$ 5,000
Sparkle Sandy Springs	5,000	6,000	\$ 250,000
Total			\$ 992,341

Fall Festival

- Reboot this fall – September 28 – 30, 2023
- “Blue Stone Arts and Music Festival”
- Blue Stone Road and Hilderbrand Drive
- Artists and Craftsmen
- Two stages of music, food trucks/vendors

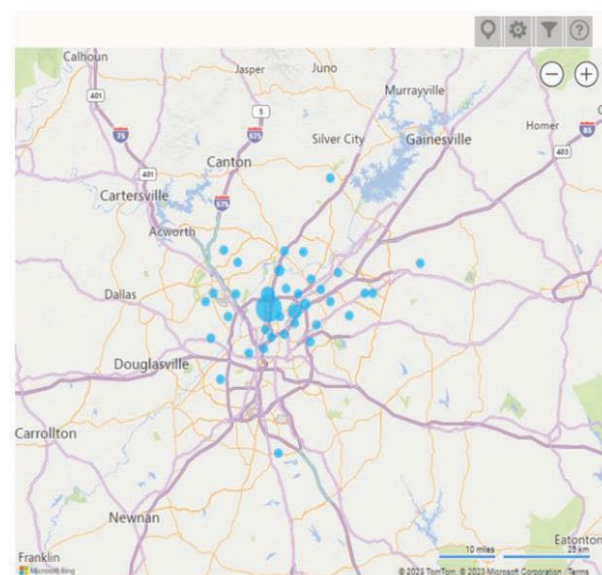
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Solidarity Sandy Springs

- Requesting \$75,000 to provide food for 3,750 families
- Serving 300 families per week
 - Awarded funds will allow Solidarity to provide food for 12.5 weeks
- Solidarity supplies families with fresh produce, which has increased in cost
- Currently track by Zip Code, not limited to Sandy Springs



Shopper Service Area
October 2022 - April 2023



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Waste Haulers – FY2023 Data

	Quarter 1			Quarter 2			Quarter 3		
	Customers	Recycling	Waste	Customers	Recycling	Waste	Customers	Recycling	Waste
American Disposal	38	37.4	360.4	39					
Arrow Waste	22	0	212	22		243	21.7		241
College Hunks		2.3	2		0.5	2			
Commercial Equipment Sales	5	0	108						
Cox	2600	52	826.6	788.7	11.8	76.9			
Custom Disposal	728.3	10.9	71				856	12.9	83.5
Diamond Disposal	20	0	12	20	0	12			
Pilot Waste							3	0	53
Republic	29	6.02	549.9	28	5.8	525.1	27	0	489
Seegreen Services	31.6	950	6.6	223.3	10.7	53.5			
Waste Management									
Waste Pro	7	12.4	60.7						

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Keep North Fulton Beautiful

	2021					2022				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
Paper	111.46	171.87	126.95	110.14	520.42	109.14	88.90	158.48	110.53	467.04
Plastic	8.13	8.51	10.29	9.03	35.96	6	4.44	13.69	0	24.13
Glass	103.46	88.30	63.02	106.17	360.95	66.52	101.08	104.85	108.95	381.40
Metal	30.91	31.97	39.16	31.00	133.03	43.64	64.88	45.42	26.18	180.12
Electronics	28.70	13.29	13.23	10.68	65.91	6.89	0	16.74	6.98	30.61
Mulch/Organics	39.68	0	0	0	39.68	22.88	0	0	0	22.88
Fats, Oils, Grease	0	1.05	1.73	0	2.78	0	0	0	0	0
Home Medical Equipment	.36	.18	.18	0	.72	.18	.36	.36	.18	1.08
Textiles/Home Goods	4.93	4.81	8.22	2.47	20.43	5.69	7.69	7.08	3.96	24.41

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2022 Short-Term Rentals – Apartments

- Total Listings – 203
 - 40 notices were sent to 40 different apartment complexes
 - 30 days after the notices were sent, 19 of the apartment complexes still had active listings.
 - Notice of violation issued to each apartment with listings found (134 listings in total)
 - After working with management and allowing them time to identify each unit, 88 listings had been removed, 8 citations were issued to 3 different apartment complexes, and 38 units remain unidentified.

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FY 2024 Capital Budget Assumptions

FY 2024 Capital Budget Assumptions

Department	Project Description	FY 2024
IT	Infrastructure Hardware Replacement	\$ 417,000
IT	Workstation Replacement and Upgrades	\$ 210,000
IT	Parcel Corrections	\$ 130,000
Facilities	City Springs II	\$ 200,000
Facilities	City Springs - City Green Artificial Turf Installation	\$ 530,000
Facilities	Facilities Maintenance from the Facility Condition Assessment	\$ 354,000
Facilities	Trowbridge/Police Department Vehicle Storage	\$ 150,000
Facilities	Heritage/Georgia Commission on the Holocaust (Partial Funding)	\$ 2,000,000
Facilities	Heritage Lawn Stream Buffer Remediation and Park Renovation Design	\$ 250,000
Facilities	Veterans Park	\$ 2,300,000
Communications	Outdoor Art Program	\$ 50,000
Police	K9 Replacement	\$ 15,000
Fire	Fire Equipment Replacement	\$ 102,500
Fire	LUCAS Devices (3)	\$ 65,000
Fire	Turnout Gear/PPE	\$ 135,000
Fire	Fire Station 4 - Kitchen Renovation	\$ 80,000
Fire	AirPak SCBA Decon Washers (Stations 1, 3, 4)	\$ 90,000
EMA	Generator for Mobile Centers	\$ 60,000
Public Works	Bridge and Dam Maintenance Program	\$ 300,000
Public Works	City Beautification Program	\$ 125,000

FY 2024 Capital Budget Assumptions

Department	Project Description	FY 2024
Public Works	Guardrail Replacement Program	\$ 50,000
Public Works	High Point Road Pedestrian Crossing*	\$ 250,000
Public Works	Intersection and Operational Improvements	\$ 725,000
Public Works	Pavement Management Program	\$ 7,400,000
Public Works	Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals)*	\$ 350,000
Public Works	Stormwater Repair and Maintenance	\$ 160,000
Public Works	Stormwater Capital Improvements	\$ 2,000,000
Public Works	Traffic Management Center Fiber Program	\$ 350,000
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Public Works	Traffic Management Program	\$ 600,000
Public Works	Roswell Road-MARTA Access to Transit Streetscape	\$ 250,000
Public Works	Peachtree Dunwoody Road Multimodal Study	\$ 190,000
Public Works	Internally Illuminated Street Name Sign Rehab Program	\$ 125,000
Rec & Parks	Crooked Creek Park Trail Improvements*	\$ 75,000
Rec & Parks	Morgan Falls Dog Park Improvements Design	\$ 80,000
Community Dev	Citywide Design Guideline Development*	\$ 150,000
PAC	Video Board - Studio Theatre	\$ 250,000

* FY 23 Ballot Items
Total **\$ 20,618,500**
 Assumptions do not include PCID, Tree Fund, CDBG, and Fleet

FY 2024 Capital Budget Ballot

Review of FY 2024 Capital Budget- Ballot Estimated \$5,842,536 available for allocation

Project Description	FY 2024
Abernathy Greenway Enhancement	\$ 2,000,000
Bridge Enhancement Design	\$ 350,000
City Trail Design (Segments 1E-F and 2C)	\$ 800,000
Flood Mitigation and Resilience Plan	\$ 200,000
Heritage Band Shell	\$ 2,000,000
Lake Forrest Drive - Allen Road Intersection Improvement	\$ 1,200,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$ 800,000
Morgan Falls Athletic Complex Improvements	\$ 1,500,000
Morgan Falls Pedestrian Lighting	\$ 816,000
Roswell Road - Windsor Parkway Right Turn Lane	\$ 800,000
Trail Segment 2E Partial Construction	\$ 2,000,000
TOTAL	\$ 12,466,000

FY 2024 Citywide Capital Projects Scoring

Mayor Paul	Paulson	Kelley	Mular	Reichel	DeJulio	Bauman	Project Description
5	9	1	4	8	9	7	Abernathy Greenway Enhancement
6	2	9	8	5	7	10	Bridge Enhancement Design
1	11	8	6	7	11	9	City Trail Design (Segments 1E-F and 2C)
7	1	6	5	10	2	5	Flood Mitigation and Resilience Plan
8	8	11	11	11	6	11	Heritage Band Shell
9	5	3	1	2	4	1	Lake Forrest Drive - Allen Road Intersection Improvement
3	6	4	2	3	8	2	Long Island Drive at Mt. Vernon Highway Intersection Improvement
4	3	7	7	1	3	6	Morgan Falls Athletic Complex Improvements
10	4	2	3	6	5	4	Morgan Falls Pedestrian Lighting
11	7	5	9	9	1	3	Roswell Road - Windsor Parkway Right Turn Lane
2	10	10	10	4	10	8	Trail Segment 2E Partial Construction

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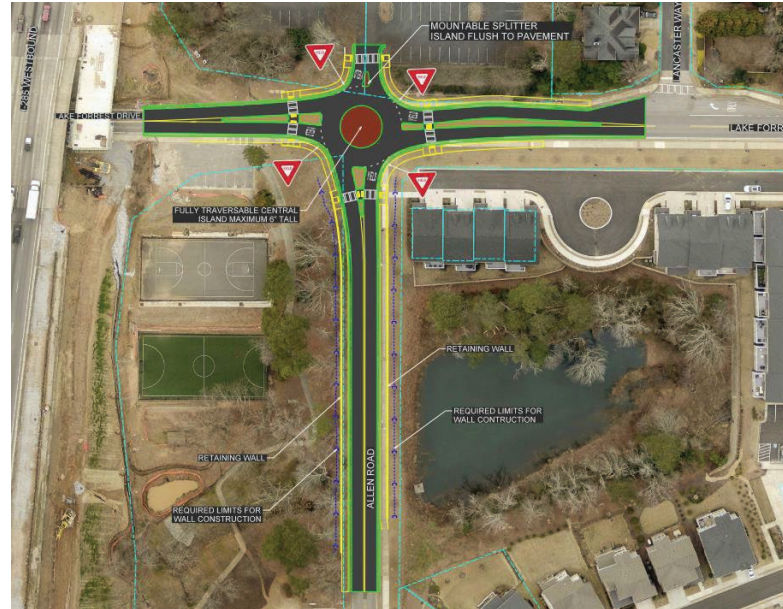
Recommended FY 2024 Citywide Capital Projects

Score	Priority	Project Description	Est. Allocation	FY 2024
3.57	1	Lake Forrest Drive - Allen Road Intersection Improvement	\$ 1,200,000	\$ 1,200,000
4	2	Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$ 800,000	\$ 800,000
4.43	3	Morgan Falls Athletic Complex Improvements	\$ 1,500,000	\$ 1,500,000
4.86	4	Morgan Falls Pedestrian Lighting	\$ 816,000	\$ 816,000
5.14	5	Flood Mitigation and Resilience Plan	\$ 200,000	\$ 200,000
6.14	6	Abernathy Greenway Enhancement	\$ 1,326,536	\$ 2,000,000
6.43	7	Roswell Road - Windsor Parkway Right Turn Lane	\$	\$ 800,000
6.71	8	Bridge Enhancement Design	\$	\$ 350,000
7.57	9	City Trail Design (Segments 1E-F and 2C)	\$	\$ 800,000
7.71	10	Trail Segment 2E Partial Construction	\$	\$ 2,000,000
9.43	11	Heritage Band Shell	\$	\$ 2,000,000
Total			\$ 5,842,536	\$ 12,466,000

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Lake Forrest Drive – Allen Road Intersection Improvement Cost: \$1,200,000

- Mini-roundabout at Allen Road will reduce overall delay by over 50% and alleviate the queues contributing to angle crashes at Northwood Drive
- Recommended improvements include
 - Mini-roundabout
 - Lake Forrest Drive and Allen Road
 - Maintain side street stop and sight distance on southeast corner
 - Lake Forrest Drive and Northwood Drive



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Long Island Drive at Mt. Vernon Highway Intersection Improvement Cost: \$800,000

- Recommended Improvement
 - Realign cemetery driveway to align with Long Island Drive
 - Add traffic signal
 - Meets signal warrants and can be operated in coordinated pattern with Mt. Vernon Highway and Hammond Drive

Proposed Budget	\$800,000
Design	\$150,000
Right of Way	\$50,000
Construction, Utilities	\$500,000
Contingency	\$100,000



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Morgan Falls Athletic Complex Improvements

Cost :\$1,500,000

- Master Plan improvements include:
 - Building with 6 batting cages at lower fields
 - Ten bull pens at 5 fields; fence, turf, concrete slab, and storm drainage
 - Concrete plaza adjacent to lower fields concession area
 - Exterior batting cages at upper fields; fence, turf, slab, and walls
 - Playground at upper fields; soft surfacing, sail shades, and grading
 - Playground at lower fields with pavilion, shade sails, retaining walls, grading, and landscaping

Upper Fields 6 and 7 Playground Improvements



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Morgan Falls Road Pedestrian Lighting Project

Cost: \$816,000

- Install 102 pedestrian scale lights along Morgan Falls Road from Roswell Road to Overlook Park.
 - Both sides of the road to the Police building (1,700 LF ~ 42 lights)
 - One side of the road from Police building to Overlook Park. (4,700 LF ~ 60 lights)

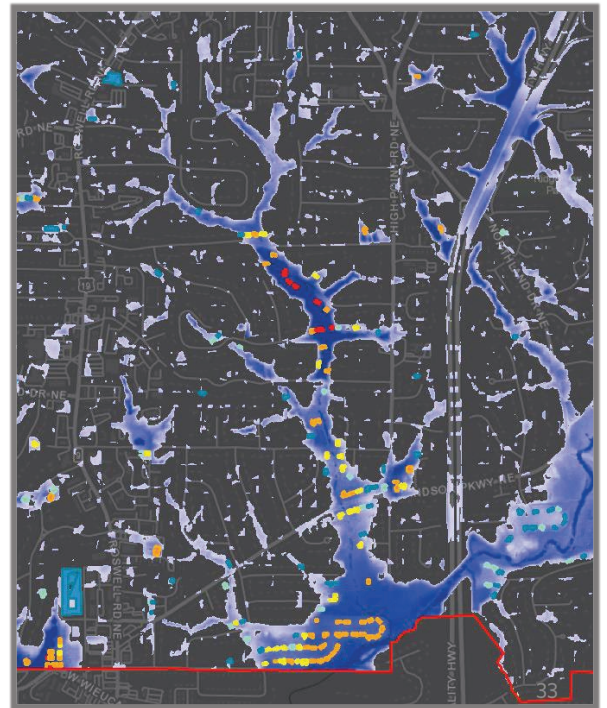


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Flood Mitigation and Resilience Plan

Cost: \$200,000

- Building and road flooding is a known problem, expected to worsen over time
- Flood Vulnerability Model identified several areas of concerns
- Plan will propose policies and actions to help alleviate flooding
 - Could include additional scenario modelling
- Multidisciplinary project
 - Sustainability
 - Emergency Preparedness
 - Transportation
 - Stormwater
 - Land Development



Abernathy South Greenway Enhancement

Cost: \$2,000,000

- Funding would supplement existing funds to design and implement measures to move, capture, and manage surface water from Abernathy Road.
- Includes needed trail renovation, water quality structures, landscaping and streambank protection for this section of Marsh Creek.
- Staff will apply for 319 EPA/GA EPD grant funds.



Questions

FY 2024 Budget Workshop #3 and Budget Presentation

Eden E. Freeman
City Manager

May 23, 2023



SANDY SPRINGS™
GEORGIA

FY 2024 Budget Calendar

Date	Item
April	Departmental Budget Meetings / Finance Review Phase
April – May	Senior Management / Mayor Review Phase
May 2	Budget Workshop 1
May 16	Budget Workshop 2
May 23	City Council Proposed Budget Presentation
June 6, 6:00 PM	First Public Hearing and Budget Workshop
June 20, 6:00 PM	Final Public Hearing and Budget Adoption

2

Budget Principles

- Conservatively determine revenue and expenses
 - Solid estimating effectively neutralizes pressures to inflate revenue estimates to cope with budgeting pressures
- Do not use on-time revenue sources for ongoing expenses
 - When a non-recurring source of revenue is used to fund an ongoing expense, an “automatic unfunded increase” is built into the budget for the following year.

3

CITY COUNCIL'S

2023 Adopted Priorities



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FY 2024 Operating Budget Assumptions

	FY 2024
Funding to PFA for Principal and Interest on Bonds	\$ 12,623,318
GGs Call Center Subcontractor Agreement	\$ 619,000
North Fulton Regional Radio Authority Operations	\$ 873,449
Continued Service Agreements with Community Non-Profits	\$ 775,000
General Liability Insurance	\$ 1,513,238
COLA for City Employees	\$ 2,221,725
Health Insurance	\$ 8,035,041
Animal Control Agreement with Fulton County	\$ 225,000
Debt Service for Fire Trucks	\$ 1,232,820
Increase in Jail Services	\$ *
Public Works Subcontractor Agreements	\$ 5,364,806
Recreation and Parks Subcontractor Agreements	\$ 1,050,000
Increased Rent at Buildings 300 and 400 (7840 Roswell Road)	\$ 1,087,257
Continued EMS Subsidy with Enhanced Services	\$ 260,000
Total	\$ 35,880,654

*undetermined at this time

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FY 2024 Capital Budget Assumptions

Fleet Fund

Project Description	FY 2024
Community Development Vehicle (1)	\$ 47,043
Fire Administrative Vehicles (3)	\$ 175,000
Fire Apparatus Replacement (Partial Funding for 2 to Purchase in FY 2026)	\$ 500,000
Police Replacement Fleet Vehicles	\$ 1,500,000
Recreation and Parks Vehicle Replacement (1)	\$ 40,000
Electric Vehicle Initiative	\$ 100,000
Total	\$ 2,362,043

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FY 2024 Capital Budget Assumptions

Department	Fund	Project Description	FY 2024
IT	General Fund	Parcel Corrections	\$ 130,000
IT	General Fund	Workstation Replacement and Upgrades	\$ 210,000
IT	General Fund	Infrastructure Hardware Replacement	\$ 417,000
Facilities	General Fund	Trowbridge/Police Department Vehicle Storage	\$ 150,000
Facilities	General Fund	City Springs - City Green Artificial Turf Installation	\$ 530,000
Facilities	General Fund	Heritage Lawn Stream Buffer Remediation and Park Renovation Design	\$ 250,000
Facilities	General Fund	Veterans Park	\$ 2,300,000
Facilities	General Fund	Facilities Maintenance	\$ 354,000
Facilities	General Fund	City Springs II (Demolition and Prep)	\$ 200,000
Facilities	PFA	Heritage/Georgia Commission on the Holocaust (Partial Funding)	\$ 2,000,000
Commun	General Fund	Outdoor Art Program	\$ 50,000
Police	General Fund	K9 Replacement	\$ 15,000
Police	General Fund	SSPD Ammunition	\$ 100,000
Fire	General Fund	(3) LUCAS Devices	\$ 65,000
Fire	General Fund	Fire Station 4 - Kitchen Renovation	\$ 80,000
Fire	General Fund	AirPak SCBA Decontamination Washers (Stations 1, 3, 4)	\$ 90,000
Fire	General Fund	Turnout Gear / Personal Protective Equipment	\$ 135,000
Fire	General Fund	Fire Equipment Replacement	\$ 102,500
EMA	General Fund	Generator for Mobile Centers	\$ 60,000

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FY 2024 Capital Budget Assumptions

Department	Fund	Project Description	FY 2024
Public Works	GF/Partial Grant	Peachtree Dunwoody Road Multimodal Study	\$ 250,000
Public Works	General Fund	High Point Road Pedestrian Crossing Construction	\$ 250,000
Public Works	General Fund	Traffic Calming	\$ 50,000
Public Works	General Fund	Roswell Road-MARTA Access to Transit Streetscape	\$ 250,000
Public Works	General Fund	Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals)	\$ 350,000
Public Works	General Fund	Internally Illuminated Street Name Sign Rehab Program	\$ 125,000
Public Works	General Fund	City Beautification Program	\$ 125,000
Public Works	General Fund	Long Island Drive at Mt. Vernon Highway Intersection Improvement*	\$ 800,000
Public Works	General Fund	Morgan Falls Pedestrian Lighting*	\$ 816,000
Public Works	General Fund	TMC Fiber Program	\$ 350,000
Public Works	General Fund	Guardrail Replacement Program	\$ 50,000
Public Works	General Fund	Lake Forrest Drive - Allen Road Intersection Improvement*	\$ 1,200,000
Public Works	General Fund	Traffic Management Program	\$ 600,000
Public Works	General Fund	Intersection and Operational Improvements	\$ 725,000
Public Works	General Fund	Bridge and Dam Maintenance Program	\$ 300,000
Public Works	GF/Partial LMIG	Pavement Management Program	\$ 7,400,000
Public Works	Stormwater	Stormwater Repair and Maintenance	\$ 160,000
Public Works	Stormwater	Stormwater Capital Improvements	\$ 2,000,000

*FY 2024 Ballot Items

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FY 2024 Capital Budget Assumptions

Department	Fund	Project Description	FY 2024
Rec & Parks	General Fund	Flood Mitigation and Resilience Plan*	\$ 200,000
Rec & Parks	General Fund	Morgan Falls Dog Park Improvements	\$ 80,000
Rec & Parks	General Fund	Abernathy Greenway Enhancements*	\$ 1,453,311
Rec & Parks	General Fund	Morgan Falls Athletic Complex Improvements*	\$ 1,500,000
Rec & Parks	Impact Fees	Crooked Creek Park Trail Improvements	\$ 75,000
Comm Dev	General Fund	Citywide Design Guideline Development	\$ 150,000
PAC	General Fund	Video Board - Studio Theatre	\$ 250,000
Total			\$ 26,747,811

Assumptions do not include PCID, CDBG, Tree Fund, and Fleet Fund

*FY 2024 Ballot Items

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FY 2024 Capital Budget Assumptions CDBG, PCID, and Tree Fund

Department	Fund	Project Description	FY 2024
Public Works	CDBG	Long Island Drive Sidewalk	\$ 255,000
Public Works	CDBG	Northwood Drive Sidewalk	\$ 470,000
Public Works	CDBG	Hope Road Sidewalk	\$ 1,600,000
Public Works	CDBG	Roswell Road Streetscape Phase 2	\$ 1,800,000
Public Works	PCID	PCID - Hammond Drive at GA 400 Turn Lane	\$ 400,000
Rec & Parks	Tree Fund	Tree Fund - Pilot Projects	\$ 35,000
Rec & Parks	Tree Fund	Tree Fund - Education	\$ 20,000
Rec & Parks	Tree Fund	Tree Fund - Surveys	\$ 15,000
Rec & Parks	Tree Fund	Tree Fund - Invasives	\$ 40,000
Rec & Parks	Tree Fund	Tree Fund - Maintenance	\$ 175,000
Rec & Parks	Tree Fund	Tree Fund - Trees ATL	\$ 100,000
Rec & Parks	Tree Fund	Tree Fund - Capital Projects	\$ 320,000
Total			\$ 5,200,000

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General Government Services FY 2024 Enhancements

Sandy Springs Police Department

Requested Enhancements

- Increased Rent for 300 and 400 Buildings
- Increase in Jail Costs
- Specialized Field-Testing Kits
- Radio Replacement
- Technology Improvements
- Increase Staffing
 - (1) Major
 - (2) Patrol Officers
 - (1) Civilian Property and Evidence Clerk/Manager

Capital Requests

- K-9 Replacement
- Ammunition

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Sandy Springs Fire Department

Requested Enhancements

- Supplies for Heating and Cooling Centers
- Replacing ToughBooks with iPads
- VFIS Insurance
- Additional Defibrillators (Lease 10)
- Subscription Services for Weather Alerting
- Increase Staffing
 - (2) Firefighter II Paramedic
 - (1) Fire Inspector

Capital Requests

- Fire Equipment Replacements
- (3) LUCAS Devices
- Turnout Gear/Personal Protective Equipment
- Kitchen Renovation at Fire Station 4
- AirPak SCBA Decon Washers
 - Stations 1, 3, 4
- Generator for Mobile Centers (EMA)

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Information Technology

Requested Enhancements

- Cyberattack Executive Tabletop Training
- Increase Staffing
 - (1) GIS Analyst
 - (1) TMC Network Administrator

Capital Requests

- Infrastructure Hardware Replacement
- Workstation Replacement and Upgrades
- Parcel Corrections

Human Resources

Requested Enhancements

- Project Management Training
- ADP Data Feed for Benefits Provider

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Facilities

Requested Enhancements

- Parking Deck Improvements
- Hardscape Repairs
- Machinery and Equipment
- Williams Payne House Site Improvements

Capital Requests

- City Springs II (Demo and Prep)
- Veterans Park
- City Green Artificial Turf Installation
- Trowbridge/Police Department Vehicle Storage
- Facility Condition Assessment – Required Facility Maintenance
- Heritage Lawn Stream Buffer Remediation and Park Renovation Design
- Heritage/Georgia Commission on the Holocaust
 - Partial Funding – Additional Funding Planned in FY 2025

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Communications

Requested Enhancements

- Training
- Camera Equipment
- Backup Web Services

Capital Requests

- Continuation of Outdoor Art Program

Public Works

Requested Enhancements

- 811 Integration
- Equipment Upgrades

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Public Works Continued

Capital Requests

- City Beautification Program
- High Point Pedestrian Crossing Construction
- Pavement Management Program
- Stormwater Repair and Maintenance
- Traffic Management Center Fiber Program
- Roswell Road - MARTA Access to Transit Streetscape
- Roswell Road at Lake Placid Intersection Improvements (Mast Arms and Signals)
- Guardrail Replacement Program
- Intersection and Operational Improvements
- Stormwater Capital Improvements
- Traffic Calming
- Traffic Management Program
- Peachtree Dunwoody Multimodal Study
- Internally Illuminated Street Name Sign Rehab Program

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Recreation and Parks

Requested Enhancements

- Park Cameras
- Supplies for New Programs
- Increase in Contractual Services

Capital Requests

- Crooked Creek Park Trail Improvements
- Morgan Falls Dog Park Improvements Design

Community Development

Requested Enhancements

- iPad Replacement
- Build Out Permit Lobby
- Small Tools and Equipment

Capital Requests

- Citywide Design Guideline Development

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Performing Arts Center

Requested Enhancements

- Customer Relationship Management Software
- Additional Signature Events Costs
- Upgrade Projectors in Meeting Spaces and Other Equipment for Rentals
- Refinish Hardwood Floors – Studio Theatre
- Ice Skating Rink Operations and Marketing
- Increase Staffing
 - (1) Facilities Manager

Capital Requests

- Video Board – Studio Theatre

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Personnel

Department Name	FY23	Proposed FY24	FY24
City Manager	4		4
City Clerk	4		4
Finance	21	1	22
Legal	2	1	3
Information Technology	17	2	19
Human Resources	4		4
Facilities Management	16		16
Communications	7		7
Municipal Court	11	-1	10
Police	169	4	173
Fire	117	4*	121
Emergency Management	1		1
Public Works	35		35
Fleet Management	2		2
Recreation and Parks	13		13
Community Development	45		45
Economic Development	3		3
Performing Arts Center	25	1	26
Subtotal (Full-Time Positions)	496	12*	508
Part-Time Positions (Seasonal)	65		75
TSPLOST-Funded Positions	11		11
Total Positions	572		594

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Projected Undesignated Fund Balance

June 30, 2022, General Fund Balance (per ACFR)	\$	55,283,840
Add: FY23 Projected Revenues	\$	125,384,208
Less: FY23 Projected Expenditures	\$	(128,352,377)
Subtotal	\$	52,315,671
Less: Fund Balance Reserve (25% of Expenditures)	\$	(29,629,720)
Available Fund Balance	\$	22,685,951
FY 24 Budget Use of Fund Balance	\$	(16,716,640)
FY 24 Capital Ballot	\$	(5,969,311)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	\$	0

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Recommended FY 2024 Citywide Capital Projects

Project Description	FY 2024
Lake Forrest Drive - Allen Road Intersection Improvement	\$ 1,200,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$ 800,000
Morgan Falls Athletic Complex Improvements	\$ 1,500,000
Morgan Falls Pedestrian Lighting	\$ 816,000
Flood Mitigation and Resilience Plan	\$ 200,000
Abernathy Greenway Enhancement	\$ 1,453,311
Total	\$ 5,969,311

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General Fund Revenues Approved FY 2023 vs Proposed FY 2024

Revenues	2023 Revised	2023 Projected*	2024 Proposed	Variance	% Change
Property Taxes	\$ 42,500,000	\$ 45,006,112	\$ 44,000,000	\$ 1,500,000	4%
Sales Taxes	\$ 26,500,000	\$ 30,959,186	\$ 29,000,000	\$ 2,500,000	10%
Business and Occupational Tax	\$ 9,750,000	\$ 11,015,318	\$ 10,000,000	\$ 250,000	3%
Franchise Taxes	\$ 8,350,000	\$ 9,484,436	\$ 8,935,000	\$ 585,000	7%
Insurance Premium Tax	\$ 7,700,000	\$ 8,782,622	\$ 8,500,000	\$ 800,000	10%
Other Revenue	\$ 14,890,429	\$ 20,136,535	\$ 18,083,880	\$ 3,193,451	22%
Total	\$ 109,690,420	\$ 125,384,208	\$ 118,518,880	\$ 8,828,451	9%

All Numbers Rounded

*Estimates

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General Fund Expenditures

FY 2023 vs Proposed FY 2024

Expenditures	2023 Revised*	2024 Proposed	Variance	% Change
City Council	\$ 239,758	\$ 284,352	\$ 44,594	19%
City Manager	\$ 1,051,249	\$ 1,144,465	\$ 93,216	9%
City Clerk	\$ 569,047	\$ 640,936	\$ 71,889	13%
Finance	\$ 2,737,997	\$ 3,218,066	\$ 480,068	18%
Legal	\$ 1,238,645	\$ 1,601,143	\$ 362,498	29%
Information Technology	\$ 3,362,329	\$ 3,853,108	\$ 490,779	15%
Human Resources	\$ 801,438	\$ 914,826	\$ 113,388	14%
Facilities Management	\$ 6,213,888	\$ 7,026,596	\$ 812,707	13%
Communications	\$ 1,999,320	\$ 2,221,091	\$ 221,771	11%
General Admin	\$ 3,046,894	\$ 3,362,363	\$ 315,469	10%
Municipal Court	\$ 1,549,977	\$ 1,483,050	\$ (66,927)	-4%
Police	\$ 27,026,039	\$ 29,688,684	\$ 2,662,644	10%
Fire	\$ 16,551,969	\$ 18,667,467	\$ 2,115,498	13%
Emergency Management	\$ 1,311,647	\$ 1,501,199	\$ 189,552	14%
Public Works	\$ 13,475,951	\$ 15,136,532	\$ 1,660,581	12%
Fleet Management	\$ 359,135	\$ 404,724	\$ 45,589	13%
Recreation and Parks	\$ 3,970,339	\$ 4,293,709	\$ 323,370	8%
Community Development	\$ 5,781,394	\$ 6,113,594	\$ 332,200	6%
Economic Development	\$ 623,630	\$ 655,425	\$ 31,794	5%
Transfers to Other Funds	\$ 44,232,697	\$ 38,993,501	\$ (5,239,195)	-13%
Total	\$ 136,143,344	\$ 141,204,831	\$ 5,061,488	3%

*Estimates

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Public Works Contractor Analysis*

Contractor	Work Area	FY 2023 Amount	FY 2024 Proposed	% Change
Pro Cutters	Citywide Litter	\$ 432,000	\$ 485,360	13%
Georgia Green	Right-of-Way Mowing	\$ 778,500	\$ 579,800	-26%
AWP Inc.	Road Signage	\$ 443,000	\$ 516,000	17%
Roadside Specialties	Road Striping	\$ 150,000	\$ 150,000	0%
Russell Landscape	State Route Mowing	\$ 72,000	\$ 71,940	-1%
Blount	Stormwater Maintenance	\$ 910,000	\$ 712,534	-22%
Blount	Street Maintenance	\$ 1,203,000	\$ 1,414,896	18%
Pateco	Street Sweeping	\$ 161,500	\$ 208,276	29%
Lumin8 Traffic Signals	Traffic Signals	\$ 1,200,000	\$ 876,000	-27%
Richmond Trees/Gunnison Trees	Tree Removal	\$ 350,000	\$ 350,000	0%
Total		\$ 5,700,000	\$ 5,364,806	-6%

*Estimates

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Recreation and Parks Contractor Analysis*

Contractor	Work Area	FY 2023 Amount	FY 2024 Proposed	% Change
Georgia Green and White Oak (FY 2023) Ruppert Landscaping (FY 2024)	Landscape Maintenance	\$ 300,000	\$ 400,000	34%
Ruppert Landscaping	Landscape Maintenance (Added Services Contingency)	\$ 50,000	\$ 50,000	0%
Mountain High Mulch	Mulch Contract	\$ 80,000	\$ 80,000	0%
Pro Cutters	Park Litter Removal	\$ 225,000	\$ 240,000	7%
GA Power, American Alarm, GC&E	Security	\$ 40,000	\$ 40,000	0%
To Be Bid	Green Infrastructure Maintenance	\$ ---	\$ 150,000	----
Program Contracts, Backgrounds, IGA Rentals	Other Services	\$ 95,000	\$ 60,000	-37%
Pond, Breedlove, Lose, Foresite	On Call Design Contractors	\$ 60,000	\$ 30,000	-50%
Total		\$ 850,000	\$ 1,050,000	24%

*Estimates

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Non-Profit Summary

Direct Allocations	FY 2023 Amount	FY 2024 Proposed
Abernathy Arts Center – Art Sandy Springs	\$ 20,000	\$ 50,000
Community Assistance Center	\$ 100,000	\$ 180,000
Keep Sandy Springs Beautiful – Hazardous Waste*	\$ 0	\$ 75,000
Keep Sandy Springs Beautiful – Recycling	\$ 95,000	\$ 95,000
Keep Sandy Springs Beautiful – Capital	\$ 50,000	\$ 50,000
Leadership SS – Movies by Moonlight**	\$ 15,000	\$ -----
Recreation Grant Program	\$ 150,000	\$ 150,000
Sandy Springs Youth Sports	\$ 127,500	\$ 150,000
Solidarity Sandy Springs	\$ 0	\$ 25,000
Total	\$ 557,500	\$ 775,000

*Occurs every other fiscal year

** Now produced by PAC

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General Fund Contingency Detail

Description	Amount
General Administration	\$ 300,000
City Manager	\$ 150,000
Facilities	\$ 100,000
Police	\$ 50,000
Fire	\$ 50,000
Emergency Management	\$ 50,000
Public Works	\$ 200,000
Recreation and Parks	\$ 50,000
Total	\$ 950,000

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FY 2024 Summary of Budgeted Expenditures by Fund

Fund Name	Balance
General Fund	\$ 128,352,377
Performing Arts Center Fund	\$ 8,214,647
Confiscated Assets Fund	\$ 150,000
Emergency 911 Fund	\$ 4,000,000
Tree Fund	\$ 908,669
Impact Fee Fund	\$ 75,000
Community Development Block Grant Fund	\$ 349,774
Hotel/Motel Tax Fund	\$ 4,600,000
Excise Tax on Rental Motor Vehicle Fund	\$ 80,000
TSPLOST I (2016) Fund	\$ 101,491,298 *
TSPLOST II (2021) Fund	\$ 120,105,913 *
Capital Projects Fund	\$ 26,747,811 *
Public Facilities Authority Fund	\$ 578,957,632 *
Stormwater Management Fund	\$ 2,011,560 *
Development Authority Fund	\$ 450,000
Total All Funds	\$ 976,494,681

* Multi-year Funds

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Performing Arts Center Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 3,515,565	\$ 3,696,497	\$ 4,535,145	\$ 3,414,369
Revenues	3,035,548	5,317,429	4,320,197	5,988,497
Expenditures	2,854,616	4,478,601	5,440,973	8,214,647
Ending Fund Balance	\$ 3,696,497	\$ 4,535,145	\$ 3,414,369	\$ 1,188,219

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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Confiscated Assets Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 1,045,758	\$ 1,076,378	\$ 1,128,933	\$ 1,283,933
Revenues	342,395	292,009	200,000	150,000
Expenditures	311,775	239,454	45,000	150,000
Ending Fund Balance	\$ 1,076,378	\$ 1,128,933	\$ 1,283,933	\$ 1,283,933

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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E911 Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	3,421,332	3,466,272	4,021,404	4,000,000
Expenditures	3,421,332	3,466,272	4,021,404	4,000,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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Tree Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 781,884	\$ 857,195	\$ 1,376,360	\$ 1,529,195
Revenues	240,533	807,408	268,927	300,000
Expenditures	165,222	288,243	116,092	908,669
Ending Fund Balance	\$ 857,195	\$ 1,376,360	\$ 1,529,195	\$ 920,526

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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Community Development Block Grant (CDBG) Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 2,928,131	\$ 2,850,894	\$ 2,940,957	\$ 3,000,479
Revenues	2,038,009	768,111	655,697	675,431
Expenditures	2,115,246	678,048	596,175	3,510,563
Ending Fund Balance	\$ 2,850,894	\$ 2,940,957	\$ 3,000,479	\$ 165,347

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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Hotel/Motel Tax Fund Balance

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	2,630,102	4,277,495	3,657,748	4,600,000
Expenditures	2,630,102	4,277,495	3,657,748	4,600,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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Excise Tax on Rental Motor Vehicles Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	87,402	78,222	79,422	80,000
Expenditures	87,402	78,222	79,422	80,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected, and FY 2024 is proposed budget.

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TSPLOST I (2016) Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 35,932,340	\$ 48,884,472	\$ 55,853,504	\$ 42,234,263
Revenues	19,994,974	16,824,773	0	5,900,000
Expenditures	7,042,842	9,855,741	13,619,241	48,134,263
Ending Fund Balance	\$ 48,884,472	\$ 55,853,504	\$ 42,234,263	\$ 0

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TSPLOST I (2016) Detail Budget

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
REVENUES:							
TSPL0ST TAX FUNDING		95,343,840	-	95,343,840	95,343,840	-	95,343,840
TS131 FEDERAL GRANT FUNDING		-	-	-	-	-	-
TS131 PCID FUNDING		-	3,050,000	3,050,000	3,050,000	-	3,050,000
TS192 PCID FUNDING		-	2,850,000	2,850,000	2,850,000	-	2,850,000
INTEREST INCOME		247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		95,591,298	5,900,000	101,491,298	101,491,298	-	101,491,298
EXPENDITURES:							
TIER 1							
TS100	Tier 1 - Uncommitted	-	3,299,812	3,299,812	2,387,786	912,026	3,299,812
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,893,911	(93,911)	4,800,000	4,800,000	-	4,800,000
TS106	TEI-Riverview@Northside	927,200	1,975,549	4,402,748	4,402,748	-	4,402,748
TS107	TEI-SCOOT Upgrade	1,484,961	-	1,484,961	1,484,961	-	1,484,961
TS108	TEI-Roswell@Dalrymple	270,586	2,569,414	2,840,000	2,840,000	-	2,840,000
TS110	TEI-MountParan@PowersFerry	346,739	-	346,739	346,739	-	346,739
TS111	TEI-Spalding@Pitts	828,085	1,990,094	2,818,179	2,818,179	-	2,818,179
TS115	TEI-MountVernon@LongIsland	91,937	-	91,937	91,937	-	91,937
TS117	TEI-Roswell@WindsorDesign	-	200,000	200,000	200,000	(200,000)	-
TS131	LMC-Peachtree Dunwoody BikePed Trail	-	6,100,000	6,100,000	6,100,000	-	6,100,000
TS136	LMC-Central Parkway Sidewalk	15,899	-	15,899	15,899	-	15,899
TS137	LMC-Johnson Ferry Glenridge	472,581	-	472,581	472,581	-	472,581
TS161	SWP-JohnsonFerry/Harleston/425	415,275	-	415,275	415,275	-	415,275
TS164	SWP-Windsor-PeachtreeDun/CityLimit	1,204,969	-	1,204,969	1,204,969	-	1,204,969
TS165	SWP-Northwood/Kingsport/Roswell	268,968	0	268,968	268,968	-	268,968
TS166	SWP-Spalding/SpaldingLake/Publix	1,674,750	288,602	1,963,352	1,963,352	-	1,963,352
TS167	SWP-BrandonMill/MarshCr/LostForest	1,367,419	(0)	1,367,419	1,950,728	(583,309)	1,367,419
TS168	SWP-Dalrymple/Princeton/Duncourtney	674,164	84,991	759,155	759,155	-	759,155
TS169	SWP-Dunwoody/Club/Spalding/Fenimore	1,036,283	0	1,036,283	1,165,000	(128,717)	1,036,283
TS170	SWP-InterstateN/CityLimit/Northside	2,644,858	1,414	2,646,272	2,646,272	-	2,646,272
TS171	SWP-Roberts/Northridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMill/LostForest/BrandonR	246,131	2,218,869	2,465,000	2,465,000	-	2,465,000
TS191	JohnsonFerry/MountVernon Efficiency	5,526,260	20,773,740	26,300,000	26,300,000	-	26,300,000
TS192	MountVernon Multiuse Path	3,027,617	10,446,883	13,474,500	13,474,500	-	13,474,500
TS193	Hammond Phase 1 (ROW/Design)	12,504,958	(6,958)	12,498,000	12,498,000	-	12,498,000
TS194	Boylston Dr Streetscape	-	-	-	-	-	-
TIER 2		42,792,800	49,848,499	94,141,298	93,941,298	-	93,941,298
TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	-	-	-	-	-	-
TS201	GA-400 Trail System	-	-	-	-	-	-
TS202	Roberts Drive Multiuse Path	-	-	-	-	-	-
TIER 3							
TS300	Tier 3 - Uncommitted (Rd Maint)	-	-	-	-	-	-
TS301	Roadway Maintenance and Paving	-	-	-	-	-	-
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	5,347,290	2,202,710	7,550,000	7,550,000	-	7,550,000
		5,347,290	2,202,710	7,550,000	7,550,000	-	7,550,000
TOTAL TSPLOST CAPITAL PROJECTS		48,140,090	52,051,209	101,691,298	101,491,298	-	101,491,298

TSPLOST II (2021) Fund Budget

	FY 2021		FY 2022		FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$	0	\$	0	\$ 2,848,595	\$ 18,746,840
Revenues		0		6,051,595	22,822,210	23,762,667
Expenditures		0		3,203,000	6,923,965	42,509,507
Ending Fund Balance	\$	0	\$	2,848,595	\$ 18,746,840	\$ 0

TSPLOST II (2021) Detail Budget

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2024 Approved Budget	Current Approved Budget	2024 Budget Changes	2024 Approved Budget
REVENUES:							
TSPLOST TAX FUNDING		19,895,741	94,785,172	114,680,913	114,680,913	0	114,680,913
S2121 FEDERAL GRANT FUNDING		0	750,000	750,000		750,000	750,000
S2103 PCID FUNDING		0	1,650,000	1,650,000		1,650,000	1,650,000
S2122 PCID FUNDING		0	1,375,000	1,375,000		1,375,000	1,375,000
S2222 PCID FUNDING		0	1,650,000	1,650,000		1,650,000	1,650,000
TOTAL TSPLOST-2021 REVENUES		19,895,741	100,210,172	120,105,913	114,680,913	5,425,000	120,105,913
EXPENDITURES:							
TIER 1							
S2100	Tier 1 - Uncommitted	0	1,153	1,153	1,153	0	1,153
S2101	OSI-Fiber-RingA	900	1,499,100	1,500,000	1,500,000	0	1,500,000
S2102	OSI-Fiber-FireStation#3	0	650,000	650,000	650,000	0	650,000
S2103	OSI-JohnsonFerry@PtreeDunwoody	59,555	4,590,445	4,650,000	3,000,000	1,650,000	4,650,000
S2104	OSI-Boylston Sidepath	0	2,710,000	2,710,000	2,710,000	0	2,710,000
S2105	OSI-Roswell Road North Boulevard	0	8,800,000	8,800,000	8,800,000	0	8,800,000
S2121	PMP-SR 400 Multi-Use Trail	0	4,750,000	4,750,000	4,000,000	750,000	4,750,000
S2122	PMP-Glenridge-Hammond/Wellington	0	3,875,000	3,875,000	2,500,000	1,375,000	3,875,000
S2123	PMP-Design for Tier 2 Sidepaths	141,436	788,564	930,000	930,000	0	930,000
S2131	BRI-Mt Vernon Bridge Enhancement	3,203,000	0	3,203,000	3,203,000	0	3,203,000
S2132	BRI-Riverside over Chatt Trib	0	2,400,000	2,400,000	2,400,000	0	2,400,000
S2161	PSW-Windsor Gaps	209,689	715,311	925,000	925,000	0	925,000
S2162	PSW-Windsor/YMCA/PtreeDunwoody	0	0	0	0	0	0
S2163	PSW-Northland Landmark/Northland	54,320	60,680	115,000	115,000	0	115,000
S2164	PSW-Evergreen-Greenwood/PtreeDunwoody	64,540	290,460	355,000	355,000	0	355,000
S2165	PSW-Riverside/L285/MtVernon	160,675	724,325	885,000	885,000	0	885,000
S2166	PSW-JohnsonFerry/Existing/Brookhaven	0	0	0	0	0	0
S2167	PSW-MtVernon/GlenEnroll/500	81,780	368,220	450,000	450,000	0	450,000
S2168	PSW-Hilderbrand/Gym/Roswell	94,087	425,913	520,000	520,000	0	520,000
S2169	PSW-Carpenter/345	0	85,000	85,000	85,000	0	85,000
S2170	PSW-MtVernon/DeClaire/LongIsland	76,959	138,041	215,000	215,000	0	215,000
S2171	PSW-Dalrymple/GlenCourtney/605	0	1,200,000	1,200,000	1,200,000	0	1,200,000
S2172	PSW-Glenridge/Canopy/GlenridgeClose	40,300	184,700	225,000	225,000	0	225,000
S2173	PSW-Glenridge/Messina/SpaldingTrace	0	0	0	0	0	0
S2174	PSW-LongIsland/5910	0	75,000	75,000	75,000	0	75,000
S2175	PSW-Trowbridge/SpaldingTrail/TrowbridgeLake	70,500	24,500	95,000	95,000	0	95,000
S2176	PSW-MtParan/Rebel/LaurelChase	0	0	0	0	0	0
S2177	PSW-PowersFerry/NewNorthside/6201	103,464	281,536	385,000	385,000	0	385,000
S2178	PSW-PowersFerry/Carol/MtParan	0	0	0	0	0	0
S2179	PSW-Spalding/NesbittFerry/SpaldingLake	62,140	487,860	550,000	550,000	0	550,000
S2180	PSW-RiverExchange/3000/Spalding	0	0	0	0	0	0
S2181	PSW-AllenSSC/Existing	0	0	0	0	0	0
S2182	PSW-HolcombBridge/RiverExchange/Spalding	0	450,000	450,000	450,000	0	450,000
S2183	PSW-LakeForest/MtParan/LongIsland	0	0	0	0	0	0
S2184	PSW-JettFerry/JettFerryCl/Spalding	130,783	569,217	700,000	700,000	0	700,000
S2185	PSW-LakeForest Sidewalk	219,711	1,920,289	2,140,000	2,140,000	0	2,140,000
S2186	PSW-MtParan/PowersFerry/Rebel/Carol	246,591	2,153,409	2,400,000	2,400,000	0	2,400,000
S2188	PSW-Gap Fill Sidewalks	154,125	345,875	500,000	500,000	0	500,000
S2189	PSW-Unassigned	0	80,000	80,000	80,000	0	80,000
S2193	CRL-Hammond Drive Widening	4,117,029	30,882,971	35,000,000	35,000,000	0	35,000,000
TIER 2		9,291,583	71,527,570	80,819,153	77,044,153	3,775,000	80,819,153
S2200	Tier 2 - Uncommitted	0	0	0	0	0	0
S2221	PXX-Roberts Sidepath	0	9,855,000	9,855,000	9,855,000	0	9,855,000
S2222	PXX-JohnsonFerry Sidepath	0	5,257,380	5,257,380	3,607,380	1,650,000	5,257,380
TIER 3		0	15,112,380	15,112,380	13,462,380	1,650,000	15,112,380
S2300	Tier 3 - Uncommitted	0	0	0	0	0	0
S2321	PXX-PowersFerry Sidepath	0	4,462,542	4,462,542	4,462,542	0	4,462,542
S2341	MSE-Roadway Maintenance/Paving	0	9,000,000	9,000,000	9,000,000	0	9,000,000
ADMINISTRATIVE COSTS		0	13,462,542	13,462,542	13,462,542	0	13,462,542
S2199	TSPLOST Staff	0	7,720,000	7,720,000	7,720,000	0	7,720,000
S2299	TSPLOST Staff	0	1,496,000	1,496,000	1,496,000	0	1,496,000
S2399	TSPLOST Staff	0	1,495,838	1,495,838	1,495,838	0	1,495,838
TOTAL TSPLOST-2021 CAPITAL PROJECTS		9,291,583	110,814,330	120,105,913	114,680,913	5,425,000	120,105,913

Capital Projects Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 44,166,751	\$ 37,900,230	\$ 46,532,555	\$ 28,626,311
Revenues	9,688,258	37,839,967	24,579,506	45,629,687
Expenditures	15,954,779	29,207,642	42,476,750	74,255,999
Ending Fund Balance	\$ 37,900,230	\$ 46,532,555	\$ 28,626,311	\$ 0

FY 2021 and FY 2022 are audited actuals. FY 2023 is projected (actuals through 05/21/2023), and FY 2024 fund balance includes prior year allocations which have not yet been expended.

Capital Projects Detail Budget – 1 Year (5 Year in Book)

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	2,975,886	-	2,975,886	-	-	2,975,886
		-	2,975,886	-	2,975,886	-	-	2,975,886
MISCELLANEOUS PROJECTS								
A0001	Outdoor Art Program	10,000	292,513	302,513	-	-	50,000	50,000
A0003	Veterans Park Artwork	-	48,000	-	48,000	-	-	48,000
V2201	Fleet Electric Vehicles	-	380,260	227,499	152,761	-	-	152,761
		10,000	720,773	530,011	200,761	-	50,000	250,761
DEPARTMENTAL PROJECTS								
CD231	Citywide Design Guideline	-	150,000	-	150,000	-	150,000	300,000
CD232	Crossroads Small Area Plan	-	227,000	219,250	7,750	-	-	7,750
CD233	Zoning Code Review	-	100,000	100,000	-	-	-	-
EM241	Generator for Mobile Centers	-	-	-	-	-	60,000	60,000
FD221	Firefighter Turnout Gear	-	346,000	327,446	18,554	-	135,000	153,554
FD231	Alerting System (WestNet)	-	202,000	169,924	32,076	-	-	32,076
FD232	Fire Equipment Replacement	-	50,000	49,807	193	-	102,500	102,693
FD233	LUCAS Devices (8)	-	75,000	66,200	8,800	-	65,000	73,800
FD235	Technical Rescue Tools	-	55,000	44,440	10,560	-	-	10,560
FD241	Fire Station 4 - Kitchen Renovation	-	-	-	-	-	80,000	80,000
FD242	AirPak SCBA Decon Washers (Stations 1, 3, 4)	-	-	-	-	-	90,000	90,000
I2202	Network Hardware Replacement (previous)	-	555,184	523,888	31,296	-	-	31,296
IT100	Network Hardware Replacement	-	-	-	-	-	417,000	417,000
IT200	Workstation Replacement and Upgrade	-	-	-	-	-	210,000	210,000
IT241	Parcel Corrections	-	-	-	-	-	130,000	130,000
PD223	SWAT Truck	-	500,000	465,743	34,257	-	-	34,257
PD224	Flock Cameras	-	120,000	118,125	1,875	-	-	1,875
PD231	Ballistic Helmet Replacement	-	20,999	20,999	-	-	-	-
PD232	K9 Replacement	-	15,500	-	15,500	-	15,000	30,500
PD235	Police Ammunition	-	349,530	349,530	-	-	100,000	100,000
		-	2,766,213	2,455,354	310,860	-	1,554,500	1,865,360
CITY CENTER PROJECTS								
CC001	Land Acquisition/Demolition	-	35,855,213	35,724,967	130,246	-	200,000	330,246
CC006	Transmission Relocation	-	6,734,555	4,246,520	2,488,035	-	-	2,488,035
CC010	Sandy Springs Circle Phase 2	4,784,245	2,723,325	6,980,043	527,527	-	-	527,527
		4,784,245	45,313,093	46,951,529	3,145,808	-	200,000	3,345,808

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Capital Projects Detail Budget – 1 Year (5 Year in Book)

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
FACILITY PROJECTS								
F0005	Trowbridge Facility	725,000	1,785,000	2,163,439	346,561	-	150,000	496,561
F0007	Back-up E911 Call Center	-	350,000	234,927	115,073	-	-	115,073
F0008	Heritage/GCH (previous)	-	100,000	97,452	2,548	-	-	2,548
F2101	Wyfinding Signage	-	1,500,000	821,032	678,968	-	-	678,968
F2102	Cistern Improvements	-	685,000	637,429	47,571	-	-	47,571
F2104	Veterans Park	-	4,536,000	1,824,568	2,711,432	-	2,300,000	5,011,432
F2201	Electric Vehicle Charging Stations	-	75,738	33,232	42,506	-	-	42,506
F2205	Facilities Maintenance	-	1,772,390	762,327	1,010,063	-	354,000	1,364,063
F2206	Abernathy Arts Center	-	1,000,000	45,824	954,176	-	-	954,176
F2302	City Springs - Artificial Turf	-	350,000	46,600	303,400	-	530,000	833,400
F2303	City Springs - Electrical	-	50,000	29,650	20,350	-	-	20,350
F2305	Temp Fire Station 1	-	177,909	77,909	100,000	-	-	100,000
F2401	Heritage Lawn Stream Buffer Remediation	-	-	-	-	-	250,000	250,000
F2402	Video Board - Studio Theatre	-	-	-	-	-	250,000	250,000
		725,000	12,382,037	6,774,391	6,332,646	-	3,834,000	10,166,646

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Capital Projects Detail Budget – 1 Year (5 Year in Book)

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
PARKS PROJECTS								
P0002	Abernathy Greenway	2,328,835	10,186,335	10,515,170	2,000,000	-	1,453,311	3,453,311
P0007	Hammond Park Improvements	6,340	4,952,641	4,618,719	340,262	-	-	340,262
P0011	Morgan Falls Dog Park Improvements	-	108,600	108,600	-	-	80,000	80,000
P0019	Old Riverside Drive Park	4,000,000	-	-	4,000,000	-	-	4,000,000
P0020	Crooked Creek Park	523,607	-	463,578	60,029	75,000	-	135,029
P0028	City Trail Design and Unassigned	-	3,750,000	492,476	3,257,524	-	-	3,257,524
P0029	Rivershore Floodplain	-	125,000	22,650	102,350	-	-	102,350
P0031	Parkland Acquisition	3,350,000	-	3,305,055	44,945	-	-	44,945
P2201	Trail Segment 2A P&E and Constr	3,030,000	6,000,000	7,859,244	1,170,756	-	-	1,170,756
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	-	471,280
P2205	Nancy Creek Stream Restoration	400,000	377,000	777,000	-	-	-	-
P2206	Sustainability Plan/Policy	-	75,000	-	75,000	-	-	75,000
P2207	Tree Fund Invasive	76,495	-	71,211	5,284	40,000	-	45,284
P2208	Tree Fund Trees Atlanta	202,450	-	107,450	95,000	100,000	-	195,000
P2209	Tree Fund Capital Projects	229,000	-	203,210	25,790	320,000	-	345,790
P2210	Tree Fund Surveys	34,000	-	34,000	-	15,000	-	15,000
P2211	Tree Fund Maintenance	122,000	-	114,215	7,785	175,000	-	182,785
P2212	Old Riverside Master Plan	-	93,446	70,395	23,051	-	-	23,051
P2213	Allen Road Park Master Plan	-	100,000	32,920	67,080	-	-	67,080
P2214	Hammond Park Facility Master Plan	-	100,000	-	100,000	-	-	100,000
P2215	Abernathy Greenway Stream Bank	-	150,000	55,350	94,650	-	-	94,650
P2216	Morgan Falls Athletic Improv	-	1,500,000	1,342,200	157,800	-	1,500,000	1,657,800
P2301	Tree Fund Education	20,000	-	1,928	18,072	20,000	-	38,072
P2302	Tree Fund Pilot Projects	35,000	-	-	35,000	35,000	-	70,000
P2401	Flood Mitigation and Resilience Plan	-	-	-	-	-	200,000	200,000
		14,357,727	28,018,023	30,224,092	12,151,658	780,000	3,233,311	16,164,970

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Capital Projects Detail Budget – 1 Year (5 Year in Book)

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
TRANSPORTATION PROJECTS								
T0019	Roswell Road Phase I	6,246,826	2,160,000	2,084,930	6,321,896	-	250,000	6,571,896
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,776,000	1,725,038	212,316	-	-	212,316
T0058	City Center Transportation Network	5,115,000	-	3,746,659	1,368,341	-	-	1,368,341
T0060	Bike/Ped/Trail Design & Implem	2,239,919	3,707,000	2,407,031	3,539,888	-	-	3,539,888
T0063	North End Revitalization	-	1,550,000	673,799	876,201	-	-	876,201
T0064	Peachtree @ Telford Improvement	-	2,310,937	2,258,390	52,547	-	-	52,547
T0066	SR140 Holcomb @ Spalding ROW	-	450,000	124,799	325,201	-	-	325,201
T0069	Peachtree-dunwoody@windsor	-	1,400,000	1,007,196	392,804	-	-	392,804
T0071	North End Roswell Road	-	200,000	144,730	55,270	-	-	55,270
T2208	PTD/Lake Hearn Multimodal Int Imp	5,225,000	-	912,261	4,312,739	-	-	4,312,739
T2209	I285 Roswell Rd Innovative	-	150,000	-	150,000	-	-	150,000
T2210	BRT Joint Feasibility Study	-	50,000	-	50,000	-	-	50,000
T2212	Bridge Improvements	-	100,000	100,000	-	-	-	-
T2213	Neighborhood Lighting Program	-	100,000	503	99,497	-	-	99,497
T2302	PCID - GlenridgeConn@JohnsonFerry	80,000	-	-	80,000	-	-	80,000
T2303	PCID - Hammond@GA400 Turn Lane	200,000	-	-	200,000	400,000	-	600,000
T2304	ATMS-5	-	300,000	-	300,000	-	-	300,000
T2305	High Point Road Ped Xing	-	80,000	69,000	11,000	-	250,000	261,000
T2306	Interstate Wayfinding End Column	-	150,000	-	150,000	-	-	150,000
T2307	JohnsonFerry Ped Lighting	-	900,000	850,900	49,100	-	-	49,100
T2308	Roswell@LakePlacid	-	225,000	69,500	155,500	-	350,000	505,500
T2401	Peachtree Dunwoody Rd Multimodal Study	-	-	-	-	-	250,000	250,000
	Internally Illuminated Street Name Sign Rehab	-	-	-	-	-	-	-
T2402	Program	-	-	-	-	-	125,000	125,000
	Long Island Drive at Mt. Vernon Highway Intersection	-	-	-	-	-	-	-
T2403	Improvement	-	-	-	-	-	800,000	800,000
T2404	Morgan Falls Pedestrian Lighting	-	-	-	-	-	816,000	816,000
	Lake Forrest Dr - Allen Road Intersection	-	-	-	-	-	-	-
T2405	Improvement	-	-	-	-	-	1,200,000	1,200,000
		19,268,099	16,468,937	16,318,302	19,418,734	400,000	4,041,000	23,859,734

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Capital Projects Detail Budget – 1 Year (5 Year in Book)

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2024 Outside Funding	2024 City Funding	2024 Approved Budget
CAPITAL PROGRAMS								
T2000	Water Reliability Program	0	1,000,000	822,277	177,723	0	0	177,723
T3000	Pavement Management Program	9,819,746	57,187,612	66,436,987	570,370	900,000	6,500,000	7,970,370
T4000	City Beautification	0	912,572	434,056	478,516		125,000	603,516
T6000	Sidewalk Program	0	10,630,500	10,315,838	314,662			314,662
T7000	Intersection&Operational	0	7,866,048	6,885,363	980,685		725,000	1,705,685
T7500	Guardrail Replacement Program	0	1,584,150	769,668	814,482		50,000	864,482
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,756,676	1,798,206		0	1,798,206
T9100	Bridge & Dam Maintenance	0	2,420,000	2,310,864	109,136		300,000	409,136
T9500	Traffic Management Program	57,731	7,846,507	7,695,401	208,837		600,000	808,837
T9510	TMC Fiber Program	0	300,000	14,704	285,296		350,000	635,296
T9520	Public Safety Building Fiber	0	500,000	286,680	213,320			213,320
T9600	Traffic Calming	24,823	405,000	354,221	75,602	0	50,000	125,602
		10,602,300	93,507,271	98,082,736	6,026,835	900,000	8,700,000	15,626,835
TOTAL CAPITAL PROJECTS		49,747,370	202,152,232	201,336,414	50,563,188	2,080,000	21,612,811	74,256,000

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Stormwater Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 1,953,507	\$ 1,873,225	\$ 1,473,220	\$ 11,560
Revenues	1,225,000	1,720,000	1,905,000	2,160,000
Expenditures	1,305,282	2,120,005	3,366,660	2,171,560
Ending Fund Balance	\$ 1,873,225	\$ 1,473,220	\$ 11,560	\$ 0

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Capital Projects Funding Summary

Fiscal Year	Capital Project Fund	Stormwater Fund	Total
2006	0	0	0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	1,750,000	31,178,429
2016	29,904,824	2,550,000	32,454,824
2017	15,723,455	2,500,000	18,223,455
2018	15,747,490	2,000,000	17,747,490
2019	15,695,325	1,500,000	17,195,325
2020	19,425,000	1,750,000	21,175,000
2021	4,052,500	1,225,000	5,277,500
2022	15,725,971	1,720,000	17,445,971
2023*	22,208,780	1,905,000	24,113,780
Total	\$320,562,035	\$28,050,000	\$348,612,035

*FY 2023 is projected

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Impact Fee Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 4,850,413	\$ 4,276,508	\$ 5,046,358	\$ 5,046,358
Revenues	676,095	1,124,651	1,600,000	1,430,000
Expenditures	1,250,000	354,801	1,600,000	1,430,000
Ending Fund Balance	\$ 4,276,508	\$ 5,046,358	\$ 5,046,358	\$ 5,046,358

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Impact Fee Fund Detail

Fund Balance @ 6/30/2022	\$ 5,046,358
Projected Revenue for FY 2023	1,600,000
Less: Encumbrances & Required Category Distribution	(5,640,692)
Total Available for FY 2024	\$ 1,005,666

FY 2024 Recommended Projects	
Crooked Creek Trail Improvements	\$ 75,000
Total Recommended Projects	\$ 75,000

Balance to Allocate	\$ 930,666
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Public Facilities Authority Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 5,413,635	\$ 49,715,578	\$ 43,624,503	\$ 47,761,904
Revenues	243,251,155	13,558,076	28,982,859	14,623,318
Expenditures	198,949,211	19,649,151	24,845,458	62,385,222
Ending Fund Balance	\$ 49,715,578	\$ 43,624,503	\$ 47,761,904	\$ 0

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Development Authority Fund Budget

	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Proposed
Beginning Fund Balance	\$ 245,720	\$ 93,021	\$ 108,661	\$ 106,129
Revenues	894,426	201,342	1,309,422	450,000
Expenditures	104,7125	185,702	1,311,954	453,250
Ending Fund Balance	\$ 93,021	\$ 108,661	\$ 106,129	\$ 102,879

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Questions

FY 2024 Budget Public Hearing #1

Eden E. Freeman
City Manager

June 6, 2023



FY 2024 Budget Calendar

Date	Item
April	Departmental Budget Meetings / Finance Review Phase
April – May	Senior Management / Mayor Review Phase
May 2	Budget Workshop 1
May 16	Budget Workshop 2
May 23	City Council Proposed Budget Presentation
June 6, 6:00 PM	First Public Hearing
June 20, 6:00 PM	Final Public Hearing and Budget Adoption

CITY COUNCIL'S

2023 Adopted Priorities



General Fund Revenues Approved FY 2023 vs Proposed FY 2024

Revenues	2023 Revised	2023 Projected*	2024 Proposed	Variance	% Change
Property Taxes	\$ 42,500,000	\$ 45,006,112	\$ 44,000,000	\$ 1,500,000	4%
Sales Taxes	\$ 26,500,000	\$ 30,959,186	\$ 29,000,000	\$ 2,500,000	10%
Business and Occupational Tax	\$ 9,750,000	\$ 11,015,318	\$ 10,000,000	\$ 250,000	3%
Franchise Taxes	\$ 8,350,000	\$ 9,484,436	\$ 8,935,000	\$ 585,000	7%
Insurance Premium Tax	\$ 7,700,000	\$ 8,782,622	\$ 8,500,000	\$ 800,000	10%
Other Revenue	\$ 14,890,429	\$ 20,136,535	\$ 18,083,880	\$ 3,193,451	22%
Total	\$ 109,690,420	\$ 125,384,208	\$ 118,518,880	\$ 8,828,451	9%

All Numbers Rounded

*Estimates

General Fund Expenditures

FY 2023 vs Proposed FY 2024

Expenditures	2023 Revised*	2024 Proposed	Variance	% Change
City Council (page 4)	\$ 239,758	\$ 284,352	\$ 44,594	19%
City Manager (page 5)	\$ 1,051,249	\$ 1,144,465	\$ 93,216	9%
City Clerk (page 6)	\$ 569,047	\$ 640,936	\$ 71,889	13%
Finance (page 7)	\$ 2,737,997	\$ 3,218,066	\$ 480,068	18%
Legal (page 8)	\$ 1,238,645	\$ 1,601,143	\$ 362,498	29%
Information Technology (page 9)	\$ 3,362,329	\$ 3,853,108	\$ 490,779	15%
Human Resources (page 10)	\$ 801,438	\$ 914,826	\$ 113,388	14%
Facilities Management (page 11-12)	\$ 6,213,888	\$ 7,026,596	\$ 812,707	13%
Communications (page 13)	\$ 1,999,320	\$ 2,221,091	\$ 221,771	11%
General Admin (page 14)	\$ 3,046,894	\$ 3,362,363	\$ 315,469	10%
Municipal Court (page 15)	\$ 1,549,977	\$ 1,483,050	\$ (66,927)	-4%
Police (page 16-17)	\$ 27,026,039	\$ 29,688,684	\$ 2,662,644	10%
Fire (page 18-19)	\$ 16,551,969	\$ 18,667,467	\$ 2,115,498	13%
Emergency Management (page 20)	\$ 1,311,647	\$ 1,501,199	\$ 189,552	14%
Public Works (page 21-22)	\$ 13,475,951	\$ 15,136,532	\$ 1,660,581	12%
Fleet Management (page 23)	\$ 359,135	\$ 404,724	\$ 45,589	13%
Recreation and Parks (page 24-25)	\$ 3,970,339	\$ 4,293,709	\$ 323,370	8%
Community Development (page 26)	\$ 5,781,394	\$ 6,113,594	\$ 332,200	6%
Economic Development (page 27)	\$ 623,630	\$ 655,425	\$ 31,794	5%
Transfers to Other Funds (page 28)	\$ 44,232,697	\$ 38,993,501	\$ (5,239,195)	-13%
Total	\$ 136,143,344	\$ 141,204,831	\$ 5,061,488	3%

All Numbers Rounded

*Estimates

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FY 2024 Summary of All Funds

Fund Name	FY 23 Adopted	FY 24 Proposed
General Fund (page 1)	\$ 130,619,972	\$ 141,204,831
Confiscated Assets Fund (page 29)	184,500	150,000
Emergency 911 Fund (page 30)	3,000,000	4,000,000
Tree Fund (page 31)	559,099	808,669
Impact Fee Fund (page 32)	1,275,000	75,000
Community Development Block Grant Fund (page 33)	1,756,541	3,510,563
Hotel/Motel Tax Fund (page 34)	3,500,000	4,600,000
Excise Tax on Rental Motor Vehicle Fund (page 35)	75,000	80,000
TSPLOST I (2016) Fund (page 36-37)	102,851,298	101,491,298 *
TSPLOST II (2021) Fund (page 38-39)	114,680,913	120,105,913 *
Capital Projects Fund (page 40-41)	84,564,505	74,256,000 *
Fleet Fund (page 45)	4,029,680	2,362,043
Public Facilities Authority Fund (page 46)	542,560,874	578,957,632 *
Performing Arts Center Fund (page 47-49)	7,297,147	8,214,647
Stormwater Management Fund (page 50)	2,240,100	2,171,560 *
Development Authority Fund (page 51)	182,700	453,250
Total All Funds	\$ 999,377,329	\$ 1,042,441,406

* Multi-year Funds

Capital Projects Funding Summary

Fiscal Year	Capital Project Fund	Stormwater Fund	Total
2006	0	0	0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	1,750,000	31,178,429
2016	29,904,824	2,550,000	32,454,824
2017	15,723,455	2,500,000	18,223,455
2018	15,747,490	2,000,000	17,747,490
2019	15,695,325	1,500,000	17,195,325
2020	19,425,000	1,750,000	21,175,000
2021	4,052,500	1,225,000	5,277,500
2022	15,725,971	1,720,000	17,445,971
2023	22,208,780	1,905,000	24,113,780
2024 Proposed	21,612,811	2,160,000	23,772,811
Total	\$342,174,846	\$30,210,000	\$372,384,846

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Discussion