

# FY 2025 Budget Workshop #3 and Budget Presentation

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City Manager

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**SANDY SPRINGS™**  
GEORGIA

# FY 2025 Budget Calendar

Date	Item
March - April	Departmental Budget Meetings / Finance Review Phase
April	Senior Management / Mayor Review Phase
April 30, 4:00 PM	Budget Workshop 1
May 14, 4:00 PM	Budget Workshop 2
May 21, 3:00 PM	City Council Proposed Budget and Budget Workshop 3
June 4, 6:00 PM	First Public Hearing
June 18, 6:00 PM	Final Public Hearing and Budget Adoption

# 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.

CITY COUNCIL'S

# 2024 Adopted Priorities

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# FY 2025 Operating Budget Assumptions

	FY 2024	Increase/Decrease	FY 2025
Funding to PFA for Principal and Interest on Bonds	\$ 12,623,318	\$ 2,815	\$ 12,626,133
GGC Call Center Subcontractor Agreement	\$ 619,000	\$ 21,000	\$ 640,000
North Fulton Regional Radio Authority Operations	\$ 873,449	\$ 56,351	\$ 929,704
Continued Service Agreements with Community Non-Profits	\$ 775,000	\$ (10,000)	\$ 765,000
General Liability Insurance	\$ 1,523,047	\$ 434,553	\$ 1,957,600
5% COLA for City Employees	\$ 2,221,725	\$ 172,181	\$ 2,393,906
Health Insurance	\$ 8,035,041	\$ 918,047	\$ 8,953,088
Animal Control Agreement with Fulton County	\$ 225,000	\$ 175,000	\$ 400,000
Debt Service for Fire Apparatus and Equipment	\$ 1,232,820	\$ 464,780	\$ 1,697,600
Jail Services	\$ 425,000	\$ 10,000	\$ 435,000
Public Works Subcontractor Agreements	\$ 5,364,806	\$ (1,621)	\$ 5,363,185
Recreation and Parks Subcontractor Agreements	\$ 1,100,000	\$ (500)	\$ 1,099,500
Continued EMS Subsidy for Enhanced Services	\$ 260,000	\$ 412,000	\$ 672,000
<b>Total</b>	<b>\$ 35,278,206</b>	<b>\$ 2,654,606</b>	<b>\$ 37,932,812</b>

# FY 2025 Capital Budget Assumptions

## Fleet Fund

Project Description	FY 2025
Community Development Vehicles	\$ 30,000
Fire Administrative Vehicles	\$ 200,000
Fire Apparatus Replacement - MRU Upfit	\$ 140,000
Police Fleet Replacement Vehicles	\$ 1,250,000
Public Works Vehicle Replacement	\$ 110,000
Recreation and Parks Vehicle Replacement	\$ 40,000
<b>Total</b>	<b>\$ 1,770,000</b>

# FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Communications	Outdoor Art	\$ 60,000
Community Development	Perimeter Small Area Plan	\$ 200,000
Facilities	Abernathy Art Center	\$ 250,000
Facilities	Cistern Improvements	\$ 1,370,000
Facilities	City Springs District Improvements (Demolition and Infrastructure)	\$ 3,000,000
Facilities	Facilities Maintenance	\$ 600,000
Facilities	Fire Station 1 Addition Assessment and Design	\$ 250,000
Facilities (PFA Fund)	Fire Station 4 and 3 Story Office Building (ChatComm, Fire HQ, Police)	\$ 750,000
Facilities	Police Shooting Range/ Sim House (Scoping Study) - Total \$100,000*	\$ 50,000
Fire	Fire Equipment Replacement	\$ 100,000
Fire	Firefighter Turn Out Gear / PPE	\$ 150,000
IT	Infrastructure Hardware Replacement	\$ 250,000
IT	Workstation Replacement and Upgrades	\$ 820,000
PAC Fund	Portable LED Wall	\$ 80,000
Police	Police Ammunition	\$ 125,000
Public Works	Bridge and Dam Maintenance Program	\$ 300,000
Public Works	City Beautification Program	\$ 200,000
Public Works	Guardrail Replacement Program	\$ 50,000
Public Works	Internally Illuminated Street Name Signs (IISNS) Rehab	\$ 300,000
Public Works	Intersection and Operational Improvements	\$ 800,000
Public Works	Pavement Management Program	\$ 6,000,000

\*\$50,000 from General Fund, \$50,000 to be transferred from Sandy Springs Police Foundation

# FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Public Works	Roswell Road Safety Project	\$ 198,400
Public Works	Sandy Springs Final Inspection of Transform 285 / 400 Project	\$ 250,000
Public Works	Sidewalk Program	\$ 750,000
Public Works (Stormwater Fund)	Stormwater Capital Improvements (Design and Construction)	\$ 4,250,000
Public Works	TMC Fiber Program	\$ 500,000
Public Works	TMC Video Wall Replacement	\$ 300,000
Public Works	Traffic Calming	\$ 50,000
Public Works	Traffic Management Program	\$ 750,000
Public Works	Transportation Master Plan Update	\$ 200,000
Recreation and Parks	Trail Segment 2C	\$ 303,000
Recreation and Parks	Abernathy South Greenway*	\$ 500,000
Recreation and Parks	Hammond Park Improvements	\$ 70,000
Recreation and Parks	Morgan Falls Athletic Center Administrative Building Demolition	\$ 75,000
Recreation and Parks	Morgan Falls Athletic Complex Improvements*	\$ 500,000
Recreation and Parks	Morgan Falls Athletic Complex Lighting	\$ 125,000
Recreation and Parks	Morgan Falls Dog Park Improvements	\$ 750,000
Recreation and Parks	Old Riverside Park	\$ 2,500,000
Recreation and Parks	Ridgeview Park Improvements	\$ 400,000
*FY24 Ballot Items		
<b>Total</b>		<b>\$ 28,176,400</b>



# FY 2025 Capital Budget Assumptions

## Tree Fund

Project Description	FY 2025
Surveys	\$ 20,000
Maintenance	\$ 150,000
Capital Projects	\$ 230,000
Trees ATL	\$ 100,000
Invasives	\$ 50,000
Pilot Projects	\$ 20,000
Education	\$ 20,000
<b>Total</b>	<b>\$ 590,000</b>

# General Fund Revenues

## Revised FY 2024 vs Proposed FY 2025

Revenues	2024 Revised	2024 Projected*	2025 Proposed	Variance	% Change
Property Taxes	\$ 44,000,000	\$ 46,075,333	\$ 44,500,000	\$ 500,000	1.14%
Local Option Sales Taxes	\$ 29,000,000	\$ 33,825,558	\$ 30,000,000	\$ 1,000,000	3.45%
Business and Occupational Tax	\$ 10,000,000	\$ 11,016,525	\$ 10,000,000	\$ 0	0.00%
Franchise Taxes	\$ 8,935,000	\$ 9,858,094	\$ 9,175,000	\$ 240,000	2.69%
Insurance Premium Tax	\$ 8,500,000	\$ 9,585,852	\$ 9,000,000	\$ 500,000	5.88%
Other Revenue	\$ 18,083,880	\$ 26,785,104	\$ 22,075,020	\$ 3,991,140	22.07%
<b>Total</b>	<b>\$ 118,518,880</b>	<b>\$ 137,146,466</b>	<b>\$ 124,750,020</b>	<b>\$ 6,231,140</b>	<b>5.26%</b>

*All Numbers Rounded*

*\*Estimates*

# General Fund Expenditures

## Revised FY 2024 vs Proposed FY 2025

Expenditures	2024 Revised*	2025 Proposed	Variance	% Change
City Council (page 4)	\$ 284,352	\$ 309,260	\$ 24,908	8.76%
City Manager (page 5)	\$ 1,144,465	\$ 1,690,610	\$ 546,145	47.72%
City Clerk (page 6)	\$ 640,936	\$ 654,600	\$ 13,664	2.13%
Finance (page 7)	\$ 3,218,066	\$ 3,898,880	\$ 680,814	21.16%
Legal (page 8)	\$ 1,601,143	\$ 1,497,700	\$ (103,443)	-6.46%
Information Technology (page 9)	\$ 3,853,108	\$ 4,402,200	\$ 549,092	14.25%
Human Resources (page 11)	\$ 914,826	\$ 1,031,900	\$ 117,074	12.80%
Facilities Management (page 12)	\$ 7,026,596	\$ 8,325,090	\$ 1,298,494	18.48%
Communications (page 14)	\$ 2,221,091	\$ 2,577,710	\$ 356,619	16.06%
General Administration (page 15)	\$ 3,455,363	\$ 3,919,558	\$ 464,194	13.43%
Municipal Court (page 16)	\$ 1,483,050	\$ 1,767,600	\$ 284,550	19.19%
Police (page 18)	\$ 29,688,684	\$ 31,573,100	\$ 1,884,416	6.35%
Fire (page 20)	\$ 18,667,467	\$ 20,429,300	\$ 1,761,833	9.44%
Emergency Management (page 22)	\$ 1,501,199	\$ 1,997,350	\$ 496,151	33.05%
Public Works (page 23)	\$ 15,136,532	\$ 15,181,129	\$ 44,597	0.29%
Fleet Management (page 25)	\$ 404,724	\$ 1,261,800	\$ 857,076	211.77%
Recreation and Parks (page 26)	\$ 4,293,709	\$ 4,767,945	\$ 474,236	11.04%
Community Development (page 28)	\$ 6,218,594	\$ 6,390,950	\$ 172,356	2.77%
Economic Development (page 29)	\$ 620,425	\$ 652,400	\$ 31,975	5.15%
Other Financing Uses (page 30)	\$ 40,893,501	\$ 42,787,862	\$ 1,894,361	4.63%
<b>Total</b>	<b>\$ 143,267,830</b>	<b>\$ 155,116,944</b>	<b>\$ 11,849,114</b>	<b>8.27%</b>

\*Estimates

# General Government Services FY 2025 Enhancements

# Sandy Springs Police Department

## *Budget Book Page 18*

### **Requested Enhancements**

- Social Media Tracking Software
- Motorola Radio Replacement (Annual Lease)
- Axon Increase (BWC, TASER, and FUSUS)
- Increase in Vehicle Repair and Maintenance
- Increase Staffing
  - (2) Patrol Officer 1
  - (1) Sergeant
  - (1) GCIC Specialist (Civilian)
  - (1) Property and Evidence Clerk (PT to FT)

### **Capital Requests**

- Police Ammunition

# Sandy Springs Fire Department and Emergency Management

*Budget Book Pages 20 and 22*

## **Requested Enhancements**

- Software Programs – Radio Connectivity, Virtual Community Risk Reduction
- Site Improvements for Fire Stations 1 and 3
- Glance Pre-Emption (Every 5 years)
- Educational Items
- Increase in EMS Subsidy
- Increase Staffing
  - (1) Community Paramedic Officer
  - (1) Systems Data Administrator

## **Capital Requests**

- Fire Equipment Replacement
- Turnout Gear

# Information Technology

## *Budget Book Page 9*

### Requested Enhancements

- Cybersecurity Enhancements
- AI Initiatives
- Enhanced Text Notification System
- Increase Staffing
  - (1) Senior Web Developer
  - (1) Security Administrator

### Capital Requests

- Infrastructure Hardware Replacement
- Workstation Replacement and Upgrades

# City Manager's Office

## *Budget Book Page 5*

### Requested Enhancements

- Increase Staffing
  - (1) Director of Data Strategy and Analytics

# Facilities

## *Budget Book Page 12*

### **Requested Enhancements**

- Citywide Facility Condition Assessment
- Citywide Facility ADA Compliance Assessment
- Audio Visual Repairs
- Site Improvements
- Increase Staffing
  - (1) Building Maintenance Tech 1 - PDHQ
  - (1) Mail Clerk/Security - PDHQ
  - (1) Building Maintenance Tech - Recreation and Parks

### **Capital Requests**

- City Springs District Improvement (Demolition and Infrastructure)
- Cistern Improvements
- Facilities Maintenance
- Police Shooting Range/Sim House (Scoping Study)
- Fire Station 1 Addition Assessment and Design
- Fire Station 4 and 3 Story Office Building (ChatComm, Fire HQ, Police)
- Abernathy Arts Center (Facility and Master Plan)



# Communications

## *Budget Book Page 14*

### Requested Enhancements

- Rebid of Call Center Services
- Increase Staffing
  - (1) Social Media Specialist

### Capital Requests

- Continuation of Outdoor Art Program

# Public Works

## *Budget Book Page 23*

### **Requested Enhancements**

- Increase in Technical Services
- Electricity Increase - Streetlights
- Increase in Staffing
  - (1) Traffic Signal Engineer
  - (1) Utility Operations Coordinator

### **Capital Requests**

- Traffic Calming
- Transportation Master Plan Update
- Sandy Springs Final Inspection of Transform 285/400 Project
- TMC Fiber Program
- Traffic Management Program
- Stormwater Capital Improvements
- Guardrail Replacement Program
- City Beautification Program
- TMC Video Wall Replacement
- Bridge and Dam Maintenance Program
- Sidewalk Program
- Intersection and Operational Improvements
- Pavement Management Program

# Public Works Contractor Analysis\*

Contractor	Work Area	FY 2024 Amount	FY 2025 Proposed
AWP Inc.	Road Signage	\$ 516,000	\$ 605,000
Blount	Stormwater Maintenance	\$ 712,534	\$ 726,185
Blount	Street Maintenance	\$ 1,414,896	\$ 1,452,000
Georgia Green	Right of Way Mowing	\$ 579,800	\$ 596,000
Lumin8 Traffic Signals	Road Signals	\$ 876,000	\$ 876,000
Pateco	Street Sweeping	\$ 208,276	\$ 209,000
Tidwell Traffic Solutions	Pavement Markings	\$ 150,000	\$ 169,000
Procutters	Litter Appearance	\$ 485,360	\$ 500,000
Russell	Interstate Mowing	\$ 71,940	\$ 150,000
Call Before You Dig	811 Integration	\$ 0	\$ 80,000
<b>Total</b>		<b>\$ 5,014,806</b>	<b>\$ 5,363,185</b>

\*Estimates

# Recreation and Parks

## *Budget Book Page 26*

### Requested Enhancements

- Time Clock Plus
- Program Supplies
- Small Tools and Equipment
  - Swivel Dump Truck, Dingo Stump Grinder, Scissor Lift

### Capital Requests

- Trail Segment 2C - Design
- Abernathy South Greenway
- Morgan Falls Athletic Complex - Design and Permitting
- Old Riverside Park
- Hammond Park Improvements
- Morgan Falls Athletic Complex Lighting
- Morgan Falls Athletic Center Administrative Building Demolition

# Recreation and Parks Contractor Analysis\*

Contractor	Work Area	FY 2024 Amount	FY 2025 Proposed
Procutters	Park Litter	\$ 240,000	\$ 239,659
Ruppert Landscaping	Landscape Maintenance	\$ 550,000	\$ 538,796
TBD	Green Infrastructure Maintenance	\$ 50,000	\$ 150,000
Atkins, Breedlove, Foresite, Lose, Pond	On Call Design Contractors	\$ 20,000	\$ 40,000
Programming, Fulton County Schools, Background Checks, etc.	Other Contracts	\$ 190,000	\$ 131,000
<b>Total</b>		<b>\$ 1,050,000</b>	<b>\$ 1,099,455</b>

\*Estimates

# Community Development

*Budget Book Page 28*

Requested Enhancements

- Small Tools and Equipment

# Performing Arts Center

*Budget Book Page 54*

Requested Enhancements

- Increase in Artist Fees
- In-house Uniforms
- New Signature Event
- Increase in Cost of Food and Beverage

Capital Requests

- Portable LED Wall

# Personnel

Department Name	FY24 Adjusted	New Positions	FY25 Proposed
City Manager	5	1	6
City Clerk	4	--	4
Finance	22	1	23
Legal	2	--	2
Information Technology	19	2	21
Human Resources	4	--	4
Facilities Management	15	3	18
Communications	7	1	8
Municipal Court	10	--	10
Police	173	5	178
Fire	121	2	123
Emergency Management	1	--	1
Public Works	35	2	37
Fleet Management	2	--	2
Recreation and Parks	11	.5	11.5
Community Development	46	--	46
Economic Development	2	--	2
Performing Arts Center	26	1	27
<b>Subtotal (Full-Time Positions)</b>	<b>505</b>	<b>18.5</b>	<b>523.5</b>
Part-Time Positions (Seasonal)	75	--	102
CVRG Fund Positions	3	--	3
TSPLOST Fund Positions	11	--	11
Tree Fund Position	1	-.5	.5
<b>Total Positions</b>	<b>595</b>	<b>18</b>	<b>640</b>

# Non-Profit Summary

Direct Allocations	FY 2024 Amount	FY 2025 Proposed
Abernathy Arts Center	\$ 50,000	\$ 60,000
Community Assistance Center	\$ 180,000	\$ 200,000
Keep Sandy Springs Beautiful - Hazardous Waste*	\$ 75,000	\$ 0*
Keep Sandy Springs Beautiful - Recycling	\$ 95,000	\$ 95,000
Keep Sandy Springs Beautiful - Capital	\$ 50,000	\$ 50,000
Recreation Grant Program	\$ 150,000	\$ 150,000
Sandy Springs Youth Sports	\$ 150,000	\$ 185,000
Solidarity Sandy Springs	\$ 25,000	\$ 25,000
<b>Total</b>	<b>\$ 775,000</b>	<b>\$ 765,000</b>

\*Occurs every other fiscal year



# General Fund Contingency Detail

Description	Amount
City Manager	\$ 150,000
Communications	\$ 50,000
Community Development	\$ 25,000
Emergency Management	\$ 50,000
Facilities	\$ 100,000
Fire	\$ 50,000
General Admin	\$ 300,000
Police	\$ 100,000
Public Works	\$ 200,000
Recreation and Parks	\$ 50,000
<b>Total</b>	<b>\$ 1,075,000</b>

# FY 2025 Summary of Budgeted Expenditures by Fund

Fund Name	Amount
General Fund	\$ 155,116,944
Performing Arts Center Fund	\$ 8,708,322
Confiscated Assets Fund	\$ 35,000
Emergency 911 Fund	\$ 3,500,000
Tree Fund	\$ 879,186
Impact Fee Fund	\$ 30,000
Community Development Block Grant Fund	\$ 3,530,889
Hotel/Motel Tax Fund	\$ 5,250,000
Excise Tax on Rental Motor Vehicle Fund	\$ 100,000
TSPLOST I (2016) Fund	\$ 102,171,851 *
TSPLOST II (2021) Fund	\$ 136,248,670 *
Capital Projects Fund	\$ 74,459,227 *
Fleet Fund	\$ 2,362,043 *
Public Facilities Authority Fund	\$ 592,330,949 *
Stormwater Management Fund	\$ 4,349,276 *
Development Authority Fund	\$ 386,000
<b>Total All Funds</b>	<b>\$ 1,089,458,357</b>

\* Multi-year Funds

# Confiscated Assets Fund Budget

*Budget Book Page 31*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 729,991	\$ 782,546	\$ 986,930	\$ 1,147,730
Revenues	292,009	410,983	177,000	105,000
Expenditures	239,454	206,598	16,200*	35,000
<b>Ending Fund Balance</b>	<b>\$ 782,546</b>	<b>\$ 986,930</b>	<b>\$ 1,147,730</b>	<b>\$ 1,217,730</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*

*\*\$610,000 for PDHQ RTCC pending Council approval on 05/21/2024*

# E911 Fund Budget

*Budget Book Page 33*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	3,466,272	4,021,404	3,825,154	3,500,000
Expenditures	3,466,272	4,021,404	3,825,154	3,500,000
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*

# Tree Fund Budget

*Budget Book Page 34*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 662,545	\$ 1,256,005	\$ 1,230,751	\$ 648,851
Revenues	881,703	331,503	227,352	210,000
Expenditures	288,243	356,756	809,252	709,186
<b>Ending Fund Balance</b>	<b>\$ 1,256,005</b>	<b>\$ 1,230,752</b>	<b>\$ 648,851</b>	<b>\$ 149,665</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*

# Impact Fee Fund Budget

*Budget Book Page 35*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 4,276,508	\$ 5,046,357	\$ 6,566,207	\$ 6,505,833
Revenues	1,124,650	1,689,773	59,896	30,000
Expenditures	354,801	169,923	120,270	30,000
<b>Ending Fund Balance</b>	<b>\$ 5,046,357</b>	<b>\$ 6,566,207</b>	<b>\$ 6,505,833</b>	<b>\$ 6,505,833</b>

# Impact Fee Fund Detail

<b>Fund Balance @ 6/30/2023</b>	<b>\$</b>	<b>6,566,207</b>
Projected Revenue for FY 2024		59,897
Less: Encumbrances and Required Category Distribution		(5,767,017)
<b>Total Available for FY 2025</b>	<b>\$</b>	<b>848,160</b>

<b>FY 2025 Recommended Projects</b>		
P0019 (CIP): Old Riverside Drive Park	<b>\$</b>	10,000
T0058 (CIP): Boylston Road		10,000
FL233 (Fleet Fund): New Vehicle (MRU)		10,000
<b>Total Recommended Projects</b>	<b>\$</b>	<b>30,000</b>

<b>Balance to Allocate</b>	<b>\$</b>	<b>818,160</b>
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# Community Development Block Grant (CDBG) Fund Budget

*Budget Book Page 38*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 2,382,350	\$ 2,472,413	\$ 2,592,724	\$ 2,704,628
Revenues	768,111	732,965	517,254	658,889
Expenditures	678,048	612,654	405,350	3,363,517
<b>Ending Fund Balance</b>	<b>\$ 2,472,413</b>	<b>\$ 2,592,724</b>	<b>\$ 2,704,628</b>	<b>\$ 0</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*



# Hotel/Motel Tax Fund Budget

*Budget Book Page 39*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	4,277,495	4,938,219	5,469,344	5,250,000
Expenditures	4,277,495	4,938,219	5,469,344	5,250,000
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*

# Excise Tax on Rental Motor Vehicles Fund Budget

*Budget Book Page 40*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	78,222	88,402	99,775	100,000
Expenditures	78,222	88,402	99,775	100,000
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*

# TSPLOST I (2016) Fund Budget

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 48,884,472	\$ 55,853,504	\$ 45,035,042	\$ 38,234,445
Revenues	16,824,773	348,713	8,092	6,223,748
Expenditures	9,855,741	11,167,174	6,808,689	44,458,193
<b>Ending Fund Balance</b>	<b>\$ 55,853,504</b>	<b>\$ 45,035,042</b>	<b>\$ 38,234,445</b>	<b>\$ 0</b>

# TSPLOST I (2016) Detail Budget

Budget Book Page 41

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Proposed Budget	Current Approved Budget	2025 Budget Changes	2025 Proposed Budget
<b>REVENUES:</b>							
	TSPLOST TAX FUNDING	95,343,840	-	95,343,840	95,343,840	-	95,343,840
	TS131 PCID FUNDING	-	3,050,000	3,050,000	3,050,000	-	3,050,000
	TS192 PCID FUNDING	356,805	3,173,748	3,530,553	3,530,553	-	3,530,553
	INTEREST INCOME	247,459	-	247,459	247,459	-	247,459
<b>TOTAL TSPLOST REVENUES</b>		<b>95,948,103</b>	<b>6,223,748</b>	<b>102,171,851</b>	<b>102,171,851</b>	<b>-</b>	<b>102,171,851</b>
<b>EXPENDITURES:</b>							
<b>TIER 1</b>							
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,765,529	34,471	4,800,000	4,800,000	-	4,800,000
TS106	TEI-Riverview@Northside	4,009,851	392,898	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	2,516,837	323,163	2,840,000	2,840,000	-	2,840,000
TS111	TEI-Spalding@Pitts	4,211,198	106,981	4,318,179	4,318,179	-	4,318,179
TS115	TEI-MountVernon@LongIsland	91,937	-	91,937	91,937	-	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	454,645	5,645,355	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	-	268,968	268,968	-	268,968
TS166	SWP-Spalding:SpaldingLake/Publix	1,882,608	80,744	1,963,352	1,963,352	-	1,963,352
TS167	SWP-BrandonMill:MarshCr/LostForest	1,375,419	-	1,375,419	1,375,419	-	1,375,419
TS168	SWP-Dalrymple:Princeton/Duncourtney	630,324	-	630,324	630,324	-	630,324
TS169	SWP-DunwoodyClub:Spalding/Fenimore	1,036,283	-	1,036,283	1,036,283	-	1,036,283
TS170	SWP-InterstateN:CityLimit/Northside	2,585,982	-	2,585,982	2,585,982	-	2,585,982
TS171	SWP-Roberts:Northridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMill:LostForest/BrandonR	475,690	(9,288)	466,403	466,403	-	466,403
TS191	JohnsonFerry/MountVernon Efficiency	24,574,760	2,725,240	27,300,000	27,300,000	-	27,300,000
TS192	MountVernon Multiuse Path	17,403,563	671,597	18,075,160	18,075,160	-	18,075,160
TS193	Hammond Phase 1 (ROW/Design)	12,504,162	-	12,504,162	12,504,162	-	12,504,162
		<b>85,250,690</b>	<b>9,971,161</b>	<b>95,221,851</b>	<b>95,221,851</b>	<b>-</b>	<b>95,221,851</b>
<b>ADMINISTRATIVE COSTS</b>							
TS999	TSPLOST Staff	6,612,502	337,498	6,950,000	6,950,000	-	6,950,000
		<b>6,612,502</b>	<b>337,498</b>	<b>6,950,000</b>	<b>6,950,000</b>	<b>-</b>	<b>6,950,000</b>
<b>TOTAL TSPLOST CAPITAL PROJECTS</b>		<b>91,863,192</b>	<b>10,308,659</b>	<b>102,171,851</b>	<b>102,171,851</b>	<b>-</b>	<b>102,171,851</b>

# TSPLOST II (2021) Fund Budget

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 0	\$ 2,848,595	\$ 23,286,512	\$ 23,286,512
Revenues	6,051,595	24,009,115	23,541,935	23,000,000
Expenditures	3,203,000	3,571,198	3,336,080	66,492,367
<b>Ending Fund Balance</b>	<b>\$ 2,848,595</b>	<b>\$ 23,286,512</b>	<b>\$ 43,492,367</b>	<b>\$ 0</b>

# TSPLOST II (2021) Detail Budget

Budget Book Pages 42 and 43

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Proposed Budget	Current Approved Budget	2025 Budget Changes	2025 Proposed Budget
<b>REVENUES:</b>							
	TSPLOST TAX FUNDING	45,780,176	68,900,737	114,680,913	114,680,913	-	114,680,913
	S2121 FEDERAL GRANT FUNDING	-	16,892,757	16,892,757	750,000	16,142,757	16,892,757
	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
<b>TOTAL TSPLOST-2021 REVENUES</b>		<b>45,780,176</b>	<b>90,468,494</b>	<b>136,248,670</b>	<b>120,105,913</b>	<b>16,142,757</b>	<b>136,248,670</b>
<b>EXPENDITURES:</b>							
<b>TIER 1</b>							
S2100	Tier 1 - Uncommitted	-	1,153	1,153	1,153	-	1,153
S2101	OSI-Fiber:RingA	689,695	810,305	1,500,000	1,500,000	-	1,500,000
S2102	OSI-Fiber:FireStation#3	145,805	504,195	650,000	650,000	-	650,000
S2103	OSI-JohnsonFerry@PtreeDunwoody	59,555	4,590,445	4,650,000	4,650,000	-	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	480	8,799,520	8,800,000	8,800,000	-	8,800,000
S2121	PMP-SR 400 Multi-Use Trail	-	20,892,757	20,892,757	4,750,000	16,142,757	20,892,757
S2122	PMP-Glenridge:Hammond/Wellington	488,146	3,386,854	3,875,000	3,875,000	-	3,875,000
S2123	PMP-Design for Tier 2 Sidepaths	202,386	727,614	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	138,267	2,261,733	2,400,000	2,400,000	-	2,400,000
S2161	PSW-Windsor Gaps	252,834	672,166	925,000	925,000	-	925,000
S2163	PSW-Northland:Landmark/Northland	55,380	139,620	195,000	195,000	-	195,000
S2164	PSW-Evergreen:Greenwood/PtreeDunwoody	65,560	289,440	355,000	355,000	-	355,000
S2165	PSW-Riverside:l285/MtVernon	164,525	720,475	885,000	885,000	-	885,000
S2167	PSW-MtVernon:GlenErrol/500	206,139	163,861	370,000	370,000	-	370,000
S2168	PSW-Hilderbrand:Gym/Roswell	257,523	262,477	520,000	520,000	-	520,000
S2170	PSW-MtVernon:DeClaire/LongIsland	167,579	47,421	215,000	215,000	-	215,000
S2172	PSW-Glenridge:Canopy/GlenridgeClose	80,320	144,680	225,000	225,000	-	225,000
S2175	PSW-Trowbridge:SpaldingTrail/TrowbridgeLake	72,760	22,240	95,000	95,000	-	95,000
S2177	PSW-PowersFerry:NewNorthside/6201	105,244	279,756	385,000	385,000	-	385,000
S2179	PSW-Spalding:NesbittFerry/SpaldingLake	63,160	486,840	550,000	550,000	-	550,000
S2184	PSW-JettFerry:JettFerryCt/Spalding	132,483	567,517	700,000	700,000	-	700,000
S2185	PSW-LakeForest Sidewalk	220,731	1,919,269	2,140,000	2,140,000	-	2,140,000
S2186	PSW-MtParan&PowersFerry:Rebel/Carol	248,611	2,151,389	2,400,000	2,400,000	-	2,400,000
S2187	PSW-BrandonMill:LostForest/BrandonR	-	1,890,000	1,890,000	1,890,000	-	1,890,000
S2188	PSW-Gap Fill Sidewalks	247,997	252,003	500,000	500,000	-	500,000
S2193	CRL-Hammond Drive Widening	5,941,239	29,058,761	35,000,000	35,000,000	-	35,000,000
		<b>13,209,418</b>	<b>83,752,492</b>	<b>96,961,910</b>	<b>80,819,153</b>	<b>16,142,757</b>	<b>96,961,910</b>
<b>TIER 2</b>							
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	5,257,380	-	5,257,380
		-	<b>15,112,380</b>	<b>15,112,380</b>	<b>15,112,380</b>	-	<b>15,112,380</b>
<b>TIER 3</b>							
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
		-	<b>13,462,542</b>	<b>13,462,542</b>	<b>13,462,542</b>	-	<b>13,462,542</b>
<b>ADMINISTRATIVE COSTS</b>							
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
		-	<b>10,711,838</b>	<b>10,711,838</b>	<b>10,711,838</b>	-	<b>10,711,838</b>
<b>TOTAL TSPLOST-2021 CAPITAL PROJECTS</b>		<b>13,209,418</b>	<b>123,039,252</b>	<b>136,248,670</b>	<b>120,105,913</b>	<b>16,142,757</b>	<b>136,248,670</b>

# Capital Projects Fund Budget

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 32,219,207	\$ 46,523,556	\$ 43,748,163	\$ 51,216,438
Revenues	42,586,778	27,107,369	47,072,329	23,242,789
Expenditures	28,282,428	29,882,763	39,604,054	74,459,227
<b>Ending Fund Balance</b>	<b>\$ 46,523,556</b>	<b>\$ 43,748,163</b>	<b>\$ 51,216,438</b>	<b>\$ 0</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected (actuals through 04/30/2024), and FY 2025 fund balance includes prior year allocations which have not yet been expended.*

# Capital Projects Detail Budget – 1 Year

## Budget Book Page 44

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2025 Outside Funding	2025 City Funding	2025 Proposed Budget
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### REVENUES:

REMAINING FEDERAL/STATE/OTHER GRANTS								12,589,560
REMAINING SPECIAL REVENUE TRANSFERS								6,559,437
REMAINING DESIGNATED REVENUES								4,000
REMAINING OUTSIDE FUNDING								19,152,997
NEW OUTSIDE FUNDING								2,578,958
CURRENT TRANSFER FROM GENERAL FUND								23,096,400
USE OF FUND BALANCE								29,630,872
<b>TOTAL REVENUES</b>								<b>74,459,227</b>

### EXPENDITURES:

#### CAPITAL CONTINGENCY

C9999	Capital Contingency	-	2,630,357	-	2,630,357	-	1,504,611	4,134,968
		-	<b>2,630,357</b>	-	<b>2,630,357</b>	-	<b>1,504,611</b>	<b>4,134,968</b>

#### MISCELLANEOUS PROJECTS

A0001	Outdoor Art Program	10,000	342,513	349,323	3,189	-	60,000	63,189
A0003	Veterans Park Artwork	200,000	48,000	116,500	131,500	300,000	-	431,500
		<b>210,000</b>	<b>390,513</b>	<b>465,823</b>	<b>134,689</b>	<b>300,000</b>	<b>60,000</b>	<b>494,689</b>

#### DEPARTMENTAL PROJECTS

CD231	Citywide Design Guideline	-	300,000	-	300,000	-	-	300,000
CD233	Zoning Code Review	-	100,000	100,000	-	-	-	-
CD251	Perimeter Small Area Plan	-	-	-	-	-	200,000	200,000
FD100	Firefighter Turnout Gear	-	77,083	3,828	73,255	-	150,000	223,255
FD200	Fire Equipment Replacement	-	12,526	-	12,526	-	100,000	112,526
FD231	Alerting System (WestNet)	-	202,000	201,032	968	-	-	968
IT100	Network Hardware Replacement	-	461,012	153,682	307,330	-	250,000	557,330



# Capital Projects Detail Budget – 1 Year

## Budget Book Page 45

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2025 Outside Funding	2025 City Funding	2025 Proposed Budget
IT200	Workstation Replacement and Upgrade	-	210,000	159,592	50,408	-	820,000	870,408
IT241	Parcel Corrections	-	130,000	120,000	10,000	-	-	10,000
PD223	SWAT Truck	-	500,000	465,743	34,257	-	-	34,257
PD232	K9 Replacement	-	55,500	34,000	21,500	-	-	21,500
PD235	Police Ammunition	-	449,530	437,249	12,281	-	125,000	137,281
		-	<b>2,497,651</b>	<b>1,675,126</b>	<b>822,525</b>	-	<b>1,645,000</b>	<b>2,467,525</b>
<b>CITY CENTER PROJECTS</b>								
CC001	Land Acquisition/Demolition	-	36,055,213	35,814,141	241,072	-	3,000,000	3,241,072
CC006	Transmission Relocation	-	7,174,555	6,819,122	355,433	-	-	355,433
		-	<b>43,229,768</b>	<b>42,633,263</b>	<b>596,505</b>	-	<b>3,000,000</b>	<b>3,596,505</b>
<b>FACILITY PROJECTS</b>								
F0005	Trowbridge Facility	725,000	1,935,000	2,184,413	475,587	-	-	475,587
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	899,955	600,045	-	-	600,045
F2102	Cistern Improvements	-	685,000	617,693	67,307	-	1,370,000	1,437,307
F2104	Veterans Park	-	6,836,000	6,770,346	65,654	-	-	65,654
F2205	Facilities Maintenance	-	2,126,390	1,074,109	1,052,281	-	600,000	1,652,281
F2206	Abernathy Arts Center	-	1,000,000	239,363	760,637	-	250,000	1,010,637
F2302	City Springs - Artificial Turf	-	880,000	513,669	366,331	-	-	366,331
F2305	Temp Fire Station 1	-	177,909	77,909	100,000	-	-	100,000
F2401	Heritage Lawn Stream Buffer Remediation	-	250,000	-	250,000	-	-	250,000
F2501	Police Shooting Range/Sim House	-	-	-	-	50,000	50,000	100,000
F2502	Fire Station 1 Addition	-	-	-	-	-	250,000	250,000

# Capital Projects Detail Budget – 1 Year

## Budget Book Page 46

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2025 Outside Funding	2025 City Funding	2025 Proposed Budget
		<b>725,000</b>	<b>15,840,299</b>	<b>12,709,838</b>	<b>3,855,461</b>	<b>50,000</b>	<b>2,520,000</b>	<b>6,425,461</b>
<b>PARKS PROJECTS</b>								
P0002	Abernathy Greenway	2,328,835	11,639,646	10,871,670	3,096,811	-	500,000	3,596,811
P0007	Hammond Park Improvements	6,340	4,952,641	4,898,379	60,602	-	70,000	130,602
P0010	MORGAN FALLS ATHLETIC COMPLEX LIGHTING	-	-	-	-	-	125,000	125,000
P0011	Morgan Falls Dog Park Improvements	-	188,600	121,100	67,500	-	750,000	817,500
P0016	RIDGEVIEW PARK IMPROVEMENTS	-	117,024	117,024	-	-	400,000	400,000
P0019	Old Riverside Drive Park	4,000,000	-	500,000	3,500,000	10,000	2,500,000	6,010,000
P0020	Crooked Creek Park	598,607	-	463,578	135,029	-	-	135,029
P0028	City Trail Design and Unassigned	-	3,750,000	492,476	3,257,524	-	-	3,257,524
P0029	Rivershore Floodplain	-	125,000	116,848	8,152	-	-	8,152
P2201	Trail Segment 2A P&E and Constr	3,030,000	6,000,000	8,893,027	136,973	-	-	136,973
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	-	471,280
P2205	Nancy Creek Stream Restoration	400,000	377,000	777,000	-	-	-	-
P2206	Sustainabilty Plan/Policy	-	75,000	-	75,000	-	-	75,000
P2207	Tree Fund Invasive	116,495	-	114,392	2,103	50,000	-	52,103
P2208	Tree Fund Trees Atlanta	302,450	-	163,200	139,250	100,000	-	239,250
P2209	Tree Fund Capital Projects	549,000	-	372,376	176,624	230,000	-	406,624
P2210	Tree Fund Surveys	49,000	-	34,000	15,000	20,000	-	35,000
P2211	Tree Fund Maintenance	297,000	-	291,371	5,630	150,000	-	155,630
P2212	Old Riverside Master Plan	-	93,446	75,395	18,051	-	-	18,051
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	63,850	86,150	-	-	86,150
P2216	Morgan Falls Athletic Improv	-	3,000,000	1,700,232	1,299,768	-	500,000	1,799,768
P2301	Tree Fund Education	40,000	-	13,186	26,814	20,000	-	46,814
P2302	Tree Fund Pilot Projects	70,000	-	49,168	20,832	20,000	-	40,832
P2401	Flood Mitigation and Resilience Plan	-	200,000	-	200,000	-	-	200,000
P2402	Tennis Center - Court Resurfacing	-	-	-	-	-	-	-
P2403	Tennis Center - Capital Improvement	24,000	-	-	24,000	24,000	-	48,000
P2501	Trail Segment 2C P&E and Constr	-	-	-	-	-	303,000	303,000
P2502	Morgan Falls Athletic Center Admin. Building Demolition	-	-	-	-	-	75,000	75,000
		<b>11,811,727</b>	<b>31,368,358</b>	<b>30,189,912</b>	<b>12,990,173</b>	<b>624,000</b>	<b>5,223,000</b>	<b>18,837,173</b>

# Capital Projects Detail Budget – 1 Year

## Budget Book Page 47

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2025 Outside Funding	2025 City Funding	2025 Proposed Budget
<b>TRANSPORTATION PROJECTS</b>								
T0019	Roswell Road Phase I	6,288,326	2,410,000	2,093,880	6,604,446	-	-	6,604,446
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,776,000	1,701,873	235,481	-	(235,481)	-
T0058	City Center Transportation Network	2,312,208	-	1,722,851	589,357	10,000	-	599,357
T0060	Bike/Ped/Trail Design & Implem	2,239,919	3,707,000	3,357,977	2,588,942	594,958	-	3,183,900
T0063	North End Revitalization	-	1,550,000	604,635	945,365	-	(945,365)	-
T0066	SR140 Holcomb @ Spalding ROW	-	450,000	126,234	323,766	-	(323,766)	-
T0069	PEACHTREE-DUNWOODY@WINDSOR	-	1,400,000	1,200,883	199,117	-	-	199,117
T2208	PTD/LAKE HEARN MULTIMODAL INT IMP	4,802,481	-	911,961	3,890,520	-	-	3,890,520
T2209	I285 ROSWELL RD INNOVATIVE	-	150,000	150,000	-	-	-	-
T2210	BRT STUDIES: Joint Feasibility/Roswell Rd Sta	-	50,000	-	50,000	-	-	50,000
T2213	NEIGHBORHOOD LIGHTING PROGRAM	3,387	100,000	6,773	96,613	-	-	96,613
T2302	PCID - GlenridgeConn@JohnsonFerry	80,000	-	-	80,000	-	-	80,000
T2303	PCID - Hammond@GA400 Turn Lane	600,000	-	-	600,000	-	-	600,000
T2304	ATMS-5	-	300,000	-	300,000	-	-	300,000
T2305	High Point Road Ped Xing	-	330,000	69,900	260,100	-	-	260,100
T2306	Interstate Wayfinding End Column	-	150,000	4,167	145,833	-	-	145,833
T2308	Roswell@LakePlacid	-	575,000	69,500	505,500	-	-	505,500
T2401	Peachtree Dunwoody Rd Multimodal Study	200,000	65,000	250,892	14,108	-	-	14,108
T2402	Internally Illuminated Street Name Sign Rehab Program	-	125,000	6,033	118,967	-	300,000	418,967
T2403	Long Island Drive at Mt. Vernon Highway Intersection Impr	-	800,000	152,434	647,566	-	-	647,566
T2404	Morgan Falls Pedestrian Lighting	-	816,000	-	816,000	-	-	816,000
T2405	Lake Forrest Dr - Allen Road Intersection Improvement	-	1,200,000	265,491	934,509	-	-	934,509
T2406	SAFE STREETS FOR ALL (SS4A)	360,000	90,000	401,115	48,885	-	-	48,885
T2501	Roswell Rd Safety Project	-	-	-	-	-	198,400	198,400
T2502	Sandy Springs Final Inspection of Transform 285/400 Proj	-	-	-	-	-	250,000	250,000
T2503	Transportation Master Plan Update	-	-	-	-	-	200,000	200,000
T2504	TMC Video Wall Replacement	-	-	-	-	-	300,000	300,000
		<b>17,047,674</b>	<b>16,904,000</b>	<b>13,240,166</b>	<b>20,711,508</b>	<b>604,958</b>	<b>(256,211)</b>	<b>21,060,255</b>

# Capital Projects Detail Budget – 1 Year

*Budget Book Page 48*

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2025 Outside Funding	2025 City Funding	2025 Proposed Budget
<b>CAPITAL PROGRAMS</b>								
T2000	Water Reliability Program	-	1,000,000	831,202	168,798	-	-	168,798
T3000	Pavement Management Program	12,107,089	63,758,642	74,597,044	1,268,687	1,000,000	6,000,000	8,268,687
T4000	City Beautification	-	1,037,572	553,002	484,571	-	200,000	684,571
T6000	Sidewalk Program	-	10,630,500	10,377,169	253,331	-	750,000	1,003,331
T7000	Intersection&Operational	-	8,847,787	7,901,958	945,828	-	800,000	1,745,828
T7500	Guardrail Replacement Program	-	1,634,150	873,594	760,556	-	50,000	810,556
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,803,327	1,751,555	-	-	1,751,555
T9100	Bridge & Dam Maintenance	-	2,720,000	2,417,026	302,974	-	300,000	602,974
T9500	Traffic Management Program	257,731	8,446,507	8,455,095	249,143	-	750,000	999,143
T9510	TMC Fiber Program	-	650,000	91,263	558,737	-	500,000	1,058,737
T9520	Public Safety Building Fiber	-	500,000	375,413	124,587	-	-	124,587
T9600	Traffic Calming	82,714	455,000	363,830	173,884	-	50,000	223,884
		<b>13,147,534</b>	<b>102,535,040</b>	<b>108,639,923</b>	<b>7,042,650</b>	<b>1,000,000</b>	<b>9,400,000</b>	<b>17,442,650</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>42,941,935</b>	<b>215,395,985</b>	<b>209,554,051</b>	<b>48,783,869</b>	<b>2,578,958</b>	<b>23,096,400</b>	<b>74,459,227</b>

# 5-Year CIP

*Budget Book Page 49*

# Fleet Fund Budget

*Budget Book Page 52*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 0	\$ 3,000,000	\$ 5,332,901	\$ 3,473,378
Revenues	3,000,000	4,245,630	2,622,043	1,770,000
Expenditures	0	1,912,729	4,481,566	1,770,000
<b>Ending Fund Balance</b>	<b>\$ 3,000,000</b>	<b>\$ 5,332,901</b>	<b>\$ 3,473,378</b>	<b>\$ 3,473,378</b>

# Public Facilities Authority Fund Budget

*Budget Book Page 53*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 43,085,324	\$ 43,624,502	\$ 47,717,152	\$ 38,675,842
Revenues	20,230,236	19,947,206	27,559,010	13,376,133
Expenditures	19,691,058	15,854,556	36,600,320	44,551,862
<b>Ending Fund Balance</b>	<b>\$ 43,624,502</b>	<b>\$ 47,717,152</b>	<b>\$ 38,675,842</b>	<b>\$ 7,500,113</b>

# Performing Arts Center Fund Budget

*Budget Book Page 54*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 2,048,694	\$ 2,887,341	\$ 2,828,264	\$ 1,288,687
Revenues	5,317,248	5,784,481	6,087,061	7,889,250
Expenditures	4,478,601	5,843,558	7,626,638	8,708,322
<b>Ending Fund Balance</b>	<b>\$ 2,887,341</b>	<b>\$ 2,828,264</b>	<b>\$ 1,288,687</b>	<b>\$ 469,615</b>

*FY 2022 and FY 2023 are audited actuals. FY 2024 is projected, and FY 2025 is proposed budget.*



# Stormwater Fund Budget

*Budget Book Page 57*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 1,873,226	\$ 1,473,220	\$ 957,527	\$ 99,275
Revenues	1,720,000	1,905,000	2,160,000	4,250,000
Expenditures	2,120,005	2,420,693	3,018,252	4,349,275
<b>Ending Fund Balance</b>	<b>\$ 1,473,220</b>	<b>\$ 957,527</b>	<b>\$ 99,275</b>	<b>\$ 0</b>

# Development Authority Fund Budget

*Budget Book Page 58*

	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Proposed
Beginning Fund Balance	\$ 93,021	\$ 108,661	\$ 108,853	\$ 173,891
Revenues	201,342	1,309,422	517,933	386,000
Expenditures	185,702	1,309,230	452,895	386,000
<b>Ending Fund Balance</b>	<b>\$ 108,661</b>	<b>\$ 108,853</b>	<b>\$ 173,891</b>	<b>\$ 173,891</b>

# Projected Undesignated Fund Balance

June 30, 2023, General Fund Balance (per ACFR)	\$	60,099,230.58
Add: FY24 Projected Revenues	\$	137,146,465.96
Less: FY24 Projected Expenditures	\$	(134,891,267.55)
Subtotal	\$	62,354,428.99
Less: Fund Balance Reserve (25% of Expenditures)	\$	(31,187,505.00)
Available Fund Balance	\$	31,166,923.99
FY 25 Budget Use of Fund Balance	\$	(28,518,523.99)
FY 25 Capital Ballot	\$	(1,848,400.00)
<b>YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE</b>	<b>\$</b>	<b>800,000.00</b>

# Undesignated Fund Balance Usage Options

- \$800,000 Available Funds
  - Options submitted by Council
    - City Springs District Infrastructure Improvements
    - Fire Station 4
    - Add to Fund Balance Reserve
    - Park Infrastructure Investments
    - Redevelopment Fund

# Capital Projects Funding Summary

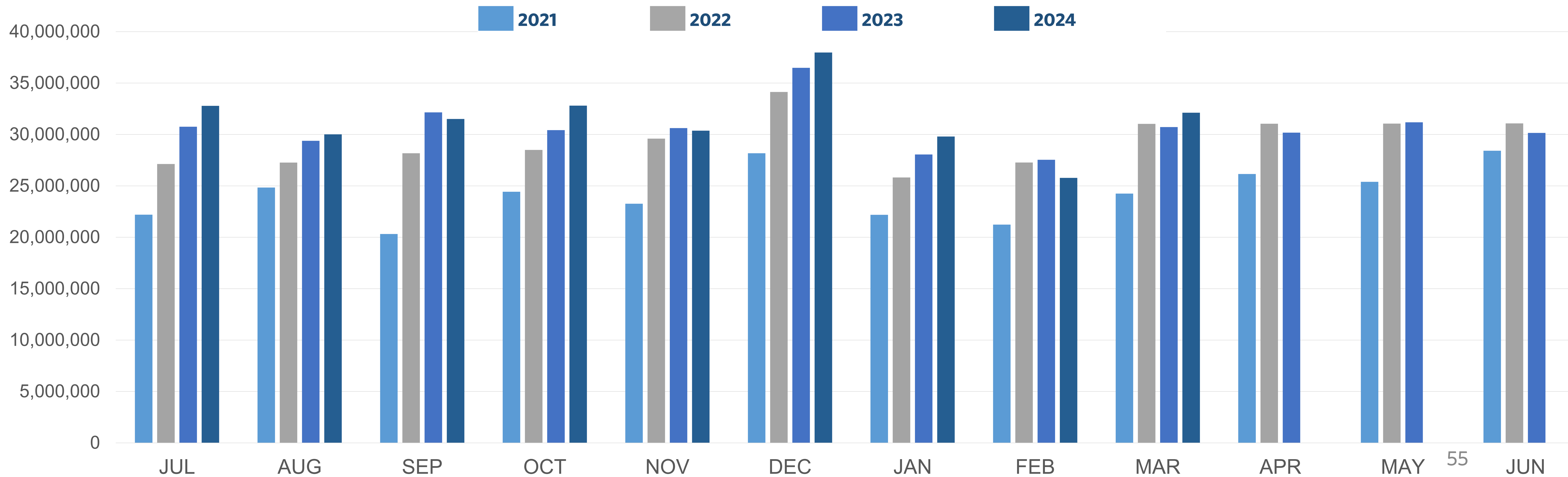
Fiscal Year	Capital Project Fund	Stormwater Fund	Total
2006	0	0	0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
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*	21,612,811	2,160,000	23,772,811
<b>Total</b>	<b>342,174,846</b>	<b>30,210,000</b>	<b>372,384,846</b>

\*FY 2024 is projected

# Budget Workshop 2 Questions

# Local Sales Tax Analysis – Countywide Collections

	July	August	September	October	November	December	January	February	March	April	May	June	Grand Total
2021	22,198,695	24,841,713	20,320,159	24,430,465	23,266,616	28,175,640	22,186,967	21,230,348	24,250,381	26,158,002	25,395,472	28,419,158	<b>290,873,615</b>
2022	27,130,955	27,267,001	28,173,780	28,500,119	29,598,695	34,133,084	25,816,257	27,273,344	31,029,795	31,045,028	31,056,101	31,080,014	<b>352,104,173</b>
2023	30,751,488	29,386,863	32,147,347	30,420,413	30,620,483	36,481,755	28,057,276	27,541,411	30,718,362	30,177,122	31,186,303	30,155,026	<b>367,643,849</b>
2024	32,787,438	30,016,201	31,507,641	32,801,891	30,372,372	37,970,928	29,803,724	25,775,219	32,119,258	---	---	---	<b>283,154,671</b>



# Profit/Loss Report – Ice Skating Rink

Gross Profit	Operating Expenses	One Time Expenses (1 <sup>st</sup> Year)	Loss w/o 1 <sup>st</sup> Year Expenses
\$ 261,273.38	\$ 395,864.72	\$ 31,904.00	\$ (134,591.34)

Revenue	
Ticket Entry Income	\$ 227,889.66
F&B Income	\$ 49,826.45
Merchandise	\$ 0.00
Total Revenue	\$ 277,716.11
Cost Of Goods Sold	\$ (16,442.73)
<b>Gross Profit</b>	<b>\$ 261,273.38</b>

Total Operating Expenses (Including First Year Expenses)	
Seasonal Ice Rink Staff	\$ 126,612.52
Marketing & Advertising	\$ 25,565.32
Staff Scheduling Software	\$ 804.00
Reservation Software Hardware	\$ 274.00
Computers	\$ 2,000.00
Operations Equipment	\$ 71,445.00
Misc. Supplies	\$ 16,673.13
Uniforms	\$ 8,574.75
Uniform Machine	\$ 21,320.00
Merch Costs	\$ 7,000.00
Ice Rink Buildout	\$ 147,500.00
<b>Total Operating Expenses</b>	<b>\$ 427,768.72</b>

One Time Expenses – 1 <sup>st</sup> Year	
Tent	\$ 621.00
Tent Decor	\$ 621.00
Picnic Tables	\$ 3,585.00
Trash Bins & Metal Benches	\$ 6,448.00
Bearcom Radios	\$ 10,980.00
Break Room Supplies	\$ 265.00
Video Player for Tent	\$ 431.00
iPads/Cases/Warmers	\$ 1,986.00
Reservation Software Hardware	\$ 274.00
QR Code Reader	\$ 253.00
Ice Rink Speakers	\$ 1,001.00
A-Frame Signs	\$ 1,445.00
Fire Pits	\$ 1,898.00
Adirondack Chairs	\$ 2,096.00
<b>Total One Time Expense</b>	<b>\$ 31,904.00</b>



# Performing Arts Center

- Strongest limiting factors
  - Venue Capacity and Scheduling Conflicts
  - Parking
  - Staffing
  - Resources
- Measuring Success – Event Rentals
  - Sales
    - Utilization rate
    - Booking rate
    - Lead conversion rate
    - Average booking value
    - Revenue
  - Operational efficiency
  - Customer satisfaction
  - Market position/reputation

## Performing Arts Center – Event Rentals

	Lead Conversion	Booking Rate	Utilization Rate	Average Booking Value	Revenue
2023	29%	53%	39%	\$6,760	\$1,852,287
2024 YTD	32%	79%	12%	\$9,187	\$1,975,255

## Performing Arts Center – Number of Community Events

	City Green	Heritage Lawn	Byers Theatre	Studio Theatre	Offsite
2023	60	8	1	1	3
2024 Estimated	68	5	2	1	3

# Performing Arts Center – Utilization

## City Produced Shows

	Number of Performances	Available Seats	Sold Seats	%
2023	30	14,132	9,194	65%
2024 YTD	10	7,454	5,079	68%

## Partner Shows

	Number of Performances	Available Seats	Sold Seats	%
2023	118	126,311	66,023	52%
2024 YTD	36	37,621	21,865	58%

# Residents vs Non-Residents – Estimated Ticket Numbers

January 1, 2023 - December 31, 2023		
	Sandy Springs Residents	Non-Sandy Springs Residents
<b>Customer Accounts</b>	2,100	4,900
<b>Total Tickets Sold</b>	7,600	23,300
January 1, 2024 - May 16, 2024		
	Sandy Springs Residents	Non-Sandy Springs Residents
<b>Customer Accounts</b>	1,700	3,700
<b>Total Tickets Sold</b>	6,500	16,400

# Outdoor Sculpture Collection

- Abernathy Sculpture Garden (9) and Playable Art Park
- Sculpture at Marsh Creek Rain Garden (5) and Pond Gate
- Sculpture at Hammond Park (2)
- Sculpture at Heritage (3)
- Sandy Springs Library (5)
- Springway Future Installations (2)
- Doppelganger at Windsor Meadows Park
- Solstice at City Springs



Solstice by David Landis

# Questions