



2025

APPROVED BUDGET

Fiscal Year 2025
July 1, 2024 - June 30, 2025



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INTRODUCTION



MAYOR AND CITY COUNCIL

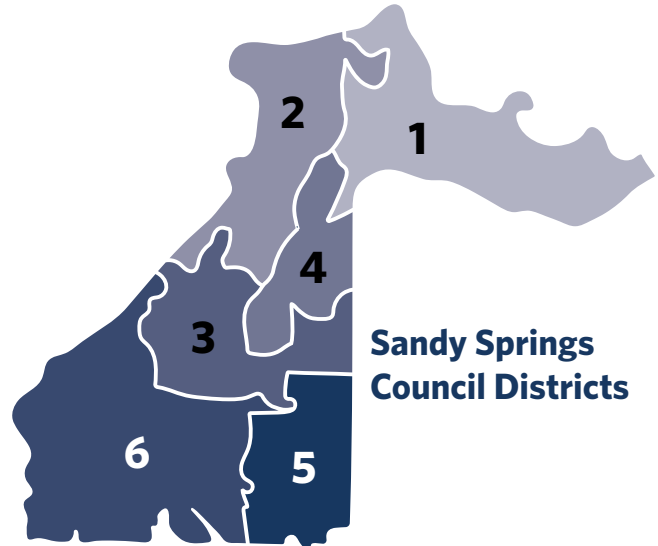
Governance in Sandy Springs

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



**Sandy Springs
Council Districts**



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

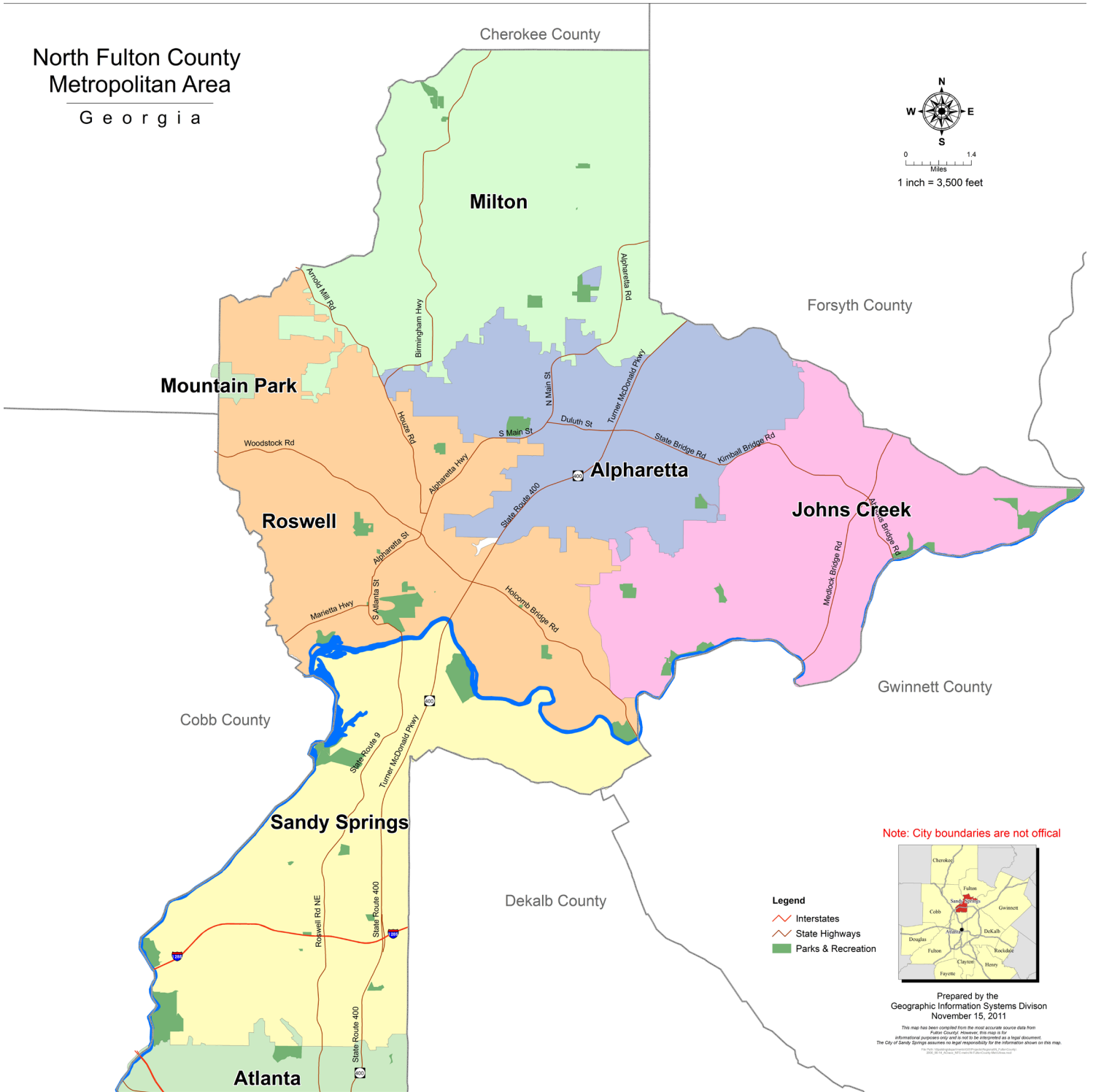


DISTRICT 6

Andy Bauman

abauman@sandyspringsga.gov

North Fulton County
Metropolitan Area
Georgia



Note: City boundaries are not official

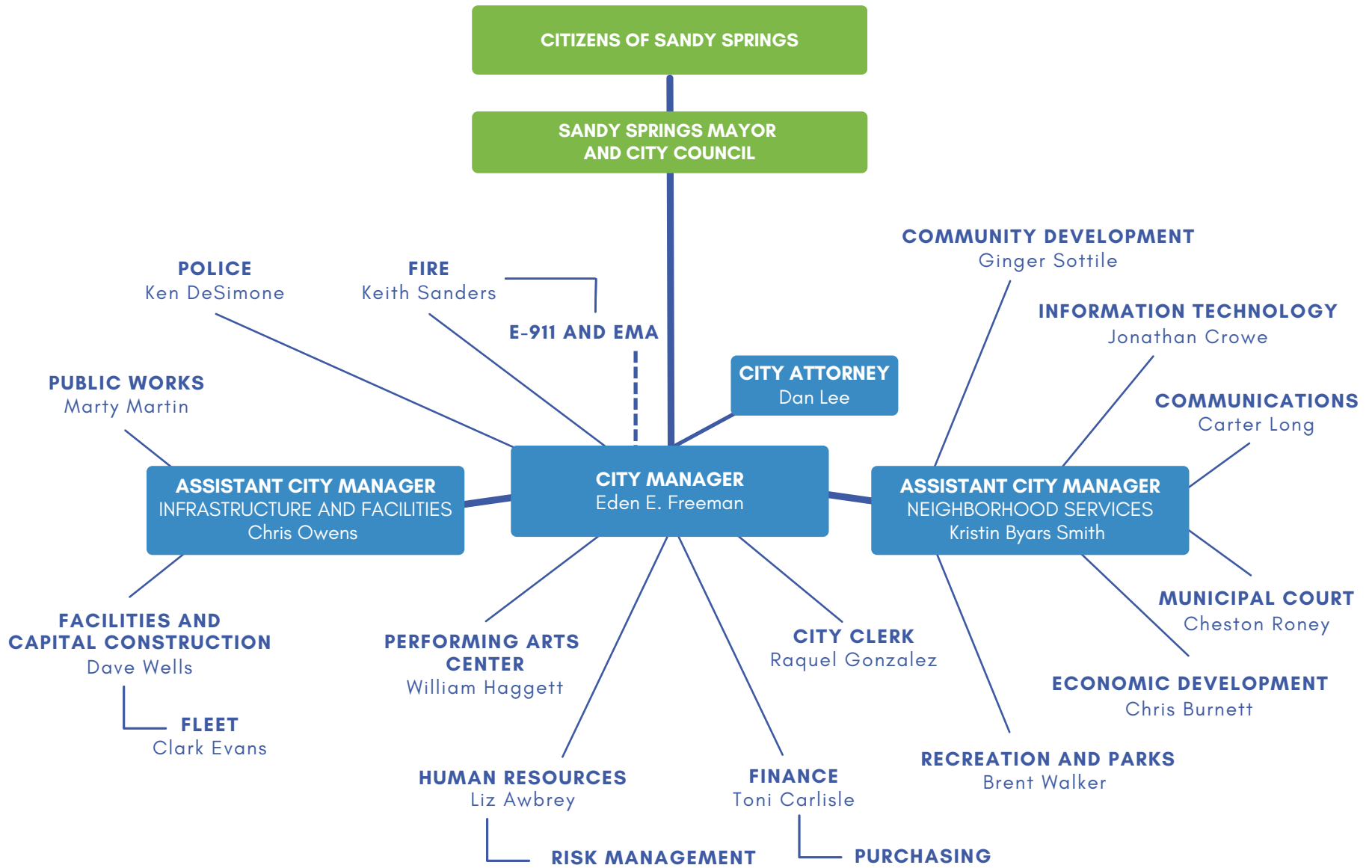


- Legend**
- Interstates
 - State Highways
 - Parks & Recreation

Prepared by the
Geographic Information Systems Division
November 15, 2011

The map has been compiled from the most accurate vector data from Fulton County. However, this map is for informational purposes only and is not to be interpreted as a legal document. The City of Sandy Springs assumes no legal responsibility for the information shown on this map.

CITY OF SANDY SPRINGS ORGANIZATIONAL CHART



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,
2024, AND ENDING JUNE 30, 2025**

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, 2024, through June 30, 2025, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$1,089,296,009 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 \$155,116,944, for the general obligations and legal obligations in fiscal year 2025.

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

Taxes	\$ 108,920,000
Licenses & Permits	2,553,500
Charges for Services	470,000
Other Revenues	12,806,520
Total Estimated General Fund Revenues	\$ 124,750,020
Use of Prior Year Fund Balance	30,366,924
Total Estimated General Fund Funding Sources	\$ 155,116,944

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 2025 a total of \$155,116,944, 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>FY25</u>
City Council	\$ 309,260
City Manager	1,690,610
City Clerk	654,600
Finance	3,898,880
Legal	1,497,700

<u>Department</u>	<u>FY25</u>
Information Services	4,402,200
Human Resources	1,031,900
Facilities	8,325,090
Communications	2,577,710
General Administration	3,919,558
Municipal Court	1,767,600
Police	31,573,100
Fire	20,429,300
Emergency Medical/Services	1,997,350
Public Works	15,181,129
Fleet Services	1,261,800
Recreation	4,767,945
Community Development	6,390,950
Economic Development	652,400
Other Financing Uses	42,787,862
Total Estimated General Fund Expenditures	\$ 155,116,944

Section III. Confiscated Assets Fund for the City of Sandy Springs with an appropriation of \$35,000.

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

Federal /State Seized Funds	\$ 105,000
Total Confiscated Assets Fund Revenues	\$ 105,000

The following disbursements are authorized for the fiscal year 2025:

Police Operations	\$ 35,000
Total Confiscated Assets Funds Expenditures	\$ 35,000

Section IV. Opioid Fund. There is hereby established an Opioid fund for the City of Sandy Springs with an appropriation of \$150,000.

Opioid Settlement Payments	\$ 150,000
Total Opioid Settlement Payments	\$ 150,000

The following disbursements are authorized for the fiscal year 2025:

Opioid Operations	\$	150,000
Total Opioid Operations	\$	150,000

Section V. Emergency 911 Fund. There is hereby established an Emergency 911 Fund for the City of Sandy Springs with an appropriation of \$3,500,000.

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

Charges for Services	\$	3,500,000
Total Emergency 911 Fund Revenues	\$	3,500,000

The following disbursements are authorized for the fiscal year 2025:

Transfer to Chattahoochee River 911 Authority	\$	3,500,000
Total Emergency 911 Fund Expenditures	\$	3,500,000

Section VI. Tree Fund. There is hereby established the Tree Fund for the City of Sandy Springs with an appropriation of \$709,186.

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

Development Impact Fees	\$	150,000
Transfer-In General Fund		60,000
Total Tree Fund Revenues	\$	210,000

The following disbursements are authorized for the fiscal year 2025:

Transfer to Other Funds	\$	590,000
Tree Fund Personnel		119,186
Total Tree Fund Expenditures	\$	709,186

Section VII. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$30,000.

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

Charges for Services	\$	30,000
Total Impact Fee Fund Revenues	\$	30,000

The following disbursements are authorized for the fiscal year 2025:

Transfer to Other Funds	\$	30,000
Total Impact Fee Fund Expenditures	\$	30,000

Section VIII. Multiple Grant Fund. There is hereby established a Multiple Grant Fund for the City of Sandy Springs with an appropriation of \$442,380.

Revenues for the Multiple Grant Fund shall be from the following sources:

Federal Matching Grant	\$	442,380
Total MLG Revenues	\$	442,380

The following disbursements are authorized for the fiscal year 2025:

Operations	\$	442,380
Total MLG Expenditures	\$	442,380

Section IX. 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 \$3,530,889.

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

Federal Grants	\$	658,889
Total Community Dev. Block Grant Fund Revenues	\$	658,889

The following disbursements are authorized for the fiscal year 2025:

Infrastructure	\$	3,188,700
Principal and Interest Payment		342,189
Total Community Dev. Block Grant Fund Expenditures	\$	3,530,889

Section X. Hotel/Motel Tax Fund. There is hereby established a Hotel/Motel Tax Fund for the City of Sandy Springs with an appropriation of \$5,250,000.

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

Taxes	\$	5,250,000
Total Hotel/Motel Tax Fund Revenues	\$	5,250,000

The following disbursements are authorized for the fiscal year 2025:

Transfer to General Fund	\$	1,499,400
Transfer to Performing Arts Center		2,063,250
Transfer to Sandy Springs Hospitality Board		1,687,350
Total Hotel/Motel Tax Fund Expenditures	\$	5,250,000

Section XI. 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 \$100,000.

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

Taxes	\$	100,000
Total Rental Motor Vehicle Excise Tax Fund Revenues	\$	100,000

The following disbursements are authorized for the fiscal year 2025:

Transfer to the General Fund	\$	100,000
Total Rental Motor Vehicle Excise Tax Fund Expenditures	\$	100,000

Section XII. 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 \$102,171,851.

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

Taxes	\$	95,343,840
Other (Grant Funding & Interest)		6,828,011
Total Estimated TSPLOST Fund Revenues	\$	102,171,851

The following disbursements are authorized for the fiscal year 2025:

TSPLOST Capital Projects	\$	102,171,851
Total Estimated TSPLOST Fund Expenditures	\$	102,171,851

Section XIII. 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 \$136,248,670.

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

Taxes	\$	114,680,913
Other (Grant Funding & Interest)		21,567,757
Total Estimated TSPLOST Fund Revenues	\$	136,248,670

The following disbursements are authorized for the fiscal year 2025:

TSPLOST Capital Projects	\$	136,248,670
Total Estimated TSPLOST Fund Expenditures	\$	136,248,670

Section XIV. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$74,459,227.

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

Federal, State, & Other Funding	\$	21,731,955
Transfer in from General Fund		23,096,400
Total Estimated Capital Fund Revenues	\$	44,828,355
Use of Prior Year Fund Balance		29,630,872
Total Estimated Capital Fund Expenditures	\$	74,459,227

The following disbursements are authorized for the fiscal year 2025:

<u>PROJECT</u>	<u>FY2025</u>
Veterans Park Art	\$ 300,000
Outdoor Art	60,000
Perimeter Small Area Plan	200,000
Com Dev Small Truck	30,000
City Springs District Improvement (Demolition & Infrastructure)	3,000,000
Cistern Improvements	1,370,000
Facilities Maintenance	600,000
Police Shooting Range/ Sim House (Scoping Study)	50,000
Police Shooting Range/ Sim House (Scoping Study)	50,000
Fire Station 4 and a 3 Story Office Bldg (ChatComm, Fire HQ, Police)	750,000
Fire Station 1 Addition	250,000
Abernathy Art Center	250,000
Fire Apparatus Replacement - MRU Upfit	140,000
Fire Administrative Vehicles (2-3/yr)	200,000
Fire Equipment Replacement	100,000
Firefighter Turn Out Gear / PPE	150,000
Workstation replacement and upgrades	820,000
Infrastructure Hardware replacement	250,000
Portable LED Wall	80,000
Police Ammunition	125,000
Police Fleet Replacement	1,250,000
Public Works Vehicle Replacement	110,000
Sandy Springs Final Inspection of Transform 285/400 Project	250,000
Transportation Master Plan Update	200,000
Roswell Rd Safety Proj (Cliftwood/Carpenter Drive to Hammond Dr)	198,400
TMC Video Wall Replacement	300,000
Internally Illuminated Street Name Signs (IISNS) Rehab	300,000
TMC Fiber Program	500,000
Intersection & Operational Improvements	800,000
Traffic Calming	50,000
Traffic Management Program	750,000
Bridge and Dam Maintenance Program	300,000
Guardrail Replacement Program	50,000
City Beautification Program	200,000
Pavement Management Program	6,000,000
Pavement Management Program	1,000,000
Sidewalk Program	750,000
Stormwater Capital Improvements (Design & Construction) & Ops	4,250,000

<u>PROJECT</u>	<u>FY2025</u>
Ridgeview Park Improvements	\$ 400,000
Morgan Falls Dog Park Improvements	750,000
5-Yr - Trail Segment 2C	303,000
Rec and Parks Vehicle	40,000
Tree Fund Surveys	20,000
Abernathy South Greenway	500,000
Morgan Falls Athletic Complex	500,000
Old Riverside Park	2,500,000
Tree Fund Maintenance	150,000
Tree Fund Capital Projects	230,000
Tree Fund Trees ATL	100,000
Tree Fund Invasives	50,000
Tree Fund Pilot Projects	20,000
Tree Fund Education	20,000
Hammond Park Improvements	70,000
Morgan Falls Athletic Center Admin. Building Demolition	75,000
Morgan Falls Athletic Complex Lighting	125,000
 TOTAL	 \$ 31,886,400

Section XV. Fleet Fund. There is hereby established a Fleet Fund for the City of Sandy Springs with an appropriation of \$1,770,000.

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

Transfer in from General Fund	\$ 1,770,000
 Total Fleet Fund Revenues	 \$ 1,770,000

The following disbursements are authorized for the fiscal year 2025:

Vehicles & Apparatus Replacement	\$ 1,770,000
 Total Fleet Fund Expenditures	 \$ 1,770,000

Section XVI. Public Facilities Authority Fund. There is hereby established a Public Facilities Authority Fund for the City of Sandy Springs with an appropriation of \$592,333,764.

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

Transfer in From General Fund	\$ 139,467,086
Transfer in From Capital Project Fund	26,698,031
Sale of Assets	9,283,250
Revenue Bond Proceeds	394,639,542
Interest Income	750,463
Other Revenues	21,495,583
Total Public Facilities Authority Fund Revenues	\$ 592,333,955

The following disbursements are authorized for the fiscal year 2025:

Professional Services	\$ 19,296,211
Infrastructure	195,517,829
Infrastructure-Other	648,025
Infrastructure-Special	10,696,253
Debt Service	268,117,128
Other Projects	86,868,318
Transfer To General Fund	11,190,000
Total Public Facilities Authority Fund Expenditures	\$ 592,333,764

Section XVII. Performing Arts Center Fund. There is hereby established a Performing Arts Center Fund for the City of Sandy Springs with an appropriation of \$8,708,322.

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

Performing Arts Center Revenues	\$ 5,826,000
Transfers from Hotel/Motel Fund	2,063,250
Total Performing Arts Center Fund Revenues	\$ 7,889,250

The following disbursements are authorized for the fiscal year 2025:

Performing Arts Center Operations	8,708,322
Total Performing Arts Center Fund Expenditures	\$ 8,708,322

Section XVIII. Stormwater Management Fund. There is hereby established a Stormwater Management Fund for the City of Sandy Springs with an appropriation of \$4,349,276.

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

Transfer In From General Fund \$ 4,349,276

Total Stormwater Management Fund Revenues \$ 4,349,276

The following disbursements are authorized for the fiscal year 2025:

Infrastructure Improvements \$ 4,349,276

Total Stormwater Management Fund Expenditures \$ 4,349,276

Section XIX. Development Authority. There is hereby established a Development Authority Fund for the City of Sandy Springs with an appropriation of \$390,500.

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

Contract Payments \$ 386,000

Total Development Authority Fund Revenues \$ 386,000

The following disbursements are authorized for the fiscal year 2025:

Operations \$ 4,500

Transfer To General Fund 386,000

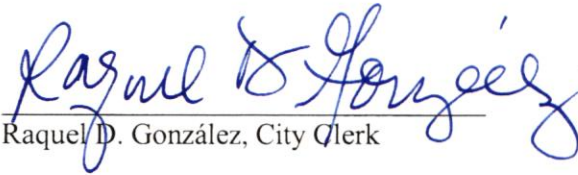
Total Development Authority Fund Expenditures \$ 390,500

APPROVED AND ADOPTED by the Mayor and City Council of the City of Sandy Springs, Georgia, in regular session this 18th day of June 2024.

APPROVED: 

Russell K. Paul, Mayor

ATTEST:


Raquel D. González, City Clerk



EXECUTIVE SUMMARY





SANDY SPRINGS

GEORGIA

June 4, 2024

Dear Mayor and City Council,

The proposed Fiscal Year (FY) 2025 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 2024, 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 FY2025 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 FY2025 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 18, 2024.

The proposed budgets for all operating, capital, and special revenue funds total \$1,089,296,009. 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 \$155,116,944. The remaining funds include Confiscated Assets, Opioid Fund, Emergency 911, Tree Fund, Impact Fee Fund, Multiple Grants 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 FY2025 General Fund Budget provides for \$70,808,700 for personnel and related benefits (46%); \$41,520,382 (27%) for operations and equipment; \$29,351,729 (19%) for capital improvement programs; and \$12,626,133 (8%) towards debt service. All eligible City employees may receive a 5% 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 \$31.1 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 FY2025 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 FY2025 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



SANDY SPRINGS

GEORGIA

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 FY2025 budget has been set at \$35,000.

Opioid Fund

This fund accounts for revenues received as a result of Georgia settlements with major distributors of opioids. All revenues collected in this fund are used to support initiatives such as expanding treatment options, increasing public awareness, and providing life-saving naloxone to qualifying agencies. The amount estimated to be spent for the FY2025 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 FY2025 budget is \$3,500,000.

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 FY2025 budget has been set at \$709,186.

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 FY2025 budget is \$30,000.

Multiple Fund Grants

This fund accounts for revenues received from the Public Safety and Community Violence Reduction Grant (CVRG). All revenues collected in this fund are used to address violent gun crime and community violence that have increased because of COVID-19, or to address a decrease in public sector law enforcement staffing as a result of COVID-19. The amount estimated to be spent for the FY2025 budget has been set at \$442,380.



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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 FY2025 budget is \$3,530,889.

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 Performing Arts Center Fund - 39.30%. The anticipated taxes budgeted for FY2025 is \$5,250,000.

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 FY2025 is \$100,000.

T-SPLOST (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 FY2025 budget is \$102,171,851.

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 FY2025 budget is \$136,248,670.



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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 FY2025 budget for this fund is \$74,459,227, 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 FY2025 budget is \$1,770,000.

Public Facilities Authority Fund

This fund accounts for major capital construction projects and their resulting debt service, including City Springs, the Police Headquarters and Municipal Court Complex, Fire Station #2, Fire Station #5, additions to Fire Station #3, Fleet 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 \$592,333,764. 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 FY2025 budget is \$12,626,133.

Performing Arts Center Fund

This fund is used to account for activities, staffing, and operations within the Sandy Springs Performing Arts Center. These funds are currently used to operate the performing arts center and are estimated for the FY2025 budget at \$8,708,322.

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 FY2025 budget for this fund is \$4,349,276.



SANDY SPRINGS

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Development Authority Fund

This fund accounts for revenues and expenditures related to ongoing development projects within the City. The FY2025 budget for this fund is \$390,500.

The City of Sandy Springs FY2025 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 is expressed to 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



CITY COUNCIL'S

Adopted Priorities



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 FY25 adopted operating budget and the 2025-2029 approved Capital Improvement Program (CIP) Budget which includes the FY25 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 participated through sharing valuable information to develop an effective budget for FY2025.

Each department received a budget preparation package in the Fall of 2023 to assist in completing the preliminary proposed budget phase. This preparation included training on the Enterprise Resource Planning system to assist in understanding the current years data and how to utilize for projecting budget information in the next fiscal year. Additionally, training on the budget tool was provided to each department Director and staff participating in the budget process.

The Annual Budget is the fiscal plan that supports the services that are provided to the community and the funds necessary to deliver these services. The City’s 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 developing the fiscal plan and presenting it 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 accordance with continuing efforts to inform the public of city activities, the adopted 2025 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 FY2025 Budget are described below:

DATE	ITEM
March - April	Departmental Budget Meetings/ Finance Review Phase
April	Senior Management/ Mayor Review Phase
April 30, 4:00 p.m.	Budget Workshop 1
May 14, 4:00 p.m.	Budget Workshop 2
May 21, 3:00 p.m.	City Council Proposed Budget and Budget Workshop 3
June 4, 6:00 p.m.	First Public Hearing
June 18, 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 the 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 \$200,000 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:
 - » FY2022 Actuals
 - » FY2023 Actuals
 - » FY2024 Revised/Amended Budget (as of March 31, 2024)
 - » FY2024 Projected Budget
 - » FY2025 Approved/Adopted Budget
 - » Changes from FY2024 Revised Budget compared to the Approved/Adopted Budget
 - » Percentage of change in FY2025 Approved Budget vs. FY2024 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:

1009999 - Sample Department
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 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 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	36	40	46	45
TOTAL	36	40	46	45

- Column 1 FY2022 Actual Expenditures by Category
- Column 2 FY2023 Actual Expenditures by Category
- Column 3 FY2024 Approved/Adopted Budget by Category
- Column 4 FY2024 Amended/Revised Budget by Category
- Column 5 FY2024 Projected Budget by Category
- Column 6 FY2025 Approved/Adopted Budget by Category
- Column 7 The change between the FY2025 Approved/Adopted Budget and FY2024 Amended/Revised Budget
- Column 8 The percentage of change between FY2025 Approved/Adopted Budget and FY2024 Amended/Revised Budget

There is no requirement that the City's budget is prepared consistent with GAAP (Generally Accepting Accounting Principles). 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. Since incorporation, the City has invested more than \$440 million in capital improvement projects, stormwater infrastructure and TSPLOST road improvements.

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) (45), WestRock (202), Newell Brands (460), Intercontinental Exchange (397), Graphic Packaging Holding (416), Veritiv (517), and Americold Realty Trust (955).

FUND BUDGETS





SANDY SPRINGS

GEORGIA

**FISCAL YEAR 2025
APPROVED BUDGET**

GENERAL FUND
100



100 - General Fund Summary

FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
Taxes	111,403,943	116,970,237	106,620,000	117,434,471	108,920,000	2,300,000	2%
Licenses and Permits	4,347,846	4,286,013	3,434,000	2,768,357	2,553,500	(880,500)	-26%
Charges for Services	450,557	523,147	390,000	506,465	470,000	80,000	21%
Federal Grants	-	-	-	-	-	-	0%
Other Revenues	5,435,038	13,922,980	8,074,880	16,437,173	12,806,520	4,731,640	59%
Subtotal - Revenues	121,637,384	135,702,377	118,518,880	137,146,466	124,750,020	6,231,140	-1%
Expenditures							
City Council	215,049	206,954	284,353	298,419	309,260	24,908	9%
City Manager	1,104,094	845,707	1,144,465	992,675	1,690,610	546,145	48%
City Clerk	581,823	501,533	640,936	563,497	654,600	13,664	2%
Finance	2,097,823	2,528,377	3,218,066	3,168,359	3,898,880	680,814	21%
Legal	996,928	1,263,450	1,601,143	1,269,560	1,497,700	(103,443)	-6%
Information Technology	2,750,989	3,148,465	3,853,108	3,531,606	4,402,200	549,092	14%
Human Resources	638,728	767,708	914,826	888,689	1,031,900	117,074	13%
Facilities	5,029,623	5,402,943	7,026,596	6,424,503	8,325,090	1,298,494	18%
Communications	1,618,551	1,730,547	2,221,091	1,951,366	2,577,710	356,619	16%
General Administration	2,299,474	2,695,002	3,455,363	3,088,347	3,919,558	464,194	13%
Court	928,723	1,235,075	1,483,050	1,237,947	1,767,600	284,550	19%
Police	24,224,814	26,769,182	29,688,684	27,767,839	31,573,100	1,884,416	6%
Fire	15,309,049	16,832,162	18,667,467	18,176,170	20,429,300	1,761,833	9%
Emergency Management	1,201,537	1,115,825	1,501,199	1,376,092	1,997,350	496,151	33%
Public Works	11,236,561	12,157,463	15,136,532	12,966,121	15,181,129	44,597	0%
Fleet	309,536	337,181	404,724	353,769	1,261,800	857,076	212%
Recreation and Parks	3,337,199	3,843,874	4,293,709	3,805,528	4,767,945	474,236	11%
Community Development	4,425,847	4,959,648	6,218,594	5,897,847	6,390,950	172,356	3%
Economic Development	138,925	248,774	620,425	239,433	652,400	31,975	5%
Other Financing Uses	52,480,014	44,297,222	40,893,501	40,893,501	42,787,862	1,894,361	5%
Subtotal - Expenditures	130,925,286	130,887,092	143,267,830	134,891,268	155,116,944	11,849,113	8%
Balance	(9,287,901)	4,815,285	(24,748,950)	2,255,198	(30,366,924)	(5,617,973)	23%

	FY 2022	FY 2023	FY 2024	FY 2025
Employees				
Full-Time Employees	475	495	505	523.5
Tree Fund Employees	0	0	1	0.5
TSPLOST Employees	8	10	11	11
Part-Time Employees	74	85	75	102
CVRG	0	0	3	3
TOTAL	557	590	595	640

100 - General Fund Revenues
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Taxes							
311100 Property Taxes	42,448,567	44,891,921	44,000,000	46,075,333	44,500,000	500,000	1%
311310 Motor Vehicle	103,777	98,261	60,000	57,968	20,000	(40,000)	-67%
311315 Motor Vehicle (TAVT)	4,292,215	4,583,848	4,000,000	4,618,541	4,000,000	-	0%
311340 Intangible Tax	1,294,437	610,635	450,000	460,366	450,000	-	0%
311600 Real Estate Transfer Tax	675,653	321,706	250,000	268,202	250,000	-	0%
311710 Electric Franchise Fee	5,931,636	6,495,309	6,100,000	6,876,347	6,500,000	400,000	7%
311730 Gas Franchise Fee	897,302	944,708	800,000	998,774	900,000	100,000	13%
311750 Cable TV Franchise Fee	1,478,957	1,353,922	1,300,000	1,215,898	1,100,000	(200,000)	-15%
311760 Telephone Franchise Fee	185,892	165,991	135,000	165,804	100,000	(35,000)	-26%
311790 Solid Waste Franchise Fee	598,353	623,724	600,000	601,272	575,000	(25,000)	-4%
313100 Local Option Sales Tax	33,514,398	35,347,645	29,000,000	33,825,558	30,000,000	1,000,000	3%
314200 Alcoholic Beverage Excise Tax	1,153,425	1,067,992	900,000	969,882	900,000	-	0%
314300 Excise Mixed Drink Tax	747,424	745,460	500,000	698,151	600,000	100,000	20%
316100 Business and Occupational Tax	10,288,905	10,936,493	10,000,000	11,016,525	10,000,000	-	0%
316110 Business Audit Revenue	10,816	-	25,000	-	25,000	-	0%
316200 Insurance Premium Tax	7,782,186	8,782,622	8,500,000	9,585,852	9,000,000	500,000	6%
Subtotal - Taxes	111,403,943	116,970,237	106,620,000	117,434,471	108,920,000	2,300,000	2%
Licenses and Permits							
321100 Alcoholic Beverage Licenses	694,825	725,218	720,000	693,918	650,000	(70,000)	-10%
321910 Firearm Permits	48,979	45,091	30,000	40,515	30,000	-	0%
321910 Server Pouring Permits	50,100	42,582	30,000	41,766	20,000	(10,000)	-33%
322210 Planning/Zoning Fees	105,095	47,655	65,000	46,953	60,000	(5,000)	-8%
322215 Development Review Fee	372,378	267,214	225,000	214,338	225,000	-	0%
323120 Building Permits	2,870,128	3,019,581	2,300,000	1,634,779	1,500,000	(800,000)	-35%
323130 Plumbing Permits	12,303	3,361	3,000	3,000	2,500	(500)	-17%
323140 Electrical Permits	24,505	4,633	6,000	6,000	4,000	(2,000)	-33%
323160 HVAC Permits	55,338	18,290	18,000	13,940	10,000	(8,000)	-44%
323920 Building Reinspection Fees	7,950	2,700	2,000	2,000	1,000	(1,000)	-50%
341320 Development Impact Fees	34,089	48,558	-	1,398	1,000	1,000	0%
346900 Special Event Permits	12,000	12,000	-	13,000	10,000	10,000	0%
389100 Permit Technology Fee	60,156	49,130	35,000	56,750	40,000	5,000	14%
Subtotal - Licenses and Permits	4,347,846	4,286,013	3,434,000	2,768,357	2,553,500	(880,500)	-26%
Charges for Services							
347500 Recreation Fees - Gymnastics	20,045	44,992	40,000	47,167	60,000	20,000	50%
347501 Recreation Fees - Athletics & Leisure	70,285	78,460	50,000	63,066	55,000	5,000	10%
347900 Tennis Center	120,000	134,800	120,000	150,000	150,000	30,000	25%
347910 Facility Rentals	161,738	195,940	135,000	179,173	150,000	15,000	11%
349900 Other Charges for Services	78,489	68,955	45,000	67,060	55,000	10,000	22%
Subtotal - Charges for Services	450,557	523,147	390,000	506,465	470,000	80,000	21%

100 - General Fund Revenues
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Other Revenues							
331100 Federal Grants	-	-	-	223,951	-	-	0%
334110 GDOT LMIG	-	266,972	-	1,406,980	-	-	0%
343300 GDOT	141,120	141,120	141,120	141,120	141,120	-	0%
351170 Municipal Court Fines	2,460,443	2,561,652	2,500,000	2,115,559	2,000,000	(500,000)	-20%
361000 Interest Revenue	411,043	5,148,768	3,000,000	9,780,069	8,000,000	5,000,000	167%
341910 Election Qualifying Fees	10,500	-	-	-	-	-	0%
342900 Public Safety Fees	34,330	19,735	15,000	20,626	20,000	5,000	33%
381000 Royalties/Rental Revenue	279,416	619,270	300,000	302,535	300,000	-	0%
389000 Miscellaneous Revenues	187,375	311,075	200,000	418,277	300,000	100,000	50%
389200 Insurance Reimbursement	100,016	299,682	75,000	76,037	60,000	(15,000)	-20%
391275 Transfers in from Hotel/Motel	1,221,653	1,410,355	1,313,760	1,296,221	1,499,400	185,640	14%
391280 Transfers in from Motor Vehicle	78,222	88,402	80,000	89,410	100,000	20,000	25%
391840 Transfers in Development Authority	183,342	1,306,778	450,000	517,933	386,000	(64,000)	-14%
392100 Sale of Assets	327,578	12,380	-	48,454	-	-	0%
393500 Proceeds from Capital Lease	-	1,736,791	-	-	-	-	0%
Subtotal - Other Revenues	5,435,038	13,922,980	8,074,880	16,437,173	12,806,520	4,731,640	59%
TOTAL REVENUES	121,637,384	135,702,377	118,518,880	137,146,466	124,750,020	6,231,140	5%

1001310 - City Council
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	148,000	148,000	198,000	198,000	198,000	-	0%
512104 Life Insurance	-	1,017	997	1,165	1,300	303	30%
512200 Social Security	8,694	8,343	12,276	10,721	12,300	24	0%
512300 Medicare	2,033	1,951	2,871	2,507	2,900	29	1%
512600 Unemployment Tax	530	658	700	493	500	(200)	-29%
512700 Workers Compensation	239	354	708	599	600	(108)	-15%
Subtotal - Personnel	159,496	160,323	215,553	213,485	215,600	48	0%
Operations							
523200 Communications	4,577	4,163	4,800	4,162	4,800	-	0%
523500 Travel	2,949	4,505	10,000	8,387	15,000	5,000	50%
523600 Dues & Fees	35,190	20,488	37,000	44,946	50,000	13,000	35%
523700 Education/Training	4,445	9,064	7,500	19,461	13,000	5,500	73%
531100 General Operating Supplies	1,869	840	2,000	1,940	1,810	(190)	-10%
531300 Hospitality	6,523	7,571	7,500	6,039	9,050	1,550	21%
Subtotal - Operations	55,553	46,631	68,800	84,934	93,660	24,860	36%
TOTAL DEPARTMENT	215,049	206,954	284,353	298,419	309,260	24,908	9%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Mayor	1	1	1	1
Council	6	6	6	6
TOTAL	7	7	7	7

1001320 - City Manager
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	797,598	603,004	773,861	697,658	1,105,200	331,339	43%
511110 Bonuses	12,000	14,000	19,000	40,150	60,000	41,000	216%
512101 Health Insurance	53,024	44,947	92,041	57,698	118,600	26,559	29%
512102 Disability Insurance	1,871	2,233	3,169	2,959	5,800	2,631	83%
512103 Dental Insurance	3,520	3,041	5,688	3,432	6,000	312	5%
512104 Life Insurance	3,704	4,198	5,651	4,831	8,500	2,849	50%
512200 Social Security	38,950	29,432	49,157	37,183	72,600	23,443	48%
512300 Medicare	11,485	8,727	11,496	11,290	17,000	5,504	48%
512401 Retirement	110,096	78,832	113,402	72,575	197,200	83,798	74%
512402 Retirement-Matching	29,556	26,088	37,534	32,913	55,500	17,966	48%
512600 Unemployment Tax	508	406	800	708	500	(300)	-38%
512700 Workers Compensation	1,075	1,676	2,500	2,003	3,500	1,000	40%
Subtotal - Personnel	1,063,387	816,584	1,114,299	963,398	1,650,400	536,101	48%
Operations							
523200 Communications	3,655	2,170	2,028	2,031	4,000	1,972	97%
523400 Printing & Binding	1,436	-	500	-	500	-	0%
523500 Travel	493	7,151	6,200	3,225	5,000	(1,200)	-19%
523600 Dues & Fees	11,746	6,416	7,333	9,666	12,000	4,667	64%
523700 Education/Training	14,075	2,029	5,105	3,529	6,500	1,395	27%
531100 General Operating Supplies	3,613	6,496	5,000	6,373	5,360	360	7%
531300 Hospitality	5,689	3,014	4,000	4,451	6,850	2,850	71%
531600 Small Tools & Equipment	-	1,847	-	-	-	-	0%
Subtotal - Operations	40,707	29,123	30,166	29,277	40,210	10,044	33%
TOTAL DEPARTMENT	1,104,094	845,707	1,144,465	992,675	1,690,610	546,145	48%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	4	4	5	6
TOTAL	4	4	5	6

1001330 - City Clerk
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	201,475	276,112	333,503	334,595	359,000	25,497	8%
511110 Bonuses	6,000	9,294	10,200	8,550	10,000	(200)	-2%
512101 Health Insurance	36,256	46,543	56,770	47,197	47,100	(9,670)	-17%
512102 Disability Insurance	544	1,133	2,535	1,461	2,200	(335)	-13%
512103 Dental Insurance	2,177	2,789	3,401	2,483	2,300	(1,101)	-32%
512104 Life Insurance	1,196	2,328	2,499	2,649	3,000	501	20%
512200 Social Security	11,753	16,246	20,677	20,027	23,100	2,423	12%
512300 Medicare	2,749	3,799	4,836	4,685	5,400	564	12%
512401 Retirement	20,792	28,269	40,020	32,020	43,100	3,080	8%
512402 Retirement-Matching	9,014	12,803	16,675	15,183	18,000	1,325	8%
512600 Unemployment Tax	338	399	600	513	500	(100)	-17%
512700 Workers Compensation	466	756	1,600	1,104	1,500	(100)	-6%
Subtotal - Personnel	292,760	400,471	493,316	470,466	515,200	21,884	4%
Operations							
521300 Technical Services	41,224	80,922	128,820	79,469	114,100	(14,720)	-11%
523200 Communications	1,286	1,914	2,500	2,500	2,500	-	0%
523300 Advertising	300	370	2,200	-	2,200	-	0%
523400 Printing & Binding	3,171	6,295	-	-	-	-	0%
523500 Travel	-	2,592	3,500	2,500	8,800	5,300	151%
523600 Dues & Fees	4,326	3,062	3,650	3,000	4,000	350	10%
523700 Education/Training	1,521	3,280	3,450	3,450	4,000	550	16%
523900 Contractual Services	235,432	879	-	-	-	-	0%
531100 General Operating Supplies	1,454	1,556	2,000	1,500	2,500	500	25%
531270 Gasoline	25	-	1,000	-	-	(1,000)	-100%
531300 Hospitality	324	192	500	612	1,300	800	160%
Subtotal - Operations	289,063	101,062	147,620	93,031	139,400	(8,220)	-6%
TOTAL DEPARTMENT	581,823	501,533	640,936	563,497	654,600	13,664	2%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	3	4	4	4
TOTAL	3	4	4	4

1001500 - Finance
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	1,337,006	1,598,576	1,829,901	1,825,393	2,190,400	360,499	20%
511110 Bonuses	17,550	23,775	34,475	28,400	35,000	525	2%
512101 Health Insurance	133,760	141,529	211,452	152,291	225,300	13,848	7%
512102 Disability Insurance	3,958	5,729	13,307	7,804	13,000	(307)	-2%
512103 Dental Insurance	6,680	7,077	10,397	8,075	10,300	(97)	-1%
512104 Life Insurance	9,029	11,728	14,419	14,415	17,600	3,181	22%
512200 Social Security	79,718	97,202	113,454	111,371	138,800	25,346	22%
512300 Medicare	19,029	22,995	26,534	27,949	32,500	5,966	22%
512401 Retirement	129,181	156,693	219,588	179,701	262,900	43,312	20%
512402 Retirement-Matching	54,317	69,529	91,495	83,495	109,600	18,105	20%
512600 Unemployment Tax	2,183	2,194	3,500	2,262	2,000	(1,500)	-43%
512700 Workers Compensation	3,391.00	5,367	6,000	5,685	6,500	500	8%
Subtotal - Personnel	1,795,802	2,142,394	2,574,521	2,446,841	3,043,900	469,379	18%
Operations							
521200 Professional Services	7,500	45,010	30,000	21,730	285,000	255,000	850%
521210 Professional Services - Audit	53,500	51,230	70,000	61,895	80,000	10,000	14%
521300 Technical Services	194,297	238,838	467,860	576,232	395,700	(72,160)	-15%
522210 Rep & Maint - Equipment	-	-	2,600	-	1,000	(1,600)	-62%
523200 Communications	2,761	3,275	3,400	4,125	4,600	1,200	35%
523300 Advertising	4,080	8,140	8,250	7,950	9,600	1,350	16%
523400 Printing & Binding	4,190	4,625	4,500	4,115	4,750	250	6%
523500 Travel	-	-	5,000	40	5,000	-	0%
523600 Dues & Fees	8,305	7,218	9,135	9,012	11,200	2,065	23%
523700 Education/Training	8,822	5,875	14,500	6,022	10,000	(4,500)	-31%
523900 Contractual Services	12,925	9,314	14,600	21,287	28,000	13,400	92%
523950 Merchant Services Charges	292	127	-	-	400	400	0%
523955 Bank Service Charges	-	-	900	100	-	(900)	-100%
531100 General Operating Supplies	4,505	7,390	5,300	5,010	7,500	2,200	42%
531300 Hospitality	527	762	2,000	2,000	2,000	-	0%
531750 Uniforms	317	807	2,000	2,000	2,730	730	37%
542100 Machinery & Equipment	-	-	-	-	2,500	2,500	0%
542400 Computer Equipment	-	3,372	3,500	-	5,000	1,500	43%
Subtotal - Operations	302,021	385,983	643,545	721,518	854,980	211,435	33%
TOTAL DEPARTMENT	2,097,823	2,528,377	3,218,066	3,168,359	3,898,880	680,814	21%

Employees

Full-Time Employees

TOTAL

	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	20	21	22	23
TOTAL	20	21	22	23

1001530 - Legal
FY 2025 APPROVED BUDGET



	FY 2022 Actuals	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	131,711	127,584	263,475	268,807	189,100	(74,375)	-28%
511110 Bonuses	-	-	6,500	1,325	10,000	3,500	54%
512101 Health Insurance	8,676	18,072	51,393	48,556	30,500	(20,893)	-41%
512102 Disability Insurance	659	336	1,267	1,221	1,200	(67)	-5%
512103 Dental Insurance	666	1,088	3,290	1,667	300	(2,990)	-91%
512104 Life Insurance	873	612	2,322	2,087	1,600	(722)	-31%
512200 Social Security	7,896	7,752	16,335	16,306	12,500	(3,835)	-23%
512300 Medicare	1,728	1,811	3,820	3,881	3,000	(820)	-21%
512401 Retirement	11,364	9,357	31,617	29,705	22,700	(8,917)	-28%
512402 Retirement-Matching	5,392	4,056	13,174	13,305	9,500	(3,674)	-28%
512600 Unemployment Tax	145	195	400	262	300	(100)	-25%
512700 Workers Compensation	390	522	750	622	1,000	250	33%
Subtotal - Personnel	169,500	171,385	394,343	387,743	281,700	(112,643)	-29%
Operations							
521250 Professional Services - Legal	609,840	673,251	600,000	602,419	700,000	100,000	17%
521255 Professional Services - Litigation	217,588	418,814	600,000	274,326	500,000	(100,000)	-17%
523200 Communications	-	-	800	973	4,100	3,300	413%
523500 Travel	-	-	-	-	5,000	5,000	0%
523600 Dues & Fees	-	-	1,500	972	1,400	(100)	-7%
523700 Training	-	-	2,500	1,608	2,500	-	0%
531100 General Operating Supplies	-	-	1,500	1,519	1,500	-	0%
531300 Hospitality	-	-	500	-	500	-	0%
531750 Uniforms	-	-	-	-	1,000	1,000	0%
Subtotal - Operations	827,428	1,092,065	1,206,800	881,817	1,216,000	8,200	1%
TOTAL DEPARTMENT	996,928	1,263,450	1,601,143	1,269,560	1,497,700	(104,443)	-6%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	2	2	2	2
TOTAL	2	2	2	2



1001535 - Information Technology
FY 2025 APPROVED BUDGET

	FY 2022 Actuals	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	1,239,799	1,481,530	1,841,614	1,736,186	2,087,800	246,186	13%
511110 Bonuses	22,125	19,150	27,900	25,050	30,000	2,100	8%
512101 Health Insurance	169,602	181,084	295,597	201,236	311,300	15,703	5%
512102 Disability Insurance	3,903	4,550	10,773	7,318	13,100	2,327	22%
512103 Dental Insurance	8,639	8,460	14,150	8,511	12,500	(1,650)	-12%
512104 Life Insurance	8,355	9,297	14,717	13,436	18,900	4,183	28%
512200 Social Security	73,940	89,301	114,180	103,611	132,200	18,020	16%
512300 Medicare	17,292	20,885	26,703	24,683	30,900	4,197	16%
512401 Retirement	137,447	142,425	220,994	177,551	250,600	29,606	13%
512402 Retirement-Matching	61,050	60,404	92,081	78,740	104,400	12,319	13%
512600 Unemployment Tax	1,353	1,849	3,000	1,948	1,500	(1,500)	-50%
512700 Workers Compensation	2,908	4,737	5,500	5,086	7,000	1,500	27%
Subtotal - Personnel	1,746,413	2,023,672	2,667,208	2,383,356	3,000,200	332,992	12%
Operations							
521300 Technical Services	592,276	635,469	765,700	765,000	927,400	161,700	21%
521310 Technical Services - Security	142,036	175,831	218,300	215,000	281,500	63,200	29%
522320 Equipment Lease	95,738	59,039	81,000	58,918	75,000	(6,000)	-7%
523200 Communications	8,957	9,210	11,900	10,930	10,900	(1,000)	-8%
523500 Travel	1,252	4,388	11,200	8,528	10,200	(1,000)	-9%
523600 Dues & Fees	4,681	4,570	5,000	4,648	5,000	-	0%
523700 Education/Training	12,559	11,513	26,300	24,727	28,000	1,700	6%
523900 Contractual Services	11,069	2,370	31,000	30,000	38,000	7,000	23%
531100 General Operating Supplies	5,868	5,168	4,000	3,500	4,000	-	0%
531600 Small Tools & Equipment	21,283	29,959	20,000	18,000	10,000	(10,000)	-50%
531750 Uniforms	-	1,477	1,500	1,500	2,000	500	33%
542400 Computer Equipment	108,857	9,572	10,000	7,500	10,000	-	0%
542500 Other Equipment	-	176,227	-	-	-	-	0%
Subtotal - Operations	1,004,576	1,124,793	1,185,900	1,148,250	1,402,000	216,100	18%
TOTAL DEPARTMENT	2,750,989	3,148,465	3,853,108	3,531,606	4,402,200	549,092	14%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	16	17	19	21
TOTAL	16	17	19	21



1001540 - Human Resources
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	304,053	379,790	397,992	394,589	445,200	47,208	12%
511110 Bonuses	3,825	11,300	11,300	11,300	13,000	1,700	15%
512101 Health Insurance	65,116	74,231	84,294	77,374	90,300	6,006	7%
512102 Disability Insurance	970	1,276	2,535	1,724	2,500	(35)	-1%
512103 Dental Insurance	3,130	3,906	4,566	3,781	4,000	(566)	-12%
512104 Life Insurance	2,070	2,612	2,984	3,131	3,500	516	17%
512200 Social Security	18,044	23,266	24,676	24,517	28,600	3,924	16%
512300 Medicare	4,339	5,442	5,771	5,546	6,700	929	16%
512401 Retirement	29,391	42,150	47,759	43,383	53,500	5,741	12%
512402 Retirement-Matching	10,722	12,081	19,900	9,378	22,300	2,400	12%
512600 Unemployment Tax	421	382	800	606	500	(300)	-38%
512700 Workers Compensation	493	864	900	869	1,000	100	11%
Subtotal - Personnel	442,574	557,300	603,476	576,198	671,100	67,624	11%
Operations							
521200 Professional Services	183,159	191,431	229,250	232,146	278,100	48,850	21%
523200 Communications	1,937	2,178	1,500	2,233	1,700	200	13%
523300 Advertising	1,374	516	2,000	1,500	2,000	-	0%
523500 Travel	-	-	5,000	2,868	5,000	-	0%
523600 Dues & Fees	906	565	2,600	2,074	3,000	400	15%
523700 Education/Training	5,236	710	56,000	57,670	56,000	-	0%
531100 General Operating Supplies	1,978	953	3,000	2,000	3,000	-	0%
531300 Hospitality	1,564	14,055	12,000	12,000	12,000	-	0%
Subtotal - Operations	196,154	210,408	311,350	312,491	360,800	49,450	16%
TOTAL DEPARTMENT	638,728	767,708	914,826	888,689	1,031,900	117,074	13%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	4	4	4	4
TOTAL	4	4	4	4

1001565 - Facilities
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	984,362	1,027,625	1,183,398	1,140,975	1,486,100	302,702	26%
511110 Bonuses	18,675	20,025	26,600	23,375	35,000	8,400	32%
512101 Health Insurance	139,856	141,424	198,355	166,438	265,300	66,945	34%
512102 Disability Insurance	3,248	3,476	10,773	4,922	9,700	(1,073)	-10%
512103 Dental Insurance	5,963	6,554	9,603	7,173	11,900	2,297	24%
512104 Life Insurance	6,781	7,132	9,615	8,856	14,200	4,585	48%
512200 Social Security	60,196	61,603	73,371	72,071	95,000	21,629	29%
512300 Medicare	14,078	14,922	17,159	17,005	22,200	5,041	29%
512401 Retirement	104,625	106,895	142,008	117,951	178,400	36,392	26%
512402 Retirement-Matching	46,713	48,672	59,170	54,460	74,400	15,230	26%
512600 Unemployment Tax	1,378	1,337	3,200	1,675	1,500	(1,700)	-53%
512700 Workers Compensation	5,173	16,487	21,000	18,055	20,000	(1,000)	-5%
Subtotal - Personnel	1,391,046	1,456,152	1,754,250	1,632,958	2,213,700	459,450	26%
Operations							
521200 Professional Services	326,297	44,737	64,696	63,000	214,700	150,004	232%
521300 Technical Services	66,050	85,180	141,746	141,000	156,800	15,054	11%
522100 Cleaning	290,733	317,733	331,614	330,000	445,300	113,686	34%
522110 Garbage Disposal	55,271	69,220	83,000	83,000	96,400	13,400	16%
522210 Repairs & Maintenance - Equipment	259,198	339,157	450,150	445,000	553,000	102,850	23%
522220 Repairs & Maintenance - Building	889,809	1,141,316	1,355,408	1,350,000	1,477,300	121,892	9%
522230 Repairs & Maintenance - Vehicles	-	-	5,000	2,000	5,000	-	0%
522310 Building Operating Lease	320,526	61,910	391,653	392,000	391,700	47	0%
522320 Equipment Lease	16,335	38,508	34,000	34,000	260,500	226,500	666%
523200 Communications	12,507	11,563	9,990	12,121	9,990	-	0%
523250 Postage	23,122	32,406	39,000	27,022	29,000	(10,000)	-26%
523700 Education/Training	7,598	8,054	15,500	7,019	15,500	-	0%
523900 Contractual Services	-	342,019	334,887	334,800	334,900	13	0%
531100 General Operating Supplies	101,452	117,744	150,000	102,251	143,000	(7,000)	-5%
531210 Water	433,564	335,404	359,272	244,422	390,000	30,728	9%
531220 Natural Gas	65,716	105,070	128,935	123,984	181,600	52,665	41%
531230 Electricity	635,960	718,937	846,354	839,006	956,700	110,346	13%
531270 Gasoline	-	3,754	5,000	1,742	-	(5,000)	-100%
531600 Small Tools & Equipment	14,718	6,908	10,000	9,211	10,000	-	0%
531750 Uniforms	6,783	9,100	12,000	9,701	12,000	-	0%
541200 Site Improvement	109,313	153,452	401,000	191,752	323,000	(78,000)	-19%
542100 Machinery & Equipment	-	-	68,141	47,846	-	(68,141)	-100%
542400 Computer Equipment	3,625	4,619	5,000	669	5,000	-	0%
579000 Contingencies	-	-	30,000	-	100,000	70,000	233%

1001565 - Facilities
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Subtotal - Operations	3,638,577	3,946,791	5,272,345	4,791,545	6,111,390	839,045	16%
TOTAL DEPARTMENT	5,029,623	5,402,943	7,026,596	6,424,503	8,325,090	1,298,494	18%

Employees
 Full-Time Employees
 TOTAL

	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	16	17	15	18
TOTAL	16	17	15	18

1001570 - Communications
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	574,889	591,290	797,058	686,187	971,000	173,942	22%
511110 Bonuses	8,275	10,900	13,650	12,750	20,000	6,350	47%
512101 Health Insurance	73,873	63,064	103,468	67,240	141,300	37,832	37%
512102 Disability Insurance	2,303	2,214	4,436	2,586	5,600	1,164	26%
512103 Dental Insurance	4,782	4,001	6,148	6,845	7,300	1,152	19%
512104 Life Insurance	4,677	4,282	6,280	4,381	8,600	2,320	37%
512200 Social Security	35,017	36,606	49,418	45,599	61,500	12,082	24%
512300 Medicare	8,189	8,561	11,557	10,190	14,400	2,843	25%
512401 Retirement	57,410	57,733	95,647	69,894	115,800	20,153	21%
512402 Retirement-Matching	26,019	26,048	39,853	29,949	48,300	8,447	21%
512600 Unemployment Tax	680	649	1,200	855	800	(400)	-33%
512700 Workers Compensation	1,414	2,541	3,000	2,741	3,500	500	17%
Subtotal - Personnel	797,528	807,889	1,131,715	939,217	1,398,100	266,385	24%
Operations							
521200 Professional Services - Public Relations	-	67,231	122,000	121,500	121,000	(1,000)	-1%
521201 Professional Services - Call Center	582,963	600,453	619,000	619,000	640,000	21,000	3%
522230 Repairs & Maintenance - Vehicles	250	-	-	-	-	-	0%
523200 Communications	4,687	4,970	5,566	5,048	6,500	934	17%
523300 Advertising	5,460	19,905	25,000	22,431	30,000	5,000	20%
523400 Printing & Binding	2,276	3,829	7,500	5,401	8,000	500	7%
523500 Travel	2,250	708	2,250	500	2,250	-	0%
523600 Dues & Fees	2,491	377	2,250	1,910	2,500	250	11%
523700 Education/Training	-	1,120	8,000	675	8,000	-	0%
523900 Contractual Services	30,041	20,772	74,560	74,000	68,860	(5,700)	-8%
523905 Website Enhancements	174,543	152,308	190,000	154,015	211,500	21,500	11%
531100 General Operating Supplies	1,305	11,378	5,000	3,593	15,000	10,000	200%
531270 Gasoline	-	-	500	-	-	(500)	-100%
531300 Hospitality	795	864	5,000	2,721	5,000	-	0%
531350 Special Events	-	21,324	-	-	-	-	0%
542400 Computer Equipment	13,962	17,419	22,750	1,353	11,000	(11,750)	-52%
579000 Contingencies	-	-	-	-	50,000	50,000	0%
Subtotal - Operations	821,023	922,658	1,089,376	1,012,149	1,179,610	90,234	8%
TOTAL DEPARTMENT	1,618,551	1,730,547	2,221,091	1,951,366	2,577,710	356,619	16%

Employees

Full-Time Employees
TOTAL

FY 2022	FY 2023	FY 2024	FY 2025
7	7	7	8
7	7	7	8

1001595 - General Administration
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511200 Part-time/Temp Employees	6,288	248,000	50,000	-	50,000	-	0%
512200 Social Security	393	13,386	3,100	-	3,100	-	0%
512300 Medicare	92	3,109	725	-	800	75	10%
512500 Tuition Reimbursement	14,097	32,089	50,000	41,282	50,000	-	0%
512600 Unemployment Tax	-	25	250	-	200	(50)	-20%
512700 Workers Compensation	-	48	50	-	100	50	100%
Subtotal - Personnel	20,870	296,657	104,125	41,282	104,200	75	0%
Operations							
521200 Professional Services	98,608	474,243	196,550	249,105	148,800	(47,750)	-24%
521240 Professional Services - Nonprofits	553,313	432,500	775,000	774,532	765,000	(10,000)	-1%
521300 Technical Services	57,643	-	-	-	-	-	0%
523100 Property & Liability Insurance	1,472,269	1,410,609	1,513,238	1,546,943	1,957,600	444,362	29%
523200 Communications	73,384	72,948	80,000	80,485	82,000	2,000	2%
531100 General Operating Supplies	20,328	335	17,000	-	11,958	(5,042)	-30%
531270 Gasoline	3,059	-	-	-	-	-	0%
572000 Payments To Other Agencies	-	-	396,000	396,000	400,000	4,000	1%
579000 Contingencies	-	7,710	300,000	-	300,000	-	0%
579010 Contingency - City Manager	-	-	73,450	-	150,000	76,550	104%
Subtotal - Operations	2,278,604	2,398,345	3,351,238	3,047,065	3,815,358	464,119	14%
TOTAL DEPARTMENT	2,299,474	2,695,002	3,455,363	3,088,347	3,919,558	464,194	13%



1002650 - Court
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	491,540	596,981	691,515	648,955	838,000	146,485	21%
511110 Bonuses	11,400	12,525	19,950	19,950	20,000	50	0%
512101 Health Insurance	68,883	79,336	111,764	68,959	88,200	(23,564)	-21%
512102 Disability Insurance	1,459	1,869	6,337	3,045	4,900	(1,437)	-23%
512103 Dental Insurance	3,163	3,065	4,261	2,808	4,300	39	1%
512104 Life Insurance	3,091	3,829	5,375	5,373	7,200	1,825	34%
512200 Social Security	30,112	36,491	42,874	40,146	53,500	10,626	25%
512300 Medicare	7,042	8,536	10,027	9,570	12,600	2,573	26%
512401 Retirement	43,302	57,897	82,982	63,233	91,200	8,218	10%
512402 Retirement-Matching	12,427	22,316	34,576	28,706	38,000	3,424	10%
512600 Unemployment Tax	1,288	1,505	2,300	1,037	1,000	(1,300)	-57%
512700 Workers Compensation	2,980	5,817	9,350	7,361	8,000	(1,350)	-14%
Subtotal - Personnel	676,687	830,167	1,021,310	899,141	1,166,900	145,590	14%
Operations							
521260 Professional Services - Court	204,885	345,716	375,000	261,812	514,200	139,200	37%
521300 Technical Services	34,185	41,215	57,500	58,461	56,000	(1,500)	-3%
523200 Communications	2,851	2,452	6,240	3,085	3,000	(3,240)	-52%
523300 Advertising	1,800	-	1,800	-	1,800	-	0%
523400 Printing & Binding	2,128	1,915	2,500	519	2,000	(500)	-20%
523500 Travel	-	6,139	4,000	3,761	7,000	3,000	75%
523600 Dues & Fees	590	321	1,000	800	1,000	-	0%
523700 Education/Training	1,144	2,313	6,000	5,948	8,000	2,000	33%
531100 General Operating Supplies	3,023	2,870	3,200	3,058	3,200	-	0%
531300 Hospitality	360	618	1,500	1,361	1,500	-	0%
531600 Small Tools & Equipment	1,070	1,349	3,000	-	3,000	-	0%
Subtotal - Operations	252,036	404,908	461,740	338,805	600,700	138,960	30%
TOTAL DEPARTMENT	928,723	1,235,075	1,483,050	1,237,947	1,767,600	284,550	19%

Employees

Full-Time Employees
TOTAL

FY 2022	FY 2023	FY 2024	FY 2025
10	10	10	10
10	10	10	10

1003210 - Police
FY 2025 APPROVED BUDGET



	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	Change from 2024	%
	Actual	Actual	Revised	Projected	Approved	Revised Budget	Change
Personnel							
511100 Regular Salaries	12,320,296	13,802,230	14,815,933	14,366,392	15,996,200	1,180,267	8%
511110 Bonuses	567,079	518,921	425,000	534,750	565,000	140,000	33%
511200 Part-Time/Temp Employees	371,920	398,285	600,000	540,765	593,000	(7,000)	-1%
511300 Overtime	1,047,293	955,085	800,000	1,027,790	900,000	100,000	13%
512101 Health Insurance	1,578,705	1,763,704	2,224,142	1,952,023	2,328,600	104,458	5%
512102 Disability Insurance	37,865	44,374	107,091	65,553	97,600	(9,491)	-9%
512103 Dental Insurance	88,468	94,820	113,897	94,970	109,900	(3,997)	-4%
512104 Life Insurance	79,758	90,563	112,510	112,034	135,200	22,690	20%
512200 Social Security	854,736	933,385	918,588	1,001,360	1,125,500	206,912	23%
512300 Medicare	200,522	219,382	214,831	236,087	263,200	48,369	23%
512401 Retirement	1,319,228	1,442,927	1,777,912	1,476,127	2,027,600	249,688	14%
512402 Retirement-Matching	557,837	635,076	740,797	679,204	844,900	104,103	14%
512500 Tuition Reimbursement	4,920	-	-	-	-	-	0%
512600 Unemployment Tax	16,866	17,529	25,000	19,275	20,000	(5,000)	-20%
512700 Workers Compensation	360,073	464,113	515,000	503,403	600,000	85,000	17%
Subtotal - Personnel	19,405,565	21,380,394	23,390,701	22,609,734	25,606,700	2,215,999	9%
Operations							
521200 Professional Services	101,402	84,883	150,556	138,944	152,700	2,144	1%
521270 Jail Services	261,260	424,020	425,000	547,785	435,000	10,000	2%
521275 Inmate Medical Services	10,761	16,089	150,000	3,115	150,000	-	0%
521300 Technical Services	774,030	874,714	1,805,896	1,468,696	2,101,300	295,404	16%
522100 Cleaning Services	84,096	84,096	84,100	77,088	84,100	-	0%
522110 Garbage Disposal	2,296	2,622	2,100	2,151	2,700	600	29%
522210 Repairs & Maintenance - Equipment	19,964	26,840	40,000	20,916	35,000	(5,000)	-13%
522220 Repairs & Maintenance - Buildings	12,348	17,680	17,500	13,232	15,000	(2,500)	-14%
522230 Repairs & Maintenance - Vehicles	514,080	543,048	450,000	428,681	500,000	50,000	11%
522310 Building Operating Lease	683,912	164,134	829,604	853,858	827,300	(2,304)	0%
522320 Equipment Operating Lease	970	799	2,000	957	1,000	(1,000)	-50%
523200 Communications	215,439	228,460	224,181	199,738	224,200	19	0%
523250 Postage	1,786	1,617	3,000	1,696	2,000	(1,000)	-33%
523300 Advertising	21,415	15,965	25,000	23,408	31,000	6,000	24%
523400 Printing & Binding	8,966	8,728	10,000	7,092	10,000	-	0%
523500 Travel	47,762	66,279	60,000	59,729	70,300	10,300	17%
523600 Dues & Fees	20,170	23,157	19,000	16,485	19,000	-	0%
523700 Education/Training	83,328	79,594	153,000	128,097	139,000	(14,000)	-9%
523900 Contractual Services	67,571	-	7,500	-	7,500	-	0%
523950 Merchant Services Charges	2,525	2,648	3,000	1,799	3,000	-	0%
531100 General Operating Supplies	98,776	76,839	65,770	64,868	72,800	7,030	11%
531150 Undercover Operations	1,562	-	5,000	440	5,000	-	0%
531210 Water	1,253	1,833	2,000	3,083	4,300	2,300	115%

1003210 - Police
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
531220 Natural Gas	19,956	16,430	17,000	14,926	17,000	-	0%
531230 Electricity	52,056	54,777	55,000	61,410	67,000	12,000	22%
531270 Gasoline	656,127	662,011	785,000	650,828	-	(785,000)	-100%
531300 Hospitality	35,125	24,297	30,000	30,613	30,000	-	0%
531600 Police Equipment	154,404	108,105	275,000	175,491	274,900	(100)	0%
531750 Uniforms	219,260	218,559	251,775	162,977	225,300	(26,475)	-11%
542200 Vehicles	646,649	-	-	-	-	-	0%
542500 Other Equipment	-	1,560,564	-	-	-	-	0%
579000 Contingencies	-	-	50,000	-	100,000	50,000	100%
581200 Capital Lease Principal	-	-	300,000	-	360,000	60,000	20%
Subtotal - Operations	4,819,249	5,388,788	6,297,982	5,158,105	5,966,400	(331,582)	-5%
TOTAL DEPARTMENT	24,224,814	26,769,182	29,688,684	27,767,839	31,573,100	1,884,416	6%

Employees

Full-Time Employees
 Part-Time Employees
TOTAL

	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	168	169	173	178
Part-Time Employees	17	17	17	14
TOTAL	185	186	190	192



1003510 - Fire
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	8,214,846	9,083,515	9,649,129	9,559,873	10,191,200	542,071	6%
511110 Bonuses	193,575	258,900	279,150	281,625	300,000	20,850	7%
511200 Part-Time/Temp Employees	142,106	142,967	160,000	90,370	159,200	(800)	-1%
511300 Overtime	441,338	521,093	415,000	527,360	540,000	125,000	30%
512101 Health Insurance	1,372,815	1,664,287	2,127,238	1,844,665	2,270,300	143,062	7%
512102 Disability Insurance	103,395	106,860	144,140	117,971	135,900	(8,240)	-6%
512103 Dental Insurance	67,564	77,427	99,714	84,341	97,800	(1,914)	-2%
512104 Life Insurance	53,612	59,976	76,321	72,617	86,600	10,279	13%
512200 Social Security	525,123	581,806	598,246	628,810	697,700	99,454	17%
512300 Medicare	123,446	136,812	139,912	145,328	163,200	23,288	17%
512401 Retirement	835,596	961,183	1,157,895	1,020,803	1,287,800	129,905	11%
512402 Retirement-Matching	353,889	406,383	482,456	458,754	536,600	54,144	11%
512600 Unemployment Tax	11,380	11,557	20,000	11,941	10,000	(10,000)	-50%
512700 Workers Compensation	141,699	215,946	210,000	238,528	300,000	90,000	43%
Subtotal - Personnel	12,580,384	14,228,712	15,559,202	15,082,985	16,776,300	1,217,098	8%
Operations							
521200 Professional Services	15,733	13,251	14,200	11,258	14,200	-	0%
521300 Technical Services	123,778	94,954	104,671	97,579	213,400	108,729	104%
522210 Repairs & Maintenance - Equipment	64,467	51,487	76,500	87,351	85,600	9,100	12%
522220 Repairs & Maintenance - Buildings	82,908	61,083	80,000	121,555	122,600	42,600	53%
522230 Repairs & Maintenance - Vehicles	271,391	288,836	300,900	476,675	315,000	14,100	5%
523200 Communications	46,642	54,399	54,900	54,699	64,800	9,900	18%
523300 Advertising	-	-	1,000	450	1,000	-	0%
523400 Printing & Binding	3,516	2,594	4,000	2,790	4,000	-	0%
523500 Travel	29,867	47,781	48,000	39,800	50,000	2,000	4%
523600 Dues & Fees	10,263	12,556	12,000	11,749	13,000	1,000	8%
523700 Education/Training	56,337	41,414	84,320	77,635	79,300	(5,020)	-6%
523900 Contractual Services	116,787	145,650	153,844	145,826	204,700	50,856	33%
531100 General Operating Supplies	84,970	86,705	93,400	87,531	114,400	21,000	22%
531160 EMS Medical Supplies	122,058	103,709	143,400	117,273	162,500	19,100	13%
531210 Water	16,875	13,891	25,000	19,159	21,600	(3,400)	-14%
531220 Natural Gas	18,818	18,648	25,000	19,799	25,000	-	0%
531230 Electricity	40,370	32,354	52,000	40,014	52,100	100	0%
531270 Gasoline	211,658	213,549	270,000	236,844	-	(270,000)	-100%
531300 Hospitality	20,462	10,950	23,300	16,281	23,300	-	0%
531600 Small Tools & Equipment	63,941	37,616	79,510	61,820	109,400	29,890	38%
531750 Uniforms	100,608	116,306	138,000	138,473	141,500	3,500	3%
541200 Site Improvements	47,415	-	25,000	25,640	88,000	63,000	252%
542100 Machinery & Equipment	29,935	-	-	-	-	-	0%
542300 Furniture & Fixtures	4,054	-	-	-	-	-	0%
542400 Computer Equipment	2,994	-	16,500	16,230	-	(16,500)	-100%



1003510 - Fire
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
579000 Contingencies	-	2,898	50,000	-	50,000	-	0%
581200 Capital Lease Principal	1,021,096	1,046,271	1,162,162	1,116,097	1,653,500	491,338	42%
582200 Capital Lease Interest	121,724	106,548	70,658	70,658	44,100	(26,558)	-38%
Subtotal - Operations	2,728,665	2,603,450	3,108,265	3,093,185	3,653,000	544,736	18%
TOTAL DEPARTMENT	15,309,049	16,832,162	18,667,467	18,176,170	20,429,300	1,761,833	9%

Employees

Full-Time Employees
Part-Time Employees
TOTAL

	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	117	117	121	123
Part-Time Employees	5	5	4	4
TOTAL	122	122	125	127

1003810 - Emergency Management
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	98,531	109,754	115,259	117,453	121,100	5,841	5%
511110 Bonuses	4,000	4,250	4,250	4,000	5,000	750	18%
512101 Health Insurance	6,243	3,352	-	-	8,400	8,400	0%
512102 Disability Insurance	216	324	634	505	500	(134)	-21%
512103 Dental Insurance	308	325	-	-	300	300	0%
512104 Life Insurance	461	661	862	913	700	(162)	-19%
512200 Social Security	6,282	7,036	7,146	6,194	7,900	754	11%
512300 Medicare	1,469	1,646	1,671	1,763	1,900	229	14%
512401 Retirement	11,137	12,193	13,831	12,814	14,600	769	6%
512402 Retirement-Matching	3,399	4,142	5,763	5,873	6,100	337	6%
512600 Unemployment Tax	85	91	250	91	100	(150)	-60%
512700 Workers Compensation	137	241	350	281	400	50	14%
Subtotal - Personnel	132,267	144,015	150,017	149,888	167,000	16,983	11%
Operations							
521200 Professional Services	260,000	260,000	270,000	302,960	696,000	426,000	158%
521300 Technical Services	2,017	10,520	12,063	11,552	13,800	1,737	14%
522210 Repairs & Maintenance - Equipment	8,982	3,790	10,400	10,311	5,000	(5,400)	-52%
523200 Communications	2,148	3,452	3,720	2,220	5,300	1,580	42%
523500 Travel	649	60	100	35	5,500	5,400	5400%
523700 Education/Traing	-	-	1,450	239	1,450	-	0%
523900 Contractual Services	2,500	-	-	-	-	-	0%
531100 General Operating Supplies	13,434	11,910	12,000	10,559	15,000	3,000	25%
531102 Emergency Event Response	128,767	1,287	100,000	28	98,500	(1,500)	-2%
531600 Small Tools & Equipment	8,787	16,901	18,000	15,692	10,000	(8,000)	-44%
542100 Machinery & Equipment	39,959	9,749	-	-	-	-	0%
572000 Payment to Other Agencies	602,027	654,141	873,449	872,608	929,800	56,351	6%
579000 Contingencies	-	-	50,000	-	50,000	-	0%
Subtotal - Operations	1,069,270	971,810	1,351,182	1,226,204	1,830,350	479,168	35%
TOTAL DEPARTMENT	1,201,537	1,115,825	1,501,199	1,376,092	1,997,350	496,151	33%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	1	1	1	1
TOTAL	1	1	1	1

1004100 - Public Works
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	2,627,729	2,979,249	4,288,070	3,144,945	3,601,800	(686,270)	-16%
511110 Bonuses	46,525	51,475	72,400	50,800	60,000	(12,400)	-17%
511300 Overtime	-	-	10,000	33,467	40,000	30,000	300%
512101 Health Insurance	352,502	439,519	579,174	511,836	657,500	78,326	14%
512102 Disability Insurance	10,564	12,875	27,882	18,723	28,100	218	1%
512103 Dental Insurance	18,950	22,346	28,156	23,564	27,000	(1,156)	-4%
512104 Life Insurance	21,781	25,285	30,091	32,472	37,600	7,509	25%
512200 Social Security	159,319	179,949	265,860	192,879	230,900	(34,960)	-13%
512300 Medicare	37,410	42,395	62,177	47,227	54,000	(8,177)	-13%
512401 Retirement	279,911	308,569	514,568	326,372	437,100	(77,468)	-15%
512402 Retirement-Matching	120,004	132,590	214,404	151,125	182,100	(32,304)	-15%
512600 Unemployment Tax	2,947	3,628	7,500	3,847	4,000	(3,500)	-47%
512700 Workers Compensation	21,137	45,459	75,000	73,140	95,000	20,000	27%
Subtotal - Personnel	3,698,778	4,243,339	6,175,282	4,610,397	5,455,100	(720,182)	-12%
Operations							
521200 Professional Services	989	52,880	140,000	76,218	85,000	(55,000)	-39%
521300 Technical Services	161,124	285,689	285,500	278,513	602,500	317,000	111%
522230 Repairs & Maintenance - Vehicles	8,882	15,573	18,000	15,397	18,000	-	0%
522240 Streetlight Maintenance	28,977	64,982	100,000	78,844	125,000	25,000	25%
522250 Bridge & Dam Maintenance	-	-	-	-	-	-	0%
522260 Guardrail Maintenance	10,954	45,231	50,000	36,563	50,000	-	0%
522270 Sidewalk Maintenance	25,000	74,265	75,000	75,000	75,000	-	0%
522280 Fiber Maintenance	75,010	13,837	105,000	58,386	100,000	(5,000)	-5%
522290 Traffic Pole Maintenance	-	-	100,000	18,715	100,000	-	0%
523200 Communications	31,990	34,113	44,444	36,078	44,444	-	0%
523500 Travel	189	7,079	17,500	12,587	17,500	-	0%
523600 Dues & Fees	5,115	5,801	7,350	8,774	10,000	2,650	36%
523700 Education/Training	11,669	16,066	26,250	19,066	30,000	3,750	14%
523900 Contractual Services	4,932,847	4,990,198	5,404,002	5,299,036	5,713,185	309,183	6%
531100 General Operating Supplies	44,295	35,092	50,000	34,483	58,000	8,000	16%
531235 Street Lights	1,470,850	1,461,355	1,600,000	1,516,400	1,800,000	200,000	13%
531270 Gasoline	29,904	32,201	45,000	35,737	-	(45,000)	-100%
531600 Small Tools & Equipment	29,369	40,702	41,000	39,244	41,000	-	0%
531700 Other Supplies	492,286	486,083	585,000	585,159	623,000	38,000	6%
531750 Uniforms	5,507	10,942	8,400	5,166	8,400	-	0%
542100 Machinery & Equipment	-	-	125,000	126,357	25,000	(100,000)	-80%
542200 Vehicles	56,814	88,700	-	-	-	-	0%
572000 Payments to Other Agencies	116,012	153,335	-	-	-	-	0%
579000 Contingencies	-	-	133,804	-	200,000	66,196	49%

1004100 - Public Works
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Subtotal - Operations	7,537,783	7,914,124	8,961,250	8,355,723	9,726,029	764,779	9%
TOTAL DEPARTMENT	11,236,561	12,157,463	15,136,532	12,966,121	15,181,129	44,597	0%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	34	34	35	37
Tsplost-Public Works	8	10	11	10
Tsplost-Communications	0	0	0	1
TOTAL	42	44	46	48

1004900 - Fleet Services
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	126,830	145,699	152,231	137,784	159,900	7,669	5%
511110 Bonuses	3,825	3,825	3,825	4,075	4,000	175	5%
512101 Health Insurance	13,254	16,742	15,426	14,526	8,400	(7,026)	-46%
512102 Disability Insurance	440	509	1,267	665	1,000	(267)	-21%
512103 Dental Insurance	538	635	608	556	400	(208)	-34%
512104 Life Insurance	943	1,042	1,143	1,245	900	(243)	-21%
512200 Social Security	7,663	8,836	9,438	8,862	10,300	862	9%
512300 Medicare	1,792	2,067	2,207	2,141	2,400	193	9%
512401 Retirement	14,237	16,079	18,268	16,347	19,200	932	5%
512402 Retirement-Matching	6,339	7,223	7,612	6,724	8,000	388	5%
512600 Unemployment Tax	167	212	800	311	300	(500)	-63%
512700 Workers Compensation	158	313	400	343	500	100	25%
Subtotal - Personnel	176,186	203,182	213,224	193,580	215,300	2,076	1%
Operations							
521200 Professional Services	130,996	112,616	150,000	126,251	90,000	(60,000)	-40%
521300 Technical Services	603	19,414	20,000	22,952	25,000	5,000	25%
523200 Communications	941	940	1,000	668	1,000	-	0%
523700 Education/Training	-	-	1,500	-	3,000	1,500	100%
531100 General Operating Supplies	810	1,029	10,000	10,000	15,000	5,000	50%
531270 Gasoline	-	-	8,000	-	900,000	892,000	11150%
531750 Uniforms	-	-	1,000	317	2,500	1,500	150%
542100 Machinery & Equipment	-	-	-	-	10,000	10,000	0%
Subtotal - Operations	133,350	133,999	191,500	160,188	1,046,500	855,000	446%
TOTAL DEPARTMENT	309,536	337,181	404,724	353,769	1,261,800	857,076	212%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	2	2	2	2
Part-Time Employees	0	0	0	0
TOTAL	2	2	2	2

1006110 - Recreation & Parks
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	880,937	947,455	1,024,983	1,046,365	1,079,700	54,717	5%
511110 Bonuses	26,050	22,900	28,150	14,325	30,000	1,850	7%
511201 Part-Time/Temp Employees - Athletic	194,788	239,668	180,000	272,707	237,000	57,000	32%
511202 Part-Time/Temp Employees - Park	92,268	140,860	100,000	164,804	140,000	40,000	40%
511203 Part-Time/Temp Employees - Leisure	37,001	24,423	40,000	64,965	60,000	20,000	50%
512101 Health Insurance	112,254	105,493	137,827	141,310	192,200	54,373	39%
512102 Disability Insurance	3,037	3,028	8,138	4,183	6,800	(1,338)	-16%
512103 Dental Insurance	5,029	4,499	5,611	5,611	7,400	1,789	32%
512104 Life Insurance	6,215	6,135	7,686	7,692	10,200	2,514	33%
512200 Social Security	73,319	80,576	63,549	91,694	96,400	32,851	52%
512300 Medicare	17,467	19,100	14,862	21,672	22,600	7,738	52%
512401 Retirement	96,895	97,183	122,998	99,737	129,600	6,602	5%
512402 Retirement-Matching	41,965	44,017	51,249	48,418	54,000	2,751	5%
512600 Unemployment Tax	3,216	3,995	5,000	2,403	3,000	(2,000)	-40%
512700 Workers Compensation	17,036	25,121	30,000	28,458	35,000	5,000	17%
Subtotal - Personnel	1,607,477	1,764,453	1,820,053	2,014,344	2,103,900	283,847	16%
Operations							
521300 Technical Services	15,038	15,843	16,405	16,561	40,600	24,195	147%
522100 Cleaning Services	79,698	141,235	120,000	152,980	155,000	35,000	29%
522220 Repairs & Maintenance - Buildings	9,047	15,469	10,000	9,957	50,000	40,000	400%
522230 Repairs & Maintenance - Vehicles	7,577	16,308	10,000	10,265	10,000	-	0%
522240 Repairs & Maintenance - Parks	452,733	630,675	600,000	431,709	600,000	-	0%
523200 Communications	12,344	14,184	17,005	14,094	17,000	(5)	0%
523300 Advertising	12,447	22,636	20,000	13,358	25,000	5,000	25%
523500 Travel	2,657	2,502	6,000	5,834	6,000	-	0%
523600 Dues & Fees	2,945	4,294	5,000	4,908	4,000	(1,000)	-20%
523700 Education/Training	12,458	4,202	8,000	8,029	8,000	-	0%
523900 Contractual Services	748,969	722,478	1,050,000	673,465	1,099,500	49,500	5%
523950 Merchant Services Charges	7,924	17,167	16,000	16,755	16,000	-	0%
531100 General Operating Supplies	5,261	7,035	5,500	4,863	6,000	500	9%
531102 Program Supplies	71,541	89,222	115,000	109,839	249,700	134,700	117%
531210 Water	48,881	34,057	66,500	27,253	50,000	(16,500)	-25%
531220 Natural Gas	16,027	12,731	13,500	17,760	13,500	-	0%
531230 Electricity	139,473	146,978	162,245	177,816	162,245	-	0%
531270 Gasoline	20,220	22,899	30,000	22,123	-	(30,000)	-100%
531300 Hospitality	1,564	1,354	3,500	3,083	2,500	(1,000)	-29%
531600 Small Tools & Equipment	45,916	57,254	50,000	23,381	50,000	-	0%
531700 Materials	-	-	12,000	11,394	14,000	2,000	17%
531750 Uniforms	3,048	3,970	4,000	4,017	5,000	1,000	25%
541200 Site Improvements	-	7,282	40,000	24,054	30,000	(10,000)	-25%
542100 Machinery & Equipment	-	89,646	43,000	7,684	-	(43,000)	-100%

1006110 - Recreation & Parks
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
542200 Vehicles	13,954	-	-	-	-	-	0%
579000 Contingencies	-	-	50,000	-	50,000	-	0%
Subtotal - Operations	1,729,722	2,079,421	2,473,655	1,791,183	2,664,045	190,390	8%
TOTAL DEPARTMENT	3,337,199	3,843,874	4,293,709	3,805,528	4,767,945	474,236	11%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	12	12	11	11.5
Tree-Fund Employees	0	0	1	0.5
Part-Time Employees	43	50	34	49
TOTAL	55	62	46	61



1007450 - Community Development
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	2,628,795	3,057,369	3,614,793	3,611,961	3,930,100	315,307	9%
511110 Bonuses	45,225	53,700	65,850	60,150	70,000	4,150	6%
511200 Part-Time / Temp Employees	-	-	20,570	21,984	48,500	27,930	136%
512101 Health Insurance	405,528	467,506	631,631	549,225	633,500	1,869	0%
512102 Disability Insurance	8,368	10,527	27,882	15,943	23,800	(4,082)	-15%
512103 Dental Insurance	17,690	18,648	25,379	21,220	23,100	(2,279)	-9%
512104 Life Insurance	17,161	20,759	28,104	28,315	32,100	3,996	14%
512200 Social Security	158,634	185,294	224,117	223,452	252,500	28,383	13%
512300 Medicare	37,100	43,411	52,415	52,498	59,100	6,685	13%
512401 Retirement	271,977	304,435	433,775	399,213	471,700	37,925	9%
512402 Retirement-Matching	111,336	127,768	180,740	165,606	196,600	15,860	9%
512600 Unemployment Tax	3,999	4,743	7,500	4,485	3,000	(4,500)	-60%
512700 Workers Compensation	18,511	28,470	35,000	32,135	35,000	-	0%
Subtotal - Personnel	3,724,324	4,322,630	5,347,755	5,186,188	5,779,000	431,245	8%
Operations							
521200 Professional Services	114,345	201,542	-	-	-	-	0%
521300 Technical Services	124,398	124,387	435,000	419,852	211,100	(223,900)	-51%
522230 Repairs & Maintenance - Vehicles	12,737	16,237	15,000	12,393	15,000	-	0%
523200 Communications	31,900	29,270	30,250	30,069	30,250	-	0%
523300 Advertising	21,800	17,855	20,000	10,410	20,000	-	0%
523500 Travel	5,986	13,650	10,485	11,734	27,100	16,615	158%
523600 Dues & Fees	9,863	7,254	16,432	10,291	9,000	(7,432)	-45%
523700 Education/Training	11,076	22,277	38,742	22,063	39,000	258	1%
523900 Contractual Services	295,588	117,575	129,430	89,148	150,000	20,570	16%
531100 General Operating Supplies	23,564	11,116	16,000	16,025	16,000	-	0%
531270 Gasoline	31,092	36,289	45,000	38,797	-	(45,000)	-100%
531300 Hospitality	11,073	10,163	10,000	9,480	14,500	4,500	45%
531600 Small Tools	-	-	2,000	68	4,000	2,000	100%
531750 Uniforms	8,101	5,738	15,000	8,091	12,000	(3,000)	-20%
542300 Furniture & Fixtures	-	23,665	50,000	33,239	39,000	(11,000)	-22%
542400 Computer Equipment	-	-	12,500	-	-	(12,500)	-100%
579000 Contingency	-	-	25,000	-	25,000	-	0%
Subtotal - Operations	701,523	637,018	870,839	711,659	611,950	(258,889)	-30%
	4,425,847	4,959,648	6,218,594	5,897,847	6,390,950	172,356	3%
TOTAL DEPARTMENT							

1007450 - Community Development

FY 2025 APPROVED BUDGET

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	40	46	46	46
Part-time Employees	0	0	0	1
TOTAL	40	46	46	47

1007520 - Economic Development

FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	74,195	132,685	332,148	119,175	297,700	(34,448)	-10%
511110 Bonuses	2,750	3,000	4,750	3,000	5,000	250	5%
512101 Health Insurance	6,895	10,770	23,139	9,156	57,800	34,661	150%
512102 Disability Insurance	200	416	1,350	498	2,000	650	48%
512103 Dental Insurance	197	209	977	219	2,700	1,723	176%
512104 Life Insurance	430	853	1,914	911	3,500	1,586	83%
512200 Social Security	4,555	8,166	20,593	7,217	18,900	(1,693)	-8%
512300 Medicare	1,065	1,910	4,816	1,705	4,500	(316)	-7%
512401 Retirement	7,429	11,053	39,858	10,402	35,800	(4,058)	-10%
512402 Retirement-Matching	3,705	5,474	16,607	5,959	14,900	(1,707)	-10%
512600 Unemployment Tax	98	355	625	106	100	(525)	-84%
512700 Workers Compensation	570	773	1,300	1,019	1,500	200	15%
Subtotal - Personnel	102,089	175,664	448,077	159,367	444,400	(3,677)	-1%
Operations							
521205 Professional Services - Other	-	34,290	60,000	850	60,000	-	0%
521300 Technical Services	-	-	28,139	23,984	69,300	41,161	146%
523200 Communications	590	860	1,200	720	1,200	-	0%
523300 Advertising	16,935	14,100	37,700	27,535	37,300	(400)	-1%
523500 Travel	169	749	4,400	639	3,000	(1,400)	-32%
523600 Dues & Fees	15,264	15,342	3,509	2,772	3,500	(9)	0%
523700 Education/Training	992	1,830	9,010	2,645	6,700	(2,310)	-26%
531100 General Operating Supplies	75	297	500	311	-	(500)	-100%
531300 Hospitality	2,811	5,642	27,890	20,611	27,000	(890)	-3%
Subtotal - Operations	36,836	73,110	172,348	80,066	208,000	35,652	21%
TOTAL DEPARTMENT	138,925	248,774	620,425	239,433	652,400	31,975	5%

Employees	FY 2022	FY 2023	FY 2024	FY 2025
Full-Time Employees	2	2	2	2
TOTAL	2	2	2	2

1009000 - Other Financing Uses
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Operations							
581200 Capital Lease Principal	-	1,414,719	-	-	-	-	
581300 Note Principal	207,084	210,549	214,070	214,070	217,651	3,581	2%
582200 Capital Lease Interest	-	31,805	-	-	-	-	
582300 Note Interest Expense	28,246	24,781	21,259	21,259	17,678	(3,581)	-17%
611220 Transfer to Tree Fund	-	-	-	-	60,000	60,000	0%
611351 Transfer to Capital Projects	32,963,882	23,066,260	21,612,811	21,612,811	23,096,400	1,483,589	7%
611352 Transfer to Fleet Fund	3,000,000	4,029,680	2,262,043	2,262,043	1,770,000	(492,043)	-22%
611360 Transfer to Public Facilities Authority	13,557,925	13,614,428	14,623,318	14,623,318	13,376,133	(1,247,186)	-9%
611555 Transfer to Arts Center	1,002,877	-	-	-	-	-	0%
611561 Transfer to Stormwater	1,720,000	1,905,000	2,160,000	2,160,000	4,250,000	2,090,000	97%
Subtotal - Operations	52,480,014	44,297,222	40,893,501	40,893,501	42,787,862	1,894,361	5%
TOTAL DEPARTMENT	52,480,014	44,297,222	40,893,501	40,893,501	42,787,862	1,894,361	5%

**CONFISCATED ASSETS FUND
210**

210 - Confiscated Assets Fund

FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
351320	State Seized Fund	(10,387)	61,657	10,000	6,000	5,000	(5,000)	-50%
351325	Federal Seized Fund	302,396	295,304	140,000	171,000	100,000	(40,000)	-29%
361000	Interest Revenue	-	-	-	-	-	-	0%
Subtotal - Revenues		292,009	356,961	150,000	177,000	105,000	(45,000)	-30%
Expenditures								
521200	Professional Services	-	-	10,000	-	5,000	(5,000)	-50%
522310	Building Lease	-	-	-	-	-	-	0%
523500	Travel	-	-	-	-	-	-	0%
523700	Education/Training	-	19,124	25,000	10,000	15,000	(10,000)	-40%
531600	Small Tools & Equipment	155,051	24,678	100,000	6,200	10,000	(90,000)	-90%
531750	Uniforms	25,975	32,345	15,000	-	5,000	(10,000)	-67%
542100	Machinery & Equipment	-	-	-	-	-	-	0%
542200	Motor Vehicles	58,428	105,720	-	-	-	-	0%
542400	Computers	-	-	-	-	-	-	0%
611240	Transfer to Grant Fund	-	8,190	-	-	-	-	0%
Subtotal - Expenditures		239,454	190,057	150,000	16,200	35,000	(115,000)	-77%
BALANCE		52,555	166,904	-	160,800	70,000	70,000	0%

OPIOID FUND
213

213 - Opioid Fund
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
351920 Opioid Settlement Payments	-	74,707	88,000	88,000	150,000	62,000	70%
Subtotal - Revenues	-	74,707	88,000	88,000	150,000	62,000	70%
Expenditures							
531100 Hospitality	-	-	4,000	4,000	150,000	146,000	3650%
Subtotal - Expenditures	-	-	4,000	4,000	150,000	146,000	3650%
BALANCE	-	74,707	84,000	84,000	-	(84,000)	-100%

E911 FUND
215

215 - E911 Fund
FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
342500	E911 Revenues	3,466,272	3,993,901	4,000,000	3,825,154	3,500,000	(500,000)	-13%
	Subtotal - Revenues	3,466,272	3,993,901	4,000,000	3,825,154	3,500,000	(500,000)	-13%
Expenditures								
572000	Transfers to ChatComm	3,466,272	3,993,901	4,000,000	3,825,154	3,500,000	(500,000)	-13%
	Subtotal - Expenditures	3,466,272	3,993,901	4,000,000	3,825,154	3,500,000	(500,000)	-13%
BALANCE		-	-	-	-	-	-	0%

TREE FUND
220

220 - Tree Fund
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
341320 Development Impact	807,408	331,503	300,000	227,352	150,000	(150,000)	-50%
391100 Transfer-In General Fund	-	-	-	-	60,000	60,000	0%
Subtotal - Revenues	807,408	331,503	300,000	227,352	210,000	(90,000)	-30%
Personnel:							
511100 Salaries	-	57,394	74,200	77,261	85,500	11,300	15%
511110 Bonus	-	-	1,750	1,525	4,000	2,250	129%
512101 Health Insurance	-	4,610	7,713	6,684	6,800	(913)	-12%
512102 Disability Insurance	-	296	100	367	470	370	370%
512103 Dental Insurance	-	158	238	219	230	(8)	-3%
512104 Life Insurance	-	424	557	663	650	93	17%
512200 Social Security	-	3,404	4,600	4,800	5,301	701	15%
512300 Medicare	-	939	1,076	1,122	1,240	164	15%
512401 Retirement	-	5,003	8,904	8,928	10,260	1,356	15%
512402 Retirement-Matching	-	617	3,710	2,294	4,275	565	15%
512600 Unemployment Tax	-	5	120	60	60	(60)	-50%
512700 Workers Compensation	-	625	700	330	400	(300)	-43%
Subtotal - Personnel	-	73,475	103,669	104,252	119,186	15,517	15%
Operations							
523900 Contractual Services	-	-	-	-	-	-	0%
541200 Site Improvements	-	-	-	-	-	-	0%
611351 Transfer to Capital	288,243	283,282	705,000	705,000	590,000	(115,000)	-16%
Subtotal - Expenditures	288,243	356,757	808,669	809,252	709,186	(83,966)	-12%
BALANCE	519,165	(25,254)	(508,669)	(581,900)	(499,186)	(21,551)	-2%
Employees							
Full-Time Employees	0	1	1	0.5			
TOTAL	0	1	1	0.5			

IMPACT FEE FUND
225



225 - Impact Fee Fund
FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
341320 Impact Fee - Parks	715,258	1,056,957	900,000	40,893	20,481	(879,519)	-98%
341320 Impact Fee - Public Safety	73,230	110,756	80,000	4,003	2,004	(77,996)	-97%
341320 Impact Fee - Transportation	336,163	450,616	450,000	15,000	7,515	(442,485)	-98%
361000 Interest Revenue	-	71,443	-	-	-	-	0%
Subtotal - Revenues	1,124,651	1,689,772	1,430,000	59,896	30,000	(1,400,000)	-98%
Expenditures							
521200 Professional Services	15,661	6,193	-	45,270	10,000	10,000	0%
611351 Transfer to Capital Projects	339,140	163,730	75,000	75,000	20,000	(55,000)	-73%
Subtotal - Expenditures	354,801	169,923	75,000	120,270	30,000	(45,000)	-60%
BALANCE	769,850	1,519,849	1,355,000	(60,373)	-	(1,355,000)	-100%

**ARPA FUND
230**

230 - ARPA
FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
331100-ARPA	Federal Matching Grants	-	932,626	12,935,679	12,935,679	-	(12,935,679)	-100%
	Subtotal - Revenues	-	932,626	12,935,679	12,935,679	-	(12,935,679)	-100%
Expenditures								
611360	Transfer out to PFA	-	932,626	12,935,679	12,935,679	-	(12,935,679)	-100%
	Subtotal - Expenditures	-	932,626	12,935,679	12,935,679	-	(12,935,679)	-100%
	BALANCE	-	-	-	-	-	-	0%

**MULTIPLE GRANT FUND
240**

240 - Multiple Grant Fund
FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
331100	Federal Matching Grants	-	16,540	666,572	666,572	442,380	(224,192)	-34%
391210	Transfer In	-	8,190	-	-	-	-	0%
	Subtotal - Revenues	-	16,540	666,572	666,572	442,380	(224,192)	-34%
Personnel								
511100	Salaries	-	-	136,551	136,551	201,234	64,683	47%
511300	Overtime	-	-	5,121	5,121	14,554	9,433	184%
512101	Health Insurance	-	-	19,117	1,500	21,689	2,572	13%
512200	Social Security	-	-	8,784	8,784	13,379	4,595	52%
512300	Medicare	-	-	1,980	1,980	3,129	1,149	58%
512401	401A Retirement	-	-	23,214	1,500	10,789	(12,425)	-54%
512402	401A Retirement - 457 Match	-	-	-	-	25,895	25,895	0%
512600	Unemployment	-	-	300	300	80	(220)	-73%
512700	Worker's Comp	-	-	-	-	50	50	0%
	Subtotal - Personnel	-	-	195,067	155,736	290,799	95,732	49%
Operations								
521200	Professional Services	-	-	1,839	1,839	2,500	661	36%
521300	Technical Services	-	-	185,768	185,768	136,501	(49,267)	-27%
531100	General Operating Supplies	-	-	240	240	1,500	1,260	525%
531300	Communications	-	-	-	360	1,080	-	-
531600	Small Tools & Equipment	-	-	182,930	182,930	-	(182,930)	-100%
531750	Uniforms	-	-	1,630	1,630	5,000	3,370	207%
542100	Machinery & Equipment	-	-	94,250	94,250	-	(94,250)	-100%
579000	Contingency	-	-	4,848	-	5,000	152	3%
542200-BYR22	Motor Vehicles	-	24,730	-	-	-	-	0%
	Subtotal - Expenditures	-	24,730	471,505	467,017	151,581	(321,004)	-68%
	BALANCE	-	(8,190)	0	43,819	0	192,544	26%
Employees								
	Full-Time Employees	0	0	3	3			
	TOTAL	0	0	3	3			

CDBG FUND
245

245 - CDBG Fund
FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
331100	Federal Grants	759,265	612,654	564,238	405,349	658,889	94,651	17%
361000	Interest Revenue	8,846	120,311	-	111,905	-	-	0%
	Subtotal - Revenues	768,111	732,965	564,238	517,254	658,889	94,651	17%
Expenditures								
521240	Non-Profits - ACT21	-	29	-	-	-	-	0%
521240	Non-Profits - ACT22	-	8,082	-	-	-	-	0%
541400	Infrastructure - AC181	241,845	1,872	20,963	20,963	-	(20,963)	-100%
541400	Infrastructure - AC182	71,674	245,485	2,136,480	32,813	1,931,500	(204,980)	-10%
541400	Infrastructure - AC183	-	-	270,022	-	220,000	(50,022)	-19%
541400	Infrastructure - AC184	-	-	359,000	-	614,000	255,000	71%
541400	Infrastructure - ACT24	-	-	300,000	1,800	423,200	123,200	41%
581300	Note Principal	287,000	287,000	287,000	287,000	287,000	-	0%
582300	Interest	77,529	70,186	62,774	62,774	55,189	(7,585)	-12%
	Subtotal - Expenditures	678,048	612,654	3,436,239	405,350	3,530,889	94,650	3%
	BALANCE	90,063	120,311	(2,872,001)	111,904	(2,872,000)	1	0%

HOTEL/MOTEL TAX FUND
275

275 - Hotel/Motel Tax
FY 2025 APPROVED BUDGET



		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
314100	Hotel/Motel Tax	4,277,495	4,938,219	4,600,000	5,469,344	5,250,000	650,000	14%
			-					
	Subtotal - Revenues	4,277,495	4,938,219	4,600,000	5,469,344	5,250,000	650,000	14%
Expenditures								
611100	Transfer to General Fund	1,221,653	1,410,355	1,313,760	1,562,045	1,499,400	185,640	14%
611555	Transfer to PAC	1,681,056	1,940,720	1,807,800	2,149,452	2,063,250	255,450	14%
611850	Sandy Springs Hospitality	1,374,787	1,587,144	1,478,440	1,757,847	1,687,350	208,910	14%
	Subtotal - Expenditures	4,277,495	4,938,219	4,600,000	5,469,344	5,250,000	650,000	14%
BALANCE		-	-	-	-	-	-	0%

**RENTAL MOTOR VEHICLE
EXCISE FUND
280**



280 - Rental Motor Vehicle Excise

FY 2025 APPROVED BUDGET

		FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues								
314400	Excise Tax	78,222	88,402	80,000	99,775	100,000	20,000	25%
	Subtotal - Revenues	78,222	88,402	80,000	99,775	100,000	20,000	25%
Expenditures								
611100	Transfer to General Fund	78,222	88,402	80,000	99,775	100,000	20,000	25%
	Subtotal - Expenditures	78,222	88,402	80,000	99,775	100,000	20,000	25%
BALANCE		-	-	-	-	-	-	0%

**TSPLOST 2016
PROJECTS FUND
335**

335 - TSPLOST 2016 PROJECTS FUND

FY 2025 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2025 Budget Changes	2025 Approved Budget
REVENUES:							
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
TOTAL TSPLOST REVENUES		95,948,103	6,223,748	102,171,851	102,171,851	-	102,171,851
EXPENDITURES:							
TIER 1							
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
ADMINISTRATIVE COSTS		85,250,690	9,971,161	95,221,851	95,221,851	-	95,221,851
TS999	TSPLOST Staff	6,612,502	337,498	6,950,000	6,950,000	-	6,950,000
TOTAL TSPLOST CAPITAL PROJECTS		91,863,192	10,308,659	102,171,851	102,171,851	-	102,171,851

**TSPLOST 2016
PROJECTS FUND
336**

336 - TSPLOST 2021 PROJECTS FUND

FY 2025 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2025 Budget Changes	2025 Approved Budget
REVENUES:							
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
TOTAL TSPLOST-2021 REVENUES		45,780,176	90,468,494	136,248,670	120,105,913	16,142,757	136,248,670
EXPENDITURES:							
TIER 1							
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
		13,209,418	83,752,492	96,961,910	80,819,153	16,142,757	96,961,910

336 - TSPLOST 2021 PROJECTS FUND

FY 2025 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2025 Budget Changes	2025 Approved Budget
TIER 2							
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
		-	15,112,380	15,112,380	15,112,380	-	15,112,380
TIER 3							
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
ADMINISTRATIVE COSTS							
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
TOTAL TSPLOST-2021 CAPITAL PROJECTS		13,209,418	123,039,252	136,248,670	120,105,913	16,142,757	136,248,670

CAPITAL PROJECTS FUND
351

CAPITAL PROJECTS FUND 351

FY 2025 APPROVED BUDGET



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 Approved 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
TOTAL REVENUES								74,459,227

EXPENDITURES:

CAPITAL CONTINGENCY

C9999	Capital Contingency	-	2,630,357	-	2,630,357	-	1,504,611	4,134,968
		-	2,630,357	-	2,630,357	-	1,504,611	4,134,968

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
		210,000	390,513	465,823	134,689	300,000	60,000	494,689

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 FUND 351
FY 2025 APPROVED BUDGET



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 Approved 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
		-	2,497,651	1,675,126	822,525	-	1,645,000	2,467,525
CITY CENTER PROJECTS								
CC001	City Springs District Improvement (Demolition & Infrastructure)	-	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
		-	43,229,768	42,633,263	596,505	-	3,000,000	3,596,505
EXPENDITURES (continued) :								
FACILITY PROJECTS								
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
		725,000	15,840,299	12,709,838	3,855,461	50,000	2,520,000	6,425,461

CAPITAL PROJECTS FUND 351
FY 2025 APPROVED BUDGET



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 Approved Budget
PARKS PROJECTS								
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	Sustainability 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
		11,811,727	31,368,358	30,189,912	12,990,173	624,000	5,223,000	18,837,173
TRANSPORTATION PROJECTS								
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 Drive at Roswell Road 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 & Implementation	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 Bridge Road at Spalding Drive ROW	-	450,000	126,234	323,766	-	(323,766)	-
T0069	Peachtree-Dunwoody Road at Windsor Parkway	-	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 Road Innovative	-	150,000	150,000	-	-	-	-
T2210	BRT Studies: Joint Feasibility/Roswell Road Sta	-	50,000	-	50,000	-	-	50,000
T2213	Neighborhood Lighting Program	3,387	100,000	6,773	96,613	-	-	96,613

CAPITAL PROJECTS FUND 351

FY 2025 APPROVED BUDGET



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 Approved Budget
T2302	PCID - GlenridgeConnector at Johnson Ferry Road	80,000	-	-	80,000	-	-	80,000
T2303	PCID - Hammond Drive at 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 Road at Lake Placid Drive	-	575,000	69,500	505,500	-	-	505,500
T2401	Peachtree Dunwoody Road 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 Improvem	-	800,000	152,434	647,566	-	-	647,566
T2404	Morgan Falls Pedestrian Lighting	-	816,000	-	816,000	-	-	816,000
T2405	Lake Forrest Drive - 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 Road Safety Project	-	-	-	-	-	198,400	198,400
T2502	Sandy Springs Final Inspection of Transform 285/400 Project	-	-	-	-	-	250,000	250,000
T2503	Transportation Master Plan Update	-	-	-	-	-	200,000	200,000
T2504	TMC Video Wall Replacement	-	-	-	-	-	300,000	300,000
		17,047,674	16,904,000	13,240,166	20,711,508	604,958	(256,211)	21,060,255

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 Approved Budget
CAPITAL PROGRAMS								
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 and 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
		13,147,534	102,535,040	108,639,923	7,042,650	1,000,000	9,400,000	17,442,650
TOTAL CAPITAL PROJECTS		42,941,935	215,395,985	209,554,051	48,783,869	2,578,958	23,096,400	74,459,227



351 - Five Year Capital Improvement Plan

FY 2025 APPROVED BUDGET

Department	Funding Source	PROJECT	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Communications	Donation	Veterans Park Art	300,000	-	-	-	-	300,000
Communications	General Fund	Outdoor Art	60,000	60,000	60,000	60,000	60,000	300,000
Community Dev	General Fund	5-Yr - Comprehensive Plan 10 year update	-	750,000	250,000	-	-	1,000,000
Community Dev	General Fund	Development Code Update	-	100,000	-	100,000	-	200,000
Community Dev	General Fund	Perimeter Small Area Plan	200,000	-	-	-	-	200,000
Community Dev	General Fund	City Wide Design Guidelines	-	150,000	-	-	-	150,000
Community Dev	Fleet Fund	Com Dev Small Truck	30,000	35,000	35,000	35,000	35,000	170,000
Facilities	General Fund	City Springs District Improvement (Demolition & Infrastructure)	3,000,000	5,000,000	5,000,000	-	-	13,000,000
Facilities	General Fund	Cistern Improvements	1,370,000	-	-	-	-	1,370,000
Facilities	General Fund	Heritage Lawn Stream Buffer Remediation and Park Renovation	-	-	850,000	-	-	850,000
Facilities	General Fund	Facilities Maintenance	600,000	1,500,000	1,500,000	1,500,000	1,500,000	6,600,000
Facilities	Donation	Police Shooting Range/ Sim House	-	800,000	20,000,000	25,000,000	-	45,800,000
Facilities	General Fund	Police Shooting Range/ Sim House (Scoping Study)	50,000	-	-	-	-	50,000
Facilities	SS Police Foundation	Police Shooting Range/ Sim House (Scoping Study)	50,000	-	-	-	-	50,000
Facilities	General Fund	5-Yr - Fire Station #6	-	-	-	5,000,000	15,000,000	20,000,000
Facilities	PFA	Fire Station 4 and a 3 Story Office Bldg (ChatComm, Fire HQ, Police) Design	750,000	24,250,000	-	-	-	25,000,000
Facilities	General Fund	Fire Station 1 Addition	250,000	5,000,000	-	-	-	5,250,000
Facilities	General Fund	City Wayfinding	-	-	500,000	-	-	500,000
Facilities	General Fund	Heritage Band Shell	-	-	-	-	-	-
Facilities	General Fund	City Springs Bandshell	-	100,000	900,000	-	-	1,000,000
Facilities	General Fund	Back Up 911 Center	-	1,200,000	-	-	-	1,200,000
Facilities	General Fund	Abernathy Art Center	250,000	-	-	-	15,000,000	15,250,000
Fire	Fleet Fund	Fire Apparatus Replacement - MRU Upfit	140,000	-	-	-	-	140,000
Fire	General Fund	Fire Apparatus Replacement (2 engines - FY2026)	-	427,680	427,680	2,703,564	5,563,581	9,122,505
Fire	Fleet Fund	Fire Administrative Vehicles (2-3/yr)	200,000	100,000	100,000	100,000	100,000	600,000
Fire	General Fund	Fire Station #3 Building Addition	-	-	250,000	2,750,000	-	3,000,000
Fire	General Fund	Fire Equipment Replacement	100,000	57,881	60,775	63,814	67,004	349,474
Fire	General Fund	Firefighter Turn Out Gear / PPE	150,000	50,000	50,000	50,000	50,000	350,000
IT	General Fund	Workstation replacement and upgrades	820,000	200,000	200,000	200,000	200,000	1,620,000
IT	General Fund	Infrastructure Hardware replacement	250,000	500,000	300,000	300,000	300,000	1,650,000
Performing Arts Cent	PAC	Portable LED Wall	80,000	-	-	-	-	80,000
Police	General Fund	Motorola Portable Radio Replacement	-	360,000	360,000	360,000	360,000	1,440,000
Police	General Fund	Police Ammunition	125,000	125,000	125,000	125,000	125,000	625,000
Police	General Fund	Police K-9 Replacement	-	35,000	-	45,000	-	80,000
Police	General Fund	Records Management System	-	1,375,000	1,375,000	-	-	2,750,000
Police	Fleet Fund	Police Fleet Replacement	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
Public Works	General Fund	Lake Forrest Dam Improvements	-	1,500,000	-	-	-	1,500,000
Public Works	Fleet Fund	Public Works Vehicle Replacement	110,000	40,000	40,000	40,000	40,000	270,000
Public Works	General Fund	Roswell Road MARTA Access to Transit Streetscape	-	1,250,000	-	-	-	1,250,000
Public Works	General Fund	Roswell Road Pedestrian Bridge over the Chattahoochee	-	-	-	1,400,000	-	1,400,000
Public Works	General Fund	Lake Forrest Drive - Allen Road Intersection Improvement	-	400,000	-	-	-	400,000
Public Works	PCID	Glenridge Connector at Johnson Ferry Road Intersection Improvement	-	250,000	-	-	-	250,000
Public Works	PCID	Hammond Drive at GA 400 Turn Lane	-	2,000,000	-	-	-	2,000,000
Public Works	General Fund	Interstate Wayfinding End Column Logo Implementation	-	-	2,850,000	-	-	2,850,000
Public Works	General Fund	Long Island Drive at Mt. Vernon Highway Intersection Improvement	-	300,000	-	-	-	300,000
Public Works	General Fund	Sandy Springs Final Inspection of Transform 285/400 Project	250,000	-	-	-	-	250,000



351 - Five Year Capital Improvement Plan
FY 2025 APPROVED BUDGET

Public Works	General Fund	Transportation Master Plan Update	200,000	-	-	-	-	200,000
Public Works	General Fund	BRT: Joint Feasibility Study / Roswell Rd Station Area Study	-	125,000	-	-	-	125,000
Public Works	General Fund	Roswell Rd Safety Proj (Cliftwood/Carpenter Drive to Hammond Dr)	198,400	-	500,000	-	-	698,400
Public Works	General Fund	TMC Video Wall Replacement	300,000	-	-	-	-	300,000
Public Works	General Fund	Internally Illuminated Street Name Signs (IISNS) Rehab	300,000	150,000	160,000	140,000	-	750,000
Public Works	General Fund	5YR - Roswell Rd/Northridge Intersection Project	-	500,000	1,700,000	-	-	2,200,000
Public Works	General Fund	5YR - SR 400 Multiuse Trail North Study	-	250,000	-	-	-	250,000
Public Works	General Fund	TMC Fiber Program	500,000	530,000	560,000	590,000	630,000	2,810,000
Public Works	General Fund	Intersection & Operational Improvements	800,000	820,000	870,000	920,000	980,000	4,390,000
Public Works	General Fund	Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
Public Works	General Fund	Traffic Management Program	750,000	1,120,000	1,190,000	1,260,000	1,340,000	5,660,000
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	Guardrail Replacement Program	50,000	550,000	550,000	550,000	550,000	2,250,000
Public Works	General Fund	City Beautification Program	200,000	150,000	165,000	185,000	200,000	900,000
Public Works	General Fund	Pavement Management Program	6,000,000	7,150,000	7,990,000	8,700,000	9,500,000	39,340,000
Public Works	Partial LMIG	Pavement Management Program	1,000,000	-	-	-	-	1,000,000
Public Works	General Fund	Sidewalk Program	750,000	-	-	-	-	750,000
Public Works	Stormwater	Stormwater Capital Improvements (Design & Construction) & Ops	4,250,000	4,400,000	4,400,000	4,500,000	4,600,000	22,150,000
Rec & Parks	General Fund	Ridgeview Park Improvements	400,000	-	-	-	-	400,000
Rec & Parks	General Fund	Morgan Falls Dog Park Improvements	750,000	-	-	-	-	750,000
Rec & Parks	General Fund	5-Yr - Trail Segment 2C	303,000	5,600,000	5,600,000	-	-	11,503,000
Rec & Parks	Fleet Fund	Rec and Parks Vehicle	40,000	-	40,000	-	40,000	120,000
Rec & Parks	Tree Fund	Tree Fund Surveys	20,000	15,000	15,000	15,000	15,000	80,000
Rec & Parks	General Fund	Trail 2E Construction	-	-	-	3,200,000	3,000,000	6,200,000
Rec & Parks	General Fund	Trails Design	-	500,000	500,000	500,000	500,000	2,000,000
Rec & Parks	General Fund	Abernathy South Greenway	500,000	-	-	-	-	500,000
Rec & Parks	General Fund	Morgan Falls Athletic Complex	500,000	2,500,000	2,500,000	-	-	5,500,000
Rec & Parks	General Fund	Old Riverside Park	2,500,000	-	-	-	-	2,500,000
Rec & Parks	Tree Fund	Tree Fund Maintenance	150,000	150,000	125,000	120,000	120,000	665,000
Rec & Parks	Tree Fund	Tree Fund Capital Projects	230,000	400,000	400,000	400,000	400,000	1,830,000
Rec & Parks	Tree Fund	Tree Fund Trees ATL	100,000	40,000	40,000	40,000	40,000	260,000
Rec & Parks	Tree Fund	Tree Fund Invasives	50,000	50,000	50,000	50,000	50,000	250,000
Rec & Parks	Tree Fund	Tree Fund Pilot Projects	20,000	15,000	10,000	5,000	5,000	55,000
Rec & Parks	Tree Fund	Tree Fund Education	20,000	15,000	10,000	10,000	10,000	65,000
Rec & Parks	General Fund	Hammond Park Improvements	70,000	-	-	-	-	70,000
Rec & Parks	General Fund	Park Infrastructure Investments	-	2,500,000	2,500,000	2,500,000	2,500,000	10,000,000
Rec & Parks	General Fund	Morgan Falls Athletic Center Admin. Building Demolition	75,000	-	-	-	-	75,000
Rec & Parks	General Fund	Morgan Falls Athletic Complex Lighting	125,000	-	-	-	-	125,000
		TOTAL	31,886,400	78,355,561	66,708,455	66,427,378	64,480,585	307,858,379

351 - Five Year Capital Improvement Plan

FY 2025 APPROVED BUDGET



5-Year CIP Summary

Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Funding Stormwater	4,250,000	4,400,000	4,400,000	4,500,000	4,600,000	22,150,000
Funding Tree Fund	590,000	685,000	650,000	640,000	640,000	3,205,000
Funding LMIG	1,000,000	-	-	-	-	1,000,000
Funding SS Police Foundation	50,000	-	-	-	-	50,000
Funding Grants	-	-	-	-	-	-
Funding Impact Fees	-	-	-	-	-	-
Funding PCID	-	2,250,000	-	-	-	2,250,000
Funding Fleet Fund	1,770,000	1,425,000	1,465,000	1,425,000	1,465,000	7,550,000
Funding PFA	750,000	24,250,000	-	-	-	25,000,000
Funding CDBG	-	-	-	-	-	-
Funding Donor	300,000	800,000	20,000,000	25,000,000	-	46,100,000
Funding Performing Art Center	80,000	-	-	-	-	80,000
General Fund	23,096,400	44,545,561	40,193,455	34,862,378	57,775,585	200,473,379
TOTAL	31,886,400	78,355,561	66,708,455	66,427,378	64,480,585	307,858,379

FLEET FUND
352

352 - FLEET FUND
FY 2025 APPROVED BUDGET



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 Approved Budget
REVENUES:								
	TRANSFER-IN FROM GENERAL FUND	-	9,391,723	8,801,212	590,511	-	1,770,000	2,360,511
	TRANSFER-IN FROM IMPACT FEES	260,000	-	-	260,000	-	-	260,000
TOTAL REVENUES								2,620,511
EXPENDITURES:								
CAPITAL CONTINGENCY								
FL999	Fleet Contingency	-	2,893,529	-	2,893,529	-	-	2,893,529
DEPARTMENTAL PROJECTS								
FL100	Police Fleet Replacement	-	-	-	-	-	1,250,000	1,250,000
FL200	Fire Admin Vehicles	-	-	-	-	-	200,000	200,000
FL231	Community Development Vehicles	-	167,043	108,817	58,226	-	30,000	88,226
FL232	Fire Admin Vehicles (prev)	-	350,820	338,307	12,512	-	-	12,512
FL233	Fire Apparatus Replacement (prev)	260,000	2,459,680	2,327,281	392,399	-	140,000	532,399
FL234	Police QRF Vehicle	-	61,405	61,405	-	-	-	-
FL235	Police Fleet Replacement (prev)	-	3,093,839	3,041,258	52,581	-	-	52,581
FL236	Public Works Vehicles	-	57,227	56,907	320	-	110,000	110,320
FL241	Recreation & Parks Vehicles	-	44,000	43,381	619	-	40,000	40,619
FL242	Electric Vehicles	-	100,000	-	100,000	-	-	100,000
611351	Transfer-Out to Capital Fund	-	164,180	164,180	-	-	-	-
TOTAL FLEET FUND PROJECTS		260,000	6,498,194	6,141,537	616,657	-	1,770,000	2,386,657
TOTAL EXPENDITURES		260,000	9,391,723	6,141,537	3,510,186	-	1,770,000	5,280,186

**PUBLIC FACILITIES
AUTHORITY FUND
360**

360 - PUBLIC FACILITIES AUTHORITY FUND

FY 2025 APPROVED BUDGET



Project Code	Description	Income/Expense	Encumbrances	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2025 Budget Changes	2025 Approved Budget
Revenues:									
	Interest Revenue	750,463	-	750,463	-	750,463	750,463	-	750,463
	Realized Gain/Loss	(24,684)	-	(24,684)	-	(24,684)	(24,684)	-	(24,684)
	Other Contributions	323,369	-	323,369	-	323,369	323,369	-	323,369
	Transfer-In From General Fund	42,780,613	-	42,780,613	750,000	43,530,613	42,780,613	750,000	43,530,613
	Transfer-In From ARPA Fund	13,868,305	-	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	-	26,698,031
	Transfer-In From Impact Fees	300,000	-	300,000	-	300,000	300,000	-	300,000
	Sale of Assets	9,283,250	-	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	-	386,340,000
	Premium On Bonds Issued	5,509,473	-	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	-	1,519,120
	Transfer-In From General Fund (Debt Service)	83,310,341	-	83,310,341	12,626,133	95,936,473	83,310,341	12,626,133	95,936,473
	Revenue bond Proceeds	8,299,542	-	8,299,542	-	8,299,542	8,299,542	-	8,299,542
	Total Revenues	578,957,822	-	578,957,822	13,376,133	592,333,955	578,957,822	13,376,133	592,333,955
Expenditures:									
City Springs									
PF001	Professional Services	19,296,211	-	19,296,211	-	19,296,211	19,296,211	-	19,296,211
PF001	Infrastructure	195,517,829	-	195,517,829	-	195,517,829	195,517,829	-	195,517,829
PF001	Infrastructure-Other	648,025	-	648,025	-	648,025	648,025	-	648,025
PF001	Infrastructure-Special	10,696,253	-	10,696,253	-	10,696,253	10,696,253	-	10,696,253
PF001	Contingency	-	-	-	-	-	-	-	-
		226,158,318	-	226,158,318	-	226,158,318	226,158,318	-	226,158,318
Other Projects									
PF002	Public Safety Building - Site Purchase	11,150,892	-	11,150,892	-	11,150,892	11,150,892	-	11,150,892
PF002	Public Safety Building - Construction	16,204,431	27,651,894	43,856,325	62,669	43,918,995	43,918,995	-	43,918,995
PF002	Public Safety Building - Furniture	-	-	-	2,311,880	2,311,880	2,311,880	-	2,311,880
PF003	Fire Station #2	8,938,231	-	8,938,231	-	8,938,231	8,938,231	-	8,938,231
PF004	Fire Station #5	8,083,885	1,507,706	9,591,590	1,308,410	10,900,000	10,900,000	-	10,900,000
PF006	Fleet Center - Construction	2,955,962	1,384,726	4,340,688	15,863	4,356,551	4,356,551	-	4,356,551
PF006	Fleet Center - Furniture	1,277	-	1,277	78,723	80,000	80,000	-	80,000
PF007	Fire Station #4 / 3-Story Bldg	-	-	-	750,000	750,000	-	750,000	750,000
PF008	Heritage/GCH	48,058	534,642	582,700	3,817,300	4,400,000	4,400,000	-	4,400,000
PF999	Contingency	-	-	-	61,770	61,770	61,770	-	61,770
		47,382,736	31,078,968	78,461,703	8,406,615	86,868,318	86,118,318	750,000	86,868,318
Debt Service									
	Principle Debt Retirement	37,120,000	-	37,120,000	7,690,000	44,810,000	37,120,000	7,690,000	44,810,000
	Interest Expense	52,008,187	-	52,008,187	4,936,133	56,944,320	52,008,187	4,936,133	56,944,320
	Costs of Issuance	3,412,917	-	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	-	162,949,891
		255,490,995	-	255,490,995	12,626,133	268,117,128	255,490,995	12,626,133	268,117,128
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	11,190,000	-	11,190,000
	Total Expenditures	540,222,049	31,078,968	571,301,017	21,032,747	592,333,764	578,957,632	13,376,133	592,333,764

**PERFORMING ARTS
CENTER FUND
555**



555 - Performing Arts Fund Summary

FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
55550 Arts Revenue	1,201	19,001	-	-	-	-	0%
55551 Admin	182,300	44,178	249,500	16,076	-	(249,500)	-100%
55552 Theatre	1,228,592	2,310,036	2,655,176	3,500,865	4,297,000	1,641,824	62%
55553 Conference Center	1,182,214	1,406,207	906,321	739,369	1,093,000	186,679	21%
55554 Education	288	18,900	35,000	50,000	100,000	65,000	186%
55555 Special Events	35,744	45,438	150,400	175,704	80,000	(70,400)	-47%
55556 Heritage	3,158	-	-	-	-	-	0%
55557 Sponsorships	-	-	50,000	-	-	(50,000)	-100%
55558 Ice Rink	-	-	163,800	227,890	256,000	-	56%
55590 Transfer from Hotel Motel	1,681,056	1,940,720	1,807,800	1,377,158	2,063,250	255,450	14%
55590 Transfer from General Fund	1,002,877	-	-	-	-	-	0%
Total - Revenues	5,317,429	5,784,481	6,017,997	6,087,061	7,889,250	1,779,053	31%
Expenditures							
5556191 Administration	2,415,573	2,693,113	4,013,625	3,546,266	4,202,547	188,922	5%
5556192 Theatre	1,508,486	1,938,366	1,951,974	2,316,915	2,319,069	367,095	19%
5556193 Conference	142,772	197,225	542,607	381,388	581,800	39,193	7%
5556194 Education	-	-	88,400	-	43,400	(45,000)	-51%
5556195 Special Events	411,277	1,014,854	1,168,041	1,006,180	1,201,506	33,465	3%
5556196 Heritage	493	-	-	-	-	-	0%
5556197 Ice Rink	-	-	450,000	375,890	360,000	(90,000)	-20%
Total - Operations	4,478,601	5,843,558	8,214,647	7,626,638	8,708,322	493,675	6%
Employees							
Full-Time Employees	25	26	26	27			
Part-Time Employees	9	13	20	34			
TOTAL	25	39	46	61			

555 - Performing Arts Center
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Personnel							
511100 Regular Salaries	1,332,539	1,533,187	2,137,369	1,925,304	2,336,100	198,731	9%
511110 Bonuses	16,050	29,200	49,450	30,950	40,000	(9,450)	-19%
511200 Part -Time Employees	93,729	122,332	125,000	229,999	203,100	78,100	62%
512101 Health Insurance	160,742	166,321	314,395	245,112	313,700	(695)	0%
512102 Disability Insurance	4,170	4,896	15,842	9,206	13,900	(1,942)	-12%
512103 Dental Insurance	8,400	8,511	16,745	12,033	15,900	(845)	-5%
512104 Life Insurance	8,970	10,026	16,540	16,441	19,300	2,760	17%
512200 Social Security	87,466	100,848	132,517	133,533	160,800	28,283	21%
512300 Medicare	20,456	23,585	30,992	31,444	37,600	6,608	21%
512401 Retirement	130,529	126,609	256,484	171,956	280,400	23,916	9%
512402 Retirement-Matching	54,367	59,591	106,868	75,825	116,900	10,032	9%
512600 Unemployment Tax	3,369	3,740	5,000	4,622	5,000	-	0%
512700 Workers Compensation	2,619	4,047	5,000	4,412	5,000	-	0%
Subtotal - Personnel	1,923,406	2,192,893	3,212,203	2,890,835	3,547,700	335,497	10%
Operations							
521200 Professional Services	883	132,017	125,000	110,804	145,000	20,000	16%
521300 Technical Services	57,949	97,482	159,722	162,941	170,652	10,930	7%
522100 Cleaning Services	27,095	75,570	70,000	149,588	160,000	90,000	129%
522220 Repairs & Maintenance - Equipment	24,858	-	-	-	-	-	0%
522220 Repairs & Maintenance - Buildings	875	75,244	123,000	61,902	123,000	-	0%
522330 Other Rentals	27,919	15,517	24,194	19,958	24,194	(0)	0%
523200 Communications	19,654	20,044	32,640	25,493	29,100	(3,540)	-11%
523300 Advertising	451,583	241,104	397,575	271,172	320,400	(77,175)	-19%
523350 Promotions	635	-	15,000	-	15,000	-	0%
523400 Printing & Binding	4,468	749	9,500	436	5,500	(4,000)	-42%
523500 Travel	735	13,715	8,050	911	7,550	(500)	-6%
523600 Dues & Fees	9,617	8,158	9,710	8,456	5,110	(4,600)	-47%
523700 Education/Training	-	976	42,200	1,222	11,000	(31,200)	-74%
523800 Licenses	4,260	9,989	8,900	5,237	8,900	-	0%
523850 Artist Fees - Rentals	877,011	847,018	1,107,488	805,798	720,000	(387,488)	-35%
523853 Artist Fees - City Produced	-	-	-	537,199	480,000	480,000	0%
523900 Contractual Services	234,828	469,286	844,112	998,243	823,500	(20,612)	-2%
523905 Website Enhancements	-	-	50,000	-	15,000	(35,000)	-70%
523950 Merchant Services Charges	52,469	75,972	80,000	87,178	80,000	-	0%
531100 General Operating Supplies	61,963	86,768	112,700	104,567	106,200	(6,500)	-6%
531300 Hospitality	21,762	4,287	41,300	20,066	41,300	-	0%
531350 Special Events	359,010	925,036	992,341	896,098	973,200	(19,141)	-2%
531500 Cost of Goods Sold	237,510	407,622	315,412	672,549	450,000	134,588	43%
531600 Small Tools & Equipment	28,976	55,148	117,000	49,892	117,000	-	0%
531700 Other Supplies	1,772	6,339	10,600	1,523	10,600	-	0%
531750 Uniforms	3,739	642	6,000	2,927	46,000	40,000	667%

555 - Performing Arts Center
FY 2025 APPROVED BUDGET



	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
541200 Site Improvements	23,514	44,940	40,000	11,016	-	(40,000)	-100%
542100 Machinery & Equipment	16,389	37,043	200,000	191,508	218,000	18,000	9%
542300 Furniture & Fixtures	5,902	-	20,000	-	15,000	(5,000)	-25%
579000 Contingencies	-	-	40,000	-	40,000	-	0%
Subtotal - Operations	2,555,376	3,650,666	5,002,444	5,196,684	5,161,206	158,762	3%
TOTAL DEPARTMENT	4,478,782	5,843,559	8,214,647	8,087,520	8,708,906	494,259	16%

STORMWATER FUND
561

561 - Stormwater Fund

FY 2025 APPROVED BUDGET



Account Code	Description	Available Funding at 02/29/24	Additional Exp/Enc to 06/30/24	Available Funding at FYE'24	2025 City Funding	2025 Approved Budget
REVENUES:						
	TRANSFER FROM GENERAL FUND					4,250,000.00
	USE OF FUND BALANCE					99,275.82
TOTAL REVENUES						<u>4,349,275.82</u>
EXPENDITURES:						
STORMWATER CAPITAL						
5614250	521200	Professional Services	50,309.00	48,500.00	1,809.00	248,191.00
5614250	541450	Stormwater Improvements	59,183.90	0.00	59,183.90	1,991,469.10
5614250	579000	Stormwater Contingency	0.00	0.00	0.00	1,623,339.90
			109,492.90	48,500.00	60,992.90	3,863,000.00
STORMWATER COLLECTION & DRAINAGE						
5614320	521200	Professional Services	8,977.23	0.00	8,977.23	291,022.77
5614320	522240	Repair & Maintenance - Other	49,744.69	35,000.00	14,744.69	85,538.23
5614320	523900	Contractual Services	14,561.00	0.00	14,561.00	10,439.00
5614320	542100	Machinery & Equipment	0.00	0.00	0.00	0.00
			73,282.92	35,000.00	38,282.92	387,000.00
TOTAL STORMWATER FUND			182,775.82	83,500.00	99,275.82	4,250,000.00
						4,349,275.82

**DEVELOPMENT
AUTHORITY FUND
840**



840 - Development Authority

FY 2025 APPROVED BUDGET

	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised	FY 2024 Projected	FY 2025 Approved	Change from 2024 Revised Budget	% Change
Revenues							
389000 Contract Payments	201,342	1,309,422	450,000	517,933	386,000	(64,000)	-14%
Subtotal - Revenues	201,342	1,309,422	450,000	517,933	386,000	(64,000)	-14%
Expenditures							
523100 Property & Liability Ins	2,361	2,032	2,100	2,032	2,500	400	19%
523600 Dues & Fees	-	420	500	713	1,000	500	100%
523700 Education/Training	-	-	-	-	-	-	0%
531100 General Operating Supplies	-	-	150	150	500	350	233%
531300 Hospitality	-	-	500	-	500	-	0%
573000 Payments To Other Agencies	-	-	-	-	-	-	0%
Subtotal - Expenditures	2,361	2,452	3,250	2,895	4,500	1,250	38%
Transfers							
611100 Transfer to General Fund	183,342	1,306,778	450,000	450,000	386,000	(64,000)	-14%
Subtotal - Expenditures	183,342	1,306,778	450,000	450,000	386,000	(64,000)	-14%
Total Expenditures	185,703	1,309,230	453,250	452,895	390,500	(62,750)	-14%
BALANCE	15,640	192	(3,250)	65,039	(4,500)	(1,250)	38%

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

ARC is 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 and 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 longterm 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 AND 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 AND 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

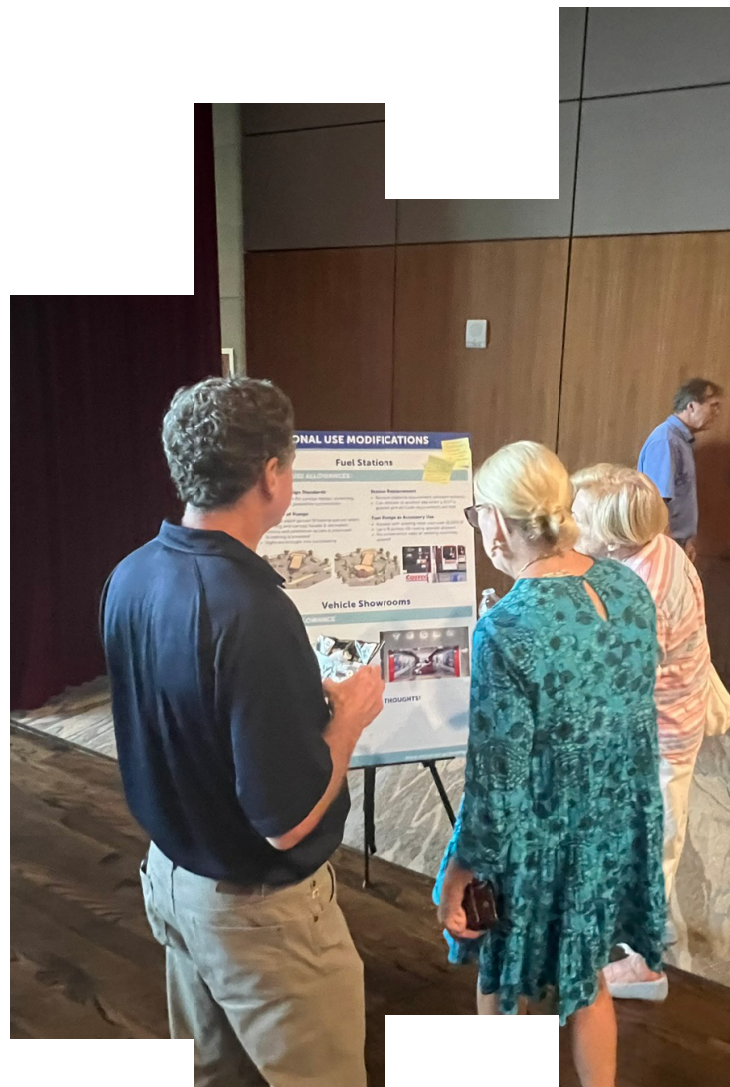
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay,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



BUDGET WORKSHOP
#1

FY 2025 Budget Workshop 1

Eden E. Freeman
City Manager

April 30, 2024



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, 6:00 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

CITY COUNCIL'S
**2024 Adopted
Priorities**



Purpose of Meeting

- To receive feedback and direction from City Council as we develop the FY 2025 Budget
- Review FY 2025 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 March and April with Department Directors 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

5

Capital Improvement Project Budgeting

- Based on Priorities validated during Annual Retreat
- Review 5-year CIP to identify projects for proposed funding
- New projects recommended during the year by Council and Staff
- Projects with prior partial year funding made whole in proposed budget
- All project recommendations are vetted by Staff
- When additional funding is available, a ballot may be presented
 - Ballot is given to Mayor and Councilmembers at Budget Workshop 1
 - Mayor and Councilmembers rank priority areas
 - Ballots are returned to the City Manager's Office where they are averaged, and available funds are applied until dollars are exhausted
 - Please return the ballots by Friday, May 10

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FY 2025 Operating Budget Assumptions

- Modest Organic Revenue Growth
- Property Taxes

FY 2023 Revised	FY 2023 Projected	FY 2024 Approved	FY 2024 Revised	FY 2024 Projected	FY 2025 Proposed	Change from 2024 Revised Budget	% Change
\$ 42,500,000	\$ 45,006,112	\$ 44,000,000	\$ 44,000,000	\$ 46,075,333	\$ 44,500,000	\$ 500,000	1%

Commercial Real Estate Revenue Analysis – FY 2024

Total City Revenue (adopted FY2024 Budget)	\$	118,518,880
Property Tax Revenue	\$	44,000,000
Property Tax Revenue as % of Total Revenue		37.1%
Office Properties		
Total Appraised Value for Tax Purpose	\$	4,068,508,425
Approximate Office Property Tax Revenue	\$	7,699,245
Office Property Tax Revenue as % of Total Revenue		6.5%

Sources: City of Sandy Springs, Fulton County, and Haddow & Company

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FY 2025 Operating Budget Assumptions Potential Change in Office Property Taxes

Type	2023 Appraised Value	2023 Property Taxes	Potential Value Discount	Imputed Appraised Value (2024)	Imputed Property Taxes (2024)	Change in Taxes
Multi-Tenant Conventional Office <i>Surveyed</i>	\$ 1,631,999,300	\$ 3,088,395	15.0%	\$ 1,387,199,405	\$ 2,625,136	\$ (463,259)
Single-Tenant Conventional Office <i>Surveyed</i>	672,767,600	1,273,145	7.5%	622,310,030	1,177,660	(95,486)
Conventional Office (<i>Not Surveyed</i>)	1,361,577,025	2,576,648	10.0%	1,225,419,323	2,318,987	(257,665)
Medical Office	402,164,500	761,056	5.0%	382,056,275	723,003	(38,053)
Total	\$4,068,508,425	\$ 7,699,245		\$ 3,616,985,033	\$ 6,844,782	\$ (854,463)

Sources: Fulton County Tax Assessor and Haddow & Company

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FY 2025 Operating Budget Assumptions

- Prioritize recruitment and retention efforts to remain market leader
 - 5% COLA for all City employees
 - Fully absorb estimated 12% health insurance increase - not increasing employee premiums
- 14% increase in General Liability Insurance
- 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), fire apparatus and equipment

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FY 2025 Operating Budget Assumptions

	FY 2024	Increase/Decrease	FY 2025
Funding to PFA for Principal & Interest on Bonds	\$ 12,623,318	\$ 2,815	\$ 12,626,133
GGs Call Center Subcontractor Agreement	\$ 619,000	\$ *	\$ *
North Fulton Regional Radio Authority Operations	\$ 873,449	\$ 56,255	\$ 929,704
Continued Service Agreements with Community Non-Profits	\$ 775,000	\$ (10,000)	\$ 765,000
General Liability Insurance	\$ 1,523,047	\$ 444,553	\$ 1,967,600
5% COLA for City Employees	\$ 2,221,725	\$ 194,520	\$ 2,416,245
Health Insurance Increase	\$ 8,035,041	\$ 853,359	\$ 8,888,400
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
Increase in 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
Total	\$ 35,278,206	\$ 2,601,161	\$ 37,260,367

*undetermined at this time

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Operating Departments

Sandy Springs Police Department

Police Department 2023 Overview

National Incident-Based Reporting System - Crime

	2021	2022	2023
Violent Crime	196	134	136
Property Crime	1,692	1,647	1,889

Traffic Incidents

	2021	2022	2023
	5,611	5,566	5,467

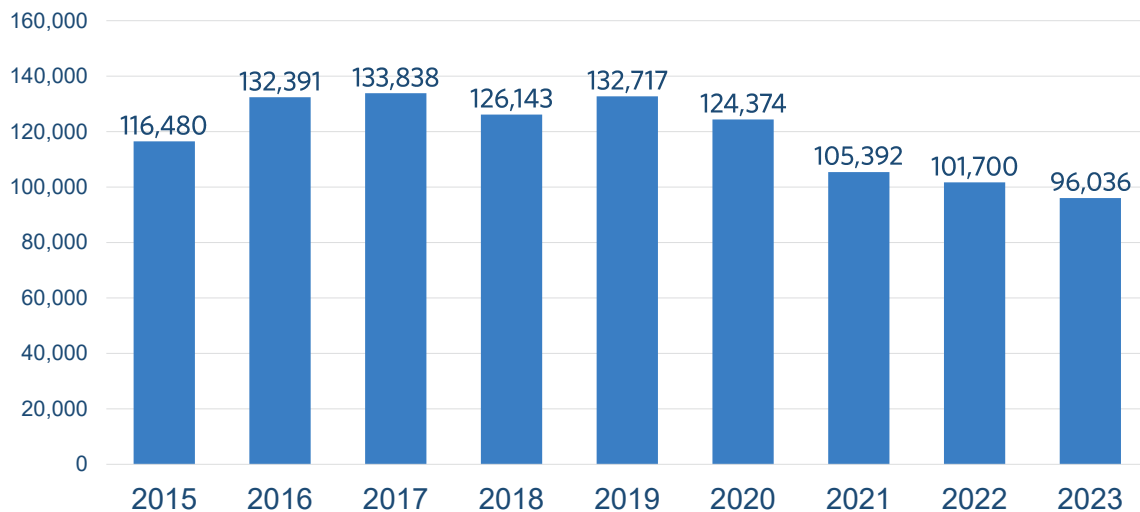
Citations

	2021	2022	2023
Tickets	12,982	12,545	9,461
Warnings	7,759	7,128	7,167

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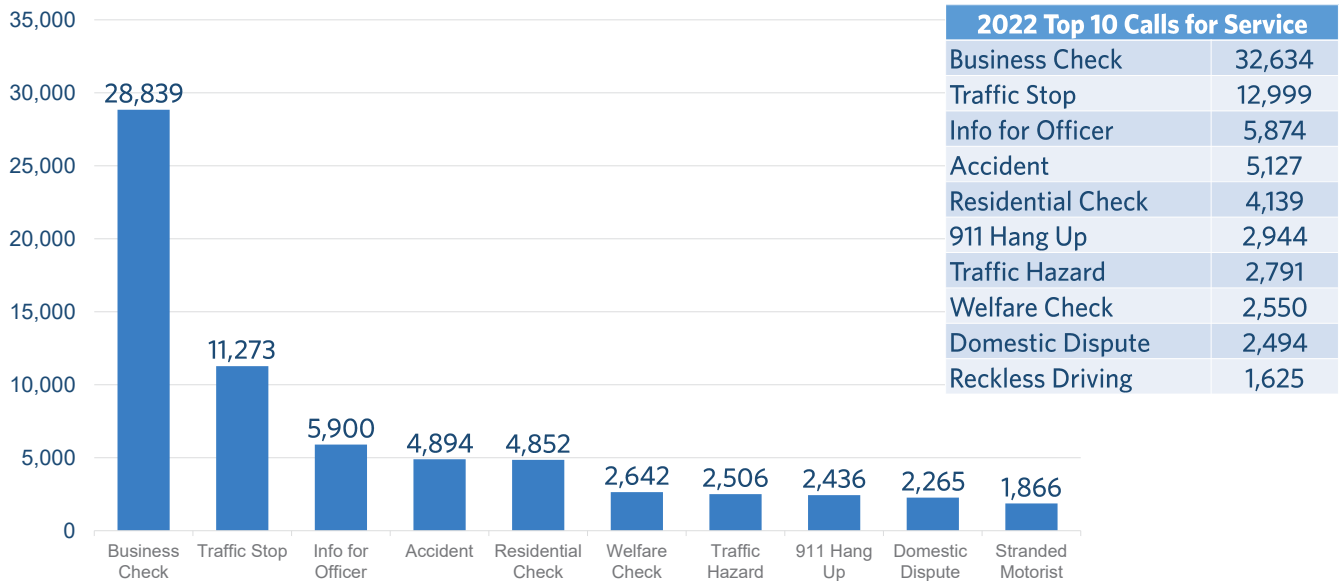
Calls for Service – Citizen and Officer Initiated

There has been a 18% decrease since 2015



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Calls for Service – 2023 Top 10 Calls for Service



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SSPD Activity

Calls for Service

	2021	2022	2023
Arrests	3,283	3,660	3,113
Domestics	540	396	358
Traffic Stops	12,917	12,999	11,273
Stolen Vehicles Recovered	69	63	55
SWAT Incidents	18	8	11
Quick Response Force Deployments	0	0	8 (Full) 7 (Partial)

Narcotics Unit Seizure

	2021	2022	2023
Marijuana	165.5 lbs	164 lbs	697 lbs
Cocaine	10.2 kg	1.8 kg	6.8 kg
Meth	21 kg	19.5 kg	2.2 kg
Heroin	7 oz	2.1 oz	0 oz
Fentanyl	1.3 oz	1 oz	18.73 oz
Firearms	35	61	10
Currency	\$275,453	\$277,623	\$74,470

Traffic Unit and Traffic Response Vehicles

Traffic Unit

	2021	2022	2023
Call Outs	12	14	16
Fatalities	6	7	5

Traffic Response Vehicles

	2021	2022	2023
Self-initiated Calls	1,631	3,214	3,298
Flat Tire Changes	170	228	322
Vehicle Accidents	179	267	188
Gallons of Gasoline Dispensed	100	247	838
Abandoned Vehicles Impounds	62	87	81
Patrol Assists	1,425	1,249	880

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Open Records Requests

January - December 2022												
JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
193	217	257	183	248	254	277	290	239	218	220	222	2,777

To respond to the 2,777 requests triaged to the SSPD Records, the Records team completed 20,047 tasks

January - December 2023												
JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
287	291	288	230	252	239	286	272	239	213	327	384	3,237

To respond to the 3,237 requests triaged to the SSPD Records, the Records team completed 30,185 tasks

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Fiscal Year 2025

Requested Enhancements

• Social Media Tracking Software	\$	16,000
• Motorola Radio Replacement (Annual Lease)	\$	360,000
• Axon Increase (BWC, TASER, and FUSUS)	\$	926,013
• Increase in Vehicle Repair and Maintenance	\$	500,000
• Increase Staffing		
• (2) Patrol Officer 1		
• (1) Sergeant		
• (1) GCIC Specialist (Civilian)		
• (1) Property and Evidence Clerk (PT to FT)		

Capital Requests

• Police Ammunition	\$	125,000
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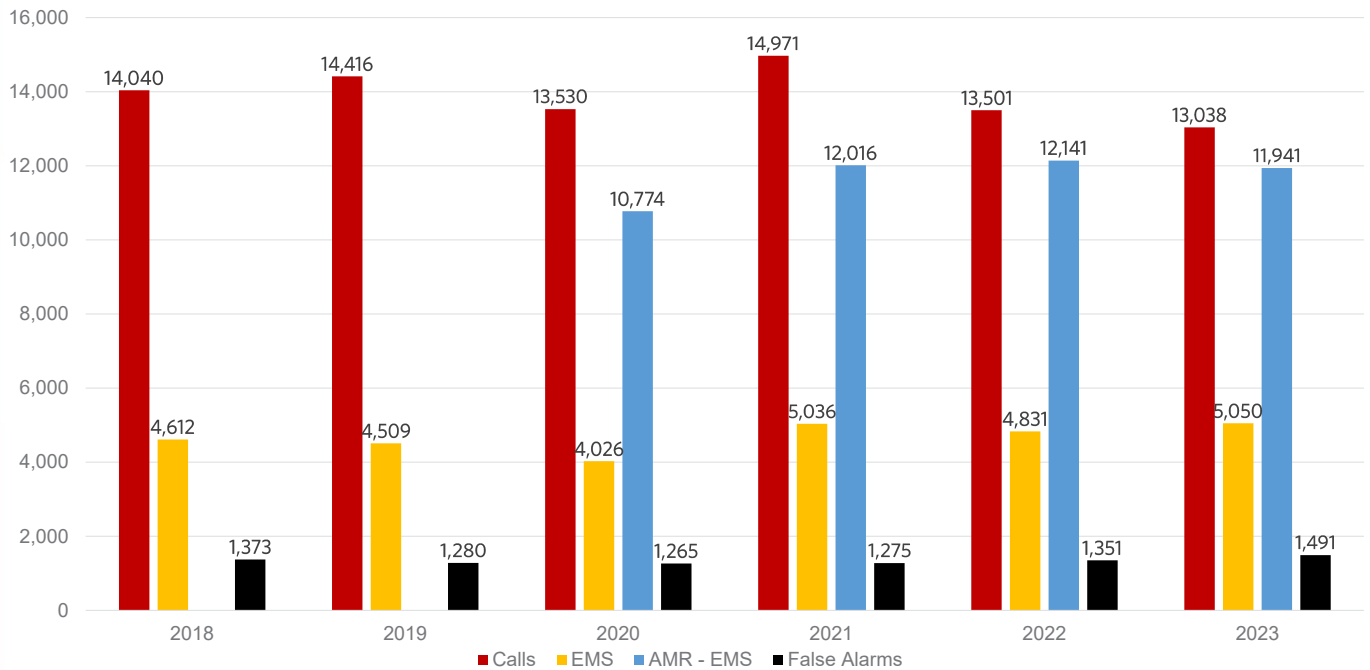
Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	168	169	173	178
Part-time	17	17	17	16
Total	185	186	190	194

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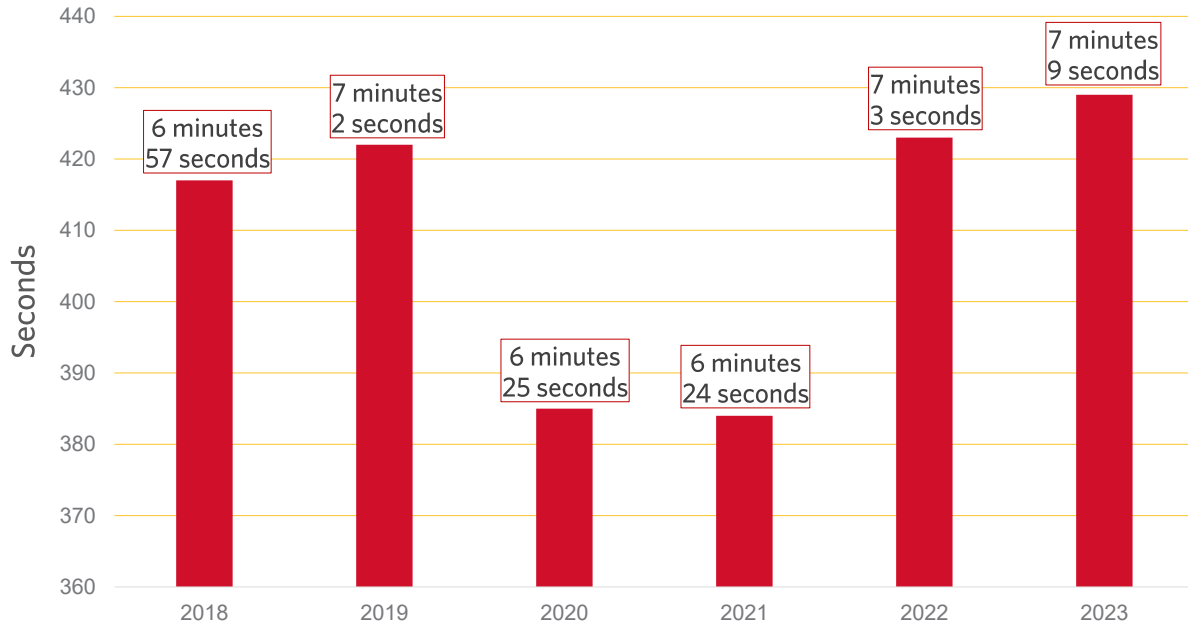
Discussion

Sandy Springs Fire Department

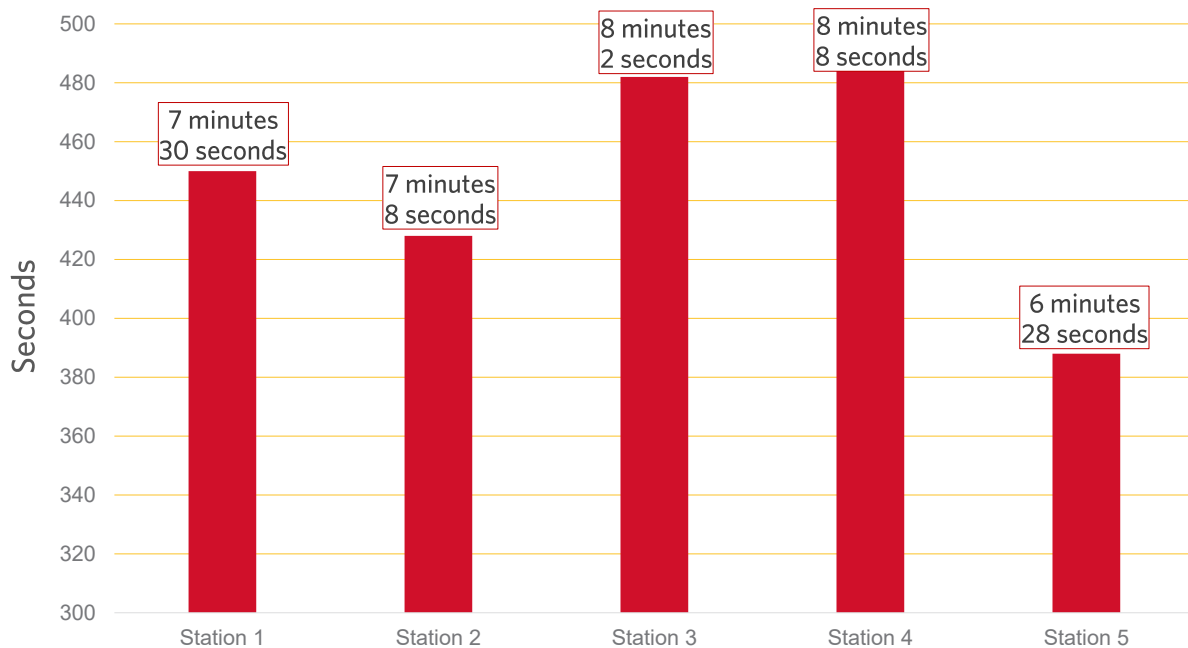
Total Incidents and EMS (Calendar Year)



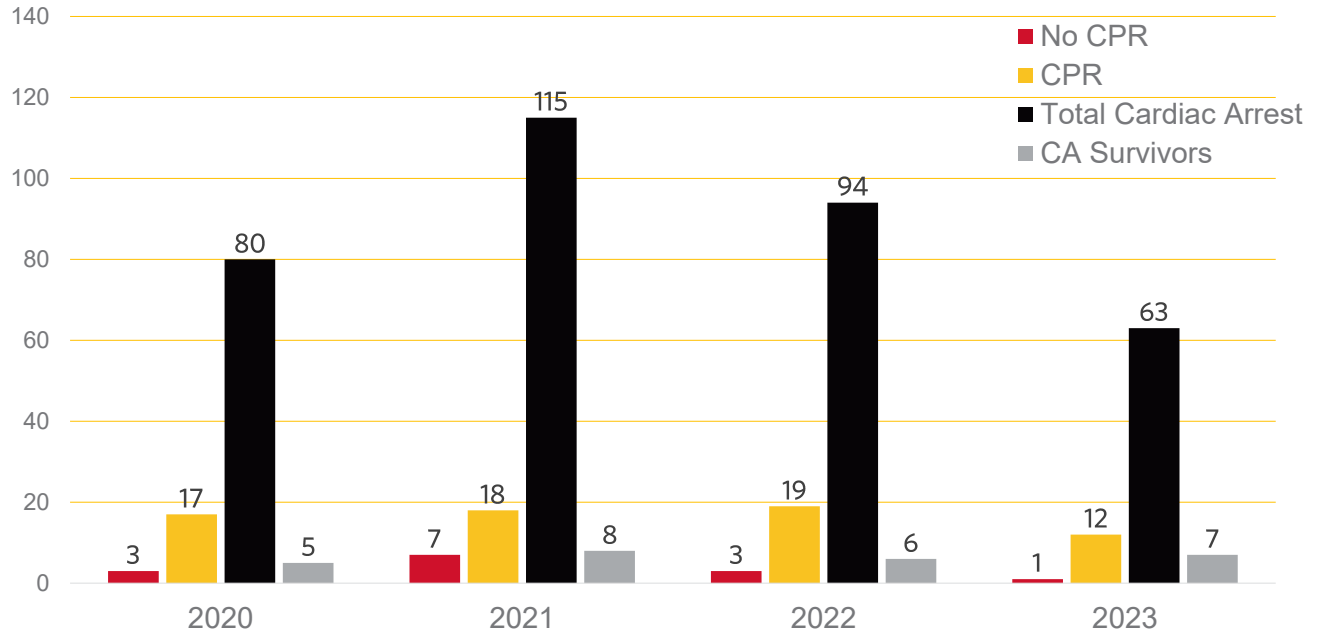
SSFD Average Response Times



SSFD Average Response Times by Station for 2023

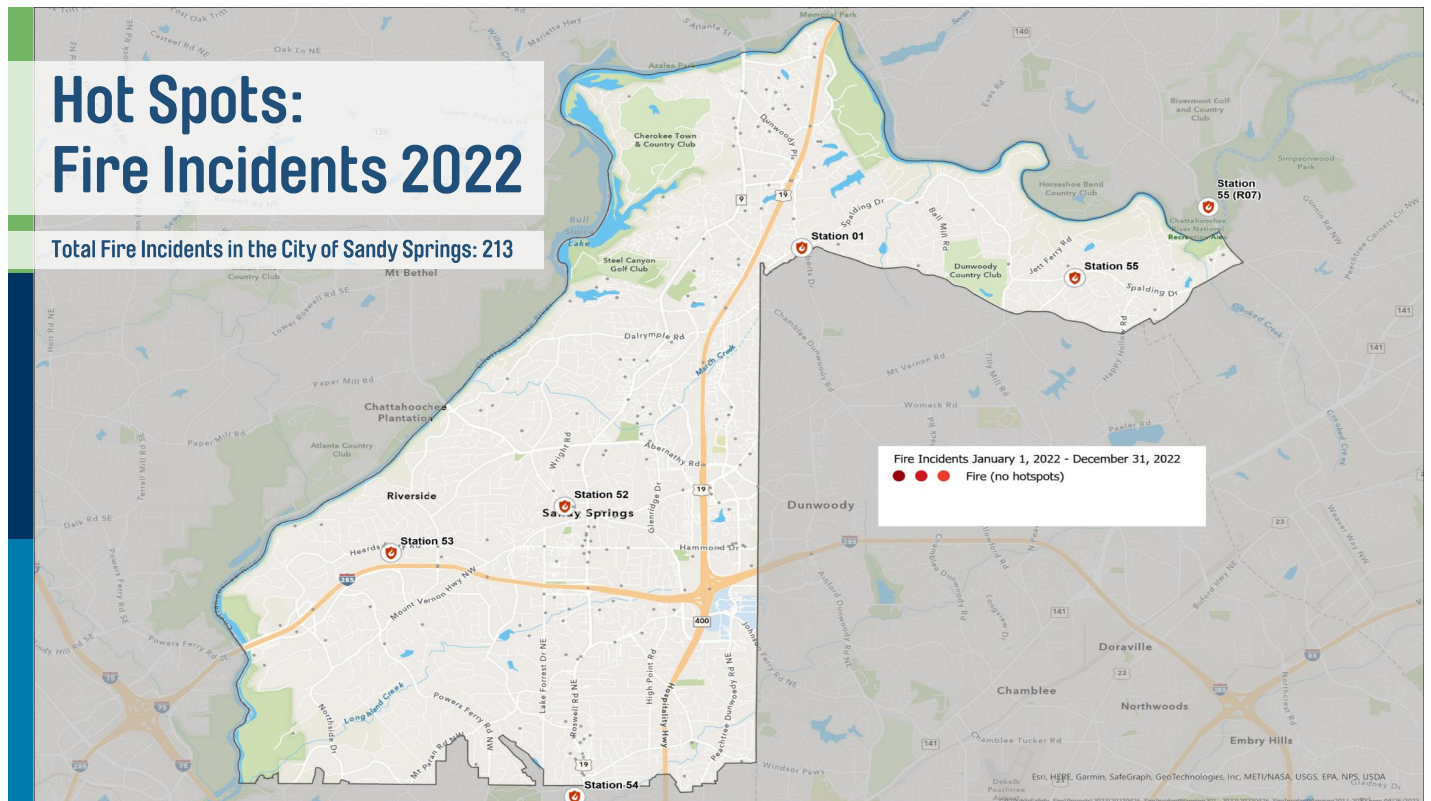


Cardiac Arrest Data



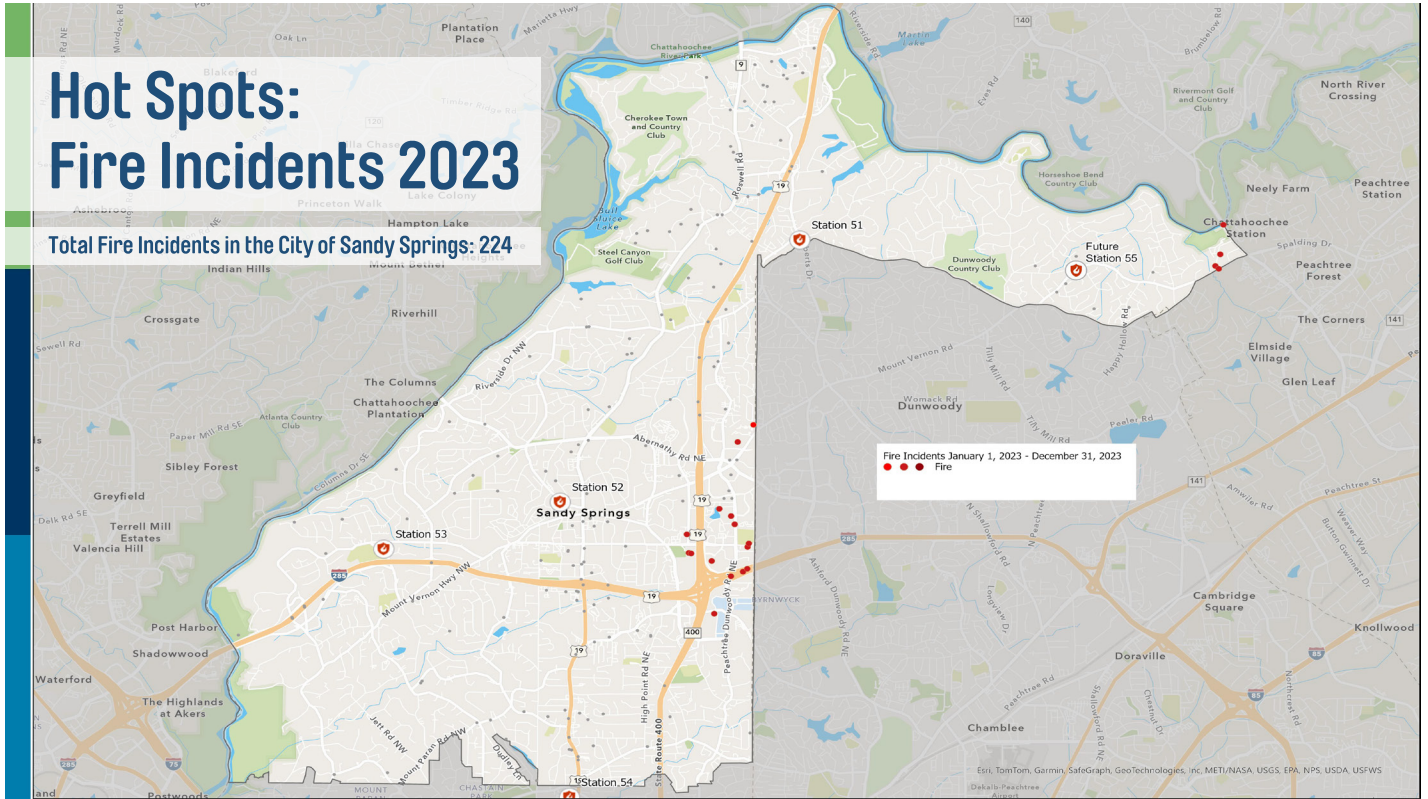
Hot Spots: Fire Incidents 2022

Total Fire Incidents in the City of Sandy Springs: 213



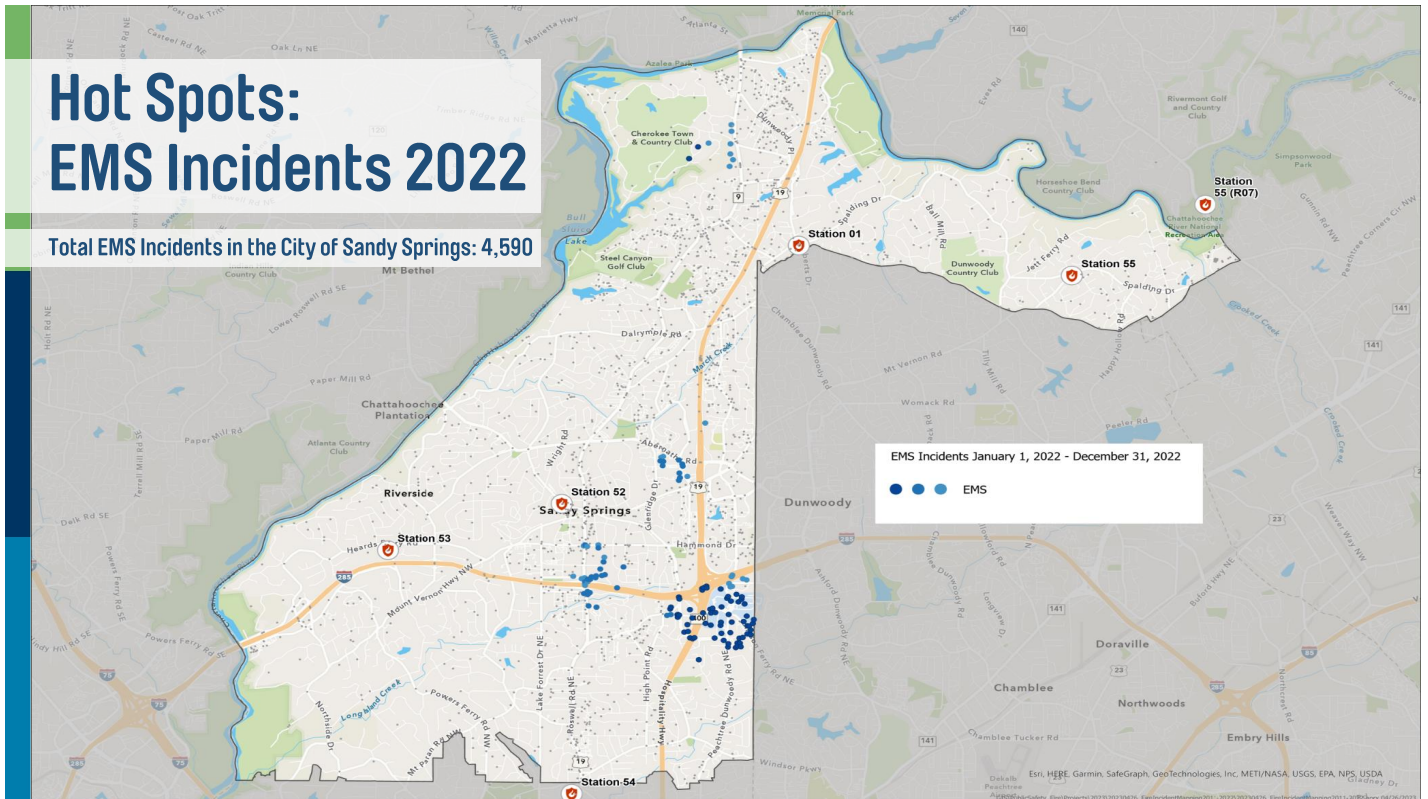
Hot Spots: Fire Incidents 2023

Total Fire Incidents in the City of Sandy Springs: 224



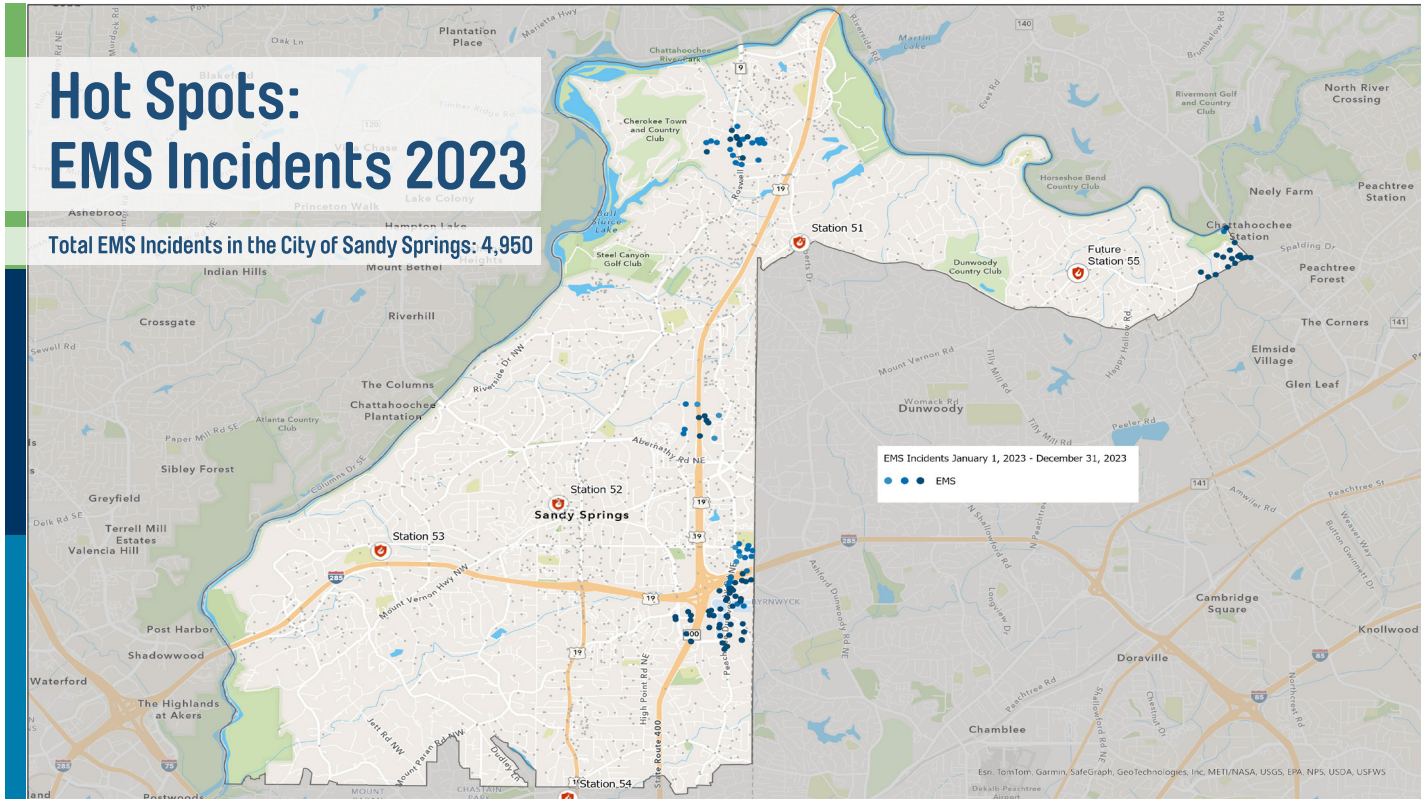
Hot Spots: EMS Incidents 2022

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



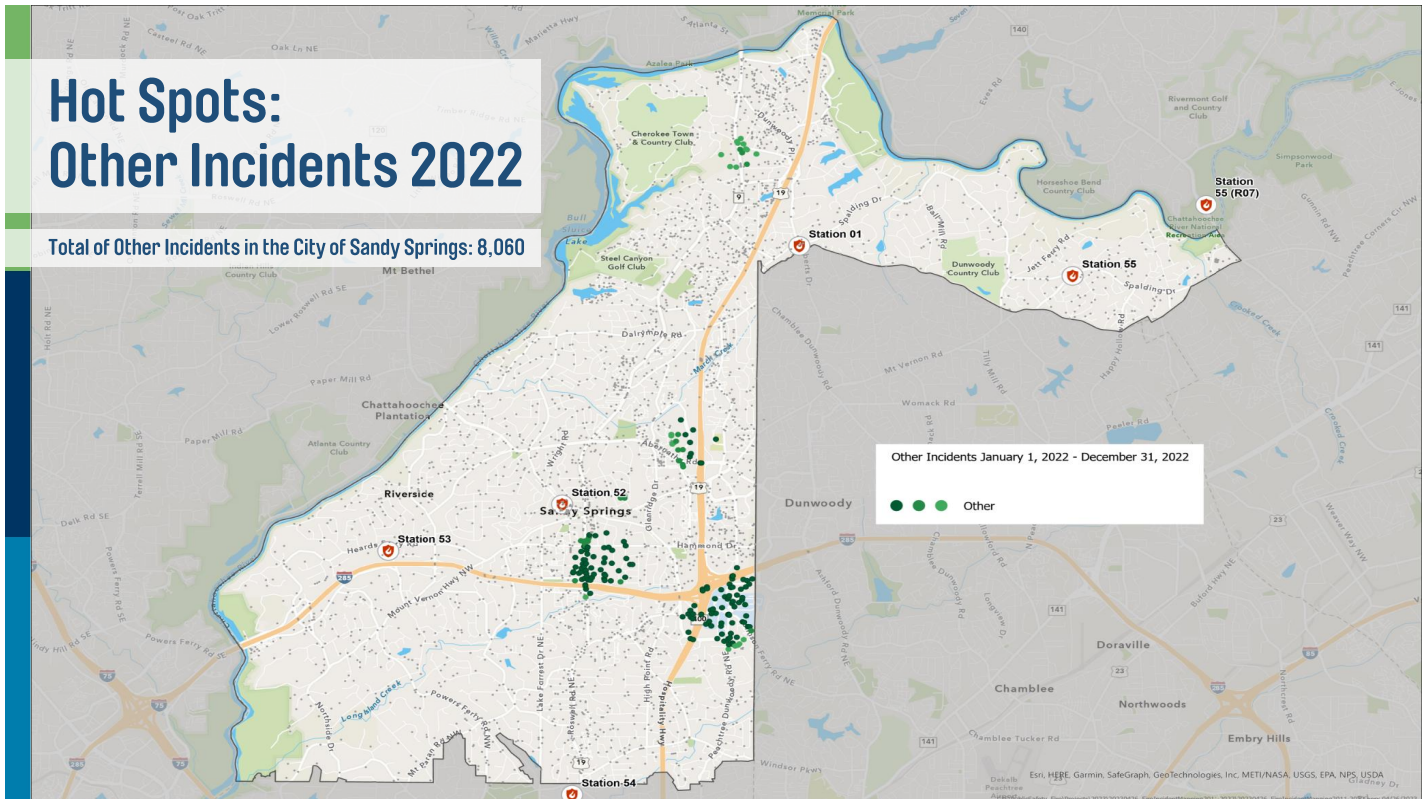
Hot Spots: EMS Incidents 2023

Total EMS Incidents in the City of Sandy Springs: 4,950



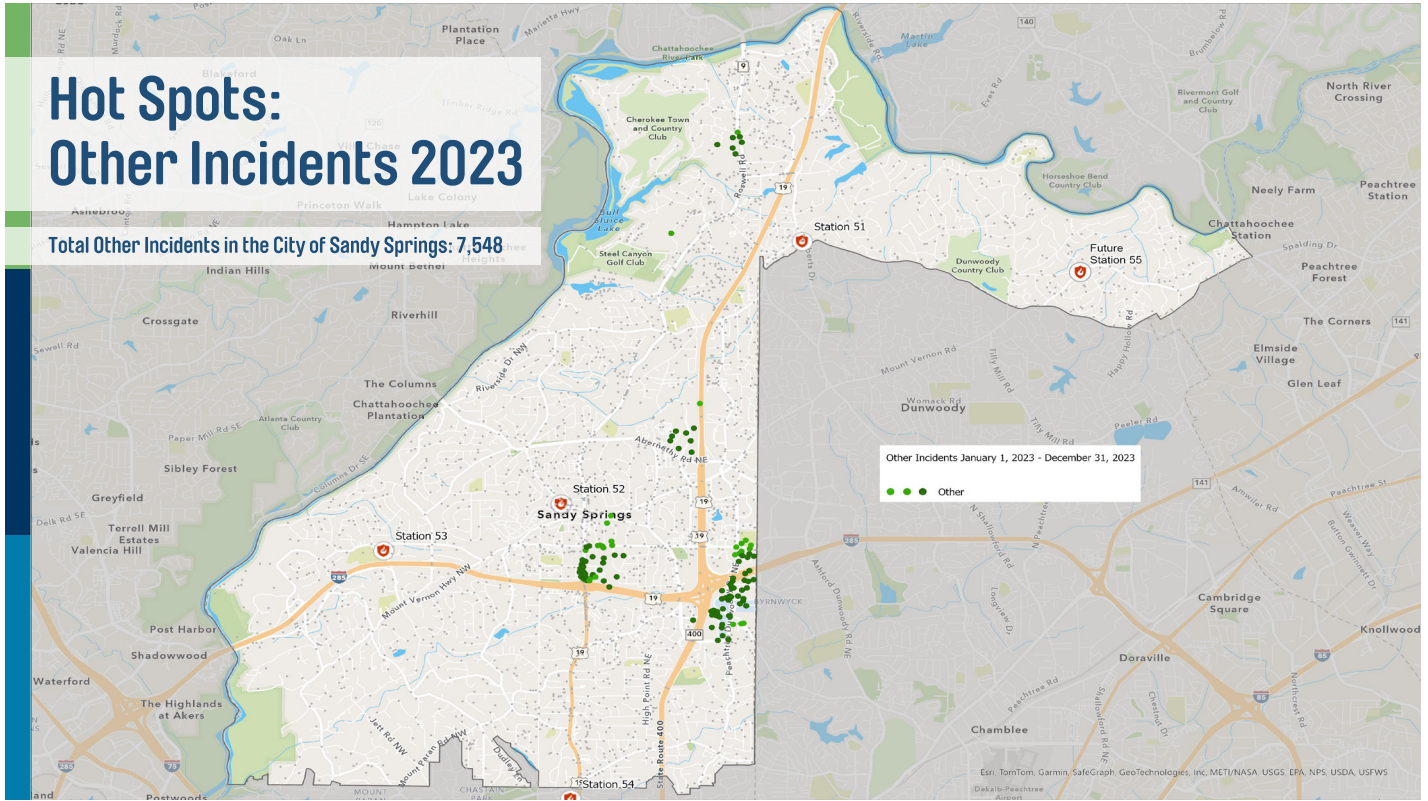
Hot Spots: Other Incidents 2022

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



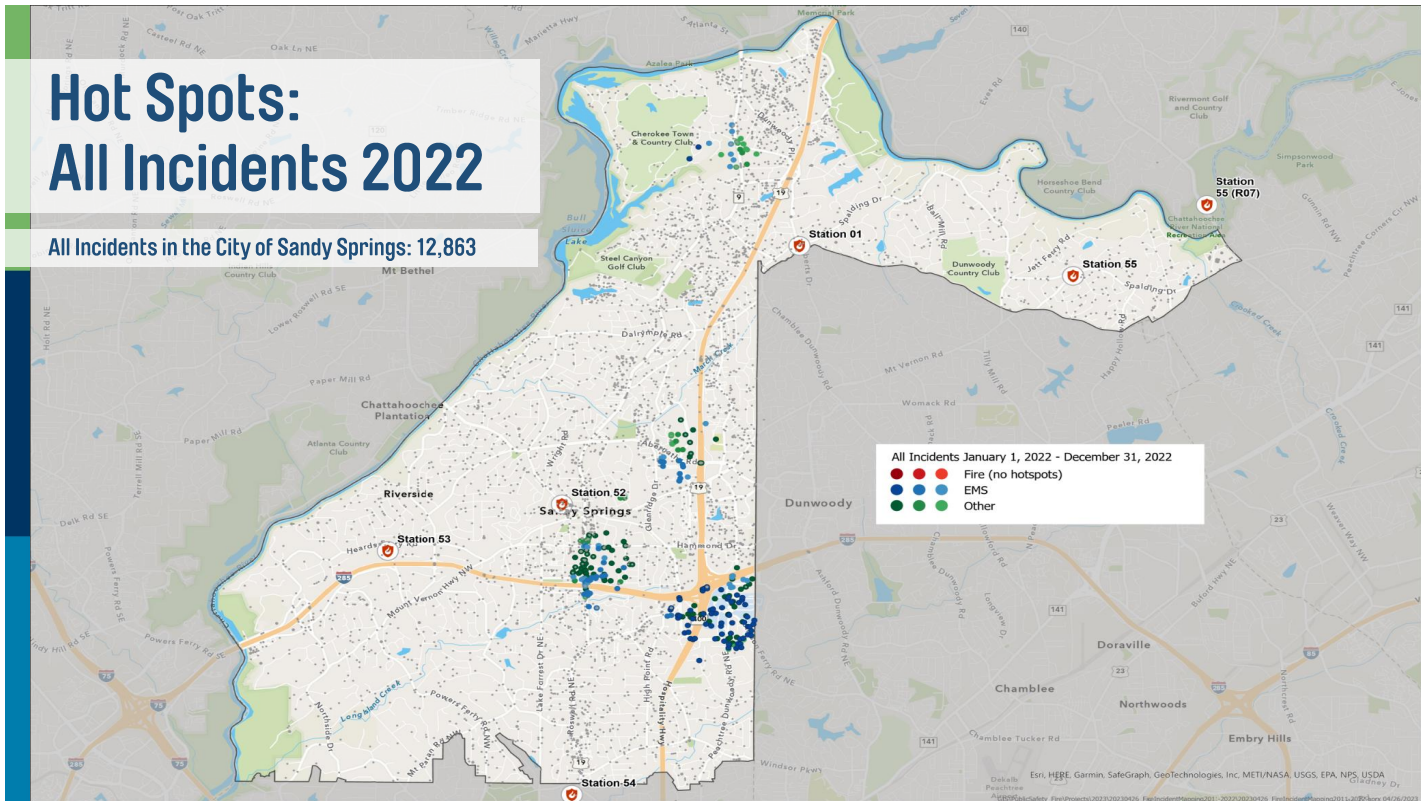
Hot Spots: Other Incidents 2023

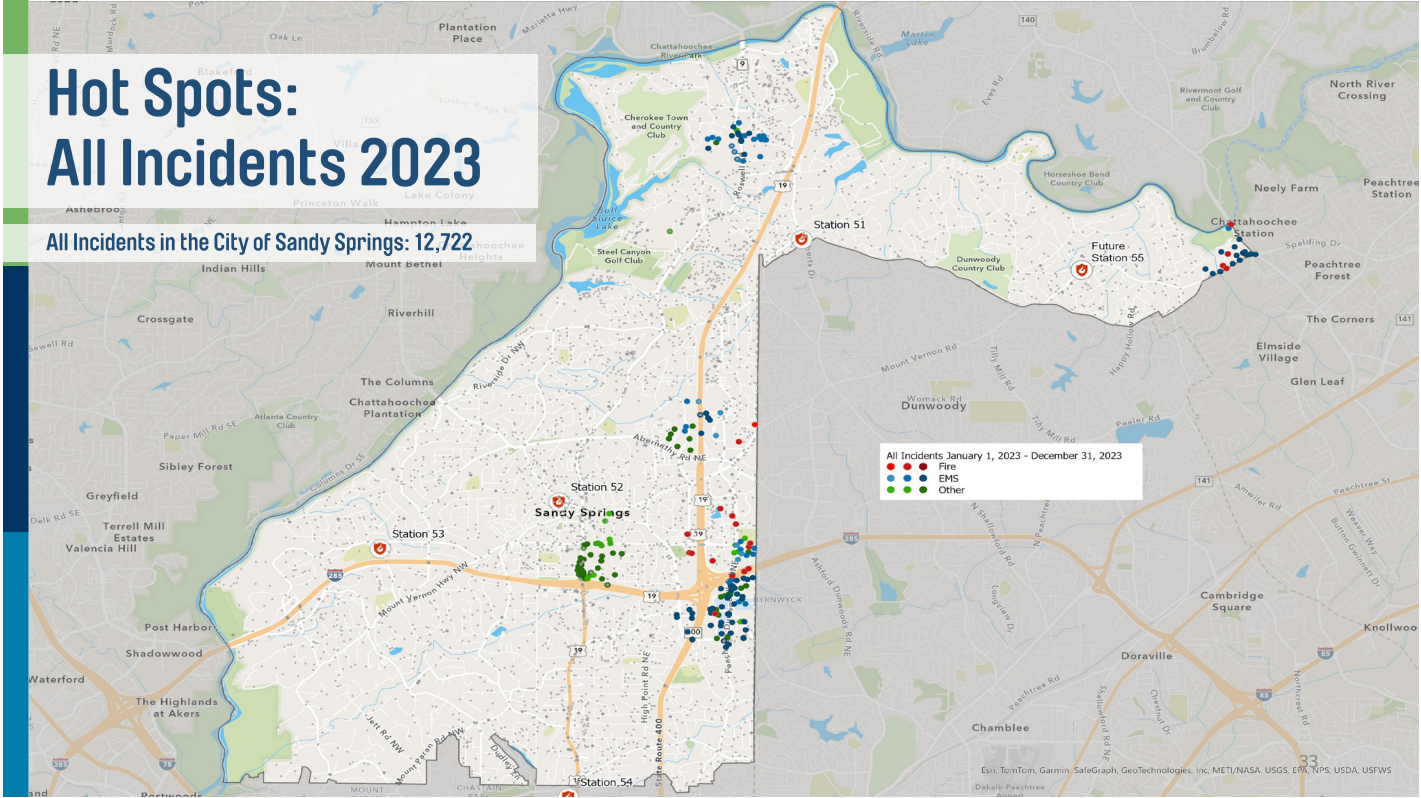
Total Other Incidents in the City of Sandy Springs: 7,548



Hot Spots: All Incidents 2022

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





Fiscal Year 2025

Requested Enhancements

- Software Programs – Radio Connectivity, Virtual Community Risk Reduction \$ 32,450
- Site Improvements for Fire Stations 1 and 3 \$ 88,000
- Glance Pre-Emption (Every 5 years) \$ 58,000
- Educational Items \$ 10,000
- Increase Staffing
 - (1) Community Paramedic Officer
 - (1) Systems Data Administrator

Capital Requests

- Fire Equipment Replacement \$ 100,000
- Fire Apparatus Replacement – MRU Upfit \$ 140,000
- Turnout Gear \$ 150,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	117	118	121	123
Part-time	5	5	4	4
Total	122	122	125	127

Discussion

Facilities

Requested Enhancements

• Citywide Facility Condition Assessment	\$	67,448
• Citywide Facility ADA Compliance Assessment	\$	100,000
• Audio Visual Repairs	\$	45,000
• Site Improvements	\$	323,000
• 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)	\$	3,000,000
• Cistern Improvements	\$	1,500,000
• Facilities Maintenance	\$	600,000
• Police Shooting Range/Sim House (Scoping Study)	\$	100,000
• Fire Station 1 Addition Assessment and Design	\$	250,000
• Fire Station 4 and 3 Story Office Building (ChatComm, Fire HQ, Police)	\$	750,000
• Abernathy Arts Center (Facility and Master Plan)	\$	250,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	16	16	15	18

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Public Works

Requested Enhancements

- Increase in Technical Services \$ 317,000
- Electricity Increase - Streetlights \$ 200,000
- Increase in Staffing
 - (1) Traffic Signal Engineer
 - (1) Utility Operations Coordinator

Capital Requests

- | | |
|---|---|
| • Traffic Calming \$ 50,00 | • Guardrail Replacement Program \$ 50,000 |
| • Transportation Master Plan Update \$ 200,00 | • City Beautification Program \$ 200,000 |
| • Sandy Springs Final Inspection of Transform 285/400 Project \$ 250,000 | • TMC Video Wall Replacement \$ 300,000 |
| • TMC Fiber Program \$ 500,000 | • Bridge and Dam Maintenance Program \$ 300,000 |
| • Traffic Management Program \$ 750,000 | • Sidewalk Program \$ 750,000 |
| • Stormwater Capital Improvements \$4,250,000 | • Intersection and Operational Improvements \$ 800,000 |
| | • Pavement Management Program \$ 6,750,000 |

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	34	35	35	37
TSPLOST	10	10	10	10

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Recreation and Parks Programs – FY23

Activity	Number of Registrants	Activity	Number of Registrants
Adult Volleyball	75	Kickball	8
All Star Sports Camp/Day Camp	303	Mother Son Dance	95
Back to School Bash/National Night Out	600	National Kids to Parks Day	450
Basketball Camp	73	Paws and Pastries	115
Crochet Club	58	Photography Club	104
Daddy Daughter Dance	243	Pop Up Library	6
Dino Egg Hunt	203	Snow Day Matinee	75
Fall Fun for All	185	Superstar Dance (new)	103
Fitness Club (new)	141	Track	43
Golf Clinic	11	Wild Explorers	109
GRPA District Basketball	21	Youth Basketball	111
Holiday Hoops Event	60	Youth Soccer	321
Imagination Playground	89		
		TOTAL:	<u>3,602</u>
			~\$24.77/pp

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Contractor Programs – FY23

Activity	Number of Registrants	Activity	Number of Registrants
Art Sandy Springs	623	High Country Outfitters	5,287
Atlanta Lacrosse League	260	Optimist Club	250
Atlanta Sport and Social	2,124	Paint Like Bob Ross	72
Bird Walk and wildlife viewing	51	Phoenix Gymnastics	1,052
Catalyst Sports - Adaptive Kayaking	79	Sandy Springs Racquet Center	59,979
Challenge Island - STEAM (new)	12	SSYS Baseball and Softball	1,083
Friends of Lost Corner	222	SSYS Football and Cheer	147
Fulton County Special Olympics Gymnastics	75	Stargazing	108
		TOTAL	71,424

	FY20	FY21	FY22	FY23	FY24 (YTD)
City Programming	2,409	469	3,446	3,602	3,534
Contractor Programming	74,028	57,958	78,983	71,424	54,873
Total	76,437	58,427	82,429	75,026	58,407

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Recreation and Parks

Requested Enhancements

- Time Clock Plus \$ 2,600
- Program Supplies \$ 249,700
- Small Tools and Equipment \$ 33,000
 - Swivel Dump Truck, Dingo Stump Grinder, Scissor Lift

Capital Requests

- Trail Segment 2C - Design \$ 303,000
- Abernathy South Greenway \$ 500,000
- Morgan Falls Athletic Complex - Design and Permitting \$ 500,000
- Old Riverside Park \$ 2,500,000
- Hammond Park Improvements \$ 70,000
- Morgan Falls Athletic Complex Lighting \$ 125,000
- Morgan Falls Athletic Center Administrative Building Demolition \$ 75,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	12	13	12	12
Part-time	43	50	50	50
Total	55	63	62	62

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Community Development Zoning and Variance Activity

	FY2020	FY2021	FY2022	FY2023
Public Hearings	11	14	15	16
Character Area Map Amendments	0	4	2	2
Variances and Appeals	24/13*	17/5*	19/8*	21/13*
Business License Reviews	-	810	921	616
Zoning Certifications	101	92	99	44
Text Amendments	4	5	8	2

* Administrative and Noise VariANCES

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Community Development Building and Land Permit Activity

	FY2019	FY2020	FY2021	FY2022	FY2023
Permits Processed	4,491	4,502	5,158	5,303	4,167
Plans Reviewed	5,854	5,746	5,509	7,127	8,448
Inspections Performed	14,228	11,090	14,145	16,043	15,502
Developer Meetings	261	268	297	364	381

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Community Development Code Enforcement Cases

Activity	FY2022	FY2023
Complaints	923	1,219
Notice of Violations	495	721
Citations	128	183
Unfounded Cases	114	79
Transferred Cases	14	16
Resolutions	888	896
Special Assignments	FY2022	FY2023
Business License Inspections	1,723	918
Gas Station Sweeps	68	61
Sign Enforcement (ROW)	974	1,070
Apartment Sweeps	12	11
Short-term Rentals	715	217

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Community Development Annual Reviews

Division	FY2019	FY2020	FY2021	FY2022	FY2023
Building Department	2,209	2,126	2,077	2,807	3,000
Land Development	3,645	3,620	3,432	4,320	5,448
Planning & Zoning	1,866	2,189	2,111	2,848	3,344
Other	909	940	826	1,114	2,069
Total	8,629	8,875	8,446	11,089	13,861

Requested Enhancements

- Small Tools and Equipment \$ 4,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	40	44	46	46

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Signature Events – Attendance Per Event

Event	2022 Attendance	2023 Attendance	FY 24 Budget	FY 25 Proposed
MLK Art and Film Festival	---	300	\$ 8,800	\$ 9,000
Children’s Hospital Lantern Parade	50	50	\$ 1,700	\$ 2,000
Take it to the River Lantern Parade	1,500	2,500	\$ 40,000	\$ 40,000
Farmers Market	500	700	\$ 38,500	\$ 40,000
City Green Live	1,750	2,500	\$ 213,000	\$ 197,175
Concerts by the Springs	800	850	\$ 40,325	\$ 45,000
Sundown Social	---	200	\$ 30,000	\$ 20,000
Food that Rocks	800	1,500	\$ 5,000	\$ --
Juneteenth	---	650	\$ 10,000	\$ 15,000
Stars and Stripes	8,000	6,000	\$ 77,500	\$ 77,500
Movies by Moonlight	600	250	\$ 15,000	\$ 15,000
Blue Stone Arts and Music Festival	---	15,000	\$ 225,016	\$ 225,000
Spooky Springs	1,500	2,000	\$ 32,500	\$ 32,500
Veterans Day	200	300	\$ 5,000	\$ --
Sparkle Sandy Springs	5,000	6,000	\$ 250,000	\$ 225,000
Oktoberfest	---	---	\$ -	\$ 30,000
		Total	\$ 992,341	\$ 973,175

PAC Space Utilization and Food and Beverage Number of Days Booked

Event Space	January – December 2023													2024 YTD		
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR
Byers Theatre and Lobby	7	19	31	23	27	10	11	3	23	6	24	28	212	13	17	25
Byers Lobby (Exclusive)	1	0	1	1	0	1	0	1	1	0	0	0	6	1	0	0
Studio Theatre and Lobby	12	11	16	10	6	16	17	12	16	13	22	16	167	10	9	12
Studio Lobby (Exclusive)	1	1	1	0	0	0	0	0	0	1	0	0	4	1	0	0
Terrace Meeting Room	12	11	17	18	13	12	7	9	15	12	11	12	149	14	12	14
Meeting Rooms A-E	28	28	29	30	33	31	22	20	21	27	24	14	307	25	31	27
City Green	0	0	1	6	14	17	14	20	16	17	20	31	156	21	0	2
Entertainment Lawn	0	0	0	1	1	3	1	2	4	2	0	0	14	0	0	1
Monthly Total	61	70	96	89	94	90	72	67	96	78	101	101	1,015	85	69	81

Food and Beverage Events	January – December 2023													2024 YTD		
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR
Food and Beverage Events	31	27	26	38	31	26	24	20	27	26	30	28	334	34	35	25

Performing Arts Center

Requested Enhancements

- Increase in Artist Fees \$ 92,512
- In-house Uniforms \$ 40,000
- New Signature Event \$ 30,000
- Increase in Cost of Food and Beverage \$ 134,588

Capital Requests

- Portable LED Wall \$ 80,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	25	25	27	27
Part-time	9	13	13	40
Total	34	38	40	67

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Information Technology

Requested Enhancements

- Cybersecurity Enhancements \$ 82,500
- AI Initiatives \$ 20,000
- Enhanced Text Notification System \$ 38,000
- Increase Staffing
 - (1) Senior Web Developer
 - (1) Security Administrator

Capital Requests

- Infrastructure Hardware Replacement \$ 250,000
- Workstation Replacement and Upgrades \$ 820,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	16	17	19	21

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Communications

Requested Enhancements

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

Capital Requests

- Continuation of Outdoor Art Program \$ 60,000

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	7	7	7	8
TSPLOST	1	1	1	1

City Manager's Office

Requested Enhancements

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

Position	FY 2022	FY 2023	FY 2024	FY 2025 Proposed
Full-time	4	4	5	6

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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	12	--	12
Community Development	46	--	46
Economic Development	2	--	2
Performing Arts Center	27	--	27
Subtotal (Full-Time Positions)	507	17	524
Part-Time Positions (Seasonal)	75	--	102
TSPLOST-Funded Positions	11	--	11
Total Positions	593	17	637

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FY 2025 Contract Service Partners

Public Safety Contractors	Work Area	GGIS Contractor	Work Area
iXP (ChatComm)	E911 Services	Faneuil (FY24 Rebid)	Call Center
Rural Metro Ambulance	Ambulance Services		
North Fulton Regional Radio Authority	Radio System	Public Works Contractors	Work Area
		Blount Construction Co.	Street Maintenance
Facilities and Fleet Contractors	Work Area	Pateco Services	Street Sweeping
Ruppert Landscaping	City Springs Campus	ProCutters Lawnsapes, Inc	Citywide Litter
Dynamic Security	Facility Security	Russell Landscape (FY25 - Rebid)	State Route Mowing
American Facility Services	Janitorial Services	Georgia Green	Right-of-Way Mowing
Magic Mike's	Fleet Maintenance	Tidwell Traffic Solutions	Road Striping
		AWP Inc. (FY25 - Rebid)	Road Signage
Recreation & Parks Subcontractors	Work Area	Arborserv/Boutte Tree/Gunnison Tree Services/Richmond Tree Experts GA/Sesmas Tree Services	Tree Removal
Ruppert Landscapes	Park Mowing	Lumin8	Traffic Signals
ProCutters Lawnsapes, Inc	Park Litter	Blount Construction Co.	Stormwater Maintenance ⁵¹

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
Total	\$ 775,000	\$ 765,000

*Occurs every other fiscal year

FY 2025 Capital Budget Assumptions Fleet Fund

Project Description	FY 2025
Community Development Vehicle	\$ 30,000
Fire Administrative Vehicles	\$ 200,000
Police Replacement Fleet Vehicles	\$ 1,250,000
Public Works Vehicle Replacement	\$ 110,000
Recreation and Parks Vehicle Replacement	\$ 40,000
Total	\$ 1,630,000

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FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Communications	Outdoor Art	\$ 60,000
Facilities	Abernathy Art Center	\$ 250,000
Facilities	Cistern Improvements	\$ 1,500,000
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	Fire Station 4 and 3 Story Office Building (ChatComm, Fire HQ, Police)	\$ 750,000
Facilities	Police Shooting Range/ Sim House (Scoping Study)	\$ 100,000
Fire	Fire Apparatus Replacement - MRU Upfit	\$ 140,000
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
Performing Arts Center	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	Intersection and Operational Improvements	\$ 800,000

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FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Public Works	Pavement Management Program	\$ 6,750,000
Public Works	Sandy Springs Final Inspection of Transform 285/400 Project	\$ 250,000
Public Works	Sidewalk Program	\$ 750,000
Public Works	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	Old Riverside Park	\$ 2,500,000
Total		\$ 27,398,000

*FY24 Ballot Items

Assumptions do not include Tree Fund, CDBG, and Fleet

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FY 2025 Capital Budget- Ballot Estimated \$1,848,400 Available for Allocation

Project Description	FY 2025
Heritage Lawn Band Shell (Year One)	\$ 1,750,000
Internally Illuminated Street Name Signs (IISNS) Rehab	\$ 300,000
Morgan Falls Dog Park Improvements	\$ 750,000
Perimeter Small Area Plan	\$ 200,000
Ridgeview Park Improvements	\$ 400,000
Roswell Road Safety Project (Cliftwood Drive/Carpenter Drive to Hammond Drive) - Concept Study	\$ 200,000
TOTAL	\$ 3,600,000

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Heritage Lawn Band Shell – Year One

Cost: \$1,750,000

- Project provides professional overhead cover, stage platform, updating and increasing utilities and lighting
- Equipment is currently rented, incurring charges
- Heritage Springs has no overhead cover to support events
- Many artists will not perform without a cover, equipment concerns from rain, lightest drizzle can cause issues for instruments

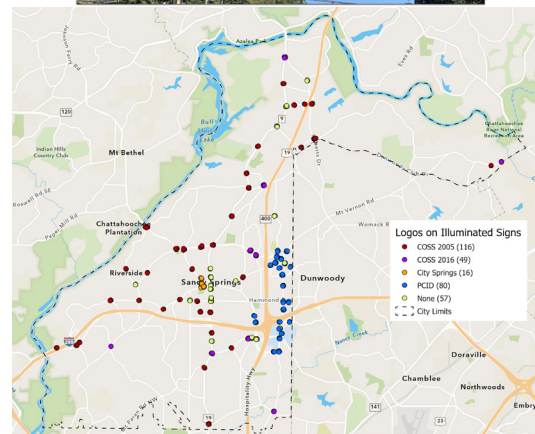


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Internally Illuminated Street Name Signs (IISNS) Rehab

Cost: \$300,000

- 339 existing overhead IISNS at signalized intersections
 - PCID Logo ~80
 - COSS 2005 Logo ~116
 - No Logo ~57
 - Static Signs (Not Illuminated) ~141
- Many older signs are failing and have exceeded expected service life
- Program would upgrade or install new signs at up to five intersections per year
- Replacement Comparison
 - IISNS
 - Average cost for 4 new illuminated signs: \$16,000
 - Average life-span up to 10 years
 - Requires wiring into signal cabinet and electricity
 - Standard Sign Replacement (Aluminum):
 - Average cost for 4 new retroreflective high-intensity sheeting signs: \$2,000-\$2,500
 - Average life-span is 20 years
 - No wiring or electricity is required
 - Aluminum signs are recyclable



Morgan Falls Dog Park Improvements

Cost: \$750,000

- Dog parks identified as a top five facility priority in Recreation and Parks Master Plan
- Park patrons consistently request upgrades to the existing dog park
- Preliminary concept plan guided by public input
- Funding includes demo and grading, replacement surfacing and fencing, shade structures, drinking fountain, dog wash station, dog agility equipment, site furnishings, and bioswales



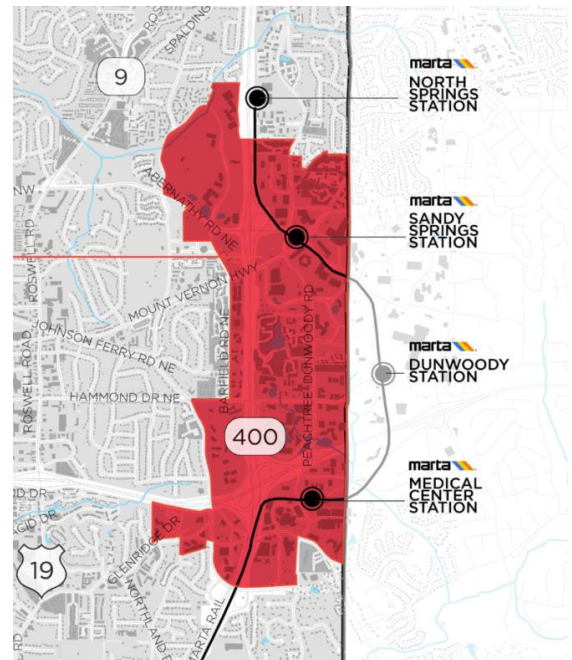
MORGAN FALLS DOG PARK IMPROVEMENTS
MASTER PLAN



Perimeter Small Area Plan

Cost: \$200,000

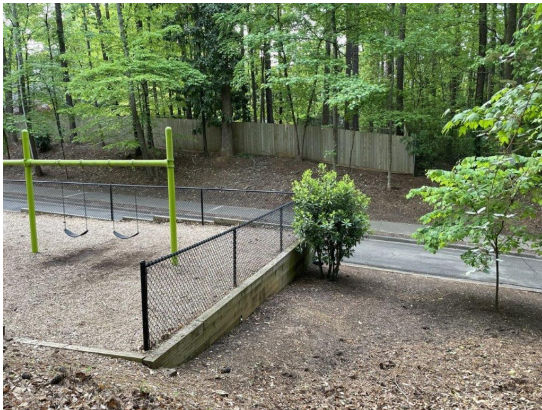
- The Next Ten 5-Year Work Program recommends Small Area Plan updates
 - Reimagine aging office and its relative competitiveness with the surrounding area and analyze the feasibility of office conversion and repurposing
 - Evaluate creative placemaking opportunities to make Perimeter more attractive as a destination
 - Increase vibrancy, walkability, livability, and spur redevelopment of outdated shopping centers



Ridgeview Park Improvements

Cost :\$400,000

- Design and construct a bathroom facility at Ridgeview Park
- Requested by park patrons that utilize the playground, tennis and pickleball courts, pavilion, and trail system through the park

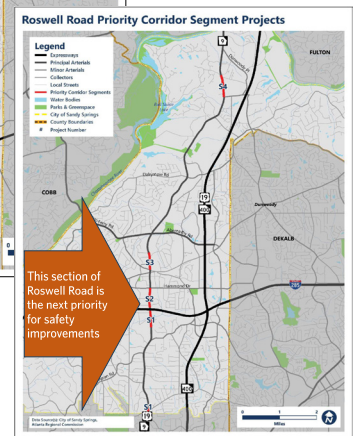
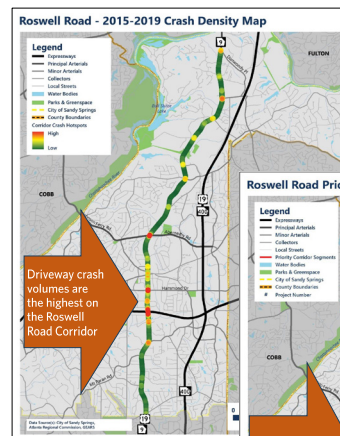


Roswell Road Safety Project – Concept Study

(Cliftwood Drive/Carpenter Drive to Hammond Drive)

Cost: \$200,000

- To identify a feasible alternative for safety and access improvements
- Complements GDOT’s I-285/SR 9 Roswell Road interchange study (PI 0019792) which is evaluating the segment of Roswell Road up to Cliftwood Drive
- Roswell Road Small Area Plan (2017)
 - Transform Roswell Road to a “great multimodal boulevard that will connect vibrant mixed-use neighborhoods”
- Roswell Road Access Management Plan (2023)
 - This segment of Roswell Road has a crash rate 7.2 times greater than the Statewide average for similar facilities
 - Around 62% of driveways along this segment do not meet driveway spacing requirements
 - With safety-focused access treatments, this segment would see a safety benefit of \$30.5 million over a 20-year lifecycle



BUDGET WORKSHOP
#2

FY 2025 Budget Workshop 2

Eden E. Freeman
City Manager

May 14, 2024



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



Workshop Goals

- Receive feedback and direction from City Council as we develop the FY 2025 Budget
- Review and validate FY 2025 budget planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

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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

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Workshop 1 Questions

Open Records Requests Top Ten Departments Assigned Requests

2021		2022		2023	
3,943		4,054		4,867	
Total Citywide Inquiries		Total Citywide Inquiries		Total Citywide Inquiries	
2,593	Police Department	2,789	Police Department	3,272	Police Department
789	ChatComm 911	760	ChatComm 911	970	ChatComm 911
558	Municipal Court	459	Municipal Court	616	Municipal Court
396	Building and Permits	351	Building and Permits	323	Building and Permits
246	Planning and Zoning	291	Fire Department	292	Fire Department
246	Fire Department	198	Code Enforcement	186	Public Works
208	Code Enforcement	196	Planning and Zoning	169	Code Enforcement
115	Public Works	116	Public Works	40	Planning and Zoning
30	Revenue	40	Human Resources	49	Revenue
29	Human Resources	32	Revenue	48	Human Resources

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Open Records Request – Fees

- Accident Reports - \$5
- Dash and Body Camera Footage - \$15
- Cost of materials to produce responsive records and the hourly rate of the lowest salaried/hourly individual who can produce records
- City can require advance payment for those requests with estimates greater than \$500
- City cannot charge for the first 15 minutes it takes to respond to a records request
- City must advise requester when it is estimated it will cost \$25 or more to produce records and wait on approval to proceed

	Total Fees	Total Fees Collected	% Collected	Median Charge	Total ORR with Fees	% of Total ORR
2021	\$ 9,441.26	\$ 9,078.68	96	\$ 18.97	199	5%
2022	\$ 3,874.31	\$ 2,728.61	70	\$ 5.00	294	7%
2023	\$ 22,104.49	\$ 16,930.77	77	\$ 15.00	906	19%

Byers Theatre Use – Rental vs. City Events (Days)

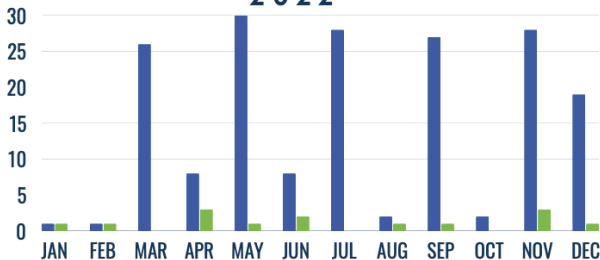
2022

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
RENTAL	1	1	26	8	30	8	28	2	27	2	28	19	180
CITY	1	1	0	3	1	2	0	1	1	0	3	1	14

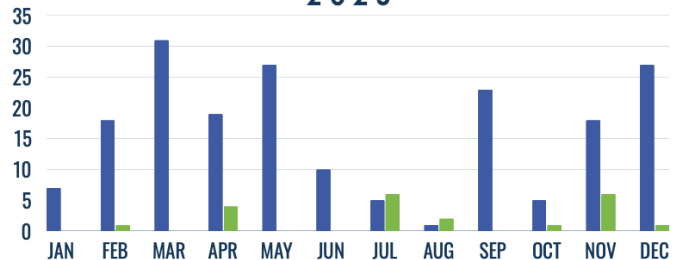
2023

RENTAL	7	18	31	19	27	10	5	1	23	5	18	27	191
CITY	0	1	0	4	0	0	6	2	0	1	6	1	21

2022



2023



PAC Space Utilization by Days – 2022 and 2023

January - December 2022													
Event Space	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Byers Theatre and Lobby	2	2	26	11	31	10	28	3	28	2	31	20	194
Byers Lobby Only	0	0	0	1	0	1	0	0	0	4	0	1	7
Studio Theatre and Lobby	9	4	8	6	11	17	11	11	9	7	12	23	128
Studio Lobby Only	1	0	0	0	0	0	0	0	0	0	0	0	1
Terrace Meeting Room	4	8	16	11	20	15	7	8	14	14	10	11	138
Meeting Rooms A-E	16	24	23	29	22	33	24	31	27	14	11	10	264
City Green	0	0	0	4	11	11	13	15	28	31	21	8	142
CityBar.	0	0	4	0	0	2	1	1	0	1	0	0	9
Entertainment Lawn	0	0	0	4	3	8	1	3	1	0	0	0	20
Heritage Hall	0	0	4	5	7	1	1	1	4	1	1	0	25
Monthly Total	32	38	81	71	105	98	86	73	111	74	86	73	928

January - December 2023													
Event Space	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Byers Theatre and Lobby	7	19	31	23	27	10	11	3	23	6	24	28	212
Byers Lobby Only	1	0	1	1	0	1	0	1	1	0	0	0	6
Studio Theatre and Lobby	12	11	16	10	6	16	17	12	16	13	22	16	167
Studio Lobby Only	1	1	1	0	0	0	0	0	0	1	0	0	4
Terrace Meeting Room	12	11	17	18	13	12	7	9	15	12	11	12	149
Meeting Rooms A-E	28	28	29	30	33	31	22	20	21	27	24	14	307
City Green	0	0	1	6	14	17	14	20	16	17	20	31	156
CityBar.	2	0	0	0	0	1	0	0	0	0	5	0	8
Entertainment Lawn	0	0	0	1	1	3	1	2	4	2	0	0	14
Heritage Hall	1	1	2	1	7	3	2	1	5	2	2	1	28
Monthly Total	64	71	98	90	101	94	74	68	101	80	108	102	1,051

Estimated Profit/Loss Report – PAC Performances

	Net Ticket Sales	Other Revenue	Expenses	Artist Fee	Income/(Loss)	
2023	Dave Koz	\$ 73,381.32	\$ 6,327.66	\$ (19,420.80)	\$ (45,000.00)	\$ 15,288.18
	Manhattan Transfer	\$ 34,362.09	\$ 9,943.21	\$ (21,786.39)	\$ (20,000.00)	\$ 2,518.91
	George Thorogood	\$ 54,422.21	\$ 14,387.64	\$ (22,571.44)	\$ (40,000.00)	\$ 6,238.41
	Stomp	\$ 106,146.61	\$ 26,711.85	\$ (40,226.26)	\$ (56,285.88)	\$ 36,346.33
	Hunter Hayes	\$ 15,266.02	\$ 7,553.42	\$ (20,192.61)	\$ (15,000.00)	\$ (12,373.17)
	Eddie B	\$ 29,760.31	\$ 9,142.00	\$ (12,543.70)	\$ (20,000.00)	\$ 6,358.61
	Piff the Magic Dragon	\$ 29,355.77	\$ 8,431.97	\$ (11,748.27)	\$ (17,500.00)	\$ 8,539.47
	Atlanta Symphony Orchestra	\$ 58,995.56	\$ 11,571.89	\$ (12,328.81)	\$ (40,000.00)	\$ 18,238.63
2024	Jesse Cook	\$ 45,013.58	\$ 12,193.75	\$ (23,971.73)	\$ (10,000.00)	\$ 23,235.60
	Simon and Garfunkel Story	\$ 118,083.65	\$ 23,451.50	\$ (22,704.69)	\$ (68,815.43)	\$ 50,015.03
	Kevin Hart	\$ 169,536.91	\$ 14,576.00	\$ (26,106.81)	\$ (169,735.00)	\$ (11,728.90)
	Itzhak Perlman	\$ 119,564.55	\$ 13,656.64	\$ (15,001.45)	\$ (110,000.00)	\$ 8,219.74
	Total				\$ 150,896.84	

Profit/Loss Report – Ice Skating Rink

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

Signature Events – Average Daily Attendance

Event	Number of Days	2022 Avg Daily Attendance	2023 Avg Daily Attendance	FY 24 Budget	FY 25 Proposed
Blue Stone Arts and Music Festival	3	---	5,000	\$ 225,016	\$ 225,000
Children’s Hospital Lantern Parade	1	50	50	\$ 1,700	\$ 2,000
City Green Live	7	1,750	2,500	\$ 213,000	\$ 197,175
Concerts by the Springs	5	800	850	\$ 40,325	\$ 45,000
Farmers Market	30	500	700	\$ 38,500	\$ 40,000
Food that Rocks	1	800	1,500	\$ 5,000	\$ --
Juneteenth	1	---	650	\$ 10,000	\$ 15,000
MLK Art and Film Festival	1	---	300	\$ 8,800	\$ 9,000
Movies by Moonlight	3	600	250	\$ 15,000	\$ 15,000
Oktoberfest	2	---	---	\$ -	\$ 30,000
Sparkle Sandy Springs	1	5,000	6,000	\$ 250,000	\$ 225,000
Spooky Springs	1	1,500	2,000	\$ 32,500	\$ 32,500
Stars and Stripes	1	8,000	6,000	\$ 77,500	\$ 77,500
Sundown Social	18	---	200	\$ 30,000	\$ 20,000
Take it to the River Lantern Parade	1	1,500	2,500	\$ 40,000	\$ 40,000
Veterans Day	1	200	300	5,000	--
Total				\$ 992,341	\$ 973,175

Abernathy South Greenway

Funds

FY 2024 Budget	\$	3,450,000
319(h) Grant	\$	400,000
FY 2025 Proposed Budget	\$	500,000

Current Project Budget

Design	\$	272,500
Permitting	\$	35,000
Bid Assistance and Construction Administration	\$	45,000
Construction Estimate	\$	3,900,000

Major Project Milestones

2024			2025				2026
October	Nov	December	January	Feb	March	April	May
Final Plans and Specifications		Permitting Complete	Advertise for Bid		Select Contractor	Construction Timeline Estimate	

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Old Riverside Park

Funds

FY 2024 Budget - Impact Fee Fund	\$	4,000,000
FY 2025 Proposed Budget (Construction)	\$	2,500,000

Current Project Budget

Design and Construction Documents	\$	319,500
Permitting	\$	42,000
Bid Assistance and Construction Administration	\$	138,500
Construction Estimate	\$	6,000,000

Major Project Milestones

2024										2025								2026	
May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug		Aug		
Geotech Borings and Infiltration Testing	Playground Design	75% Complete Construction Documents	Design Development Complete				Permitting Services										Construction Timeline Estimate		
			95% Complete Construction Documents							Bid Assistance									

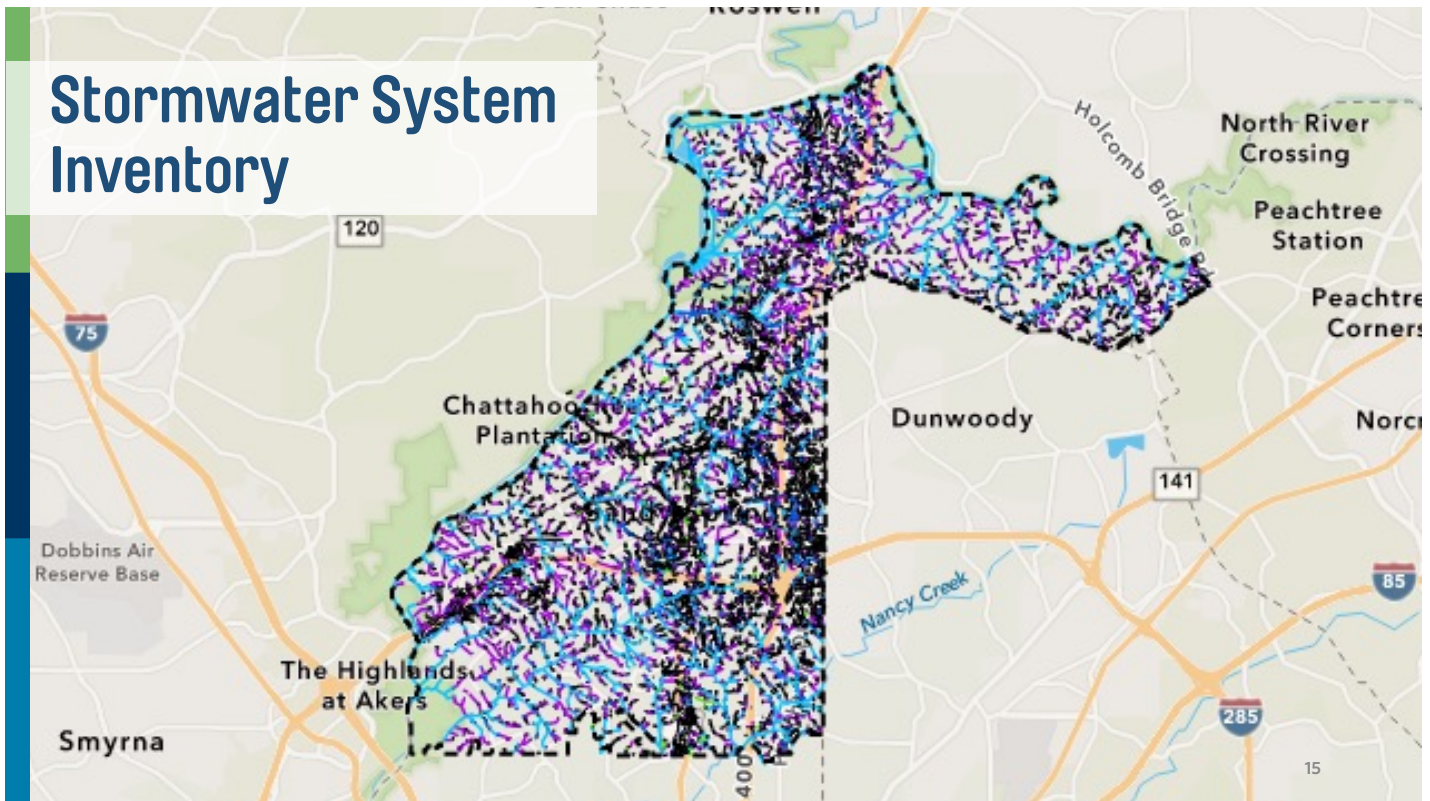
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Breakdown of Technical Services – SSPD

Intelligence and Technology Division	
Criminal Intelligence Unit	\$ 46,505
Records Unit	\$ 14,496
Technology Unit	\$ 1,897,306
Crime Scene Investigation	\$ 84,345
Criminal Investigation Division	
Detective Unit	\$ 53,000
Training and Background Unit	\$ 4,663
Special Operations	
K-9 Unit	\$ 980
Total	\$ 2,101,295

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Stormwater System Inventory



Stormwater System Inventory

- **Stormwater Documents from 2010**
 - Contractor produced a Study that focused on the formation of a Stormwater Unit and requirements to implement
 - Contained a limited stormwater inventory
 - Condition assessment based on age and typical lifespan of materials
- **What we have - GIS Inventory**
 - Pipes - 22,000+; 1.7m+ linear feet (Total)
 - 10,000+; 500,000+ linear feet City Responsibility
 - Structures - 33,000+ (Total)
 - 8,700 City Responsibility
- **MS4 Program**
 - Federal requirement, enforced by Georgia Environmental Protection Division
 - Requires that 20% of our stormwater system be inspected annually
 - Staff adds data to GIS through this program
 - Includes observation of pipe size and materials

Stormwater System Inventory – Recommendations

- Supplement GIS with visual condition assessments of pipes
- Use data to forecast costs for maintenance
 - Current program is reactive – respond, assess, design, fix
 - Additional data would assist in becoming more proactive
- Options for data collection
 - Collect as one effort
 - Collect over time, in conjunction with MS4 requirements
- How to collect
 - Camera/video condition, assign values to condition (NASSCO PACP)
 - Outsourcing the effort to private contractors (much like the PCI program)

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Director of Data Strategy and Analytics Examples

- City of Chattanooga, Tennessee, Department of Innovation Delivery and Performance, Office of Performance Management and Open Data
 - 6 FTEs including Director Open Data and Performance Management, Innovation Program Manager, Program Evaluator, and 3 Senior Data Analysts
- City of Austin, Texas, Office of Innovation
 - 7 FTEs including Chief Innovation Officer, Innovation Research Project Lead, Business Process Consultant, Business Process Specialist, Strategic Partnerships Manager, Grants for Innovation Manager, Senior Data Scientist
- City of Palo Alto, California, Information Technology
 - Chief Information Officer, Management Analysts, Technologists, Business Analysts
- City of Arlington, Texas
 - Relevant staff spread across Office of Strategic Initiatives and Information Technology, including Chief Information Officer, Strategic Initiatives Officer, and Operations Analyst
- City of San Jose, California
 - Relevant staff spread across CMO and IT, including Chief Information Officer, Senior Executive Analysts, and Analysts
- City of Alexandria, Virginia Office of Performance & Analytics (5 FTEs)

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FY 2025 Capital Budget Assumptions

FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Communications	Outdoor Art	\$ 60,000
Facilities	Abernathy Art Center	\$ 250,000
Facilities	Cistern Improvements	\$ 1,500,000
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	Police Shooting Range/ Sim House (Scoping Study)*	\$ 100,000
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
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	Intersection and Operational Improvements	\$ 800,000
Public Works	Pavement Management Program	\$ 6,000,000

*\$50,000 from the General Fund, \$50,000 from the Sandy Springs Police Foundation

FY 2025 Capital Budget Assumptions

Department	Project Description	FY 2025
Public Works	Sandy Springs Final Inspection of Transform 285/400 Project	\$ 250,000
Public Works	Sidewalk Program	\$ 750,000
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	Old Riverside Park	\$ 2,500,000
Total		\$ 21,428,000

*FY24 Ballot Items
Assumptions include General Fund Items Only

FY 2025 Capital Budget Ballot

Review of FY 2025 Capital Budget- Ballot Estimated \$1,848,400 Available for Allocation

Project Description	FY 2025
Heritage Lawn Band Shell (Year One)	\$ 1,750,000
Internally Illuminated Street Name Signs (IISNS) Rehab	\$ 300,000
Morgan Falls Dog Park Improvements	\$ 750,000
Perimeter Small Area Plan	\$ 200,000
Ridgeview Park Improvements	\$ 400,000
Roswell Road Safety Project (Cliftwood Drive/Carpenter Drive to Hammond Drive) - Concept Study	\$ 200,000
TOTAL	\$ 3,600,000

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FY 2025 Citywide Capital Projects Scoring

Mayor Paul	Paulson	Kelley	Mular	Reichel	DeJulio	Bauman	Project Description
6	3	6	6	6	4	6	Heritage Lawn Band Shell (Year One)
4	2	4	5	4	2	5	Internally Illuminated Street Name Signs (IISNS) Rehab
1	1	1	1	2	3	1	Morgan Falls Dog Park Improvements
2	4	5	3	3	6	4	Perimeter Small Area Plan
3	5	2	4	1	1	2	Ridgeview Park Improvements
5	6	3	2	5	5	3	Roswell Road Safety Project (Cliftwood Drive/Carpenter Drive to Hammond Drive) - Concept Study

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Recommended FY 2025 Citywide Capital Projects

Score	Priority	Project Description	Project Cost	FY 2025
1.429	1	Morgan Falls Dog Park Improvements	\$ 750,000	\$ 750,000
2.571	2	Ridgeview Park Improvements	\$ 400,000	\$ 400,000
3.714	3	Internally Illuminated Street Name Signs (IISNS) Rehab	\$ 300,000	\$ 300,000
3.857	4	Perimeter Small Area Plan	\$ 200,000	\$ 200,000
4.143	5	Roswell Road Safety Project	\$ 200,000	\$ 198,400
5.286	6	Heritage Lawn Band Shell (Year One)	\$ 1,750,000	\$ 0
Total			\$ 3,600,000	\$ 1,848,400

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Capital Budget Alternatives

- **Reduce paving budget from \$6,750,000 to \$6,000,000 (plus \$1 million in LMIG) to maintain a PCI grade of 80**
- **Consider reallocation of \$750,000**
 - **Additional funding to City Springs District Improvements**
 - **Create capital account for Park Infrastructure Investments**
 - **Fire Station 4**

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Morgan Falls Dog Park Improvements

Cost: \$750,000



- Dog parks identified as a top five facility priority in Recreation and Parks Master Plan
- Park patrons consistently request upgrades to the existing dog park
- Preliminary concept plan guided by public input
- Funding includes demo and grading, replacement surfacing and fencing, shade structures, drinking fountain, dog wash station, dog agility equipment, site furnishings, and bioswales



MORGAN FALLS DOG PARK IMPROVEMENTS
MASTER PLAN



Ridgeview Park Improvements

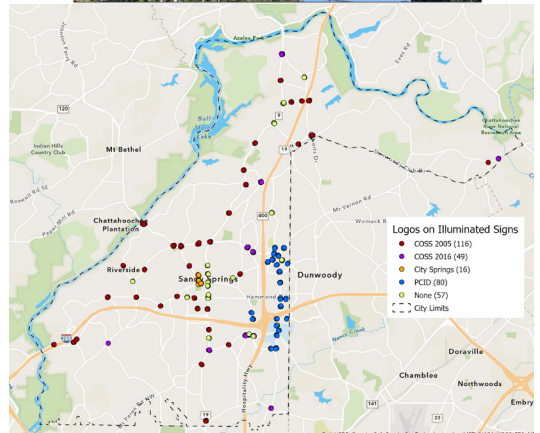
Cost :\$400,000

- Design and construct a bathroom facility at Ridgeview Park
- Requested by park patrons that utilize the playground, tennis and pickleball courts, pavilion, and trail system through the park



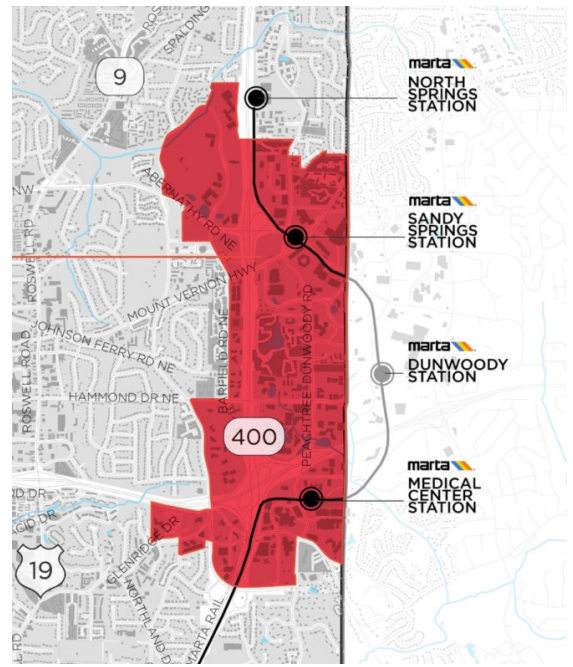
Internally Illuminated Street Name Signs (IISNS) Rehab Cost: \$300,000

- 339 existing overhead IISNS at signalized intersections
 - PCID Logo ~80
 - COSS 2005 Logo ~116
 - No Logo ~57
 - Static Signs (Not Illuminated) ~141
- Many older signs are failing and have exceeded expected service life
- Program would upgrade or install new signs at up to five intersections per year
- Replacement Comparison
 - IISNS
 - Average cost for 4 new illuminated signs: \$16,000
 - Average life-span up to 10 years
 - Requires wiring into signal cabinet and electricity
 - Standard Sign Replacement (Aluminum):
 - Average cost for 4 new retroreflective high-intensity sheeting signs: \$2,000-\$2,500
 - Average life-span is 20 years
 - No wiring or electricity is required
 - Aluminum signs are recyclable



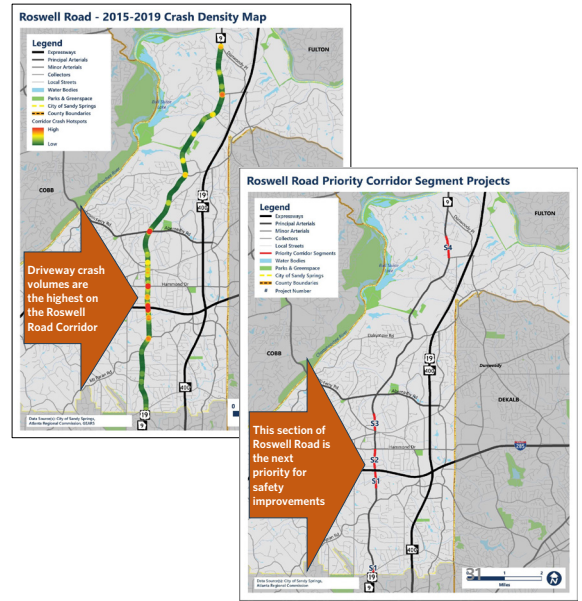
Perimeter Small Area Plan Cost: \$200,000

- The Next Ten 5-Year Work Program recommends Small Area Plan updates
 - Reimagine aging office and its relative competitiveness with the surrounding area and analyze the feasibility of office conversion and repurposing
 - Evaluate creative placemaking opportunities to make Perimeter more attractive as a destination
 - Increase vibrancy, walkability, livability, and spur redevelopment of outdated shopping centers



Roswell Road Safety Project – Concept Study (Cliftwood Drive/Carpenter Drive to Hammond Drive) Cost: \$200,000

- To identify a feasible alternative for safety and access improvements
- Complements GDOT’s I-285/SR 9 Roswell Road interchange study (PI 0019792) which is evaluating the segment of Roswell Road up to Cliftwood Drive
- Roswell Road Small Area Plan (2017)
 - Transform Roswell Road to a “great multimodal boulevard that will connect vibrant mixed-use neighborhoods”
- Roswell Road Access Management Plan (2023)
 - This segment of Roswell Road has a crash rate 7.2 times greater than the Statewide average for similar facilities
 - Around 62% of driveways along this segment do not meet driveway spacing requirements
 - With safety-focused access treatments, this segment would see a safety benefit of \$30.5 million over a 20-year lifecycle



Questions

BUDGET WORKSHOP
#3

FY 2025 Budget Workshop #3 and Budget Presentation

Eden E. Freeman
City Manager

May 21, 2024



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

Customer Service & Citizen Engagement

Public Safety

Transportation Accessibility & Community Appearance

Recreational & Cultural Enrichment

Water Reliability

Sustainable Growth & Environmental Stewardship

Economic Development with a Focus on Redevelopment

SANDY SPRINGS
CITY COUNCIL

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
GGs 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
Total	\$ 35,278,206	\$ 2,654,606	\$ 37,932,812

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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
Total	\$ 1,770,000

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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

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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	\$ 75,000
Recreation and Parks	Old Riverside Park	\$ 2,500,000
Recreation and Parks	Ridgeview Park Improvements	\$ 400,000
*FY24 Ballot Items		
	Total	\$ 28,176,400

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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
Total	\$ 590,000

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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%
Total	\$ 118,518,880	\$ 137,146,466	\$ 124,750,020	\$ 6,231,140	5.26%

All Numbers Rounded

*Estimates

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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%
Total	\$ 143,267,830	\$ 155,116,944	\$ 11,849,114	8.27%

*Estimates

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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

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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

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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

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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)

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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

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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

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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
Total		\$ 5,014,806	\$ 5,363,185

*Estimates

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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

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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
Total		\$ 1,050,000	\$ 1,099,455

*Estimates

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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

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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
Subtotal (Full-Time Positions)	505	18.5	523.5
Part-Time Positions (Seasonal)	75	--	102
CVRG Fund Positions	3	--	3
TSPLOST Fund Positions	11	--	11
Tree Fund Position	1	-.5	.5
Total Positions	595	18	640

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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
Total	\$ 775,000	\$ 765,000

*Occurs every other fiscal year

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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
Total	\$ 1,075,000

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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
Total All Funds	\$ 1,089,458,357

* Multi-year Funds

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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
Ending Fund Balance	\$ 782,546	\$ 986,930	\$ 1,147,730	\$ 1,217,730

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

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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
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

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

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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
Ending Fund Balance	\$ 1,256,005	\$ 1,230,752	\$ 648,851	\$ 149,665

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

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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
Ending Fund Balance	\$ 5,046,357	\$ 6,566,207	\$ 6,505,833	\$ 6,505,833

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Impact Fee Fund Detail

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

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

Balance to Allocate	\$ 818,160
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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
Ending Fund Balance	\$ 2,472,413	\$ 2,592,724	\$ 2,704,628	\$ 0

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

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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
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

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

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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
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

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

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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
Ending Fund Balance	\$ 55,853,504	\$ 45,035,042	\$ 38,234,445	\$ 0

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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
REVENUES:							
TSPL0ST 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
TOTAL TSPLOST REVENUES		95,948,103	6,223,748	102,171,851	102,171,851	-	102,171,851
EXPENDITURES:							
TIER 1							
TS103	TEI-Spalding@Dairymple/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@Dairymple	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-PeachtreeDunwoodyBikePedTrail	454,645	5,645,355	6,100,000	6,100,000	-	6,100,000
TS136	LMC-CentralParkwaySidewalk	15,899	-	15,899	15,899	-	15,899
TS137	LMC-JohnsonFerryGlenridge	472,581	-	472,581	472,581	-	472,581
TS161	SWP-JohnsonFerryHarlestone/425	415,275	-	415,275	415,275	-	415,275
TS164	SWP-WindsorPeachtreeDun/CityLimit	1,204,969	-	1,204,969	1,204,969	-	1,204,969
TS165	SWP-NorthwoodKingsport/Roswell	268,968	-	268,968	268,968	-	268,968
TS166	SWP-SpaldingSpaldingLake/Publix	1,882,608	80,744	1,963,352	1,963,352	-	1,963,352
TS167	SWP-BrandonMillMarshCr/LostForest	1,375,419	-	1,375,419	1,375,419	-	1,375,419
TS168	SWP-DairymplePrinceton/Duncourtney	630,324	-	630,324	630,324	-	630,324
TS169	SWP-DunwoodyClubSpalding/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-RobertsNorthridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMillLostForest/BrandonR	475,690	(9,288)	466,403	466,403	-	466,403
TS191	JohnsonFerry/MountVernonEfficiency	24,574,760	2,725,240	27,300,000	27,300,000	-	27,300,000
TS192	MountVernonMultilusePath	17,403,563	671,597	18,075,160	18,075,160	-	18,075,160
TS193	HammondPhase1(ROW/Design)	12,504,162	-	12,504,162	12,504,162	-	12,504,162
		85,250,690	9,971,161	95,221,851	95,221,851	-	95,221,851
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	6,612,502	337,498	6,950,000	6,950,000	-	6,950,000
		6,612,502	337,498	6,950,000	6,950,000	-	6,950,000
TOTAL TSPLOST CAPITAL PROJECTS		91,863,192	10,308,659	102,171,851	102,171,851	-	102,171,851

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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
Ending Fund Balance	\$ 2,848,595	\$ 23,286,512	\$ 43,492,367	\$ 0

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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
REVENUES:							
TSPLOST TAX FUNDING		45,780,176	68,900,737	114,680,913	114,680,913	-	114,680,913
S2101 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
TOTAL TSPLOST-2021 REVENUES		45,780,176	90,468,494	136,248,670	120,105,913	16,142,757	136,248,670
EXPENDITURES:							
TIER 1							
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-Roylston Sidepath	-	2,710,000	2,710,000	2,710,000	-	2,710,000
S2105	OSI-Roswell Road North Boulevard	480	8,795,520	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-GlenridgeHammond/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-NorthlandLandmark/Northland	55,380	139,620	195,000	195,000	-	195,000
S2164	PSW-EvergreenGreenwood/PtreeDunwoody	65,560	289,440	355,000	355,000	-	355,000
S2165	PSW-Riverside/285/MtVernon	164,525	720,475	885,000	885,000	-	885,000
S2167	PSW-MtVernonGlenErrol/500	206,139	163,861	370,000	370,000	-	370,000
S2168	PSW-HilderbrandGym/Roswell	257,523	262,477	520,000	520,000	-	520,000
S2170	PSW-MtVernonDeClaire/LongIsland	167,579	47,421	215,000	215,000	-	215,000
S2172	PSW-GlenridgeCampy/GlenridgeClose	80,320	144,680	225,000	225,000	-	225,000
S2175	PSW-TrowbridgeSpaldingTrail/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-SpaldingNesbittFerry/SpaldingLake	63,160	486,840	550,000	550,000	-	550,000
S2184	PSW-JettFerryJettFerryCv/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	CR-L-Hammond Drive Widening	5,941,239	29,058,761	35,000,000	35,000,000	-	35,000,000
		13,209,418	83,752,492	96,961,910	80,819,153	16,142,757	96,961,910
TIER 2							
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
		-	15,112,380	15,112,380	15,112,380	-	15,112,380
TIER 3							
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
ADMINISTRATIVE COSTS							
S2199	TSPLOST Staff	-	7,720,000	7,720,000	7,720,000	-	7,720,000
S2299	TSPLOST Staff	-	1,495,838	1,495,838	1,495,838	-	1,495,838
S2399	TSPLOST Staff	-	1,495,838	1,495,838	1,495,838	-	1,495,838
		-	10,711,676	10,711,676	10,711,676	-	10,711,676
TOTAL TSPLOST-2021 CAPITAL PROJECTS		13,209,418	123,039,252	136,248,670	120,105,913	16,142,757	136,248,670

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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
Ending Fund Balance	\$ 46,523,556	\$ 43,748,163	\$ 51,216,438	\$ 0

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.

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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
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
	TOTAL REVENUES							74,459,227
EXPENDITURES:								
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	2,630,357	-	2,630,357	-	1,504,611	4,134,968
		-	2,630,357	-	2,630,357	-	1,504,611	4,134,968
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
		210,000	390,513	465,823	134,689	300,000	60,000	494,689
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

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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
CITY CENTER PROJECTS		-	2,497,651	1,675,126	822,525	-	1,645,000	2,467,525
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
		-	43,229,768	42,633,263	596,505	-	3,000,000	3,596,505
FACILITY PROJECTS								
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
		725,000	15,840,299	12,709,838	3,855,461	50,000	2,520,000	6,425,461
PARKS PROJECTS								
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	Sustainability 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
		11,811,727	31,368,358	30,189,912	12,990,173	624,000	5,223,000	18,837,173

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
TRANSPORTATION PROJECTS								
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	SRI40 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
		17,047,674	16,904,000	13,240,166	20,711,508	604,958	(256,211)	21,060,255

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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
CAPITAL PROGRAMS								
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
		13,147,534	102,535,040	108,639,923	7,042,650	1,000,000	9,400,000	17,442,650
TOTAL CAPITAL PROJECTS		42,941,935	215,395,985	209,554,051	48,783,869	2,578,958	23,096,400	74,459,227

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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
Ending Fund Balance	\$ 3,000,000	\$ 5,332,901	\$ 3,473,378	\$ 3,473,378

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
Ending Fund Balance	\$ 43,624,502	\$ 47,717,152	\$ 38,675,842	\$ 7,500,113

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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
Ending Fund Balance	\$ 2,887,341	\$ 2,828,264	\$ 1,288,687	\$ 469,615

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

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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
Ending Fund Balance	\$ 1,473,220	\$ 957,527	\$ 99,275	\$ 0

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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
Ending Fund Balance	\$ 108,661	\$ 108,853	\$ 173,891	\$ 173,891

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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)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	\$	800,000.00

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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

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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
2024*	21,612,811	2,160,000	23,772,811
Total	342,174,846	30,210,000	372,384,846

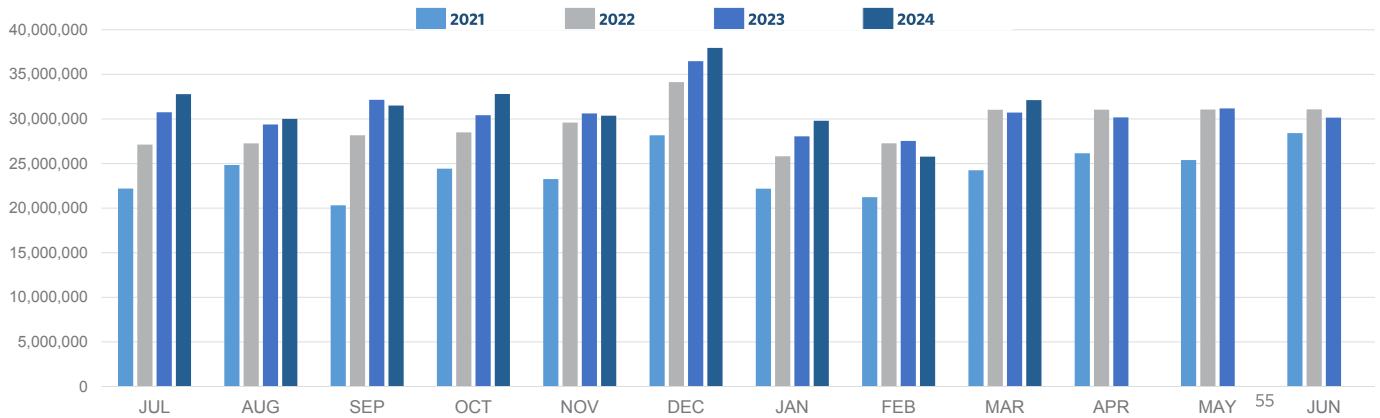
*FY 2024 is projected

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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	290,873,615
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	352,104,173
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	367,643,849
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	---	---	---	283,154,671



Profit/Loss Report – Ice Skating Rink

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

Revenue		Total Operating Expenses (Including First Year Expenses)		One Time Expenses – 1st Year	
Ticket Entry Income	\$ 227,889.66	Seasonal Ice Rink Staff	\$ 126,612.52	Tent	\$ 621.00
F&B Income	\$ 49,826.45	Marketing & Advertising	\$ 25,565.32	Tent Decor	\$ 621.00
Merchandise	\$ 0.00	Staff Scheduling Software	\$ 804.00	Picnic Tables	\$ 3,585.00
Total Revenue	\$ 277,716.11	Reservation Software Hardware	\$ 274.00	Trash Bins & Metal Benches	\$ 6,448.00
Cost Of Goods Sold	\$ (16,442.73)	Computers	\$ 2,000.00	Bearcom Radios	\$ 10,980.00
Gross Profit	\$ 261,273.38	Operations Equipment	\$ 71,445.00	Break Room Supplies	\$ 265.00
		Misc. Supplies	\$ 16,673.13	Video Player for Tent	\$ 431.00
		Uniforms	\$ 8,574.75	iPads/Cases/Warmers	\$ 1,986.00
		Uniform Machine	\$ 21,320.00	Reservation Software Hardware	\$ 274.00
		Merch Costs	\$ 7,000.00	QR Code Reader	\$ 253.00
		Ice Rink Buildout	\$ 147,500.00	Ice Rink Speakers	\$ 1,001.00
		Total Operating Expenses	\$ 427,768.72	A-Frame Signs	\$ 1,445.00
				Fire Pits	\$ 1,898.00
				Adirondack Chairs	\$ 2,096.00
				Total One Time Expense	\$ 31,904.00

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

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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

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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%

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Residents vs Non-Residents – Estimated Ticket Numbers

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

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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

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Questions

**BUDGET PUBLIC HEARING
#2**

FY 2025 Budget Public Hearing #2

Eden E. Freeman
City Manager

June 18, 2024



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

CITY COUNCIL'S 2024 Adopted Priorities



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%
Total	\$ 143,267,830	\$ 155,116,944	\$ 11,849,114	8.27%

*Estimates

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FY 2025 Summary of Budgeted Expenditures by Fund

Fund Name	Amount
General Fund	\$ 155,116,944
Confiscated Assets Fund	\$ 35,000
Opioid Fund	\$ 150,000
Emergency 911 Fund	\$ 3,500,000
Tree Fund	\$ 709,186
Impact Fee Fund	\$ 30,000
Multiple Fund Grants	\$ 442,380
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	\$ 1,770,000*
Public Facilities Authority Fund	\$ 592,333,764*
Performing Arts Center Fund	\$ 8,708,322
Stormwater Management Fund	\$ 4,349,276*
Development Authority Fund	\$ 390,500
Total All Funds	\$ 1,089,296,009

* Multi-year Funds

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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 (25.6% of Expenditures)	\$ (31,987,505.00)
Available Fund Balance	\$ 30,366,923.99
FY 25 Budget Use of Fund Balance	\$ (30,366,923.99)
FY 25 Capital Ballot	\$ (1,848,400.00)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	\$ ---

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Capital Projects Funding Summary

Fiscal Year	Capital Project Fund	Stormwater Fund	TSPLOST 2016	TSPLOST 2021	Total
2006	0	0	0	0	0
2007	6,180,936	0	0	0	6,180,936
2008	15,540,483	450,000	0	0	15,990,483
2009	29,152,474	1,800,000	0	0	30,952,474
2010	23,647,716	500,000	0	0	24,147,716
2011	14,900,001	1,800,000	0	0	16,700,001
2012	12,320,198	2,500,000	0	0	14,820,198
2013	26,571,822	2,500,000	0	0	29,071,822
2014	24,336,631	1,600,000	0	0	25,936,631
2015	29,428,429	1,750,000	0	0	31,178,429
2016	29,904,824	2,550,000	0	0	32,454,824
2017	15,723,455	2,500,000	387,041	0	18,610,496
2018	15,747,490	2,000,000	3,755,417	0	21,502,907
2019	15,695,325	1,500,000	7,772,568	0	24,967,893
2020	19,425,000	1,750,000	10,924,185	0	32,099,185
2021	4,052,500	1,225,000	7,042,842	0	12,320,342
2022	15,725,971	1,720,000	9,855,741	3,203,000	30,504,712
2023	22,208,780	1,905,000	11,167,174	3,571,198	38,852,152
2024*	21,612,811	2,160,000	7,594,493	3,403,664	34,770,968
Total	\$ 342,174,846	\$ 30,210,000	\$ 58,499,461	\$ 10,177,862	\$ 441,062,169

*FY 2024 is projected

CIP and Stormwater - Transfers from General Fund

TSPLOST 2016 and 2021 - Actual expenditures

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Questions