

# FY 2026 Budget Workshop 3

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City Manager

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SANDY SPRINGS  
GEORGIA

# FY 2026 Budget Calendar

March - April		Finance Review Phase / Departmental Budget Meetings
April - May		Senior Management / Mayor Review Phase
May 6	2:00 p.m.	Budget Workshop 1
May 20	2:00 p.m.	Budget Workshop 2
May 27	3:00 p.m.	City Council Proposed Budget and Budget Workshop 3
June 3	6:00 p.m.	First Public Hearing
June 17	6:00 p.m.	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 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

CITY COUNCIL'S

# 2025 Adopted Priorities

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# Budget Workshop 2

## Questions

# Revised Presenting Partner Program

- Take funds from Signature Events to support a revised Presenting Partner Program
- Reduce the scope of the Racquet Center's Renovation Project, only covering safety related items. \$200,000 recommended to transfer to Performing Arts Center fund to support Signature Events.
  - Revised Racquet Center Renovation Project Scope
    - Restroom renovation
    - Expansion and replacement of existing deck
    - Commercial door installation
    - Sidewalk replacement
  - Total Project Cost: \$511,000
- The revised Presenting Partner Program policy will be presented during an upcoming work session

# Neighborhood Traffic Calming Program

- Remove proposed \$50,000 from CIP
- Work session to discuss potential revisions to the existing policy

## Station 4 – Number of Incidents

	2022	2023	2024
Station 4 Total Incidents	2,574	2,395	2,530
Total Aid Given	171	281	345
% of Calls from Station 4 to City of Atlanta	7%	12%	14%



# Cistern Repair

- Cost of Repairs to Date: \$340,000
  - Installation of bypass system for access
- Estimated Cost for Remaining Repairs: ~\$500,000
  - Structural and pump repairs
- Benefits of Repair
  - Prevents major failures, extends asset life, protects prior investment
  - Estimated Water Savings: \$350,000 over 10 years
- Risks of Abandonment
  - Structural failure from ongoing corrosion
  - Liability Exposure: Potential for mold growth, structural weakening, instability (e.g., sinkholes) around the cistern area
  - Added stormwater introduced into Marsh Creek

# Budget Workshop 3

# FY 2026 Operating Budget Assumptions

	FY 2025	Increase/Decrease	FY 2026
Funding to PFA for Principal and Interest on Current Bonds	\$ 12,626,133	\$ (5,756)	\$ 12,620,377
Call Center Subcontractor Agreement	\$ 640,000	\$ 30,000	\$ 670,000
North Fulton Regional Radio Authority Operations	\$ 929,800	\$ 93,000	\$ 1,022,800*
Continued Service Agreements with Community Non-Profits	\$ 765,000	\$ 191,050	\$ 956,050
General Liability Insurance	\$ 1,967,600	\$ 134,700	\$ 2,102,300
5% COLA for City Employees	\$ 2,416,245	\$ 209,563	\$ 2,625,808
Health Insurance	\$ 8,888,400	\$ 1,950,120	\$ 10,838,520*
Animal Control Agreement with Fulton County	\$ 400,000	\$ 50,000	\$ 450,000*
Debt Service for Fire Apparatus and Equipment	\$ 1,697,600	\$ (735,068)	\$ 962,532
Increase in Jail Services	\$ 585,000	\$ 265,000	\$ 850,000
Public Works Subcontractor Agreements	\$ 571,318	\$ 409,815	\$ 6,123,000
Recreation and Parks Subcontractor Agreements	\$ 1,099,500	\$ (158,700)	\$ 940,800
Continued EMS Subsidy for Enhanced Services	\$ 672,000	\$ 20,160	\$ 692,160
Transfer to Performing Arts Center Fund for Signature Events	\$ 0	\$ 200,000	\$ 200,000
<b>Total</b>	<b>\$ 38,400,463</b>	<b>\$ 2,653,884</b>	<b>\$ 41,054,347</b>

\*estimate

# FY 2026 Capital Budget Assumptions

## Fleet Fund

	FY 2026
Community Development Vehicle Replacement	\$ 37,500
Fire Administrative Vehicles Replacement	\$ 585,000
Police Fleet Vehicle Replacement	\$ 1,250,000
Public Works Vehicle Replacement	\$ 90,000
Recreation and Parks Vehicle Replacement	\$ 37,500
<b>Total</b>	<b>\$ 2,000,000</b>

# FY 2026 Capital Budget Assumptions

## Tree Fund

	FY 2026	
Surveys	\$	35,000
Maintenance	\$	200,000
Capital Projects	\$	175,000
Trees ATL	\$	50,000
Invasives	\$	50,000
Education	\$	20,000
<b>Total</b>	\$	<b>530,000</b>

# FY 2026 Capital Budget Assumptions

Department	Project	FY 2026
Communications Department	Interior Art Program	\$ 60,000
Community Development	10-Year Comprehensive Plan	\$ 1,000,000
Community Development	Citywide Design Guidelines	\$ 80,000
Community Development	Housing Needs Assessment (Update)	\$ 75,000
Emergency Management	AED Replacement	\$ 375,000
Emergency Management	Community AED Citywide	\$ 70,000
Emergency Management	Drone Program	\$ 90,000
Emergency Management	Emergency Access System (Gated Communities)	\$ 50,000
Facilities Management	Facilities Maintenance	\$ 1,250,000
Facilities Management	Racquet Center Renovation	\$ 511,000
Facilities Management	Trowbridge (Signage Shelter)	\$ 150,000
Fire Department	Fire Equipment Replacement	\$ 190,000
Fire Department	Fire Roll-Up Doors Station #2 Mezzanine	\$ 35,000
Fire Department	Fire Station #3 Building Addition	\$ 3,000,000
Fire Department	Firefighter Turn Out Gear / PPE	\$ 100,000
Information Services	Infrastructure Hardware Replacement	\$ 150,000
Information Services	Workstation Replacement and Upgrades	\$ 25,000
Police Department	Police Ammunition	\$ 125,000
Police Department	Police K-9 Replacement	\$ 35,000
Police Department	SWAT Gear and Equipment	\$ 88,000
Public Works	ATMS-5	\$ 200,000
Public Works	Bridge and Dam Maintenance Program	\$ 500,000

# FY 2026 Capital Budget Assumptions

Department	Project	FY 2026
Public Works	City Beautification Program	\$ 125,000
Public Works	Guardrail Replacement Program	\$ 50,000
Public Works	Internally Illuminated Street Name Signs (IISNS) Rehab	\$ 100,000
Public Works	Intersection & Operational Improvements	\$ 100,000
Public Works	Lake Forrest Drive - Allen Road Intersection Improvement	\$ 400,000
Public Works	Lake Forrest Drive Emergency Repair	\$ 400,000
Public Works	Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$ 600,000
Public Works	North Fulton Comprehensive Transportation Plan	\$ 100,000
Public Works	Pavement Management Program	\$ 4,700,000
Public Works	Pavement Management Program	\$ 1,000,000
Public Works	Pavement Management Program (LRA)	\$ 1,300,000
Public Works	Peachtree Dunwoody Gap Fill Sidewalk (PCID)	\$ 100,000
Public Works	Stormwater Capital Improvements (Design and Construction)	\$ 3,000,000
Public Works	Stormwater Operation	\$ 420,000
Public Works	TMC Fiber Program	\$ 530,000
Public Works	Traffic Management Program	\$ 500,000
Public Works	Comprehensive Parks Master Plan (Update)	\$ 200,000
Rec and Parks	Hammond Park Improvements	\$ 322,000
Rec and Parks	Morgan Falls Athletic Complex	\$ 2,250,000
Rec and Parks	Morgan Falls Overlook Park	\$ 408,000
Rec and Parks	Sandy Springs Racquet Center Outdoor Improvements	\$ 64,000
Rec and Parks	Trail Segment 2A Camera Installation	\$ 136,000
Rec and Parks	Trail Segment 2C Construction	\$ 2,000,000
<b>Total</b>		<b>\$ 23,964,000</b>

# General Fund Revenues – Summary and Total Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Taxes	\$ 108,920,000	\$ 121,727,185	\$ 115,580,000	\$ 6,660,000	6%
Licenses and Permits	\$ 2,553,500	\$ 4,075,828	\$ 3,112,000	\$ 585,500	22%
Charges for Services	\$ 470,000	\$ 553,596	\$ 500,000	\$ 30,000	6%
Other Revenues	\$ 13,203,520	\$ 13,750,579	\$ 11,967,961	\$ (1,235,559)	-9%
Total	\$ 125,147,020	\$ 140,107,188	\$ 131,159,961	\$ 6,012,941	5%

*\*Estimates*



# General Fund Expenditures

## Revised FY 2025 vs Proposed FY 2026

Expenditures	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
City Council (page 5)	\$ 309,260	\$ 303,386	\$ 343,488	\$ 34,228	11%
City Manager (page 6)	\$ 1,690,610	\$ 1,313,500	\$ 1,644,700	\$ (45,910)	-3%
City Clerk (page 8)	\$ 654,600	\$ 561,590	\$ 1,105,920	\$ 451,320	69%
Finance (page 10)	\$ 3,898,880	\$ 3,291,094	\$ 4,396,700	\$ 497,820	13%
Legal (page 12)	\$ 1,497,700	\$ 1,275,083	\$ 1,437,700	\$ (60,000)	-4%
Information Technology (page 14)	\$ 4,352,200	\$ 4,012,711	\$ 4,629,700	\$ 277,500	6%
Human Resources (page 17)	\$ 1,031,900	\$ 789,457	\$ 1,008,460	\$ (23,440)	-2%
Facilities Management (page 19)	\$ 8,150,090	\$ 6,493,987	\$ 8,301,000	\$ 150,910	2%
Communications (page 21)	\$ 2,577,710	\$ 2,196,008	\$ 2,737,717	\$ 160,007	6%
General Administration (page 23)	\$ 3,806,669	\$ 3,555,500	\$ 4,677,529	\$ 870,860	23%
Municipal Court (page 24)	\$ 1,767,600	\$ 1,395,604	\$ 1,804,100	\$ 36,500	2%
Police (page 26)	\$ 31,733,100	\$ 30,436,234	\$ 33,103,900	\$ 1,370,800	4%
Fire (page 28)	\$ 20,429,300	\$ 19,595,428	\$ 21,095,336	\$ 666,036	3%
Emergency Management (page 30)	\$ 1,997,350	\$ 2,324,529	\$ 2,291,300	\$ 293,950	15%
Public Works (page 32)	\$ 15,181,129	\$ 13,679,257	\$ 16,837,100	\$ 1,655,971	11%
Fleet Management (page 34)	\$ 1,261,800	\$ 1,038,850	\$ 1,458,400	\$ 196,600	16%
Recreation and Parks (page 36)	\$ 4,767,945	\$ 3,991,524	\$ 5,077,475	\$ 309,530	6%
Community Development (page 38)	\$ 6,390,950	\$ 6,011,516	\$ 6,902,500	\$ 511,550	8%
Economic Development (page 40)	\$ 652,400	\$ 212,614	\$ 465,816	\$ (186,584)	-29%
Other Financing Uses (page 42)	\$ 43,165,751	\$ 43,165,751	\$ 39,471,074	\$ (3,694,677)	-9%
<b>Total</b>	<b>\$ 155,316,944</b>	<b>\$ 145,643,624</b>	<b>\$ 158,789,916</b>	<b>\$ 3,472,972</b>	<b>2%</b>

# FY 2026 Requested Enhancements

Department	Project	FY 2026
City Clerk's Office	Closed Captioning	\$ 30,500
City Clerk's Office	Election Services	\$ 300,000
Information Technology	Infrastructure Hardware Replacement	\$ 150,000
Information Technology	Workstation Replacement and Upgrades	\$ 25,000
Human Resources	Employee Appreciation Programming and SHINE Program	\$ 30,000
Facilities	Update Citywide Facility Condition Assessment	\$ 100,000
Facilities	Site Improvements	\$ 275,000
Communications	City Springs District Materials Refresh	\$ 20,000
Communications	On-Call Photography and Videography Services	\$ 50,000
Communications	Customer Relationship Management Software	\$ 20,000
Communications	Web Content ADA Accessibility Program	\$ 75,000
Police	Remote E-Warrant Licenses	\$ 24,000
Police	Firearms and Accessories	\$ 45,000
Police	Vehicle Apprehension Device	\$ 9,350
Police	Speed Measurement Replacement	\$ 14,000
Police	E-Bike and Supplies	\$ 5,300
Police	Ballistic Helmets and Vests	\$ 75,000
Police	3D Scanner Replacement	\$ 44,600
Fire	Shift Changes	\$ 175,200
Emergency Management	COOP Update	\$ 90,000
Public Works	TMC Technology Replacement	\$ 32,000
Public Works	Right of Way Landscape Maintenance Contract	\$ 300,000
Public Works	Georgia Power Streetlight Program Growth and Cost Increases	\$ 1,000,000
Recreation and Parks	Recreation Management Software	\$ 30,000
Recreation and Parks	Building Repair Projects	\$ 100,000
Recreation and Parks	Park Maintenance Projects	\$ 700,000
Recreation and Parks	Leisure Program Equipment and Technology	\$ 17,500
Performing Arts Center	Increase in Cost of Goods Sold - Conference Center	\$ 178,640
Performing Arts Center	Increase in Labor Costs	\$ 67,750

# Public Works Contractor Analysis\*

Work Area/Vendor	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Road Signage - AWP Inc	\$ 605,000	\$ 610,722	\$ 611,000	\$ 6,000	1%
Stormwater Maintenance - Blount	\$ 726,185	\$ 726,185	\$ 741,000	\$ 14,815	2%
Street Maintenance - Blount	\$ 1,452,000	\$ 1,451,855	\$ 1,500,000	\$ 48,000	3%
Right of Way Mowing - Georgia Green	\$ 596,000	\$ 596,928	\$ 605,000	\$ 9,000	2%
Street Sweeping - Pateco	\$ 209,000	\$ 208,276	\$ 210,000	\$ 1,000	0%
Pavement Markings - Tidwell Traffic Solutions	\$ 169,000	\$ 150,000	\$ 150,000	\$ (19,000)	-11%
Right of Way Landscape Beds - TBD	\$ 0	\$ 0	\$ 300,000	\$ 300,000	0%
Tree Removal	\$ 350,000	\$ 300,000	\$ 375,000	\$ 25,000	7%
Litter Appearance - Procutters	\$ 500,000	\$ 499,318	\$ 500,000	\$ 0	0%
Interstate Mowing - Russell / ULS	\$ 150,000	\$ 70,243	\$ 105,000	\$ (45,000)	-30%
811 Integration - Call Before You Dig	\$ 80,000	\$ 81,178	\$ 88,000	\$ 8,000	10%
Road Signals - Lumin8	\$ 876,000	\$ 875,561	\$ 938,000	\$ 62,000	7%
Total	\$ 5,713,185	\$ 5,570,266	\$ 6,123,000	\$ 409,815	7%

\*Estimates

# Recreation and Parks Contractor Analysis\*

Work Area/Vendor	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Park Litter - Procutters	\$ 239,659	\$ 239,659	\$ 244,452	\$ 4,793	2%
Landscape Maintenance - Ruppert Landscaping	\$ 538,796	\$ 387,056	\$ 467,250	\$ (71,546)	-13%
Green Infrastructure Maintenance - In-House	\$ 150,000	\$ 2,760	\$ 0	\$ (150,000)	-100%
On Call Design Contractors - Atkins, Breedlove, Foresite, Lose, Pond	\$ 40,000	\$ 23,844	\$ 40,000	\$ 0	0%
Additional Mowing	\$ 10,000	\$ 0	\$ 2,000	\$ (8,000)	-80%
New Mowing, Mulch	\$ 0	\$ 25,945	\$ 101,000	\$ 101,000	0%
Other Contracts - Programming, Fulton Co Schools, Background Checks, etc.	\$ 121,045	\$ 35,119	\$ 86,098	\$ (34,947)	-29%
<b>Total</b>	<b>\$ 1,099,500</b>	<b>\$ 714,382</b>	<b>\$ 940,800</b>	<b>\$ (158,700)</b>	<b>-14%</b>

*\*Estimates*

# Personnel by Department

Department	FY 2025 Adjusted	FY 2026 Proposed	PT to FT	FY 2026 Total
City Manager	6	--	--	6
City Clerk	4	--	--	4
Finance	23	1	--	24
Legal	2	--	--	2
Information Technology	21	--	--	21
Human Resources	4	1	--	5
Facilities Management	18	1	--	19
Communications	8	--	--	8
Municipal Court	10	--	--	10
Police	178	1	--	179
Fire	123	--	--	123
Emergency Management	1	--	--	1
Public Works	37	--	--	37
Fleet Management	2	1	--	3
Recreation and Parks	11.5	--	--	11.5
Community Development	46	--	1	47
Economic Development	2	--	--	2
Performing Arts Center	27	2	--	29
<b>Subtotal (Full-Time Positions)</b>	523.5	7	1	531.5
Part-Time Positions (Seasonal)	102	--	--	101
TSPLOST-Funded Positions	12	--	--	12
CVRG Grant-funded Positions	3	--	--	3
Tree Fund - Funded Positions	.5	--	--	.5
<b>Total Positions</b>	641			648

# Non-Profit Summary

	FY 2025	Increase/Decrease	FY 2026
Abernathy Arts Center	\$ 60,000	\$ 1,800	\$ 61,800
Community Assistance Center	\$ 200,000	\$ 0	\$ 200,000
Keep Sandy Springs Beautiful - Hazardous Waste*	\$ 0*	\$ 100,000	\$ 100,000
Keep Sandy Springs Beautiful - Recycling	\$ 95,000	\$ 5,000	\$ 100,000
Keep Sandy Springs Beautiful - Capital	\$ 50,000	\$ 0	\$ 50,000
Recreation Grant Program	\$ 150,000	\$ 50,000	\$ 200,000
Sandy Springs Youth Sports	\$ 185,000	\$ 9,250	\$ 194,250
Sandy Springs Youth Sports Scholarship Program	\$ 25,000	\$ 0	\$ 25,000
Solidarity Sandy Springs	\$ 25,000	\$ 0	\$ 25,000
<b>Total</b>	<b>\$ 790,000</b>	<b>\$ 166,050</b>	<b>\$ 956,050</b>

\*Occurs every other fiscal year

# General Fund Contingency Detail

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

# Summary of Budgeted Expenditures by Fund

Description	Amount
General Fund (Page 1)	\$ 158,789,916
Performing Arts Center Fund (Page 70)	\$ 8,991,921
Confiscated Assets Fund (Page 43)	\$ 35,000
Opioid Fund (Page 44)	\$ 50,000
Emergency 911 Fund (Page 45)	\$ 4,000,000
Tree Fund (Page 46)	\$ 660,300
Impact Fee Fund (Page 48)	\$ 150,000
Multiple Grant Fund (Page 49)	\$ 957,161
Community Development Block Grant Fund (Page 51)	\$ 1,915,741
Hotel/Motel Tax Fund (Page 52)	\$ 5,565,000
Excise Tax on Rental Motor Vehicle Fund (Page 53)	\$ 100,000
TSPLOST I (2016) Fund (Page 54)	\$ 8,344,098*
TSPLOST II (2021) Fund (Page 56)	\$ 96,655,448*
Capital Projects Fund (Page 59)	\$ 107,587,158*
Fleet Fund (Page 67)	\$ 6,773,402*
Public Facilities Authority Fund (Page 68)	\$ 658,032,810*
Stormwater Management Fund (Page 73)	\$ 3,815,456*
Development Authority Fund (Page 74)	\$ 303,927
<b>Total</b>	<b>\$ 1,062,727,338</b>

\*Multi-year Funds



# Confiscated Assets Fund Budget

## *Budget Book Page 43*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 782,546	\$ 986,930	\$ 543,231	\$ 568,231
Revenues	\$ 410,983	\$ 206,006	\$ 225,000	\$ 100,000
Expenditures	\$ 206,598	\$ 649,705	\$ 200,000	\$ 35,000
Ending Fund Balance	\$ 986,930	\$ 543,231	\$ 568,231	\$ 633,231

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# E911 Fund Budget

## *Budget Book Page 45*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	\$ 4,021,404	\$ 3,820,030	\$ 4,319,539	\$ 4,000,000
Expenditures	\$ 4,021,404	\$ 3,820,030	\$ 4,319,539	\$ 4,000,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Tree Fund Budget

## *Budget Book Page 46*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 1,256,005	\$ 1,230,752	\$ 775,417	\$ 625,877
Revenues	\$ 331,503	\$ 272,265	\$ 785,000	\$ 665,150
Expenditures	\$ 356,756	\$ 727,600	\$ 934,540	\$ 660,300
Ending Fund Balance	\$ 1,230,752	\$ 775,417	\$ 625,877	\$ 630,727

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Impact Fee Fund Budget

## *Budget Book Page 48*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 5,046,357	\$ 6,566,207	\$ 5,795,024	\$ 1,282,432
Revenues	\$ 1,689,773	\$ 370,459	\$ 739,154	\$ 150,000
Expenditures	\$ 169,923	\$ 1,141,642	\$ 5,251,746	\$ 150,000
Ending Fund Balance	\$ 6,566,207	\$ 5,795,024	\$ 1,282,432	\$ 1,282,432

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Impact Fee Fund Detail

<b>Fund Balance @ 6/30/2024</b>	<b>\$ 5,795,025</b>
Projected Revenue for FY 2025	739,154
Proposed Revenue for FY 2026	150,000
Less: Encumbrances and Required Category Distribution	(5,251,746)
<b>Total Available for FY 2026</b>	<b>\$ 1,432,433</b>
<b>FY 2026 Recommended Projects</b>	
Professional Services: Impact Fee Study	\$ 10,000
P0019 (CIP): Old Riverside Drive Park	100,000
T0058 (CIP): Boylston Road	30,000
FL233 (Fleet Fund): New Vehicle (MRU)	10,000
<b>Total Recommended Projects</b>	<b>\$ 150,000</b>
<b>Balance to Allocate</b>	<b>\$ 1,282,433</b>

# Community Development Block Grant Fund Budget

*Budget Book Page 51*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 2,940,955	\$ 3,061,266	\$ 3,199,647	\$ 1,535,918
Revenues	\$ 732,965	\$ 531,171	\$ 445,598	\$ 788,742
Expenditures	\$ 612,654	\$ 392,790	\$ 2,109,327	\$ 1,915,741
Ending Fund Balance	\$ 3,061,266	\$ 3,199,647	\$ 1,535,918	\$ 408,919

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Hotel/Motel Tax Fund Budget

## *Budget Book Page 52*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	\$ 4,938,219	\$ 5,437,668	\$ 4,652,281	\$ 5,565,000
Expenditures	\$ 4,938,219	\$ 5,437,668	\$ 4,652,281	\$ 5,565,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Excise Tax on Rental Motor Vehicles Fund Budget

## *Budget Book Page 53*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues	\$ 88,402	\$ 103,778	\$ 113,286	\$ 100,000
Expenditures	\$ 88,402	\$ 103,778	\$ 113,286	\$ 100,000
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*



# TSPLOST I (2016) Fund Budget

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 55,853,504	\$ 45,035,042	\$ 31,605,374	\$ 2,753,683
Revenues	\$ 348,713	\$ 356,166	\$ 285,257	\$ 5,590,417
Expenditures	\$ 11,167,174	\$ 13,785,834	\$ 29,136,948	\$ 8,344,100
Ending Fund Balance	\$ 45,035,042	\$ 31,605,374	\$ 2,753,683	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# TSPLOST I (2016) Detail Budget

Budget Book Page 54

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
<b>REVENUES:</b>							
	TSPLOST TAX FUNDING	95,343,840	-	95,343,840	95,343,840	-	95,343,840
	TS131 PCID FUNDING	139,250	2,910,750	3,050,000	3,050,000	-	3,050,000
	TS192 PCID FUNDING	614,991	2,915,561	3,530,553	3,530,553	-	3,530,553
	INTEREST INCOME	247,459	-	247,459	247,459	-	247,459
<b>TOTAL TSPLOST REVENUES</b>		<b>96,345,539</b>	<b>5,826,312</b>	<b>102,171,851</b>	<b>102,171,851</b>	<b>-</b>	<b>102,171,851</b>
<b>EXPENDITURES:</b>							
<b>TIER 1</b>							
TS100	Tier 1 - Uncommitted	-	29,823	29,823	5,303	24,520	29,823
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,717,004	-	4,717,004	4,717,004	-	4,717,004
TS106	TEI-Riverview@Northside	3,975,131	427,617	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	2,399,879	440,121	2,840,000	2,840,000	-	2,840,000
TS111	TEI-Spalding@Pitts	4,306,596	161,583	4,468,179	4,468,179	-	4,468,179
TS115	TEI-MountVernon@Longisland	91,937	-	91,937	91,937	-	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	462,328	5,637,672	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	-	1,882,608	1,882,608	-	1,882,608
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	474,840	-	474,840	474,840	-	474,840
TS191	JohnsonFerry/MountVernon Efficiency	26,116,668	1,183,332	27,300,000	27,300,000	-	27,300,000
TS192	MountVernon Multiuse Path	17,573,599	501,561	18,075,160	18,075,160	-	18,075,160
TS193	Hammond Phase 1 (ROW/Design)	12,504,162	-	12,504,162	12,504,162	-	12,504,162
<b>TOTAL TSPLOST TIER 1</b>		<b>86,864,662</b>	<b>8,381,708</b>	<b>95,246,370</b>	<b>95,221,851</b>	<b>24,519.74</b>	<b>95,246,370</b>
<b>ADMINISTRATIVE COSTS</b>							
TS999	TSPLOST Staff	6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
<b>TOTAL TSPLOST CAPITAL PROJECTS</b>		<b>93,790,143</b>	<b>8,381,708</b>	<b>102,171,851</b>	<b>102,171,851</b>	<b>-</b>	<b>102,171,851</b>

# TSPLOST II (2021) Fund Budget

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 2,848,595	\$ 23,286,512	\$ 43,243,784	\$ 30,776,439
Revenues	\$ 24,009,115	\$ 23,997,838	\$ 18,366,141	\$ 65,879,010
Expenditures	\$ 3,571,198	\$ 4,040,566	\$ 30,833,486	\$ 96,655,449
Ending Fund Balance	\$ 23,286,512	\$ 43,243,784	\$ 30,776,439	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# TSPLOST II (2021) Detail Budget

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Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
<b>REVENUES:</b>							
TSPLOST TAX FUNDING		69,956,048	44,724,865	114,680,913	114,680,913	-	114,680,913
S2103 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
S2105 FEDERAL GRANT FUNDING		66,636	893,364	960,000	960,000	-	960,000
S2121 FEDERAL GRANT FUNDING		-	17,704,757	17,704,757	17,704,757	-	17,704,757
S2121 CITY OF ATLANTA FUNDING		-	393,030	393,030	393,030	-	393,030
S2122 PCID FUNDING		95,495	1,279,506	1,375,000	1,375,000	-	1,375,000
S2222 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
<b>TOTAL TSPLOST-2021 REVENUES</b>		<b>70,118,179</b>	<b>68,295,521</b>	<b>138,413,700</b>	<b>138,413,700</b>	<b>-</b>	<b>138,413,700</b>
<b>EXPENDITURES:</b>							
<b>TIER 1</b>							
S2100 Tier 1 - Uncommitted		-	2,711,153	2,711,153	2,711,153	-	2,711,153
S2101 OSI Fiber/RingA		719,150	780,850	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		-	-	-	0	-	-
S2105 OSI Roswell Road North Boulevard		1,151,943	8,608,057	9,760,000	9,760,000	-	9,760,000
S2121 PMP-SR 400 Multi-Use Trail (Segments 1&3)		21,925,304	172,482	22,097,787	22,097,787	-	22,097,787
S2122 PMP-Glenridge/Hammond/Wellington		489,166	3,385,834	3,875,000	3,875,000	-	3,875,000
S2123 PMP-Design for Tier 2 Sidepaths		244,262	685,738	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		704,569	1,695,431	2,400,000	2,400,000	-	2,400,000
S2161 PSW Windsor Gaps		252,834	1,472,166	1,725,000	925,000	800,000	1,725,000
S2163 PSW Northland/Landmark/Northland		184,336	10,664	195,000	195,000	-	195,000
S2164 PSW Evergreen/Greenwood/PtreeDunwoody		65,560	278,980	344,540	355,000	(10,460)	344,540
S2165 PSW Riverside/I285/MtVernon		193,985	741,015	935,000	885,000	50,000	935,000
S2167 PSW MtVernon/GlenFerry/500		169,046	-	169,046	169,046	-	169,046
S2168 PSW Hilderbrand/Gym/Roswell		469,125	875	470,000	520,000	(50,000)	470,000
S2169 PSW Carpenter/345		-	-	-	-	-	-
S2170 PSW MtVernon/DeClaire/Longisland		142,741	-	142,741	215,000	(72,260)	142,741
S2171 PSW Dalrymple/Glencourtney/605		-	-	-	-	-	-
S2172 PSW Glenridge/Canopy/Glenridge/Close		80,320	44,680	125,000	225,000	(100,000)	125,000
S2174 PSW Longisland/5910		-	-	-	-	-	-
S2175 PSW Trowbridge/SpaldingTrail/TrowbridgeLake		50,985	-	50,985	50,985	-	50,985
S2177 PSW PowersFerry/NewNorthside/6201		278,960	-	278,960	385,000	(106,040)	278,960
S2179 PSW Spalding/NesbittFerry/SpaldingLake		325,772	18,408	344,180	550,000	(205,820)	344,180
S2182 PSW HolcombBridge/RiverExchange/Spalding		-	-	-	-	-	-
S2184 PSW JettFerry/JettFerryCt/Spalding		133,693	921,072	1,054,765	700,000	354,765	1,054,765
S2185 PSW LakeForest Sidewalk		510,696	1,329,304	1,840,000	2,140,000	(300,000)	1,840,000
S2186 PSW MtParran&PowersFerry/Rebel/Carol		262,895	2,137,105	2,400,000	2,400,000	-	2,400,000
S2187 PSW BrandonMill/LostForest/BrandonR		1,584,852	305,148	1,890,000	1,890,000	-	1,890,000
S2188 PSW Gap Fill Sidewalks		279,897	51,637	331,534	500,000	(168,466)	331,534
S2189 PSW Unassigned		-	53,250	53,250	244,969	(191,719)	53,250
S2193 CRL-Hammond Drive Widening		6,878,082	28,121,918	35,000,000	35,000,000	-	35,000,000
		<b>40,506,534</b>	<b>58,620,406</b>	<b>99,126,940</b>	<b>99,126,940</b>	<b>-</b>	<b>99,126,940</b>
<b>TIER 2</b>							
S2221 PXX-Roberts Sidepath		-	9,855,000	9,855,000	9,855,000	-	9,855,000
S2222 PXX-JohnsonFerry Sidepath		-	5,257,380	5,257,380	5,257,380	-	5,257,380
		<b>-</b>	<b>15,112,380</b>	<b>15,112,380</b>	<b>15,112,380</b>	<b>-</b>	<b>15,112,380</b>
<b>TIER 3</b>							
S2321 PXX-PowersFerry Sidepath		-	4,462,542	4,462,542	4,462,542	-	4,462,542
S2341 MSE-Roadway Maintenance/Paving		-	9,000,000	9,000,000	9,000,000	-	9,000,000
		<b>-</b>	<b>13,462,542</b>	<b>13,462,542</b>	<b>13,462,542</b>	<b>-</b>	<b>13,462,542</b>
<b>ADMINISTRATIVE COSTS</b>							
S2199 TSPLOST Staff		1,053,044	6,666,956	7,720,000	7,720,000	-	7,720,000
S2299 TSPLOST Staff		-	1,496,000	1,496,000	1,496,000	-	1,496,000
S2399 TSPLOST Staff		-	1,495,838	1,495,838	1,495,838	-	1,495,838
		<b>1,053,044</b>	<b>9,658,794</b>	<b>10,711,838</b>	<b>10,711,838</b>	<b>-</b>	<b>10,711,838</b>
<b>TOTAL TSPLOST-2021 CAPITAL PROJECTS</b>		<b>41,559,578</b>	<b>96,854,122</b>	<b>138,413,700</b>	<b>138,413,700</b>	<b>-</b>	<b>138,413,700</b>

# Capital Projects Fund Budget

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 46,523,556	\$ 43,748,163	\$ 40,682,710	\$ 49,416,017
Revenues	\$ 27,107,369	\$ 28,461,144	\$ 26,915,727	\$ 58,171,141
Expenditures	\$ 29,882,763	\$ 31,526,597	\$ 18,182,420	\$ 107,587,158
Ending Fund Balance	\$ 43,748,163	\$ 40,682,710	\$ 49,416,017	\$ 0

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected (actuals through 04/30/2025), and FY 2026 fund balance includes prior year allocations which have not yet been expended.*

# Capital Projects Detail Budget – 1 Year

*Budget Book Page 59*

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
<b>REVENUES:</b>								
	REMAINING FEDERAL/STATE/OTHER GRANTS							30,209,451
	REMAINING SPECIAL REVENUE TRANSFERS							5,886,691
	REMAINING DESIGNATED REVENUES							1,047,000
	REMAINING OUTSIDE FUNDING							37,143,142
	NEW OUTSIDE FUNDING							2,784,000
	CURRENT TRANSFER FROM GENERAL FUND							18,244,000
	USE OF FUND BALANCE							49,416,017
	<b>TOTAL REVENUES</b>							<b>107,587,158</b>
<b>EXPENDITURES:</b>								
<b>CAPITAL CONTINGENCY</b>								
C9999	Capital Contingency	-	3,355,507	-	3,355,507	-	-	3,355,507
		-	<b>3,355,507</b>	-	<b>3,355,507</b>	-	-	<b>3,355,507</b>
<b>MISCELLANEOUS PROJECTS</b>								
A0001	Outdoor Art Program	10,000	402,513	382,535	29,978	-	-	29,978
	Interior Art Program			-	-	-	60,000	60,000
		<b>10,000</b>	<b>402,513</b>	<b>382,535</b>	<b>29,978</b>	-	<b>60,000</b>	<b>89,978</b>
<b>DEPARTMENTAL PROJECTS</b>								
CD231	Citywide Design Guideline	-	300,000	281,788	18,212	-	80,000	98,212
CD233	Zoning Code Review	-	100,000	58,490	41,510	-	-	41,510
CD251	Perimeter Small Area Plan	-	200,000	200,000	-	-	-	-
CDXXX	10-Year Comprehensive Plan			-	-	-	1,000,000	1,000,000
CDXXX	Development Code (Update)			-	-	-	-	-
CDXXX	Housing Needs Assessment (Update)			-	-	-	75,000	75,000
EMXXX	AED Replacement			-	-	-	375,000	375,000
EMXXX	Community AED Citywide			-	-	-	70,000	70,000
EMXXX	Drone Program			-	-	-	90,000	90,000
EMXXX	Emergency Access System (Gated Communities)			-	-	-	50,000	50,000
FD100	Firefighter Turnout Gear	-	227,083	209,390	17,693	-	100,000	117,693
FD200	Fire Equipment Replacement	-	112,526	109,300	3,226	-	190,000	193,226
FDXXX	Fire Roll-Up Doors Station #2 Mezzanine			-	-	-	35,000	35,000
IT100	Network Hardware Replacement	-	711,012	515,124	195,888	-	150,000	345,888

# Capital Projects Detail Budget – 1 Year

*Budget Book Page 60*

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
IT200	Workstation Replacement and Upgrade	-	1,030,000	869,981	160,019	-	25,000	185,019
PD232	K9 Replacement	-	34,000	34,000	-	-	35,000	35,000
PD235	Police Ammunition	-	574,530	499,053	75,477	-	125,000	200,477
PD241	RTCC VIDEO WALL	610,000	166,771	776,771	-	-	-	-
PDXXX	SWAT Gear and Equipment	-	-	-	-	-	88,000	88,000
		<b>610,000</b>	<b>3,455,922</b>	<b>3,553,898</b>	<b>512,024</b>	<b>-</b>	<b>2,488,000</b>	<b>3,000,024</b>
<b>CITY CENTER PROJECTS</b>								
CC001	City Springs District Improvement (Demolition & Infrastructure)	-	39,055,213	35,835,729	3,219,484	-	-	3,219,484
CC006	Transmission Relocation	-	7,174,555	6,819,122	355,433	-	-	355,433
		<b>-</b>	<b>46,229,768</b>	<b>42,654,851</b>	<b>3,574,917</b>	<b>-</b>	<b>-</b>	<b>3,574,917</b>
<b>EXPENDITURES (continued) :</b>								
<b>FACILITY PROJECTS</b>								
F0007	Back-up E911 Call Center	-	350,000	234,927	115,073	-	-	115,073
F2101	Wayfinding Signage	-	1,500,000	961,457	538,543	-	-	538,543
F2102	Cistern Improvements	-	2,055,000	723,060	1,331,940	-	-	1,331,940
F2205	Facilities Maintenance	-	2,878,576	1,670,706	1,207,870	-	1,250,000	2,457,870
F2206	Abernathy Arts Center	-	1,250,000	466,859	783,141	-	-	783,141
F2207	City Springs Bandshell	-	250,169	250,169	-	-	-	-
F2401	Heritage Lawn Stream Buffer Remediation	-	250,000	-	250,000	-	-	250,000
F2501	Police Shooting Range/Sim House	50,000	50,000	98,270	1,730	-	-	1,730
F2502	Fire Station 1 Addition Scoping	-	56,050	56,050	-	-	-	-
F2503	Old Police HQ Close	-	114,334	1,343	112,991	-	-	112,991
F2504	Payne House Marquee / Renovations	-	175,000	-	175,000	-	-	175,000
F26XX	Trowbridge Signage Shelter	-	-	-	-	-	150,000	150,000
		<b>50,000</b>	<b>8,929,130</b>	<b>4,462,842</b>	<b>4,516,288</b>	<b>-</b>	<b>1,400,000</b>	<b>5,916,288</b>



# Capital Projects Detail Budget – 1 Year

## Budget Book Page 61

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
<b>PARKS PROJECTS</b>								
P0002	Abernathy Greenway	2,338,835	12,229,891	10,915,420	3,653,305	400,000	-	4,053,305
P0006	Sandy Springs Racquet Center	-	781,091	781,091	-	-	64,000	64,000
P0007	Hammond Park Improvements	6,340	5,022,641	4,892,739	136,243	-	322,000	458,243
P0009	Morgan Falls Overlook Park	-	4,416,267	4,416,267	-	-	408,000	408,000
P0010	Morgan Falls Athletic Complex Lighting	-	125,000	76,206	48,794	-	-	48,794
P0011	Morgan Falls Dog Park Improvements	-	938,600	418,485	520,116	-	-	520,116
P0016	Ridgeview Park Improvements	-	517,024	153,024	364,000	-	-	364,000
P0019	Old Riverside Drive Park	4,010,000	2,500,000	695,570	5,814,430	100,000	-	5,914,430
P0020	Crooked Creek Park	571,301	-	571,301	-	-	-	-
P0028	City Trail Design and Unassigned	-	3,750,000	528,306	3,221,694	-	(3,000,000)	221,694
P2201	Trail Segment 2A Constr	3,030,000	6,000,000	8,945,583	84,417	-	136,000	220,417
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	(471,280)	-
P2207	Tree Fund Invasive	166,495	-	160,330	6,165	50,000	-	56,165
P2208	Tree Fund Trees Atlanta	282,450	-	217,800	64,650	50,000	-	114,650
P2209	Tree Fund Capital Projects	729,000	-	720,941	8,059	175,000	-	183,059
P2210	Tree Fund Surveys	69,000	-	45,500	23,500	35,000	-	58,500
P2211	Tree Fund Maintenance	617,000	-	609,677	7,324	200,000	-	207,324
P2214	Hammond Park Facility Master Plan	-	100,000	60,000	40,000	-	-	40,000
P2215	Abernathy Greenway Stream Bank	-	59,756	59,756	-	-	-	-
P2216	Morgan Falls Athletic Improv	-	3,500,000	2,131,480	1,368,520	-	2,250,000	3,618,520
P2301	Tree Fund Education	60,000	-	31,728	28,272	20,000	-	48,272
P2302	Tree Fund Pilot Programs	89,517	-	89,517	-	-	-	-
P2402	Tennis Center - Court Resurfacing	250,000	-	57,000	193,000	-	-	193,000
P2403	Tennis Center - Capital Improvement	48,000	-	18,505	29,495	24,000	-	53,495
P2404	Trail Segment 2E Constr	10,000	-	-	10,000	-	471,280	481,280
P2501	Trail Segment 2C P&E and Constr	-	303,000	-	303,000	-	5,000,000	5,303,000
PXXXX	Racquet Center Renovation	-	-	-	-	-	511,000	511,000
PXXXX	Comprehensive Parks Masterplan (Update)	-	-	-	-	-	200,000	200,000
		<b>12,277,938</b>	<b>40,743,270</b>	<b>36,624,945</b>	<b>16,396,263</b>	<b>1,054,000</b>	<b>5,891,000</b>	<b>23,341,263</b>
<b>TRANSPORTATION PROJECTS</b>								
T0019	Roswell Road Phase I	6,288,326	2,410,000	2,308,968	6,389,357	-	-	6,389,357
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0058	City Center Transportation Network	4,422,208	-	2,154,592	2,267,616	30,000	-	2,297,616
T0060	Bike/Ped/Trail Design & Implem	2,822,877	707,000	3,389,939	139,938	-	-	139,938



# Capital Projects Detail Budget – 1 Year

*Budget Book Page 62*

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
T0069	Peachtree-Dunwoody@Windsor	-	1,400,000	1,217,538	182,462	-	-	182,462
T2208	PTD/Lake Hearn Multimodal Int Imp.	4,802,481	-	914,061	3,888,420	-	-	3,888,420
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	5,436	100,000	10,871	94,564	-	-	94,564
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	-	200,000	500,000
T2305	High Point Road Ped Xing	-	330,000	250,083	79,917	-	-	79,917
T2308	Roswell@LakePlacid	-	575,000	428,443	146,557	-	-	146,557
T2402	Internally Illuminated Street Name Sign Rehab Program	-	425,000	119,348	305,652	-	100,000	405,652
T2403	Long Island Drive at Mt. Vernon Highway Intersection Improvement	-	800,000	183,209	616,791	-	600,000	1,216,791
T2404	Morgan Falls Pedestrian Lighting	-	816,000	705,230	110,770	-	-	110,770
T2405	Lake Forrest Dr - Allen Road Intersection Improvement	-	1,200,000	276,491	923,509	-	400,000	1,323,509
T2406	Safe Streets For All (SS4A)	360,000	90,000	400,682	49,318	-	-	49,318
T2501	Roswell Rd Safety Project	-	198,400	-	198,400	-	-	198,400
T2502	Sandy Springs Final Inspection of Transform 285/400 Project	-	250,000	45,532	204,468	-	-	204,468
T2503	Transportation Master Plan Update	-	200,000	-	200,000	-	-	200,000
T2504	TMC Video Wall Replacement	-	300,000	297,412	2,588	-	-	2,588
T2505	Lake Forrest Emergency Repairs	-	200,000	41,561	158,439	-	400,000	558,439
T2506	PATH-400 Segment 2 Construction	18,750,000	5,000,000	-	23,750,000	-	-	23,750,000
TXXXX	North Fulton Comprehensive Transportation Plan	-	-	-	-	-	100,000	100,000
TXXXX	Peachtree Dunwoody Gap Fill Sidewalk (PCID)	-	-	-	-	-	100,000	100,000
		<b>38,131,327</b>	<b>16,361,400</b>	<b>13,037,527</b>	<b>41,455,200</b>	<b>(570,000)</b>	<b>1,900,000</b>	<b>42,785,200</b>

# Capital Projects Detail Budget – 1 Year

*Budget Book Page 63*

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
<b>CAPITAL PROGRAMS</b>								
T2000	Water Reliability Program	-	1,000,000	873,554	126,446	-		126,446
T3000	Pavement Management Program	13,147,806	69,758,642	74,346,820	8,559,627	2,300,000	4,700,000	15,559,627
T4000	City Beautification	-	1,237,572	617,242	620,330	-	125,000	745,330
T6000	Sidewalk Program	-	11,380,500	10,381,569	998,931	-		998,931
T7000	Intersection & Operational	-	9,647,787	8,336,761	1,311,025	-	100,000	1,411,025
T7500	Guardrail Replacement Program	-	1,684,150	826,188	857,962	-	50,000	907,962
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,806,050	1,748,832	-	-	1,748,832
T9100	Bridge & Dam Maintenance	-	3,020,000	2,508,776	511,224	-	500,000	1,011,224
T9500	Traffic Management Program	257,731	9,196,507	8,874,169	580,069	-	500,000	1,080,069
T9510	TMC Fiber Program	-	1,150,000	91,263	1,058,737	-	530,000	1,588,737
T9520	Public Safety Building Fiber	-	500,000	384,191	115,809	-		115,809
T9600	Traffic Calming	87,201	505,000	362,211	229,990	-	-	229,990
		<b>14,192,738</b>	<b>111,935,040</b>	<b>109,408,795</b>	<b>16,718,982</b>	<b>2,300,000</b>	<b>6,505,000</b>	<b>25,523,982</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>65,272,003</b>	<b>231,412,548</b>	<b>210,125,393</b>	<b>86,559,158</b>	<b>2,784,000</b>	<b>18,244,000</b>	<b>107,587,158</b>

# 5-Year CIP

*Budget Book Page 64*

# Fleet Fund Budget

## *Budget Book Page 67*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 3,000,000	\$ 5,332,901	\$ 3,665,139	\$ 2,943,529
Revenues	\$ 4,245,630	\$ 2,444,543	\$ 3,050,200	\$ 2,010,000
Expenditures	\$ 1,912,729	\$ 4,112,305	\$ 3,771,810	\$ 2,010,000
Ending Fund Balance	\$ 5,332,901	\$ 3,665,139	\$ 2,943,529	\$ 2,943,529

# Public Facilities Authority Fund Budget

*Budget Book Page 68*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 43,624,502	\$ 47,717,152	\$ 22,656,672	\$ 5,497,011
Revenues	\$ 19,947,206	\$ 27,559,009	\$ 13,376,132	\$ 65,698,855
Expenditures	\$ 15,854,556	\$ 52,619,489	\$ 30,535,793	\$ 71,195,866
Ending Fund Balance	\$ 47,717,152	\$ 22,656,672	\$ 5,497,011	\$ 0

# Performing Arts Center Fund Budget

## *Budget Book Page 70*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 2,887,341	\$ 2,828,264	\$ 2,558,544	\$ 1,830,214
Revenues	\$ 5,784,481	\$ 8,093,605	\$ 7,705,226	\$ 8,675,455
Expenditures	\$ 5,843,558	\$ 8,363,325	\$ 8,433,556	\$ 8,991,921
Ending Fund Balance	\$ 2,828,264	\$ 2,558,544	\$ 1,830,214	\$ 1,513,748

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*

# Stormwater Fund Budget

## *Budget Book Page 73*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 1,473,220	\$ 957,527	\$ 504,790	\$ 10,456
Revenues	\$ 1,905,000	\$ 2,160,000	\$ 4,250,000	\$ 3,420,000
Expenditures	\$ 2,420,693	\$ 2,612,736	\$ 4,744,334	\$ 3,430,456
Ending Fund Balance	\$ 957,527	\$ 504,791	\$ 10,456	\$ 0

# Development Authority Fund Budget

## *Budget Book Page 74*

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Proposed</b>
Beginning Fund Balance	\$ 108,661	\$ 108,853	\$ 106,049	\$ 102,049
Revenues	\$ 1,309,422	\$ 517,933	\$ 421,874	\$ 298,927
Expenditures	\$ 1,309,230	\$ 520,737	\$ 425,874	\$ 303,927
Ending Fund Balance	\$ 108,853	\$ 106,049	\$ 102,049	\$ 97,049

*FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.*



# Projected Undesignated Fund Balance

June 30, 2024, General Fund Balance (per ACFR)	\$	65,956,944.82
Add: FY 25 Projected Revenues	\$	140,107,187.76
Less: FY 25 Projected Expenditures	\$	(145,643,623.91)
Subtotal	\$	60,420,508.67
Less: Fund Balance Reserve (25% of Revenues)	\$	(32,789,990.18)
Available Fund Balance	\$	563.47
FY 26 Budget Use of Fund Balance	\$	(27,629,955)
<b>YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE</b>	<b>\$</b>	<b>---</b>

# 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	\$ 21,779,581	\$ 2,160,000	\$ 13,785,835	\$ 4,040,566	\$ 41,765,982
2025	\$ 23,471,400	\$ 4,250,000	\$ 9,040,925	\$ 7,029,610	\$ 43,791,935
<b>Total</b>	<b>\$ 365,813,016</b>	<b>\$ 34,460,000</b>	<b>\$ 73,731,728</b>	<b>\$ 17,844,374</b>	<b>\$ 491,849,118</b>

\*FY 2025 is YTD

CIP and Stormwater -  
Transfers from General  
Fund

TSPLOST 2016 and 2021 -  
Actual expenditures