

2026

APPROVED BUDGET

Fiscal Year 2026

July 1, 2025 - June 30, 2026

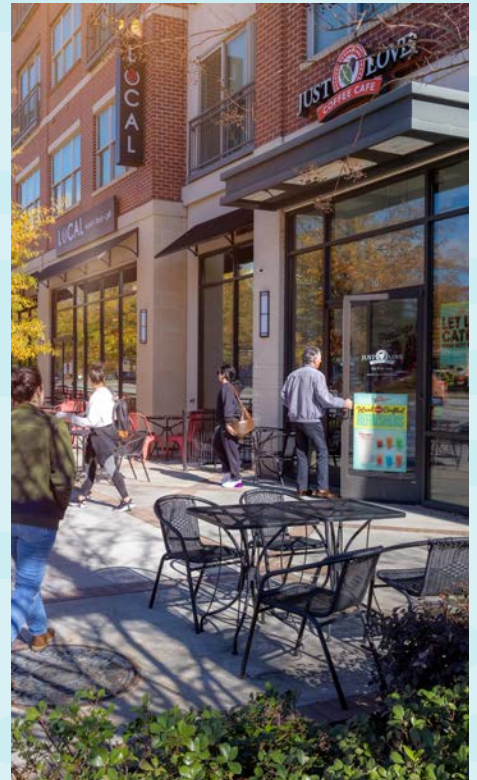


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INTRODUCTION

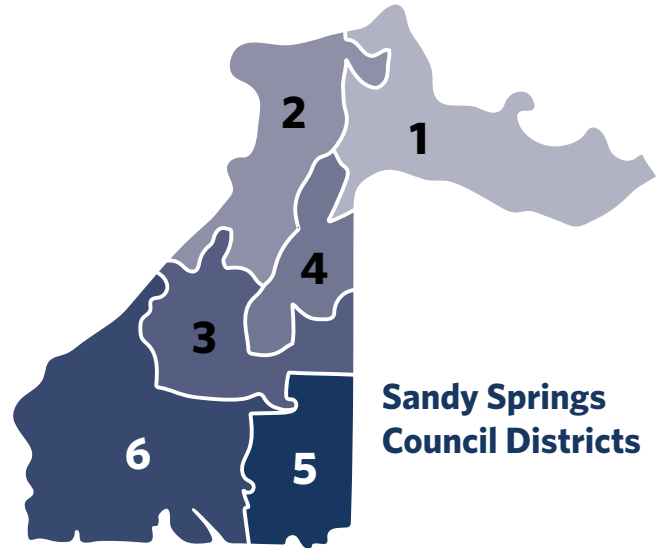
MAYOR AND CITY COUNCIL

Governance in Sandy Springs

The City of Sandy Springs is divided into six council districts. Each district is represented by a City Council Member. The Mayor of Sandy Springs chairs the City Council.



Mayor Rusty Paul
rpaul@sandyspringsga.gov



DISTRICT 1



John Paulson
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DISTRICT 2



Melody Kelley
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DISTRICT 3



Melissa Mular
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DISTRICT 4



Jody Reichel
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DISTRICT 5

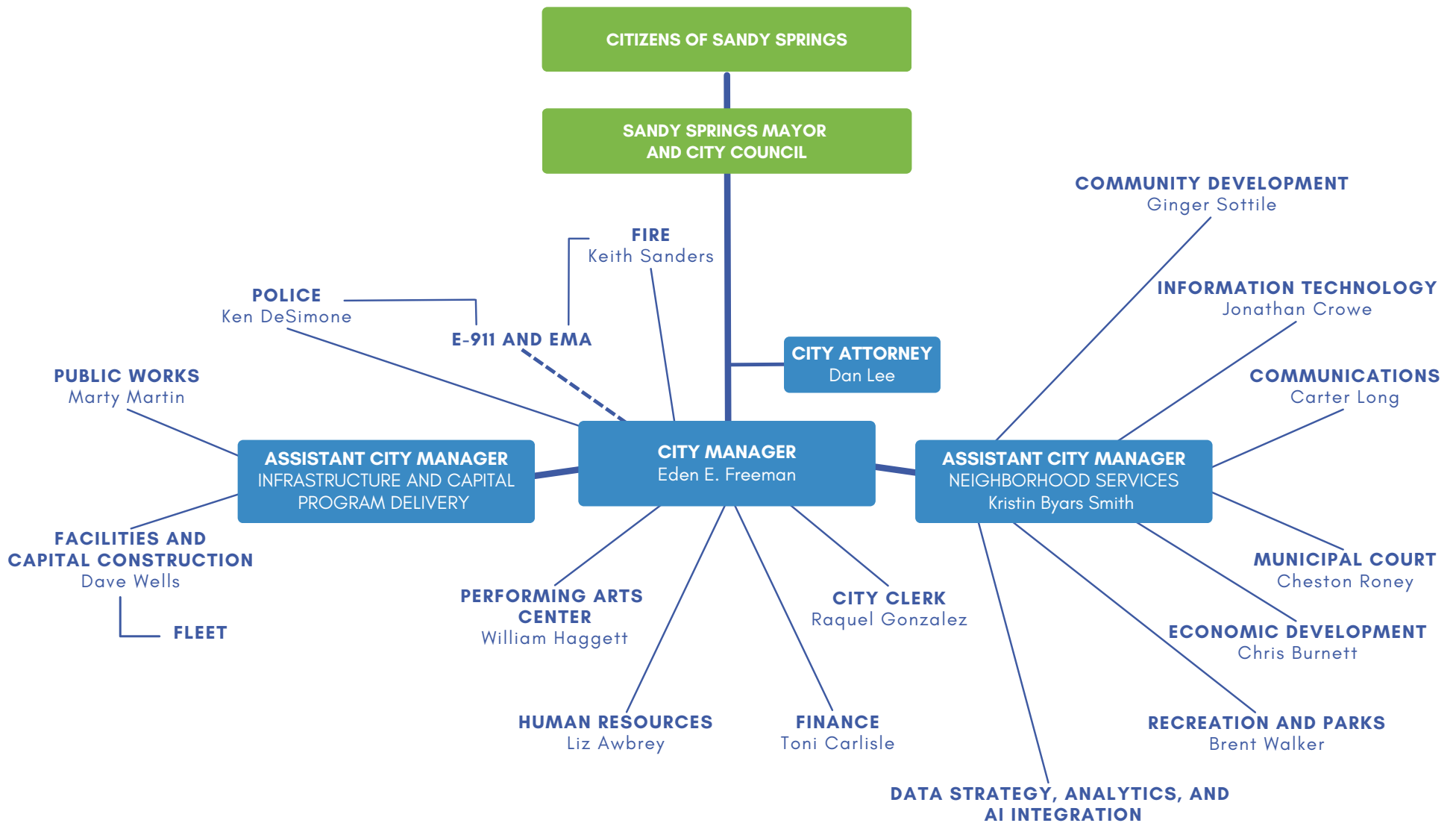


Tiberio "Tibby" DeJulio
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DISTRICT 6



Andy Bauman
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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,
2025, AND ENDING JUNE 30, 2026**

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, 2025, through June 30, 2026, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$1,062,727,338 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 \$158,789,916, for the general obligations and legal obligations in fiscal year 2026.

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

Taxes	\$	115,580,000
Licenses & Permits		3,112,000
Charges for Services		500,000
Other Revenues		11,967,961
Total Estimated General Fund Revenues	\$	131,159,961
Use of Prior Year Fund Balance		27,629,955
Total Estimated General Fund Funding Sources	\$	158,789,916

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 2026 a total of \$158,789,916, 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>FY26</u>
City Council	\$	343,488
City Manager		1,644,700
City Clerk		1,105,920
Finance		4,396,700
Legal		1,437,700

<u>Department</u>	<u>FY26</u>
Information Services	\$ 4,629,700
Human Resources	1,008,460
Facilities	8,301,000
Communications	2,737,717
General Administration	4,677,529
Municipal Court	1,804,100
Police	33,103,900
Fire	21,095,336
Emergency Medical/Services	2,291,300
Public Works	16,837,100
Fleet Services	1,458,400
Recreation	5,077,475
Community Development	6,902,500
Economic Development	465,816
Other Financing Uses	39,471,074
Total Estimated General Fund Expenditures	\$ 158,789,916

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	\$ 100,000
Total Confiscated Assets Fund Revenues	\$ 100,000

The following disbursements are authorized for the fiscal year 2026:

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 \$50,000.

Opioid Settlement Payments	\$ 34,894
Total Opioid Settlement Payments	\$ 34,894

The following disbursements are authorized for the fiscal year 2026:

Opioid Operations	\$	50,000
Total Opioid Operations	\$	50,000

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

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

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

The following disbursements are authorized for the fiscal year 2026:

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

Section VI. Tree Fund. There is hereby established the Tree Fund for the City of Sandy Springs with an appropriation of \$660,300.

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

Development Impact Fees	\$	600,000
Transfer-In General Fund		65,150
Total Tree Fund Revenues	\$	665,150

The following disbursements are authorized for the fiscal year 2026:

Transfer to Other Funds	\$	530,000
Tree Fund Personnel		130,300
Total Tree Fund Expenditures	\$	660,300

Section VII. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$150,000.

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

Charges for Services	\$	150,000
Total Impact Fee Fund Revenues	\$	150,000

The following disbursements are authorized for the fiscal year 2026:

Transfer to Other Funds	\$	150,000
Total Impact Fee Fund Expenditures	\$	150,000

Section VIII. Multiple Fund Grants. There is hereby established a Multiple Fund Grant Fund for the City of Sandy Springs with an appropriation of \$957,161.

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

Federal Matching Grant	\$	957,162
Total MLG Revenues	\$	957,162

The following disbursements are authorized for the fiscal year 2026:

Operations	\$	957,161
Total MLG Expenditures	\$	957,161

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 \$1,915,741.

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

Federal Grants	\$	788,742
Total Community Dev. Block Grant Fund Revenues	\$	788,742

The following disbursements are authorized for the fiscal year 2026:

Infrastructure	\$	1,581,310
Principal and Interest Payment		334,431
Total Community Dev. Block Grant Fund Expenditures	\$	1,915,741

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 \$5,565,000.

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

Taxes	\$	5,565,000
Total Hotel/Motel Tax Fund Revenues	\$	5,565,000

The following disbursements are authorized for the fiscal year 2026:

Transfer to General Fund	\$	1,589,364
Transfer to Performing Arts Center		2,187,045
Transfer to Sandy Springs Hospitality Board		1,788,591
Total Hotel/Motel Tax Fund Expenditures	\$	5,565,000

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 2026:

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 \$8,344,098.

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

Other (Grant Funding & Interest)		5,590,417
Total Estimated TSPLOST Fund Revenues	\$	5,590,417

The following disbursements are authorized for the fiscal year 2026:

TSPLOST Capital Projects	\$	8,344,098
Total Estimated TSPLOST Fund Expenditures	\$	8,344,098

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 \$96,655,448.

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

Taxes	\$	42,601,111
Other (Grant Funding & Interest)		23,277,899
Total Estimated TSPLOST Fund Revenues	\$	65,879,010

The following disbursements are authorized for the fiscal year 2026:

TSPLOST Capital Projects	\$	96,655,448
Total Estimated TSPLOST Fund Expenditures	\$	96,655,448

Section XIV. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$107,587,159.

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

Federal, State, & Other Funding	\$	39,927,142
Transfer in from General Fund		18,244,000
Total Estimated Capital Fund Revenues	\$	58,171,142
Use of Prior Year Fund Balance		49,416,017
Total Estimated Capital Fund Expenditures	\$	107,587,158

The following disbursements are authorized for the fiscal year 2026:

<u>PROJECT</u>	<u>FY2026</u>
Interior Art Program	\$ 60,000
10-Year Comprehensive Plan	1,000,000
Citywide Design Guidelines	80,000
Housing Needs Assessment (Update)	75,000
Facilities Maintenance	1,250,000
Trowbridge (Signage Shelter)	150,000
Fire Station 4 and 3 Story Office Building (Land & Construction)	29,800,000
Racquet Center Renovation	511,000
Fire Station #1	17,200,000
Fire Administrative Vehicles (2-3/yr)	585,000
Fire Roll-Up Doors Station #2 Mezzanine	35,000
Fire Equipment Replacement	190,000
Firefighter Turn Out Gear / PPE	100,000
Fire Station #3 Building Addition	3,000,000
Workstation Replacement and Upgrades	25,000
Infrastructure Hardware Replacement	150,000
Rec and Parks Vehicle	37,500
Sandy Springs Racquet Center Outdoor Improvements	64,000
Trail Segment 2C Construction	2,000,000
Trail Segment 2A Camera Installation	136,000
Morgan Falls Overlook Park	408,000
Tree Fund Surveys	35,000
Morgan Falls Athletic Complex	2,250,000
Tree Fund Maintenance	200,000
Tree Fund Capital Projects	175,000
Tree Fund Trees ATL	50,000
Tree Fund Invasives	50,000
Tree Fund Education	20,000
Hammond Park Improvements	322,000
Comprehensive Parks Master Plan (Update)	200,000
SWAT Gear and Equipment	88,000
Police K-9 Replacement	35,000
Police Ammunition	125,000
Police Fleet Replacement	1,250,000
CommDev Small Truck	37,500
EMA (3810) AED Replacement	375,000
EMA (3810) Community AED Citywide	70,000
EMA (3810) Drone Program	90,000
EMA (3810) Emergency Access System (Gated Communities)	50,000
Public Works Vehicle Replacement	90,000

<u>PROJECT</u>	<u>FY2026</u>
North Fulton Comprehensive Transportation Plan	100,000
Lake Forrest Drive Emergency Repair	400,000
Internally Illuminated Street Name Signs (IISNS) Rehab	100,000
Lake Forrest Drive - Allen Road Intersection Improvement	400,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	600,000
TMC Fiber Program	530,000
ATMS-5	200,000
Bridge and Dam Maintenance Program	500,000
Intersection & Operational Improvements	100,000
Guardrail Replacement Program	50,000
City Beautification Program	125,000
Traffic Management Program	500,000
Pavement Management Program	4,700,000
Pavement Management Program	1,000,000
Pavement Management Program (LRA)	1,300,000
Peachtree Dunwoody Gap Fill Sidewalk (PCID)	100,000
Stormwater Capital Improvements (Design & Construction)	3,000,000
Stormwater Operation	420,000
TOTAL	\$ 76,494,000

Section XV. Fleet Fund. There is hereby established a Fleet Fund for the City of Sandy Springs with an appropriation of \$6,773,402.

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

Transfer in from General Fund	\$ 2,482,500
Total Fleet Fund Revenues	\$ 2,482,500

The following disbursements are authorized for the fiscal year 2026:

Vehicles & Apparatus Replacement	\$ 3,829,873
Fleet Fund Contingency	2,943,529
Total Fleet Fund Expenditures	\$ 6,773,402

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 \$658,032,810.

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

Transfer in From General Fund	\$	153,765,941
Transfer in From Capital Project Fund		26,698,031
Sale of Assets		9,283,250
Revenue Bond Proceeds		58,299,542
Interest Income		750,463
Other Revenues		409,235,583
Total Public Facilities Authority Fund Revenues	\$	658,032,810

The following disbursements are authorized for the fiscal year 2026:

Professional Services	\$	19,296,211
Infrastructure		195,517,829
Infrastructure-Other		648,026
Infrastructure-Special		10,696,253
Debt Service		283,815,983
Other Projects		136,471,222
Transfer To General Fund		11,587,286
Total Public Facilities Authority Fund Expenditures	\$	658,032,810

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 \$8,991,921.

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

Performing Arts Center Revenues	\$	6,288,500
Transfers from General Fund		200,000
Transfers from Hotel/Motel Fund		2,187,045
Total Performing Arts Center Fund Revenues	\$	8,675,545

The following disbursements are authorized for the fiscal year 2026:

Performing Arts Center Operations		8,991,921
Total Performing Arts Center Fund Expenditures	\$	8,991,921

Section XVIII. Stormwater Management Fund. There is hereby established a Stormwater Management Fund for the City of Sandy Springs with an appropriation of \$3,815,456.

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

Transfer In From General Fund	\$	3,420,000
Use of Fund Balance		10,456
Total Stormwater Management Fund Revenues	\$	3,430,456

The following disbursements are authorized for the fiscal year 2026:

Infrastructure Improvements	\$	3,815,456
Total Stormwater Management Fund Expenditures	\$	3,815,456

Section XIX. Development Authority. There is hereby established a Development Authority Fund for the City of Sandy Springs with an appropriation of \$303,927.

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


Contract Payments	\$	298,927
Total Development Authority Fund Revenues	\$	298,927

The following disbursements are authorized for the fiscal year 2026:

Operations	\$	5,000
Transfer To General Fund		298,927
Total Development Authority Fund Expenditures	\$	303,927

APPROVED AND ADOPTED by the Mayor and City Council of the City of Sandy Springs, Georgia, in regular session this 17th day of June 2025.

APPROVED:


Russell K. Paul, Mayor

ATTEST:


Raquel Gonzalez, City Clerk





BUDGET MESSAGE



June 3, 2025

Dear Mayor and City Council,

It is with great pride that we present the Fiscal Year (FY) 2026 Proposed Budget for the City of Sandy Springs, Georgia. This budget reflects our commitment to conservative fiscal stewardship, strategic investment in critical services and infrastructure, and continued excellence in service delivery to our community.

This year's budget holds special significance as it coincides with the City's 20th anniversary. Incorporated in December 2005, Sandy Springs was founded on a model of efficiency and innovation that continues to shape our government's operations today. Over the past two decades, we have built a full-service city that supports over 108,000 residents and a daytime population of approximately 250,000, making us the 8th largest city in Georgia and one of the most dynamic suburban centers in the Southeast.

The proposed FY2026 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 2025, 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 FY2026 Budget provides for the same millage rate of 4.731 mills as last year, and as established in the City's Charter, and maintains adequate reserves in the fund balance to ensure sound fiscal integrity of the City of Sandy Springs (City). The FY2026 Budget includes the resources that will allow the City to continue 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 17, 2025.

The proposed budgets for all operating, capital, and special revenue funds total \$1,062,727,338. 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 \$158,789,916. 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 the project is completed or the funds are re-appropriated by City Council.

The FY2026 General Fund Budget provides for \$75,090,558 for personnel and related benefits (47.29%); \$44,228,283 (27.85%) for operations and equipment; \$23,899,329 (15.22%) for capital improvement programs; and \$15,698,855 (9.89%) towards debt service. The FY2026 Proposed Budget also includes the planned issuance of debt to support the reconstruction of Fire Station 1, the construction of a new Fire Station 4 inside the City's jurisdictional boundaries, and an addition to Fire Station 3. 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 \$32.8 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 FY2026 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 of the City.
- 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 FY2026 Budget is to provide excellent services to our citizens and business customers and to continue to allocate significant resources dedicated to improving infrastructure and the City's quality of life.

Confiscated Assets Fund

This fund is used to account for amounts seized by the police department from narcotics arrests in conjunction with other state and federal agencies. These funds are used by the police department to augment their general fund budget and can only be spent on law enforcement programs or activities. Generally, seizures can vary greatly from one year to the next and are not easily budgeted. However, using conservative figures for incoming funding plus the amounts that have remained unspent from previous years, the FY2026 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 FY2026 budget has been set at \$50,000.

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 FY2026 budget is \$4,000,000.

Tree Fund

This fund accounts for revenues received from development that reduces tree canopy below mandated minimums. All revenues collected in this fund are used to enhance tree canopy on Right of Way and in public parks. The amount estimated to be spent for the FY2026 budget has been set at \$660,300.

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 FY2026 budget is \$150,000.

Multiple Grant Fund

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 FY2026 budget has been set at \$957,161.

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 FY2026 budget is \$1,915,741.

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 FY2026 is \$5,565,000.

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 FY2026 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 that were 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 appropriated for this fund in the FY2026 budget is \$8,344,098.

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 appropriated for this fund in the FY2026 budget is \$96,655,448.

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 FY2026 budget for this fund is \$107,587,158, 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 FY2026 budget is \$6,773,402, which includes carry forward amounts from prior fiscal years.

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, Fire Station #4, 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 \$658,032,810. 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 FY2026 budget is \$15,698,855.

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 used to operate the performing arts center and are estimated for the FY2026 budget at \$8,991,921.

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 FY2026 budget for this fund is \$3,815,456.

Development Authority Fund

This fund accounts for revenues and expenditures related to ongoing development projects within the City. The FY2026 budget for this fund is \$303,927.

CONCLUSION

The City of Sandy Springs FY2026 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.



SANDY SPRINGS

GEORGIA

This budget continues Sandy Springs' commitment to financial discipline. We maintain reserves in excess of the City's policy minimums, limit the use of one-time revenues for recurring expenses, and plan for the long-term impacts of capital and operational decisions. Sandy Springs' conservative budgeting practices have resulted in one of the highest bond ratings for a city of its size, and the FY 2026 Proposed Budget builds on that legacy by supporting sustainable growth and community resilience.

As we celebrate two decades of incorporation, the FY2026 Budget reflects the values that have defined Sandy Springs since our founding—transparency, accountability, service excellence, and fiscal prudence. It ensures that we remain responsive to the needs of our community today while preparing thoughtfully for the opportunities and challenges ahead.

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

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

Each year, the City Council holds a strategic planning retreat at the beginning of the year to identify and address both short- and long-term concerns facing the community. During the retreat, departments present their proposed priorities based on community needs and operational insights, along with updates on the previous year's accomplishments. Council and staff collaborate to develop action plans and strategies, with clearly defined goals organized under each priority area. These priorities are then finalized and formally adopted through a City Council vote held shortly after the retreat.

- Set the standard for excellence in CUSTOMER SERVICE and CITIZEN ENGAGEMENT.
- Deliver the highest quality PUBLIC SAFETY services;
- Create and support targeted ECONOMIC DEVELOPMENT opportunities with a focus on redevelopment;
- Promote SUSTAINABLE GROWTH and foster ENVIRONMENTAL STEWARDSHIP;
- Provide inclusive and diverse RECREATIONAL and CULTURAL ENRICHMENT;
- Enhance multi-modal TRANSPORTATION ACCESSIBILITY and maintain high COMMUNITY APPEARANCE standards; and
- Ensure long-term WATER RELIABILITY, RATES, and SERVICE for all residents and the business community.

CITY COUNCIL'S

Adopted Priorities



UNDERSTANDING THE CITY BUDGET

The City of Sandy Springs develops an annual budget to serve as a comprehensive financial plan for the upcoming fiscal year, outlining how public funds will be allocated to support City operations, services, and capital projects. The budget functions as both a policy tool and a financial blueprint, ensuring that resources are managed responsibly and in alignment with the priorities established by the Mayor and City Council.

The adopted budget includes the City's annual operating expenditures as well as a five-year Capital Improvement Plan, which identifies and prioritizes long-term infrastructure investments. Together, these documents provide a clear view of the City's fiscal strategy and service delivery goals. These documents are available to the public at SandySpringsGA.gov/Annual-Budget.

THE BUDGET BOOK

The Fiscal Year 2026 Budget Book outlines the City of Sandy Springs' financial plan from July 1, 2025, through June 30, 2026. It details projected revenues and planned expenditures, serving as a key resource for understanding the operational and financial priorities of the City of Sandy Springs.

Since incorporating in 2005, Sandy Springs has remained committed to providing residents with high-quality services and clear, accessible information about how public money is managed. Creating the Budget Book is a collaborative effort involving the City Manager's Office, the Finance Department, and all City departments, who work together to ensure the final plan reflects the community's priorities and needs.

HOW THE BUDGET WAS DEVELOPED

The Fiscal Year 2026 budget process began on January 23, 2025, when the Chief Financial Officer issued guidance to department heads for preparing budgets and financial plans that supported implementation of the City Council's adopted 2025 priorities. Training sessions on the current budgeting software were conducted in February to assist departments in the budget development process, with the final proposals submitted on March 14.

From April 2 through April 9, internal meetings were held with each department to discuss requests and answer questions. The City Manager reviewed these proposals carefully, considering current economic conditions, long-term plans, and projected revenues, leading to the development of the proposed budget. In May, the City Council began reviewing the proposed budget through a series of public workshops. To ensure community involvement, public hearings were held in June so residents could share their thoughts on the proposed budget before it was finalized.

Once both hearings were completed, the City Council reviewed the final version and unanimously voted to adopt the Fiscal Year 2026 Budget. In keeping with the City's commitment to transparency, the adopted budget was made available to the public 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 FY2026 Budget are described below:

DATE	ITEM
March – April	Departmental Budget Meetings / Finance Review Phase
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, 4:00 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

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 Improvement Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for governmental capital assets.
- Enterprise Revenue Funds, or proprietary funds, are used to account for and report revenue sources that are related to the Performing Arts Center.

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 adopted budget for Sandy Springs includes several distinct funds, each of which includes a full accounting of revenues and expenses specific to its purpose. Department budgets can be found in the General Fund, which outlines both personnel costs (e.g., salaries, benefits, insurance, retirement) and operational expenses (e.g., technical services, communications, professional services, supplies, equipment, training), as well as a summary headcount comparison for year-over-year data.

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

Columns	1	2	3	4	5	6	7
	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised	FY 2025 Projected	FY 2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	3,000,000	3,000,000	3,000,000	3,100,000	2,500,000	(500,000)	-17%
511110 Bonuses	70,000	70,000	70,000	70,000	65,000	(5,000)	-7%
511200 Part-Time / Temp Employees	50,000	50,000	50,000	50,000	55,000	5,000	10%
512101 Health Insurance	555,000	555,000	560,000	555,000	600,000	40,000	7%
512102 Disability Insurance	25,000	25,000	25,000	25,000	30,000	5,000	20%
512103 Dental Insurance	250,000	250,000	250,000	250,000	260,000	10,000	4%
512104 Life Insurance	35,000	35,000	35,000	35,000	20,000	(15,000)	-43%
512200 Social Security	25,000	25,000	25,000	25,000	156,250	131,250	525%
512300 Medicare	10,000	10,000	10,000	10,000	50,000	40,000	400%
512401 Retirement	85,000	85,000	85,000	85,000	300,000	215,000	253%
512402 Retirement-Matching	15,000	15,000	15,000	15,000	125,000	110,000	733%
512600 Unemployment Tax	900	900	900	900	1,500	600	67%
512700 Workers Compensation	2,000	2,000	2,000	2,000	3,500	1,500	75%
Subtotal - Personnel	4,122,900	4,122,900	4,127,900	4,222,900	4,166,250	38,350	1%
Operations							
521200 Professional Services	100,000	100,000	100,000	100,000	250,000	150,000	150%
521300 Technical Services	200,000	200,000	200,000	200,000	500,000	300,000	150%
522230 Repairs & Maintenance - Vehicles	50,000	50,000	50,000	50,000	35,000	(15,000)	-30%
523200 Communications	35,000	35,000	35,000	35,000	22,000	(13,000)	-37%
523300 Advertising	25,000	25,000	25,000	25,000	28,000	3,000	12%
523500 Travel	10,000	10,000	10,000	10,000	10,000	-	0%
523600 Dues & Fees	5,000	5,000	5,000	5,000	10,000	5,000	100%
523700 Education/Training	10,000	10,000	10,000	10,000	12,000	2,000	20%
523900 Contractual Services	300,000	250,000	300,000	300,000	350,000	50,000	17%
531100 General Operating Supplies	25,000	25,000	25,000	25,000	25,000	-	0%
531270 Gasoline	30,000	30,000	30,000	30,000	-	(30,000)	-100%
531300 Hospitality	12,000	12,000	12,000	12,000	10,000	(2,000)	-17%
531600 Small Tools	1,000	1,000	1,000	1,000	5,000	4,000	400%
531750 Uniforms	8,500	8,500	8,500	8,500	10,000	1,500	18%
542300 Furniture & Fixtures	10,000	10,000	10,000	10,000	-	(10,000)	-100%
542400 Computer Equipment	100,000	100,000	100,000	100,000	50,000	(50,000)	-50%
579000 Contingency	500,000	500,000	500,000	500,000	250,000	(250,000)	-50%
Subtotal - Operations	1,421,500	1,371,500	1,421,500	1,421,500	1,567,000	145,500	10%

Column 1	FY2023 Actual Expenditures by Category
Column 2	FY2024 Actual Expenditures by Category
Column 3	FY2025 Amended/Revised Budget by Category
Column 4	FY2025 Projected Budget by Category
Column 5	FY2026 Approved/Adopted Budget by Category
Column 6	The change between the FY2026 Approved/Adopted Budget and FY2025 Amended/Revised Budget
Column 7	The percentage of change between FY2026 Approved/Adopted Budget and FY2025 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 AND INCORPORATION



Sandy Springs, Georgia, named from the freshwater springs located on Sandy Springs Circle, dates to around 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.

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 elected to be the first Mayor the new City of Sandy Springs, which officially incorporated on December 1, 2005.

ECONOMY

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 a major medical and health sciences center and is proud to be the home of Northside Hospital, Emory Saint Joseph's Hospital, and Scottish Rite Hospital - 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 one Fortune 1000 company is located here: United Parcel Service (UPS) (47), Smurfit WestRock (202), Asbury Automotive (242), Intercontinental Exchange (361), Newell Brands (487), Graphic Packaging Holding (444), and Americold Realty Trust (999).



FUND BUDGETS



SANDY SPRINGS

GEORGIA

FISCAL YEAR 2026
APPROVED BUDGET

Governmental Funds

General Fund (Major Fund)

- City Council
- City Manager
- City Clerk
- Financial Services
- Legal Services
- Information Technology
- Human Resources
- Facilities & Construction
- General Administration
- Municipal Court
- Police
- Fire
- Emergency Management
- Public Works
- Fleet Services
- Recreation & Parks
- Community Development
- Economic Development
- Other Financing Uses

Special Revenue Fund (Nonmajor Fund)

- Confiscated Assets
- Opioid Settlement
- E-911
- Tree Fund
- Impact Fees
- Grants
- CDBG
- Hotel-Motel
- Motor Vehicle Rental
- Development Authority

Capital Improvement Fund

- TSPLOST 1 - 2016
- TSPLOST 2 - 2021
- Capital Projects Fund
- Public Facilities Authority
- Stormwater Management

Proprietary Funds

Enterprise Revenue Fund

- Performing Arts Center

GENERAL FUND

100

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 \$158,789,916.

100 - General Fund Summary

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised	FY 2025 Projected	FY 2026 Approved	Change from 2025 Revised Budget	% Change
Revenues							
Taxes	116,970,237	118,915,646	108,920,000	121,727,185	115,580,000	6,660,000	6%
Licenses and Permits	4,286,013	3,357,825	2,553,500	4,075,828	3,112,000	558,500	22%
Charges for Services	523,147	546,306	470,000	553,596	500,000	30,000	6%
Other Revenues	13,922,980	18,526,557	13,203,520	13,750,579	11,967,961	(1,235,559)	-9%
Subtotal - Revenues	135,702,377	141,346,334	125,147,020	140,107,188	131,159,961	6,012,941	5%
Expenditures							
City Council	206,954	293,214	309,260	303,386	343,488	34,228	11%
City Manager	845,707	970,296	1,690,610	1,313,500	1,644,700	(45,910)	-3%
City Clerk	501,533	560,049	654,600	561,590	1,105,920	451,320	69%
Finance	2,528,377	2,882,481	3,898,880	3,291,094	4,396,700	497,820	13%
Legal	1,263,450	1,256,670	1,497,700	1,275,083	1,437,700	(60,000)	-4%
Information Technology	3,148,465	3,347,586	4,352,200	4,012,711	4,629,700	277,500	6%
Human Resources	767,708	783,963	1,031,900	789,457	1,008,460	(23,440)	-2%
Facilities	5,402,943	6,188,781	8,150,090	6,493,987	8,301,000	150,910	2%
Communications	1,730,547	1,867,784	2,577,710	2,196,008	2,737,717	160,007	6%
General Administration	2,695,002	2,910,022	3,806,669	3,555,500	4,677,529	870,860	23%
Court	1,235,075	1,144,530	1,767,600	1,395,604	1,804,100	36,500	2%
Police	26,769,182	27,360,518	31,733,100	30,436,234	33,103,900	1,370,800	4%
Fire	16,832,162	17,873,547	20,429,300	19,595,428	21,095,336	666,036	3%
Emergency Management	1,115,825	1,355,689	1,997,350	2,324,529	2,291,300	293,950	15%
Public Works	12,157,463	13,041,780	15,181,129	13,679,257	16,837,100	1,655,971	11%
Fleet	337,181	334,269	1,261,800	1,038,850	1,458,400	196,600	16%
Recreation and Parks	3,843,874	3,956,978	4,767,945	3,991,524	5,077,475	309,530	6%
Community Development	4,959,648	5,812,489	6,390,950	6,011,516	6,902,500	511,550	8%
Economic Development	248,774	264,975	652,400	212,614	465,816	(186,584)	-29%
Other Financing Uses	42,850,698	41,160,272	43,165,751	43,165,751	39,471,074	(3,694,677)	-9%
Subtotal - Expenditures	129,440,568	133,365,893	155,316,944	145,643,624	158,789,916	3,472,972	2%
Balance	6,261,809	7,980,441	(30,169,924)	(5,536,436)	(27,629,955)	2,539,969	-8%

100 - General Fund Revenues

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Taxes							
311100 Property Taxes	44,891,921	46,305,593	44,500,000	50,000,000	47,750,000	3,250,000	7%
311310 Motor Vehicle	98,261	58,927	20,000	53,390	40,000	20,000	100%
311315 Motor Vehicle (TAVT)	4,583,848	4,487,450	4,000,000	4,089,892	4,100,000	100,000	2%
311340 Intangible Tax	610,635	527,024	450,000	557,102	500,000	50,000	11%
311600 Real Estate Transfer Tax	321,706	331,311	250,000	346,759	350,000	100,000	40%
311710 Electric Franchise Fee	6,495,309	6,876,347	6,500,000	7,904,293	7,500,000	1,000,000	15%
311730 Gas Franchise Fee	944,708	1,003,723	900,000	925,600	900,000	-	0%
311750 Cable TV Franchise Fee	1,353,922	1,189,071	1,100,000	1,006,102	1,000,000	(100,000)	-9%
311760 Telephone Franchise Fee	165,991	139,157	100,000	110,882	90,000	(10,000)	-10%
311790 Solid Waste Franchise Fee	623,724	638,929	575,000	589,989	550,000	(25,000)	-4%
313100 Local Option Sales Tax	35,347,645	35,966,324	30,000,000	34,373,348	31,500,000	1,500,000	5%
314200 Alcoholic Beverage Excise Tax	1,067,992	997,108	900,000	851,386	750,000	(150,000)	-17%
314300 Excise Mixed Drink Tax	745,460	710,792	600,000	598,005	550,000	(50,000)	-8%
316100 Business and Occupational Tax	10,936,493	10,098,038	10,000,000	10,000,000	10,000,000	-	0%
316110 Business Audit Revenue	-	-	25,000	10,000	-	(25,000)	-100%
316200 Insurance Premium Tax	8,782,622	9,585,852	9,000,000	10,310,436	10,000,000	1,000,000	11%
Subtotal - Taxes	116,970,237	118,915,646	108,920,000	121,727,185	115,580,000	6,660,000	6%
Licenses and Permits							
321100 Alcoholic Beverage Licenses	725,218	708,843	650,000	666,015	650,000	-	0%
321910 Firearm Permits	45,091	41,563	30,000	30,000	30,000	-	0%
321910 Server Pouring Permits	42,582	43,797	20,000	30,000	25,000	5,000	25%
322210 Planning/Zoning Fees	47,655	59,819	60,000	26,890	25,000	(35,000)	-58%
322215 Development Review Fee	267,214	255,698	225,000	190,783	150,000	(75,000)	-33%
323120 Building Permits	3,019,581	2,089,151	1,500,000	2,941,055	2,100,000	600,000	40%
323130 Plumbing Permits	3,361	4,869	2,500	20,130	10,000	7,500	300%
323140 Electrical Permits	4,633	24,528	4,000	23,658	10,000	6,000	150%
323160 HVAC Permits	18,290	44,423	10,000	57,230	40,000	30,000	300%
323190 Utility Permits	-	-	-	19,320	20,000	20,000	0%
323920 Building Reinspection Fees	2,700	5,093	1,000	1,175	1,000	-	0%
341320 Development Impact Fees	48,558	2,396	1,000	9,991	1,000	-	0%
346900 Special Event Permits	12,000	15,050	10,000	12,000	10,000	-	0%
389100 Permit Technology Fee	49,130	62,595	40,000	47,582	40,000	-	0%
Subtotal - Licenses and Permits	4,286,013	3,357,825	2,553,500	4,075,828	3,112,000	558,500	22%
Charges for Services							
347500 Recreation Fees - Gymnastics	44,992	47,167	60,000	60,000	50,000	(10,000)	-17%
347501 Recreation Fees - Athletics & Leisure	78,460	88,093	55,000	101,281	100,000	45,000	82%
347900 Tennis Center	134,800	137,500	150,000	150,000	150,000	-	0%
347910 Facility Rentals	195,940	208,068	150,000	191,399	150,000	-	0%
349900 Other Charges for Services	68,955	65,478	55,000	50,916	50,000	(5,000)	-9%
Subtotal - Charges for Services	523,147	546,306	470,000	553,596	500,000	30,000	6%
Other Revenues							
331100 Federal Grants	-	223,951	-	-	-	-	0%
334100 State Matching Grants	266,972	1,406,980	-	-	-	-	0%
334110 GDOT LMIG	-	-	-	-	-	-	0%
343300 GDOT	141,120	141,120	141,120	141,120	141,120	-	0%
351170 Municipal Court Fines	2,561,652	2,169,859	2,000,000	2,571,297	2,500,000	500,000	25%
361000 Interest Revenue	5,148,768	9,783,808	8,000,000	8,148,473	7,000,000	(1,000,000)	-13%
341910 Election Qualifying Fees	-	-	-	-	13,800	13,800	0%
342900 Public Safety Fees	19,735	17,626	20,000	4,000	2,000	(18,000)	-90%

100 - General Fund Revenues

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
381000 Royalties/Rental Revenue	619,270	103,898	300,000	171,946	150,000	(150,000)	-50%
389000 Miscellaneous Revenues	311,075	466,146	300,000	217,097	200,000	(100,000)	-33%
389200 Insurance Reimbursement	299,682	151,212	60,000	75,726	60,000	-	0%
391275 Transfers in from Hotel/Motel	1,410,355	1,552,998	1,499,400	1,500,000	1,589,364	89,964	6%
391280 Transfers in from Motor Vehicle	88,402	103,778	100,000	107,742	100,000	-	0%
391840 Transfers in Development Authority	1,306,778	517,933	386,000	386,178	211,677	(174,323)	-45%
391850 Transfers in Public Facilities Authority			397,000	397,000	-	(397,000)	-100%
392100 Sale of Assets	12,380	85,499	-	30,000	-	-	0%
393500 Proceeds from Capital Lease	1,736,791	1,801,749	-	-	-	-	0%
Subtotal - Other Revenues	13,922,980	18,526,557	13,203,520	13,750,579	11,967,961	(1,235,559)	-9%
 TOTAL REVENUES	 135,702,377	 141,346,334	 125,147,020	 140,107,188	 131,159,961	 6,012,941	 5%

FY2026 GENERAL FUND - HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	495	505	523.5	531.5
Tree Fund Employees	0	1	0.5	0.5
TSPLOST Employees	10	11	12	12
Part-Time Employees	85	75	102	101
CVRG	0	3	3	3
TOTAL	590	595	641	648

1001310 - City Council

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	148,000	198,000	198,000	198,000	198,000	0	0%
512104 Life Insurance	1,017	1,164	1,300	1,144	1,258	(42)	-3%
512200 Social Security	8,343	10,721	12,300	10,924	12,300	-	0%
512300 Medicare	1,951	2,507	2,900	2,287	2,900	-	0%
512600 Unemployment Tax	658	346	500	219	500	-	0%
512700 Workers Compensation	354	499	600	545	600	-	0%
Subtotal - Personnel	160,323	213,237	215,600	213,120	215,558	(42)	0%
Operations							
523200 Communications	4,163	4,162	4,800	2,785	3,000	(1,800)	-38%
523500 Travel	4,505	12,363	15,000	12,000	20,000	5,000	33%
523600 Dues & Fees	20,488	44,946	50,000	50,795	60,000	10,000	20%
523700 Education/Training	9,064	11,382	13,000	13,000	29,770	16,770	129%
531100 General Operating Supplies	840	948	1,810	-	4,760	2,950	163%
531300 Hospitality	7,571	6,176	9,050	11,687	10,400	1,350	15%
Subtotal - Operations	46,631	79,977	93,660	90,267	127,930	34,270	37%
TOTAL DEPARTMENT	206,954	293,214	309,260	303,386	343,488	34,228	11%

HEADCOUNT SUMMARY

	FY 2023	FY 2024	FY 2025	FY2026
Mayor	1	1	1	1
Council	6	6	6	6
TOTAL	7	7	7	7

1001320 - City Manager

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	603,004	688,092	1,105,200	959,671	1,070,800	(34,400)	-3%
511110 Bonuses	14,000	40,150	60,000	22,600	31,600	(28,400)	-47%
512101 Health Insurance	44,947	55,943	118,600	97,958	110,400	(8,200)	-7%
512102 Disability Insurance	2,233	2,599	5,800	3,980	10,300	4,500	78%
512103 Dental Insurance	3,041	3,074	6,000	5,279	6,400	400	7%
512104 Life Insurance	4,198	4,675	8,500	6,184	8,000	(500)	-6%
512200 Social Security	29,432	34,045	72,600	47,646	69,000	(3,600)	-5%
512300 Medicare	8,727	10,261	17,000	13,724	16,200	(800)	-5%
512401 Retirement	78,832	76,898	197,200	85,132	145,400	(51,800)	-26%
512402 Retirement-Matching	26,088	24,465	55,500	36,671	49,900	(5,600)	-10%
512600 Unemployment Tax	406	208	500	421	1,000	500	100%
512700 Workers Compensation	1,676	2,003	3,500	2,504	4,500	1,000	29%
Subtotal - Personnel	816,584	942,413	1,650,400	1,281,770	1,523,500	(126,900)	-8%
Operations							
521300 Technical Services	-	-	-	-	82,000	82,000	0%
523200 Communications	2,170	2,214	4,000	2,578	4,200	200	5%
523400 Printing & Binding	-	275	500	-	500	-	0%
523500 Travel	7,151	3,373	5,000	4,293	5,000	-	0%
523600 Dues & Fees	6,416	8,378	12,000	8,894	12,000	-	0%
523700 Education/Training	2,029	1,535	6,500	3,890	4,500	(2,000)	-31%
531100 General Operating Supplies	6,496	6,653	5,360	6,861	8,000	2,640	49%
531300 Hospitality	3,014	5,455	6,850	5,215	5,000	(1,850)	-27%
Subtotal - Operations	29,123	27,883	40,210	31,730	121,200	80,990	201%
TOTAL DEPARTMENT	845,707	970,296	1,690,610	1,313,500	1,644,700	(45,910)	-3%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	4	5	6	6
TOTAL	4	5	6	6



1001330 - City Clerk

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	276,112	330,862	359,000	316,599	392,900	33,900	9%
511110 Bonuses	9,294	8,550	10,000	9,200	12,500	2,500	25%
512101 Health Insurance	46,543	46,527	47,100	52,348	85,000	37,900	80%
512102 Disability Insurance	1,133	1,435	2,200	1,680	4,800	2,600	118%
512103 Dental Insurance	2,789	2,433	2,300	2,041	2,900	600	26%
512104 Life Insurance	2,328	2,598	3,000	2,752	4,400	1,400	47%
512200 Social Security	16,246	19,622	23,100	18,352	25,500	2,400	10%
512300 Medicare	3,799	4,589	5,400	4,330	6,000	600	11%
512401 Retirement	28,269	32,385	43,100	33,601	47,800	4,700	11%
512402 Retirement-Matching	12,803	15,138	18,000	10,052	19,900	1,900	11%
512600 Unemployment Tax	399	213	500	470	500	-	0%
512700 Workers Compensation	756	1,104	1,500	1,273	2,500	1,000	67%
Subtotal - Personnel	400,471	465,456	515,200	452,696	604,700	89,500	17%
Operations							
521200 Professional Services	-	-	-	-	25,000	25,000	0%
521300 Technical Services	80,922	81,850	114,100	92,929	149,700	35,600	31%
523200 Communications	1,914	2,214	2,500	1,533	1,920	(580)	-23%
523250 Postage	-	-	-	-	500	500	0%
523300 Advertising	370	-	2,200	900	2,200	-	0%
523400 Printing & Binding	6,295	776	-	-	-	-	0%
523500 Travel	2,592	1,856	8,800	5,474	8,800	-	0%
523600 Dues & Fees	3,062	3,737	4,000	4,034	2,700	(1,300)	-33%
523700 Education/Training	3,280	2,390	4,000	3,123	6,600	2,600	65%
523900 Contractual Services	879	-	-	-	300,000	300,000	0%
531100 General Operating Supplies	1,556	1,158	2,500	300	2,500	-	0%
531300 Hospitality	192	612	1,300	600	1,300	-	0%
Subtotal - Operations	101,062	94,593	139,400	108,894	501,220	361,820	260%
TOTAL DEPARTMENT	501,533	560,049	654,600	561,590	1,105,920	451,320	69%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	4	4	4	4
TOTAL	4	4	4	4

1001500 - Finance

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	1,598,576	1,801,766	2,190,400	1,840,769	2,284,500	94,100	4%
511110 Bonuses	23,775	28,400	35,000	31,900	36,500	1,500	4%
512101 Health Insurance	141,529	172,626	225,300	228,948	355,800	130,500	58%
512102 Disability Insurance	5,729	7,710	13,000	8,713	23,100	10,100	78%
512103 Dental Insurance	7,077	8,024	10,300	9,505	13,000	2,700	26%
512104 Life Insurance	11,728	13,844	17,600	14,523	20,400	2,800	16%
512200 Social Security	97,202	109,012	138,800	110,324	145,400	6,600	5%
512300 Medicare	22,995	26,014	32,500	27,325	34,000	1,500	5%
512401 Retirement	156,693	171,385	262,900	198,390	276,900	14,000	5%
512402 Retirement-Matching	69,529	79,672	109,600	72,930	109,500	(100)	0%
512600 Unemployment Tax	2,194	1,291	2,000	1,705	2,500	500	25%
512700 Workers Compensation	5,367	5,963	6,500	6,895	8,500	2,000	31%
Subtotal - Personnel	2,142,394	2,425,707	3,043,900	2,551,925	3,310,100	266,200	9%
Operations							
521200 Professional Services	45,010	6,730	285,000	220,728	458,400	173,400	61%
521210 Professional Services - Audit	51,230	61,895	80,000	64,500	85,000	5,000	6%
521300 Technical Services	238,838	327,393	395,700	387,991	421,800	26,100	7%
522210 Rep & Maint - Equipment	-	2,759	1,000	1,347	500	(500)	-50%
523200 Communications	3,275	3,473	4,600	3,110	4,000	(600)	-13%
523300 Advertising	8,140	5,990	9,600	5,880	5,500	(4,100)	-43%
523400 Printing & Binding	4,625	3,615	4,750	4,341	5,000	250	5%
523500 Travel	-	2,012	5,000	1,000	5,000	-	0%
523600 Dues & Fees	7,218	7,606	11,200	9,000	10,300	(900)	-8%
523700 Education/Training	5,875	5,514	10,000	5,500	12,000	2,000	20%
523900 Contractual Services	9,314	21,162	28,000	22,433	47,600	19,600	70%
523950 Merchant Services Charges	127	-	400	50	500	100	25%
531100 General Operating Supplies	7,390	4,499	7,500	7,500	10,500	3,000	40%
531300 Hospitality	762	1,749	2,000	2,000	5,000	3,000	150%
531750 Uniforms	807	1,527	2,730	2,730	3,000	270	10%
542100 Machinery & Equipment	-	-	2,500	1,058	2,500	-	0%
542400 Computer Equipment	3,372	850	5,000	-	10,000	5,000	100%
Subtotal - Operations	385,983	456,774	854,980	739,169	1,086,600	231,620	27%
TOTAL DEPARTMENT	2,528,377	2,882,481	3,898,880	3,291,094	4,396,700	497,820	13%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	21	22	23	24
TOTAL	21	22	23	24

1001530 - Legal

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	127,584	259,333	189,100	181,991	199,500	10,400	5%
511110	Bonuses	-	1,325	10,000	4,600	5,500	(4,500)	-45%
512101	Health Insurance	18,072	32,587	30,500	33,012	41,400	10,900	36%
512102	Disability Insurance	336	1,147	1,200	1,141	2,100	900	75%
512103	Dental Insurance	1,088	1,343	300	224	300	-	0%
512104	Life Insurance	612	1,925	1,600	1,495	1,700	100	6%
512200	Social Security	7,752	15,762	12,500	11,336	12,900	400	3%
512300	Medicare	1,811	3,686	3,000	2,682	3,100	100	3%
512401	Retirement	9,357	26,305	22,700	21,833	24,200	1,500	7%
512402	Retirement-Matching	4,056	12,463	9,500	9,130	10,100	600	6%
512600	Unemployment Tax	195	162	300	249	300	-	0%
512700	Workers Compensation	522	622	1,000	716	2,500	1,500	150%
Subtotal - Personnel		171,385	356,660	281,700	268,408	303,600	21,900	8%
Operations								
521250	Professional Services - Legal	673,251	600,314	700,000	500,000	623,700	(76,300)	-11%
521255	Professional Services - Litigation	418,814	295,620	500,000	500,000	500,000	-	0%
523200	Communications	-	969	4,100	917	2,000	(2,100)	-51%
523500	Travel	-	-	5,000	1,501	1,500	(3,500)	-70%
523600	Dues & Fees	-	930	1,400	1,401	1,400	-	0%
523700	Education/Training	-	1,108	2,500	900	2,500	-	0%
531100	General Operating Supplies	-	1,069	1,500	1,519	1,500	-	0%
531300	Hospitality	-	-	500	-	500	-	0%
531750	Uniforms	-	-	1,000	437	1,000	-	0%
Subtotal - Operations		1,092,065	900,010	1,216,000	1,006,675	1,134,100	(81,900)	-7%
TOTAL DEPARTMENT		1,263,450	1,256,670	1,497,700	1,275,083	1,437,700	(60,000)	-4%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	2	2	2	2
TOTAL	2	2	2	2



1001535 - Information Technology

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	1,481,530	1,689,374	2,087,800	1,935,011	2,213,000	125,200	6%
511110 Bonuses	19,150	25,050	30,000	33,000	39,500	9,500	32%
512101 Health Insurance	181,084	207,768	311,300	288,065	360,300	49,000	16%
512102 Disability Insurance	4,550	7,356	13,100	9,052	22,800	9,700	74%
512103 Dental Insurance	8,460	8,479	12,500	10,818	12,300	(200)	-2%
512104 Life Insurance	9,297	13,390	18,900	14,782	18,300	(600)	-3%
512200 Social Security	89,301	101,827	132,200	116,644	141,100	8,900	7%
512300 Medicare	20,885	23,814	30,900	27,062	33,000	2,100	7%
512401 Retirement	142,425	168,454	250,600	229,976	268,300	17,700	7%
512402 Retirement-Matching	60,404	77,712	104,400	83,910	107,800	3,400	3%
512600 Unemployment Tax	1,849	1,025	1,500	1,456	1,500	-	0%
512700 Workers Compensation	4,737	5,086	7,000	5,275	8,500	1,500	21%
Subtotal - Personnel	2,023,672	2,329,335	3,000,200	2,755,050	3,226,400	226,200	8%
Operations							
521300 Technical Services	635,469	723,451	877,400	846,175	937,300	59,900	7%
521310 Technical Services - Security	175,831	187,284	281,500	279,132	296,200	14,700	5%
522320 Equipment Lease	59,039	10,525	75,000	67,456	68,000	(7,000)	-9%
523200 Communications	9,210	10,556	10,900	10,556	9,900	(1,000)	-9%
523500 Travel	4,388	4,802	10,200	5,671	13,400	3,200	31%
523600 Dues & Fees	4,570	4,493	5,000	4,613	4,100	(900)	-18%
523700 Education/Training	11,513	21,356	28,000	26,071	21,500	(6,500)	-23%
523900 Contractual Services	2,370	24,484	38,000	3,000	29,400	(8,600)	-23%
531100 General Operating Supplies	5,168	3,661	4,000	2,233	3,000	(1,000)	-25%
531600 Small Tools & Equipment	29,959	14,758	10,000	5,134	8,000	(2,000)	-20%
531750 Uniforms	1,477	1,347	2,000	2,000	2,500	500	25%
542400 Computer Equipment	9,572	11,534	10,000	5,622	10,000	-	0%
542500 Other Equipment	176,227	-	-	-	-	-	0%
Subtotal - Operations	1,124,793	1,018,251	1,352,000	1,257,662	1,403,300	51,300	4%
TOTAL DEPARTMENT	3,148,465	3,347,586	4,352,200	4,012,711	4,629,700	277,500	6%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY2026
17	19	21	21
17	19	21	21



1001540 - Human Resources

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	379,790	355,254	445,200	357,159	517,100	71,900	16%
511110 Bonuses	11,300	11,300	13,000	5,000	14,500	1,500	12%
512101 Health Insurance	74,231	79,058	90,300	73,167	133,000	42,700	47%
512102 Disability Insurance	1,276	1,721	2,500	1,999	5,600	3,100	124%
512103 Dental Insurance	3,906	3,780	4,000	2,855	3,900	(100)	-3%
512104 Life Insurance	2,612	3,127	3,500	3,188	4,500	1,000	29%
512200 Social Security	23,266	21,885	28,600	21,669	33,400	4,800	17%
512300 Medicare	5,442	5,167	6,700	5,173	7,800	1,100	16%
512401 Retirement	42,150	37,023	53,500	37,123	62,800	9,300	17%
512402 Retirement-Matching	12,081	8,315	22,300	7,809	20,500	(1,800)	-8%
512600 Unemployment Tax	382	206	500	286	500	-	0%
512700 Workers Compensation	864	869	1,000	837	3,500	2,500	250%
Subtotal - Personnel	557,300	527,705	671,100	516,263	807,100	136,000	20%
Operations							
521200 Professional Services	191,431	223,502	278,100	217,765	121,800	(156,300)	-56%
523200 Communications	2,178	2,231	1,700	1,844	1,800	100	6%
523300 Advertising	516	900	2,000	699	5,400	3,400	170%
523500 Travel	-	1,868	5,000	1,583	5,000	-	0%
523600 Dues & Fees	565	574	3,000	1,000	2,760	(240)	-8%
523700 Education/Training	710	17,670	56,000	36,303	17,600	(38,400)	-69%
531100 General Operating Supplies	953	1,341	3,000	2,000	5,500	2,500	83%
531300 Hospitality	14,055	8,172	12,000	12,000	41,500	29,500	246%
Subtotal - Operations	210,408	256,258	360,800	273,194	201,360	(159,440)	-44%
TOTAL DEPARTMENT	767,708	783,963	1,031,900	789,457	1,008,460	(23,440)	-2%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY2026
4	4	4	5
4	4	4	5

1001565 - Facilities

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,027,625	1,128,883	1,486,100	1,236,478	1,502,800	16,700	1%
511110	Bonuses	20,025	23,375	35,000	29,200	36,500	1,500	4%
512101	Health Insurance	141,424	154,933	265,300	171,483	258,400	(6,900)	-3%
512102	Disability Insurance	3,476	4,866	9,700	5,896	15,300	5,600	58%
512103	Dental Insurance	6,554	7,170	11,900	6,519	8,700	(3,200)	-27%
512104	Life Insurance	7,132	8,801	14,200	10,150	13,500	(700)	-5%
512200	Social Security	61,603	69,512	95,000	82,139	96,400	1,400	1%
512300	Medicare	14,922	16,418	22,200	18,084	22,600	400	2%
512401	Retirement	106,895	112,728	178,400	139,153	182,200	3,800	2%
512402	Retirement-Matching	48,672	53,012	74,400	56,931	76,000	1,600	2%
512600	Unemployment Tax	1,337	878	1,500	1,181	1,500	-	0%
512700	Workers Compensation	16,487	18,055	20,000	18,824	35,000	15,000	75%
Subtotal - Personnel		1,456,152	1,598,631	2,213,700	1,776,037	2,248,900	35,200	2%
Operations								
521200	Professional Services	44,737	59,228	214,700	53,121	185,300	(29,400)	-14%
521300	Technical Services	85,180	92,667	156,800	134,977	107,000	(49,800)	-32%
522100	Cleaning	317,733	277,565	445,300	368,234	604,400	159,100	36%
522110	Garbage Disposal	69,220	83,433	96,400	97,141	106,800	10,400	11%
522210	Repairs & Maintenance - Equipment	339,157	430,521	553,000	485,077	627,900	74,900	14%
522220	Repairs & Maintenance - Building	1,141,316	1,174,660	1,477,300	901,009	1,415,700	(61,600)	-4%
522230	Repairs & Maintenance - Vehicles	-	2,177	5,000	5,494	10,000	5,000	100%
522240	Repairs & Maintenance - Other	-	-	-	-	138,000	138,000	0%
522310	Building Operating Lease	61,910	375,675	391,700	393,279	-	(391,700)	-100%
522320	Equipment Lease	38,508	30,685	260,500	228,428	227,000	(33,500)	-13%
523200	Communications	11,563	12,575	9,990	12,050	12,000	2,010	20%
523250	Postage	32,406	24,925	29,000	22,525	41,000	12,000	41%
523500	Travel	-	-	-	-	2,500	2,500	0%
523600	Dues & Fees	-	-	-	-	1,500	1,500	0%
523700	Education/Training	8,054	5,284	15,500	14,140	15,500	-	0%
523900	Contractual Services	342,019	343,357	334,900	402,600	509,700	174,800	52%
531100	General Operating Supplies	117,744	100,100	143,000	116,773	200,000	57,000	40%
531210	Water	335,404	222,965	390,000	251,311	352,800	(37,200)	-10%
531220	Natural Gas	105,070	128,767	181,600	136,791	162,800	(18,800)	-10%

1001565 - Facilities

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
531230 Electricity	718,937	823,352	956,700	961,886	927,200	(29,500)	-3%
531270 Gasoline	3,754	2,049	-	-	-	-	0%
531600 Small Tools & Equipment	6,908	9,849	10,000	5,669	10,000	-	0%
531750 Uniforms	9,100	7,913	12,000	12,000	15,000	3,000	25%
541200 Site Improvement	153,452	337,119	148,000	115,226	275,000	127,000	86%
542100 Machinery & Equipment	-	42,846	-	-	-	-	0%
542400 Computer Equipment	4,619	2,438	5,000	220	5,000	-	0%
579000 Contingencies	-	-	100,000	-	100,000	-	0%
Subtotal - Operations	3,946,791	4,590,150	5,936,390	4,717,950	6,052,100	115,710	2%
TOTAL DEPARTMENT	5,402,943	6,188,781	8,150,090	6,493,987	8,301,000	150,910	2%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY2026
17	15	18	19
17	15	18	19

1001570 - Communications

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	591,290	608,657	971,000	845,852	923,200	(47,800)	-5%
511110 Bonuses	10,900	12,750	20,000	9,300	15,500	(4,500)	-23%
512101 Health Insurance	63,064	68,338	141,300	111,924	147,300	6,000	4%
512102 Disability Insurance	2,214	2,590	5,600	4,128	9,500	3,900	70%
512103 Dental Insurance	4,001	3,629	7,300	5,048	6,300	(1,000)	-14%
512104 Life Insurance	4,282	4,458	8,600	6,469	7,900	(700)	-8%
512200 Social Security	36,606	38,023	61,500	52,099	58,800	(2,700)	-4%
512300 Medicare	8,561	8,892	14,400	12,176	13,800	(600)	-4%
512401 Retirement	57,733	63,463	115,800	92,894	111,200	(4,600)	-4%
512402 Retirement-Matching	26,048	22,489	48,300	38,745	46,400	(1,900)	-4%
512600 Unemployment Tax	649	426	800	501	800	-	0%
512700 Workers Compensation	2,541	2,741	3,500	2,770	3,500	-	0%
Subtotal - Personnel	807,889	836,456	1,398,100	1,181,907	1,344,200	(53,900)	-4%
Operations							
521200 Professional Services - Public Relations	67,231	121,823	121,000	83,628	196,000	75,000	62%
521201 Professional Services - Call Center	600,453	618,466	640,000	637,020	668,871	28,871	5%
523200 Communications	4,970	5,655	6,500	5,498	7,000	500	8%
523300 Advertising	19,905	7,126	30,000	3,883	60,000	30,000	100%
523400 Printing & Binding	3,829	3,521	8,000	4,172	8,000	-	0%
523500 Travel	708	15	2,250	468	2,250	-	0%
523600 Dues & Fees	377	1,589	2,500	1,055	2,500	-	0%
523700 Education/Training	1,120	175	8,000	4,274	8,000	-	0%
523900 Contractual Services	20,772	65,156	68,860	52,872	146,664	77,804	113%
523905 Website Enhancements	152,308	190,639	211,500	204,450	218,232	6,732	3%
531100 General Operating Supplies	11,378	3,841	15,000	5,425	10,000	(5,000)	-33%
531300 Hospitality	864	2,363	5,000	3,312	5,000	-	0%
531350 Special Events	21,324	-	-	-	-	-	0%
542400 Computer Equipment	17,419	10,959	11,000	8,045	11,000	-	0%
579000 Contingencies	-	-	50,000	-	50,000	-	0%
Subtotal - Operations	922,658	1,031,328	1,179,610	1,014,101	1,393,517	213,907	18%
TOTAL DEPARTMENT	1,730,547	1,867,784	2,577,710	2,196,008	2,737,717	160,007	6%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY2026
7	7	8	8
7	7	8	8

1001595 - General Administration

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511200 Part-time/Temp Employees	248,000	-	50,000	12,000	50,000	-	0%
512200 Social Security	13,386	-	3,100	744	3,100	-	0%
512300 Medicare	3,109	-	800	174	800	-	0%
512500 Tuition Reimbursement	32,089	32,441	50,000	35,571	50,000	-	0%
512600 Unemployment Tax	25	-	200	200	200	-	0%
512700 Workers Compensation	48	-	100	-	100	-	0%
Subtotal - Personnel	296,657	32,441	104,200	48,689	104,200	-	0%
Operations							
521200 Professional Services	474,243	319,109	148,800	300,809	384,000	235,200	158%
521240 Professional Services - Nonprofits	432,500	622,780	765,000	765,000	956,050	191,050	25%
523100 Property & Liability Insurance	1,410,609	1,562,765	1,957,600	1,881,936	2,102,300	144,700	7%
523200 Communications	72,948	119,495	132,000	161,128	227,600	95,600	72%
531100 General Operating Supplies	335	-	11,958	-	10,000	(1,958)	-16%
572000 Payments To Other Agencies	-	253,432	400,000	397,937	443,379	43,379	11%
579000 Contingencies	7,710	-	137,111	-	300,000	162,889	119%
579010 Contingency - City Manager	-	-	150,000	-	150,000	-	0%
Subtotal - Operations	2,398,345	2,877,581	3,702,469	3,506,811	4,573,329	870,860	24%
TOTAL DEPARTMENT	2,695,002	2,910,022	3,806,669	3,555,500	4,677,529	870,860	23%



1002650 - Court

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	596,981	638,007	838,000	754,293	865,800	27,800	3%
511110	Bonuses	12,525	12,725	20,000	16,100	20,000	-	0%
512101	Health Insurance	79,336	64,641	88,200	86,900	112,200	24,000	27%
512102	Disability Insurance	1,869	2,805	4,900	3,860	9,500	4,600	94%
512103	Dental Insurance	3,065	2,681	4,300	3,539	4,400	100	2%
512104	Life Insurance	3,829	5,089	7,200	6,065	7,200	-	0%
512200	Social Security	36,491	39,186	53,500	47,329	55,600	2,100	4%
512300	Medicare	8,536	9,164	12,600	11,003	13,000	400	3%
512401	Retirement	57,897	59,708	91,200	85,170	105,100	13,900	15%
512402	Retirement-Matching	22,316	28,312	38,000	34,440	43,800	5,800	15%
512600	Unemployment Tax	1,505	558	1,000	777	1,000	-	0%
512700	Workers Compensation	5,817	7,361	8,000	7,324	8,000	-	0%
Subtotal - Personnel		830,167	870,237	1,166,900	1,056,800	1,245,600	78,700	7%
Operations								
521260	Professional Services - Court	345,716	207,308	514,200	276,534	460,000	(54,200)	-11%
521300	Technical Services	41,215	49,505	56,000	41,998	68,000	12,000	21%
523200	Communications	2,452	2,377	3,000	1,443	3,000	-	0%
523300	Advertising	-	-	1,800	-	1,800	-	0%
523400	Printing & Binding	1,915	873	2,000	612	2,000	-	0%
523500	Travel	6,139	4,666	7,000	7,000	7,000	-	0%
523600	Dues & Fees	321	400	1,000	1,000	1,000	-	0%
523700	Education/Training	2,313	3,448	8,000	5,612	8,000	-	0%
531100	General Operating Supplies	2,870	2,391	3,200	1,610	3,200	-	0%
531300	Hospitality	618	619	1,500	1,500	1,500	-	0%
531600	Small Tools & Equipment	1,349	2,706	3,000	1,496	3,000	-	0%
Subtotal - Operations		404,908	274,293	600,700	338,804	558,500	(42,200)	-7%
TOTAL DEPARTMENT		1,235,075	1,144,530	1,767,600	1,395,604	1,804,100	36,500	2%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY2026
10	10	10	10
10	10	10	10

1003210 - Police

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	13,802,230	14,488,156	15,996,200	15,605,634	16,823,500	827,300	5%
511110 Bonuses	518,921	520,750	565,000	572,700	615,000	50,000	9%
511200 Part-Time/Temp Employees	398,285	509,866	593,000	498,109	527,900	(65,100)	-11%
511300 Overtime	955,085	963,067	900,000	1,051,458	1,000,000	100,000	11%
512101 Health Insurance	1,763,704	1,970,080	2,328,600	2,367,672	3,001,800	673,200	29%
512102 Disability Insurance	44,374	63,372	97,600	76,870	173,200	75,600	77%
512103 Dental Insurance	94,820	94,040	109,900	102,871	116,700	6,800	6%
512104 Life Insurance	90,563	111,266	135,200	124,154	142,600	7,400	5%
512200 Social Security	933,385	988,478	1,125,500	1,061,270	1,186,700	61,200	5%
512300 Medicare	219,382	232,284	263,200	248,783	277,600	14,400	5%
512401 Retirement	1,442,927	1,427,972	2,027,600	1,793,738	2,018,900	(8,700)	0%
512402 Retirement-Matching	635,076	674,151	844,900	744,884	827,800	(17,100)	-2%
512600 Unemployment Tax	17,529	10,573	20,000	14,948	20,000	-	0%
512700 Workers Compensation	464,113	499,021	600,000	550,000	600,000	-	0%
Subtotal - Personnel	21,380,394	22,553,076	25,606,700	24,813,089	27,331,700	1,725,000	7%
Operations							
521200 Professional Services	84,883	98,447	152,700	90,233	152,700	-	0%
521270 Jail Services	424,020	530,555	695,000	626,580	700,000	5,000	1%
521275 Inmate Medical Services	16,089	9,444	68,000	13,172	150,000	82,000	121%
521300 Technical Services	874,714	983,707	2,152,300	2,124,907	2,217,800	65,500	3%
522100 Cleaning Services	84,096	84,133	84,100	84,096	-	(84,100)	-100%
522110 Garbage Disposal	2,622	2,585	2,700	2,534	2,400	(300)	-11%
522210 Repairs & Maintenance - Equipment	26,840	14,997	35,000	103	35,000	-	0%
522220 Repairs & Maintenance - Buildings	17,680	14,876	15,000	4,158	7,500	(7,500)	-50%
522230 Repairs & Maintenance - Vehicles	543,048	528,420	500,000	499,416	550,000	50,000	10%
522310 Building Operating Lease	164,134	804,707	827,300	844,401	123,500	(703,800)	-85%
522320 Equipment Operating Lease	799	942	1,000	944	-	(1,000)	-100%
523200 Communications	228,460	215,035	224,200	229,620	233,900	9,700	4%
523250 Postage	1,617	1,075	2,000	2,046	2,000	-	0%
523300 Advertising	15,965	22,284	31,000	10,810	34,000	3,000	10%
523400 Printing & Binding	8,728	5,444	10,000	6,951	25,000	15,000	150%
523500 Travel	66,279	74,101	70,300	63,834	70,300	-	0%
523600 Dues & Fees	23,157	23,560	19,000	15,432	15,300	(3,700)	-19%
523700 Education/Training	79,594	88,856	118,000	92,936	181,000	63,000	53%
523900 Contractual Services	-	-	7,500	-	7,500	-	0%
523950 Merchant Services Charges	2,648	1,777	3,000	896	3,000	-	0%
531100 General Operating Supplies	76,839	64,888	72,800	36,259	72,800	-	0%
531150 Undercover Operations	-	440	5,000	-	5,000	-	0%
531210 Water	1,833	4,083	4,300	4,239	1,000	(3,300)	-77%

1003210 - Police

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
531220 Natural Gas	16,430	17,526	17,000	24,222	2,900	(14,100)	-83%
531230 Electricity	54,777	66,264	67,000	63,970	6,000	(61,000)	-91%
531270 Gasoline	662,011	717,218	-	-	-	-	0%
531300 Hospitality	24,297	24,859	32,000	33,248	40,000	8,000	25%
531600 Police Equipment	108,105	204,235	274,900	187,887	408,300	133,400	49%
531750 Uniforms	218,559	202,984	225,300	200,249	265,300	40,000	18%
542500 Other Equipment	1,560,564	-	-	-	-	-	0%
579000 Contingencies	-	-	50,000	-	100,000	50,000	100%
581200 Capital Lease Principal	-	-	360,000	360,000	360,000	-	0%
Subtotal - Operations	5,388,788	4,807,442	6,126,400	5,623,144	5,772,200	(354,200)	-6%
TOTAL DEPARTMENT	26,769,182	27,360,518	31,733,100	30,436,234	33,103,900	1,370,800	4%

HEADCOUNT SUMMARY

Employees

Full-Time Employees
Part-Time Employees

TOTAL

	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	169	173	178	179
Part-Time Employees	17	17	14	14
TOTAL	186	190	192	193

1003510 - Fire

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	9,083,515	9,508,675	10,191,200	10,008,682	10,805,600	614,400	6%
511110 Bonuses	258,900	261,625	300,000	315,056	350,000	50,000	17%
511200 Part-Time/Temp Employees	142,967	85,252	159,200	69,009	65,400	(93,800)	-59%
511300 Overtime	521,093	520,635	540,000	600,260	660,000	120,000	22%
512101 Health Insurance	1,664,287	1,871,328	2,270,300	2,197,299	2,640,300	370,000	16%
512102 Disability Insurance	106,860	117,330	135,900	126,519	185,400	49,500	36%
512103 Dental Insurance	77,427	82,491	97,800	90,130	100,600	2,800	3%
512104 Life Insurance	59,976	71,580	86,600	78,851	93,000	6,400	7%
512200 Social Security	581,806	605,512	697,700	639,986	743,000	45,300	6%
512300 Medicare	136,812	142,307	163,200	151,488	173,700	10,500	6%
512401 Retirement	961,183	966,720	1,287,800	1,172,647	1,309,100	21,300	2%
512402 Retirement-Matching	406,383	432,057	536,600	471,845	527,900	(8,700)	-2%
512600 Unemployment Tax	11,557	7,107	10,000	8,349	10,000	-	0%
512700 Workers Compensation	215,946	226,465	300,000	300,000	300,000	-	0%
Subtotal - Personnel	14,228,712	14,899,084	16,776,300	16,230,120	17,964,000	1,187,700	7%
Operations							
521200 Professional Services	13,251	7,794	14,200	4,970	14,200	-	0%
521300 Technical Services	94,954	82,579	213,400	196,524	190,900	(22,500)	-11%
522210 Repairs & Maintenance - Equipment	51,487	84,997	85,600	79,376	95,800	10,200	12%
522220 Repairs & Maintenance - Buildings	61,083	114,692	122,600	98,111	154,000	31,400	26%
522230 Repairs & Maintenance - Vehicles	288,836	504,044	315,000	300,001	377,000	62,000	20%
523200 Communications	54,399	59,052	64,800	54,736	64,800	-	0%
523300 Advertising	-	450	1,000	-	5,000	4,000	400%
523400 Printing & Binding	2,594	2,290	4,000	3,117	9,000	5,000	125%
523500 Travel	47,781	44,500	50,000	43,368	60,000	10,000	20%
523600 Dues & Fees	12,556	6,175	13,000	9,981	33,000	20,000	154%
523700 Education/Training	41,414	62,999	79,300	72,642	119,200	39,900	50%
523900 Contractual Services	145,650	142,155	204,700	163,727	192,400	(12,300)	-6%
531100 General Operating Supplies	86,705	98,471	114,400	113,872	146,900	32,500	28%
531160 EMS Medical Supplies	103,709	125,550	162,500	129,130	177,000	14,500	9%
531210 Water	13,891	13,588	21,600	13,025	21,600	-	0%
531220 Natural Gas	18,648	16,033	25,000	21,399	25,000	-	0%
531230 Electricity	32,354	33,866	52,100	40,882	52,100	-	0%
531270 Gasoline	213,549	192,519	-	-	-	-	0%
531300 Hospitality	10,950	9,901	23,300	34,025	26,300	3,000	13%
531600 Small Tools & Equipment	37,616	41,375	109,400	101,979	100,300	(9,100)	-8%
531750 Uniforms	116,306	146,743	141,500	109,697	146,500	5,000	4%
541200 Site Improvements	-	25,640	88,000	77,149	72,000	(16,000)	-18%
542100 Machinery & Equipment	-	-	-	-	35,804	35,804	0%
542400 Computer Equipment	-	16,230	-	-	-	-	0%

1003510 - Fire

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
579000 Contingencies	2,898	-	50,000	-	50,000	-	0%
581200 Capital Lease Principal	1,046,271	1,072,162	1,653,500	1,653,500	915,100	(738,400)	-45%
582200 Capital Lease Interest	106,548	70,658	44,100	44,100	47,432	3,332	8%
Subtotal - Operations	2,603,450	2,974,463	3,653,000	3,365,308	3,131,336	(521,664)	-14%
TOTAL DEPARTMENT	16,832,162	17,873,547	20,429,300	19,595,428	21,095,336	666,036	3%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

Part-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
117	121	123	123
5	4	4	4
122	125	127	127

1003810 - Emergency Management

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	109,754	115,817	121,100	111,349	112,000	(9,100)	-8%
511110 Bonuses	4,250	4,000	5,000	-	7,500	2,500	50%
512101 Health Insurance	3,352	-	8,400	4,085	28,600	20,200	240%
512102 Disability Insurance	324	499	500	500	1,300	800	160%
512103 Dental Insurance	325	-	300	60	1,300	1,000	333%
512104 Life Insurance	661	906	700	700	1,700	1,000	143%
512200 Social Security	7,036	7,452	7,900	4,904	7,500	(400)	-5%
512300 Medicare	1,646	1,743	1,900	1,147	1,800	(100)	-5%
512401 Retirement	12,193	12,321	14,600	12,924	13,600	(1,000)	-7%
512402 Retirement-Matching	4,142	5,791	6,100	5,385	5,700	(400)	-7%
512600 Unemployment Tax	91	41	100	100	100	-	0%
512700 Workers Compensation	241	281	400		400	-	0%
				400			
Subtotal - Personnel	144,015	148,851	167,000	141,154	181,500	14,500	9%
Operations							
521200 Professional Services	260,000	281,165	696,000	691,871	806,200	110,200	16%
521300 Technical Services	10,520	10,927	13,800	9,791	14,300	500	4%
522210 Repairs & Maintenance - Equipment	3,790	11,050	5,000	6,006	11,500	6,500	130%
523200 Communications	3,452	3,115	5,300	3,386	5,500	200	4%
523500 Travel	60	35	5,500	-	6,000	500	9%
523700 Education/Traing	-	239	1,450	-	13,000	11,550	797%
531100 General Operating Supplies	11,910	11,321	15,000	10,706	38,000	23,000	153%
531102 Emergency Event Response	1,287	28	98,500	522,642	98,500	-	0%
531600 Small Tools & Equipment	16,901	16,350	10,000	9,173	44,000	34,000	340%
542100 Machinery & Equipment	9,749	-	-	-	-	-	0%
572000 Payment to Other Agencies	654,141	872,608	929,800	929,800	1,022,800	93,000	10%
579000 Contingencies	-	-	50,000	-	50,000	-	0%
Subtotal - Operations	971,810	1,206,838	1,830,350	2,183,375	2,109,800	279,450	15%
TOTAL DEPARTMENT	1,115,825	1,355,689	1,997,350	2,324,529	2,291,300	293,950	15%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
1	1	1	1
1	1	1	1

1004100 - Public Works

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	2,979,249	3,118,377	3,601,800	3,361,592	3,839,400	237,600	7%
511110	Bonuses	51,475	50,800	60,000	53,700	60,000	-	0%
511300	Overtime	-	32,382	40,000	35,488	40,000	-	0%
512101	Health Insurance	439,519	524,577	657,500	492,888	643,300	(14,200)	-2%
512102	Disability Insurance	12,875	17,887	28,100	15,556	39,200	11,100	40%
512103	Dental Insurance	22,346	23,547	27,000	19,445	22,300	(4,700)	-17%
512104	Life Insurance	25,285	31,380	37,600	23,610	27,800	(9,800)	-26%
512200	Social Security	179,949	189,585	230,900	206,111	246,700	15,800	7%
512300	Medicare	42,395	44,734	54,000	48,710	57,700	3,700	7%
512401	Retirement	308,569	304,901	437,100	381,241	465,500	28,400	6%
512402	Retirement-Matching	132,590	148,096	182,100	156,757	194,000	11,900	7%
512600	Unemployment Tax	3,628	1,880	4,000	2,939	2,500	(1,500)	-38%
512700	Workers Compensation	45,459	58,140	95,000	69,000	85,000	(10,000)	-11%
Subtotal - Personnel		4,243,339	4,546,286	5,455,100	4,867,037	5,723,400	268,300	5%
Operations								
521200	Professional Services	52,880	78,720	85,000	75,135	70,000	(15,000)	-18%
521300	Technical Services	285,689	286,723	602,500	411,323	423,600	(178,900)	-30%
522230	Repairs & Maintenance - Vehicles	15,573	20,835	18,000	10,178	20,000	2,000	11%
522240	Streetlight Maintenance	64,982	67,425	125,000	48,483	125,000	-	0%
522260	Guardrail Maintenance	45,231	26,563	50,000	-	50,000	-	0%
522270	Sidewalk Maintenance	74,265	75,000	75,000	67,920	75,000	-	0%
522280	Fiber Maintenance	13,837	58,386	100,000	44,617	150,000	50,000	50%
522290	Traffic Pole Maintenance	-	35,752	100,000	11,730	100,000	-	0%
523200	Communications	34,113	34,915	44,444	21,219	38,000	(6,444)	-14%
523500	Travel	7,079	5,402	17,500	3,659	17,500	-	0%
523600	Dues & Fees	5,801	7,729	10,000	6,867	10,000	-	0%
523700	Education/Training	16,066	14,189	30,000	21,722	30,000	-	0%
523900	Contractual Services	4,990,198	5,214,725	5,713,185	5,126,087	6,123,000	409,815	7%
531100	General Operating Supplies	35,092	22,193	52,000	37,339	59,600	7,600	15%
531235	Street Lights	1,461,355	1,817,126	1,800,000	2,285,673	2,800,000	1,000,000	56%
531270	Gasoline	32,201	29,354	-	-	-	-	0%
531300	Hospitality	-	-	-	-	5,000	5,000	0%
531600	Small Tools & Equipment	40,702	22,965	47,000	46,738	50,000	3,000	6%
531700	Other Supplies	486,083	602,817	623,000	525,844	728,000	105,000	17%
531750	Uniforms	10,942	7,608	8,400	8,396	9,000	600	7%
542100	Machinery & Equipment	-	67,067	85,000	59,289	25,000	(60,000)	-71%
542200	Vehicles	88,700	-	-	-	-	-	0%
542400	Computer Equipment	-	-	-	-	5,000	5,000	0%

1004100 - Public Works

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
572000 Payments to Other Agencies	153,335	-	-	-	-	-	0%
579000 Contingencies	-	-	140,000	-	200,000	60,000	43%
Subtotal - Operations	7,914,124	8,495,494	9,726,029	8,812,220	11,113,700	1,387,671	14%
TOTAL DEPARTMENT	12,157,463	13,041,780	15,181,129	13,679,257	16,837,100	1,655,971	11%

HEADCOUNT SUMMARY

Employees

Full-Time Employees
Tsplost-Public Works
Tsplost-Communications
TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
34	35	37	37
10	11	11	11
10	11	1	1
54	57	49	49

1004900 - Fleet Services

FY 2026 APPROVED BUDGET



	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	145,699	140,351	159,900	156,190	220,000	60,100	38%
511110 Bonuses	3,825	4,075	4,000	2,900	5,000	1,000	25%
512101 Health Insurance	16,742	12,300	8,400	13,268	31,400	23,000	274%
512102 Disability Insurance	509	568	1,000	776	2,300	1,300	130%
512103 Dental Insurance	635	476	400	526	1,200	800	200%
512104 Life Insurance	1,042	1,048	900	1,267	1,900	1,000	111%
512200 Social Security	8,836	8,587	10,300	9,636	14,100	3,800	37%
512300 Medicare	2,067	2,008	2,400	2,194	3,300	900	38%
512401 Retirement	16,079	14,041	19,200	17,322	26,700	7,500	39%
512402 Retirement-Matching	7,223	6,568	8,000	7,305	11,200	3,200	40%
512600 Unemployment Tax	212	140	300	219	300	-	0%
512700 Workers Compensation	313	343	500	381	500	-	0%
Subtotal - Personnel	203,182	190,505	215,300	211,982	317,900	102,600	48%
Operations							
521200 Professional Services	112,616	112,897	90,000	66,446	110,000	20,000	22%
521300 Technical Services	19,414	22,952	25,000	24,192	45,000	20,000	80%
523200 Communications	940	862	1,000	1,400	1,000	-	0%
523700 Education/Training	-	-	3,000	-	4,500	1,500	50%
531100 General Operating Supplies	1,029	6,496	15,000	13,674	25,000	10,000	67%
531270 Gasoline	-	-	900,000	715,187	900,000	-	0%
531300 Hospitality	-	-	-	-	1,500	1,500	0%
531600 Small Tools & Equipment	-	-	-	-	25,000	25,000	0%
531750 Uniforms	-	557	2,500	1,062	3,500	1,000	40%
542100 Machinery & Equipment	-	-	10,000	4,905	25,000	15,000	150%
Subtotal - Operations	133,999	143,764	1,046,500	826,867	1,140,500	94,000	9%
TOTAL DEPARTMENT	337,181	334,269	1,261,800	1,038,850	1,458,400	196,600	16%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	2	2	2	3
TOTAL	2	2	2	3



1006110 - Recreation & Parks

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	947,455	997,657	1,079,700	978,376	1,051,400	(28,300)	-3%
511110 Bonuses	22,900	14,325	30,000	28,200	35,000	5,000	17%
511201 Part-Time/Temp Employees - Athletic	239,668	260,113	237,000	342,064	330,000	93,000	39%
511202 Part-Time/Temp Employees - Park	140,860	155,159	140,000	130,056	160,000	20,000	14%
511203 Part-Time/Temp Employees - Leisure	24,423	67,348	60,000	52,847	85,000	25,000	42%
512101 Health Insurance	105,493	143,417	192,200	177,123	215,400	23,200	12%
512102 Disability Insurance	3,028	4,159	6,800	4,742	10,700	3,900	57%
512103 Dental Insurance	4,499	5,427	7,400	5,982	6,400	(1,000)	-14%
512104 Life Insurance	6,135	7,305	10,200	7,644	8,100	(2,100)	-21%
512200 Social Security	80,576	90,729	96,400	98,468	103,700	7,300	8%
512300 Medicare	19,100	21,576	22,600	22,662	24,300	1,700	8%
512401 Retirement	97,183	94,241	129,600	118,498	127,500	(2,100)	-2%
512402 Retirement-Matching	44,017	45,867	54,000	47,817	53,200	(800)	-1%
512600 Unemployment Tax	3,995	2,361	3,000	2,611	3,000	-	0%
512700 Workers Compensation	25,121	29,189	35,000	34,881	35,000	-	0%
Subtotal - Personnel	1,764,453	1,938,873	2,103,900	2,051,970	2,248,700	144,800	7%
Operations							
521300 Technical Services	15,843	17,780	40,600	18,382	50,800	10,200	25%
522100 Cleaning Services	141,235	162,130	155,000	151,109	176,000	21,000	14%
522220 Repairs & Maintenance - Buildings	15,469	13,773	50,000	43,043	100,000	50,000	100%
522230 Repairs & Maintenance - Vehicles	16,308	10,664	10,000	13,284	15,000	5,000	50%
522240 Repairs & Maintenance - Parks	630,675	569,609	600,000	453,601	700,000	100,000	17%
523200 Communications	14,184	15,346	17,000	14,277	17,500	500	3%
523300 Advertising	22,636	15,713	25,000	16,362	25,000	-	0%
523500 Travel	2,502	5,460	6,000	4,594	10,600	4,600	77%
523600 Dues & Fees	4,294	2,908	4,000	3,569	3,410	(590)	-15%
523700 Education/Training	4,202	7,582	8,000	7,950	8,065	65	1%
523900 Contractual Services	722,478	682,952	1,099,500	702,992	940,800	(158,700)	-14%
523950 Merchant Services Charges	17,167	19,054	16,000	15,820	16,000	-	0%
531100 General Operating Supplies	7,035	4,429	6,000	5,105	6,000	-	0%
531102 Program Supplies	89,222	138,449	249,700	189,743	211,000	(38,700)	-15%
531210 Water	34,057	23,823	50,000	17,297	50,000	-	0%
531220 Natural Gas	12,731	17,331	13,500	13,271	13,500	-	0%
531230 Electricity	146,978	173,119	162,245	183,480	175,000	12,755	8%
531270 Gasoline	22,899	24,045	-	-	-	-	0%
531300 Hospitality	1,354	3,238	2,500	1,905	2,500	-	0%
531600 Small Tools & Equipment	57,254	41,021	50,000	47,466	31,600	(18,400)	-37%
531700 Other Supplies	-	9,779	14,000	9,819	13,000	(1,000)	-7%
531750 Uniforms	3,970	4,017	5,000	2,845	5,000	-	0%
541200 Site Improvements	7,282	27,231	30,000	23,641	-	(30,000)	-100%

1006110 - Recreation & Parks

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
542100 Machinery & Equipment	89,646	28,652	-	-	208,000	208,000	0%
579000 Contingencies		-	50,000	-	50,000	-	0%
Subtotal - Operations	2,079,421	2,018,105	2,664,045	1,939,555	2,828,775	164,730	6%
TOTAL DEPARTMENT	3,843,874	3,956,978	4,767,945	3,991,524	5,077,475	309,530	6%

HEADCOUNT SUMMARY

Employees

Full-Time Employees
Tree-Fund Employees
Part-Time Employees
TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
12	11	11.5	11.5
0	1	0.5	0.5
50	34	49	49
62	46	61	61

1007450 - Community Development

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	3,057,369	3,608,742	3,930,100	3,748,457	4,212,900	282,800	7%
511110	Bonuses	53,700	60,150	70,000	80,734	85,000	15,000	21%
511200	Part-Time / Temp Employees	-	-	48,500	32,171	-	(48,500)	-100%
512101	Health Insurance	467,506	18,905	633,500	646,808	805,700	172,200	27%
512102	Disability Insurance	10,527	548,128	23,800	17,826	42,800	19,000	80%
512103	Dental Insurance	18,648	15,847	23,100	22,853	25,700	2,600	11%
512104	Life Insurance	20,759	20,807	32,100	27,904	33,600	1,500	5%
512200	Social Security	185,294	27,835	252,500	238,337	269,200	16,700	7%
512300	Medicare	43,411	221,091	59,100	54,588	63,000	3,900	7%
512401	Retirement	304,435	51,861	471,700	442,741	510,700	39,000	8%
512402	Retirement-Matching	127,768	375,230	196,600	172,502	212,800	16,200	8%
512600	Unemployment Tax	4,743	162,689	3,000	2,817	3,000	-	0%
512700	Workers Compensation	28,470	2,556	35,000	31,639	35,000	-	0%
			32,135					
Subtotal - Personnel		4,322,630	5,145,976	5,779,000	5,519,379	6,299,400	520,400	9%
Operations								
521200	Professional Services	201,542	1,302	-	-	-	-	0%
521300	Technical Services	124,387	373,226	211,100	178,563	202,900	(8,200)	-4%
522230	Repairs & Maintenance - Vehicles	16,237	14,030	15,000	30,722	45,000	30,000	200%
523200	Communications	29,270	29,671	30,250	24,213	31,300	1,050	3%
523300	Advertising	17,855	11,944	20,000	14,345	20,000	-	0%
523500	Travel	13,650	14,757	27,100	18,158	30,000	2,900	11%
523600	Dues & Fees	7,254	9,282	9,000	8,336	12,300	3,300	37%
523700	Education/Training	22,277	18,118	39,000	28,084	39,000	-	0%
523900	Contractual Services	117,575	85,968	150,000	150,000	150,000	-	0%
531100	General Operating Supplies	11,116	17,009	16,000	14,786	16,000	-	0%
531270	Gasoline	36,289	38,321	-	-	-	-	0%
531300	Hospitality	10,163	8,969	14,500	13,567	14,500	-	0%
531600	Small Tools	-	68	4,000	-	3,300	(700)	-18%
531750	Uniforms	5,738	9,955	12,000	11,363	12,000	-	0%
542300	Furniture & Fixtures	23,665	33,239	39,000	-	-	(39,000)	-100%
542400	Computer Equipment	-	654	-	-	1,800	1,800	0%
579000	Contingency	-	-	25,000	-	25,000	-	0%
Subtotal - Operations		637,018	666,513	611,950	492,138	603,100	(8,850)	-1%
TOTAL DEPARTMENT		4,959,648	5,812,489	6,390,950	6,011,516	6,902,500	511,550	8%

1007450 - Community Development

FY 2026 APPROVED BUDGET



HEADCOUNT SUMMARY

FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
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Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	46	46	46	47
Part-time Employees	0	1	1	0
TOTAL	46	47	47	47



1007520 - Economic Development

FY 2026 APPROVED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel							
511100 Regular Salaries	132,685	110,984	126,700	29,263	67,100	(59,600)	-47%
511110 Bonuses	3,000	3,000	5,000	-	3,000	(2,000)	-40%
512101 Health Insurance	10,770	8,641	57,800	-	-	(57,800)	-100%
512102 Disability Insurance	416	417	2,000	-	700	(1,300)	-65%
512103 Dental Insurance	209	197	2,700	-	-	(2,700)	-100%
512104 Life Insurance	853	775	3,500	-	600	(2,900)	-83%
512200 Social Security	8,166	6,824	18,900	1,798	4,400	(14,500)	-77%
512300 Medicare	1,910	1,596	4,500	433	1,100	(3,400)	-76%
512401 Retirement	11,053	8,625	35,800	-	8,200	(27,600)	-77%
512402 Retirement-Matching	5,474	5,487	14,900	-	3,400	(11,500)	-77%
512600 Unemployment Tax	355	56	100	100	100	-	0%
512700 Workers Compensation	773	1,019	1,500	1,132	1,500	-	0%
Subtotal - Personnel	175,664	147,621	273,400	32,727	90,100	(183,300)	-67%
Operations							
521200 Professional Services	-	-	171,000	149,625	186,750	15,750	9%
521205 Professional Services - Other	34,290	26,198	60,000	-	-	(60,000)	-100%
521300 Technical Services	-	25,679	69,300	16,664	73,100	3,800	5%
523200 Communications	860	627	1,200	656	1,866	666	56%
523300 Advertising	14,100	36,235	36,300	-	50,000	13,700	38%
523500 Travel	749	639	3,000	500	7,500	4,500	150%
523600 Dues & Fees	15,342	2,988	3,500	2,363	3,200	(300)	-9%
523700 Education/Training	1,830	2,920	6,700	-	7,500	800	12%
531100 General Operating Supplies	297	311	1,000	655	800	(200)	-20%
531300 Hospitality	5,642	21,757	27,000	9,425	45,000	18,000	67%
Subtotal - Operations	73,110	117,354	379,000	179,887	375,716	(3,284)	-1%
TOTAL DEPARTMENT	248,774	264,975	652,400	212,614	465,816	(186,584)	-29%

HEADCOUNT SUMMARY

Employees

Full-Time Employees

TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
2	2	2	2
2	2	2	2

1009000 - Other Financing Uses

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Operations								
581300	Note Principal	210,549	214,070	217,651	217,651	221,598	3,947	2%
582300	Note Interest Expense	24,781	21,259	17,678	17,678	13,732	(3,946)	-22%
611215	Transfer to E911	-	-	-	-	1,000,000	1,000,000	0%
611220	Transfer to Tree Fund	-	-	60,000	60,000	65,150	5,150	9%
611240	Transfer to Grant Fund	-	-	2,889	2,889	7,740	4,851	168%
611351	Transfer to Capital Projects	23,066,260	21,779,582	23,471,400	23,471,400	18,244,000	(5,227,400)	-22%
611352	Transfer to Fleet Fund	4,029,680	2,362,043	1,770,000	1,770,000	2,000,000	230,000	13%
611360	Transfer to Public Facilities Authority	13,614,428	14,623,318	13,376,133	13,376,133	14,298,855	922,722	7%
611555	Transfer to Arts Center	-	-	-	-	200,000	200,000	0%
611561	Transfer to Stormwater	1,905,000	2,160,000	4,250,000	4,250,000	3,420,000	(830,000)	-20%
Subtotal - Operations		42,850,698	41,160,272	43,165,751	43,165,751	39,471,074	(3,694,677)	-9%
TOTAL DEPARTMENT		42,850,698	41,160,272	43,165,751	43,165,751	39,471,074	(3,694,677)	-9%

CONFISCATED ASSETS FUND 210

This fund is used to account for amounts seized by the police department from narcotics arrests in conjunction with other state and federal agencies. These funds are used by the police department to augment their general fund budget and can only be spent on law enforcement programs or activities. Generally, seizures can vary greatly from one year to the next and are not easily budgeted. However, using conservative figures for incoming funding plus the amounts that have remained unspent from previous years, the FY2026 budget has been set at \$35,000.



210 - Confiscated Assets Fund

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
351320	State Seized Fund	61,657	(750)	5,000	-	-	(5,000)	-100%
351325	Federal Seized Fund	295,304	206,756	100,000	165,384	100,000	-	0%
Subtotal - Revenues		356,961	206,006	105,000	165,384	100,000	(5,000)	-5%
Expenditures								
521200	Professional Services	-	-	5,000	-	5,000	-	0%
523700	Education/Training	19,124	10,000	15,000	12,000	15,000	-	0%
531600	Small Tools & Equipment	24,678	6,200	10,000	6,000	10,000	-	0%
531750	Uniforms	32,345	-	5,000	-	5,000	-	0%
542200	Motor Vehicles	105,720	23,505	-	-	-	-	0%
611240	Transfer to Grant Fund	8,190	-	-	-	-	-	0%
611351	Transfer to Capital Projects	-	610,000	-	-	-	-	0%
Subtotal - Expenditures		190,057	649,705	35,000	18,000	35,000	-	0%
BALANCE		166,904	(443,699)	70,000	147,384	65,000	(5,000)	-7%

OPIOID FUND 213

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 FY2026 budget has been set at \$50,000.

213 - Opioid Fund

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
351920	Opioid Settlement Payments	74,707	116,696	150,000	13,201	34,894	(115,106)	0%
	Subtotal - Revenues	74,707	116,696	150,000	13,201	34,894	(115,106)	-77%
Expenditures								
531100	Hospitality	-	3,838	150,000	2,445	50,000	(100,000)	-67%
	Subtotal - Expenditures	-	3,838	150,000	2,445	50,000	(100,000)	-67%
BALANCE		74,707	112,858	-	10,755.59	(15,106)	(15,106)	0%

E911 FUND 215

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 FY2026 budget is \$4,000,000.

215 - E911 Fund

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
342500	E911 Revenues	3,993,901	3,820,030	3,500,000	3,319,539	3,000,000	(500,000)	-14%
391100	Transfer in from General Fund	-	-	-	1,000,000	1,000,000	1,000,000	0%
Subtotal - Revenues		3,993,901	3,820,030	3,500,000	4,319,539	4,000,000	(500,000)	14%
Expenditures								
572000	Transfers to ChatComm	3,993,901	3,820,030	3,500,000	4,319,539	4,000,000	500,000	14%
Subtotal - Expenditures		3,993,901	3,820,030	3,500,000	4,319,539	4,000,000	500,000	14%
BALANCE		-	-	-	-	-	(1,000,000)	0%

TREE FUND 220

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 FY2026 budget has been set at \$660,300.

220 - Tree Fund

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
341320	Development Impact	331,503	272,265	150,000	549,555	600,000	450,000	300%
391100	Transfer-In General Fund	-	-	60,000	60,000	65,150	5,150	9%
Subtotal - Revenues		331,503	272,265	210,000	609,555	665,150	455,150	217%
Personnel:								
511100	Salaries	57,394	76,321	85,500	83,899	89,800	4,300	5%
511110	Bonus	-	1,525	4,000	4,000	3,500	(500)	-13%
512101	Health Insurance	4,610	6,684	6,803	7,301	9,100	2,297	34%
512102	Disability Insurance	296	329	470	412	1,000	530	113%
512103	Dental Insurance	158	214	230	225	300	70	30%
512104	Life Insurance	424	596	650	684	800	150	23%
512200	Social Security	3,404	4,739	5,301	5,082	5,900	599	11%
512300	Medicare	939	1,108	1,240	1,194	1,400	160	13%
512401	Retirement	5,003	8,736	10,260	10,096	10,900	640	6%
512402	Retirement-Matching	617	2,265	4,275	3,518	4,600	325	8%
512600	Unemployment Tax	5	60	60	59	1,500	1,440	2400%
512700	Workers Compensation	625	330	400	827	1,500	1,100	275%
Subtotal - Personnel		73,475	102,907	119,189	117,296	130,300	11,111	9%
Operations								
611351	Transfer to Capital	283,282	624,693	590,000	590,000	530,000	(60,000)	-10%
Subtotal - Expenditures		356,757	727,600	709,189	707,296	660,300	(48,889)	-7%
BALANCE		(25,254)	(455,335)	(499,189)	(97,741)	4,850	504,039	-101%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	1	1	0.5	0.5
TOTAL	1	1	0.5	0.5

IMPACT FEE FUND

225

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 FY2026 budget is \$150,000.

225 - Impact Fee Fund

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
341320	Impact Fee - Parks	1,056,957	54,524	900,000	611,156	102,405	(797,595)	-89%
341320	Impact Fee - Public Safety	110,756	5,338	80,000	47,878	10,020	(69,980)	-87%
341320	Impact Fee - Transportation	450,616	20,000	450,000	80,120	37,575	(412,425)	-92%
361000	Interest Revenue	71,443	290,597	-	-	-	-	0%
Subtotal - Revenues		1,689,772	370,459	1,430,000	739,154	150,000	(1,280,000)	-90%
Expenditures								
521200	Professional Services	6,193	28,878	10,000	4,800	10,000	-	0%
611351	Transfer to Capital Projects	163,730	1,030,264	5,069,446	5,069,446	130,000	(4,939,446)	-97%
611352	Transfer to Fleet		82,500	177,500	177,500	10,000	(167,500)	-94%
Subtotal - Expenditures		169,923	1,141,642	5,256,946	5,251,746	150,000	(5,106,946)	-97%
BALANCE		1,519,849	(771,183)	(3,826,946)	(4,512,592)	-	3,826,946	-100%

MULTIPLE GRANT FUND 240

This fund accounts for revenues received from various grants, which is then used to support multiple projects or initiatives over time. The amount estimated to be spent for the FY2026 budget has been set at \$957,161.

240 - Multiple Grant Fund

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
331100	Federal Matching Grants	16,540	214,017	461,759	171,268	949,423	487,664	106%
391210	Transfer In	8,190	-	2,889	2,889	7,740	4,851	168%
	Subtotal - Revenues	24,730	214,017	464,647	174,157	957,162	492,515	106%
Personnel								
511100	Salaries	-	43,626	201,234	120,619	227,831	26,597	13%
511300	Overtime	-	22	14,554	-	-	(14,554)	-100%
512101	Health Insurance	-	173	21,689	26,462	75,886	54,197	250%
512104	Life Insurance	-	-	-	1,797	3,829	3,829	0%
512200	Social Security	-	2,580	13,379	7,457	14,126	747	6%
512300	Medicare	-	603	3,129	1,697	3,304	175	6%
512401	401A Retirement	-	983	10,789	11,710	27,340	16,551	153%
512402	401A Retirement - 457 Match	-	410	25,895	3,710	11,392	(14,503)	-56%
512600	Unemployment	-	98	80	146	250	170	213%
512700	Worker's Comp	-	-	50	20	150	100	200%
521200	Professional Services	-	992	2,500	-	-	(2,500)	-100%
579000-CVRGS	Contingency	-	-	5,000	-	4,852	(148)	-3%
	Subtotal - CVRGS	-	49,487	298,299	173,618	368,958	70,659	24%
Equipment								
521300	Technical Services	-	63,367	136,501	(4,700)	333,356	196,855	144%
523200	Communications	-	-	1,080	-	-	(1,080)	-100%
531100	General Operating Supplies	-	-	1,500	-	-	(1,500)	-100%
531600	Small Tools & Equipment	-	35,167	-	-	145,553	145,553	0%
531750	Uniforms	-	1,209	5,000	-	520	(4,480)	-90%
542100	Machinery & Equipment	-	49,437	-	-	30,000	30,000	0%
579000-CVRGE	Contingency	-	-	-	-	1,387	1,387	0%
	Subtotal - CVRGE	-	149,180	144,081	(4,700)	510,815	366,734	255%
Other Matching Grants								
531102-BOOST	Program Supplies		15,350	-	-		-	
531700-BVPG	Other Supplies			5,238	5,238		(5,238)	-100%
542200-BYR22	Motor Vehicles	24,730	-	-	-		-	0%
531600-BYR23	Small Tools & Equipment	-		4,358	-		(4,358)	-100%
542100-BYR23	Machinery & Equipment	-		12,671	-		(12,671)	-100%
521300-CYB22	Technical Services					77,388	77,388	0%
521300-CYB23	Technical Services						-	0%
	Subtotal - OTHER	24,730	15,350	22,267	5,238	77,388	55,121	248%
	Subtotal Expenditures	24,730	214,017	464,647	174,157	957,161	492,514	106%

240 - Multiple Grant Fund
FY 2026 APPROVED BUDGET

FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
-	-	-	-	1	1	0%

BALANCE

HEADCOUNT SUMMARY

Employees
Full-Time Employees-CVRG
TOTAL

FY 2023	FY 2024	FY 2025	FY 2026
0	3	3	3
0	3	3	3

CDBG FUND 245

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 FY2026 budget is \$1,915,741.

245 - CDBG Fund

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
331100	Federal Grants	612,654	392,789	653,068	364,326	788,742	135,674	21%
361000	Interest Revenue	120,311	138,382	-	81,273	-	-	0%
Subtotal - Revenues		732,965	531,171	653,068	445,598	788,742	135,674	21%
Expenditures								
521240	Non-Profits - ACT21	29	-	-	-	-	-	0%
521240	Non-Profits - ACT22	8,082	-	-	-	-	-	0%
541400	Non-Profits - ACT24	-	1,800	-	-	-	-	0%
541400	Infrastructure - AC181-PHASE3/SUBPHASE1	1,872	20,963	-	-	-	-	0%
541400	Infrastructure - AC182-PHASE3/SUBPHASE2	245,485	20,253	1,774,679	1,030,278	744,401	(1,030,278)	-58%
541400	Infrastructure - AC183-PHASE3/SUBPHASE3(LI)	-	-	310,000	47,771	262,229	(47,771)	-15%
541400	Infrastructure - AC184-PHASE3/SUBPHASE4(NW)	-	-	665,000	273,776	391,224	(273,776)	-41%
541400	Infrastructure - ACT24-HOPE ROAD	-	-	433,200	415,313	183,456	(249,744)	-58%
581300	Note Principal	287,000	287,000	287,000	287,000	287,000	-	0%
582300	Interest	70,186	62,774	55,189	55,189	47,431	(7,758)	-14%
Subtotal - Expenditures		612,654	392,790	3,525,068	2,109,327	1,915,741	(1,609,327)	-46%
BALANCE		120,311	138,381	(2,872,000)	(1,663,728)	(1,126,999)	1,745,001	-61%

HOTEL/MOTEL TAX FUND 275

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 FY2026 is \$5,565,000.

275 - Hotel/Motel Tax

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
314100	Hotel/Motel Tax	4,938,219	5,437,668	5,250,000	4,652,281	5,565,000	315,000	6%
		-						
	Subtotal - Revenues	4,938,219	5,437,668	5,250,000	4,652,281	5,565,000	315,000	6%
Expenditures								
611100	Transfer to General Fund	1,410,355	1,552,998	1,499,400	1,328,692	1,589,364	89,964	6%
611555	Transfer to PAC	1,940,720	2,137,004	2,063,250	1,828,347	2,187,045	123,795	6%
611850	Sandy Springs Hospitality	1,587,144	1,747,666	1,687,350	1,495,243	1,788,591	101,241	6%
	Subtotal - Expenditures	4,938,219	5,437,668	5,250,000	4,652,281	5,565,000	315,000	6%
BALANCE		-	-	-	-	-	-	0%

RENTAL MOTOR VEHICLE EXCISE TAX FUND 280

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 FY2026 is \$100,000.

280 - Rental Motor Vehicle Excise

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
314400	Excise Tax	88,402	103,778	100,000	113,286	100,000	-	0%
	Subtotal - Revenues	88,402	103,778	100,000	113,286	100,000	-	0%
Expenditures								
611100	Transfer to General Fund	88,402	103,778	100,000	113,286	100,000	-	0%
	Subtotal - Expenditures	88,402	103,778	100,000	113,286	100,000	-	0%
BALANCE		-	-	-	-	-	-	0%

TSPLOST 2016 PROJECTS FUND 335

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 that were 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 appropriated for this fund in the FY2026 budget is \$8,344,098.

335 - TSPLOST 2016 PROJECTS FUND

FY 2026 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Approved Budget
REVENUES:							
TSPLOST TAX FUNDING		95,343,840	-	95,343,840	95,343,840	-	95,343,840
TS131 PCID FUNDING		151,397	2,898,603	3,050,000	3,050,000	-	3,050,000
TS192 PCID FUNDING		838,739	2,691,813	3,530,553	3,530,553	-	3,530,553
INTEREST INCOME		247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		96,581,434	5,590,417	102,171,851	102,171,851	-	102,171,851
EXPENDITURES:							
TIER 1							
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	2,400,529	439,471	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	17,610,559	464,601	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
		86,902,272	8,344,098	95,246,370	95,221,851	24,519.74	95,246,370
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
		6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
TOTAL TSPLOST CAPITAL PROJECTS		93,827,753	8,344,098	102,171,851	102,171,851	-	102,171,851

TSPLOST 2021 PROJECTS FUND 336

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 appropriated for this fund in the FY2026 budget is \$96,655,448.

336 - TSPLOST 2021 PROJECTS FUND

FY 2026 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Approved Budget
REVENUES:							
TSPLOST TAX FUNDING		72,079,802	42,601,111	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		243,701	716,299	960,000	960,000	-	960,000
S2121 FEDERAL GRANT FUNDING		-	17,594,757	17,594,757	17,594,757	-	17,594,757
S2121 CITY OF ATLANTA FUNDING		-	393,030	393,030	393,030	-	393,030
S2122 PCID FUNDING		101,187	1,273,813	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		72,424,690	65,879,010	138,303,700	138,303,700	-	138,303,700
EXPENDITURES:							
TIER 1							
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
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	62,482	21,987,787	21,987,787	-	21,987,787
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:GlenErrol/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
S2170	PSW-MtVernon:DeClaire/LongIsland	142,741	-	142,741	215,000	(72,260)	142,741
S2172	PSW-Glenridge:Canopy/GlenridgeClose	80,320	44,680	125,000	225,000	(100,000)	125,000
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
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-MtParan&PowersFerry:Rebel/Carol	277,495	2,122,505	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	6,892,332	28,107,668	35,000,000	35,000,000	-	35,000,000
TIER 2		40,535,384	58,481,556	99,016,940	99,016,940	-	99,016,940

336 - TSPLOST 2021 PROJECTS FUND

FY 2026 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Approved Budget
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	1,112,868	6,607,132	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
		1,112,868	9,598,970	10,711,838	10,711,838	-	10,711,838
TOTAL TSPLOST-2021 CAPITAL PROJECTS		41,648,251	96,655,448	138,303,700	138,303,700	-	138,303,700

CAPITAL PROJECTS FUND 351

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 FY2026 budget for this fund is \$107,587,158, which includes carry forward amounts from prior fiscal years.

CAPITAL PROJECTS FUND 351

FY 2026 APPROVED BUDGET



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 Approved Budget
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REVENUES:

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
TOTAL REVENUES								107,587,158

EXPENDITURES:

CAPITAL CONTINGENCY

C9999	Capital Contingency	-	3,355,507	-	3,355,507	-	-	3,355,507
		-	3,355,507	-	3,355,507	-	-	3,355,507

MISCELLANEOUS PROJECTS

A0001	Outdoor Art Program	10,000	402,513	382,535	29,978	-	-	29,978
	Interior Art Program			-	-	-	60,000	60,000
		10,000	402,513	382,535	29,978	-	60,000	89,978

DEPARTMENTAL PROJECTS

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	Perimter Small Area Plan	-	200,000	200,000	-	-	-	-
CDXXX	10-Year Comprehensive Plan			-	-	-	1,000,000	1,000,000
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
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
		610,000	3,455,922	3,553,898	512,024	-	2,488,000	3,000,024

CITY CENTER PROJECTS

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
		-	46,229,768	42,654,851	3,574,917	-	-	3,574,917

CAPITAL PROJECTS FUND 351

FY 2026 APPROVED BUDGET



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 Approved Budget
FACILITY PROJECTS								
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
		50,000	8,929,130	4,462,842	4,516,288	-	1,400,000	5,916,288
PARKS PROJECTS								
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
		12,277,938	40,743,270	36,624,945	16,396,263	1,054,000	5,891,000	23,341,263

CAPITAL PROJECTS FUND 351

FY 2026 APPROVED BUDGET



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 Approved Budget
TRANSPORTATION PROJECTS								
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
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
		38,131,327	16,361,400	13,037,527	41,455,200	(570,000)	1,900,000	42,785,200
CAPITAL PROGRAMS								
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
		14,192,738	111,935,040	109,408,795	16,718,982	2,300,000	6,505,000	25,523,982
TOTAL CAPITAL PROJECTS		65,272,003	231,412,548	210,125,393	86,559,158	2,784,000	18,244,000	107,587,158

351 - Five Year Capital Improvement Plan

FY 2026 APPROVED BUDGET

DEPARTMENT	FUNDING SOURCE	PROJECT	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL
PUBLIC WORKS	GENERAL FUND	Lake Forrest Dam Improvements	-	1,500,000.00	-	-	-	1,500,000.00
COMMUNICAITON	GENERAL FUND	Interior Art Program	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	300,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	10-Year Comprehensive Plan	1,000,000.00	250,000.00	-	-	-	1,250,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Citywide Design Guidelines	80,000.00	-	-	-	-	80,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Development Code (Update)	-	100,000.00	100,000.00	-	-	200,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Housing Needs Assessment (Update)	75,000.00	-	-	-	-	75,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Springs District Improvement	-	1,000,000.00	5,000,000.00	-	-	6,000,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Heritage Lawn Stream Buffer Remediation and Park Renovation	-	1,000,000.00	-	-	-	1,000,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Facilities Maintenance	1,250,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,250,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Trowbridge (Signage Shelter)	150,000.00	-	-	-	-	150,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Heritage Bandshell	-	390,000.00	3,400,000.00	-	-	3,790,000.00
FACILITIES MANAGEMENT	SS POLICE FOUNDATION	Police Shooting Range / Sim House	-	800,000.00	25,000,000.00	28,000,000.00	-	53,800,000.00
FACILITIES MANAGEMENT	PFA	5YR - Fire Station #6	-	-	-	5,000,000.00	15,000,000.00	20,000,000.00
FACILITIES MANAGEMENT	DEBT	Fire Station 4 and 3 Story Office Building (Land & Construction)	29,800,000.00	-	-	-	-	29,800,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Wayfinding	-	500,000.00	-	-	-	500,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Springs Bandshell	-	350,000.00	1,250,000.00	1,250,000.00	-	2,850,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Back Up 911 Center	-	1,200,000.00	-	-	-	1,200,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Racquet Center Renovation	511,000.00	-	-	-	-	511,000.00
FACILITIES MANAGEMENT	DEBT	Fire Station #1	17,200,000.00	-	-	-	-	17,200,000.00
FIRE	FLEET FUND	Fire Apparatus Replacement (2 Engines - FY2026)	-	3,150,892.43	3,402,963.83	2,215,276.55	-	8,769,132.81
FIRE	FLEET FUND	Fire Administrative Vehicles (2-3/yr)	585,000.00	100,000.00	100,000.00	100,000.00	100,000.00	985,000.00
FIRE	GENERAL FUND	Fire Roll-Up Doors Station #2 Mezzanine	35,000.00	-	-	-	-	35,000.00
FIRE	GENERAL FUND	Fire Equipment Replacement	190,000.00	100,000.00	105,000.00	110,000.00	115,000.00	620,000.00
FIRE	GENERAL FUND	Firefighter Turn Out Gear / PPE	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
FACILITIES MANAGEMENT	DEBT	Fire Station #3 Building Addition	3,000,000.00	-	-	-	-	3,000,000.00
INFORMATION SERVICES	GENERAL FUND	Workstation Replacement and Upgrades	25,000.00	200,000.00	200,000.00	200,000.00	-	625,000.00
INFORMATION SERVICES	GENERAL FUND	Infrastructure Hardware Replacement	150,000.00	300,000.00	150,000.00	175,000.00	300,000.00	1,075,000.00
REC & PARKS	FLEET FUND	Rec and Parks Vehicle	37,500.00	40,000.00	40,000.00	40,000.00	-	157,500.00
REC & PARKS	GENERAL FUND	Sandy Springs Racquet Center Outdoor Improvements	64,000.00	-	-	-	-	64,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2C Construction	2,000,000.00	5,000,000.00	4,000,000.00	-	-	11,000,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2A Camera Installation	136,000.00	-	-	-	-	136,000.00
REC & PARKS	GENERAL FUND	Morgan Falls Overlook Park	408,000.00	-	-	-	-	408,000.00
REC & PARKS	TREE FUND	Tree Fund Surveys	35,000.00	7,500.00	7,500.00	7,500.00	7,500.00	65,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2E Construction	-	-	3,200,000.00	3,000,000.00	-	6,200,000.00
REC & PARKS	GENERAL FUND	Trails Conceptual Design	-	-	250,000.00	-	250,000.00	500,000.00
REC & PARKS	GENERAL FUND	Morgan Falls Athletic Complex	2,250,000.00	3,000,000.00	-	-	-	5,250,000.00
REC & PARKS	TREE FUND	Tree Fund Maintenance	200,000.00	215,000.00	220,000.00	225,000.00	225,000.00	1,085,000.00
REC & PARKS	TREE FUND	Tree Fund Capital Projects	175,000.00	100,000.00	175,000.00	100,000.00	175,000.00	725,000.00
REC & PARKS	TREE FUND	Tree Fund Trees ATL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00
REC & PARKS	TREE FUND	Tree Fund Invasives	50,000.00	75,000.00	75,000.00	75,000.00	75,000.00	350,000.00
REC & PARKS	TREE FUND	Tree Fund Education	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00
REC & PARKS	GENERAL FUND	Hammond Park Improvements	322,000.00	-	-	-	-	322,000.00
REC & PARKS	GENERAL FUND	Comprehensive Parks Master Plan (Update)	200,000.00	-	-	-	-	200,000.00
POLICE	GENERAL FUND	SWAT Gear and Equipment	88,000.00	70,000.00	-	-	-	158,000.00
POLICE	GENERAL FUND	Police K-9 Replacement	35,000.00	-	-	-	-	35,000.00
POLICE	GENERAL FUND	Records Management System	-	2,000,000.00	2,000,000.00	-	-	4,000,000.00
POLICE	GENERAL FUND	Police Ammunition	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	625,000.00

351 - Five Year Capital Improvement Plan

FY 2026 APPROVED BUDGET

DEPARTMENT	FUNDING SOURCE	PROJECT	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL
FLEET MANAGEMENT	FLEET FUND	Police Fleet Replacement	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	6,250,000.00
FLEET MANAGEMENT	FLEET FUND	CommDev Small Truck	37,500.00	40,000.00	40,000.00	40,000.00	40,000.00	197,500.00
EMERGENCY MGMT	GENERAL FUND	EMA (3810) AED Replacement	375,000.00	-	-	-	-	375,000.00
EMERGENCY MGMT	GENERAL FUND	EMA (3810) Community AED Citywide	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	350,000.00
EMERGENCY MGMT	GENERAL FUND	EMA (3810) Drone Program	90,000.00	-	-	-	-	90,000.00
EMERGENCY MGMT	GENERAL FUND	EMA (3810) Emergency Access System (Gated Communities)	50,000.00	50,000.00	-	-	-	100,000.00
FLEET MANAGEMENT	FLEET FUND	Public Works Vehicle Replacement	90,000.00	90,000.00	40,000.00	40,000.00	40,000.00	300,000.00
PUBLIC WORKS	GENERAL FUND	North Fulton Comprehensive Transportation Plan	100,000.00	-	-	-	-	100,000.00
PUBLIC WORKS	GENERAL FUND	Lake Forrest Drive Emergency Repair	400,000.00	200,000.00	200,000.00	-	-	800,000.00
PUBLIC WORKS	GENERAL FUND	Roswell Rd Safety Project (Cliftwood/Carpenter Drive to Hammond Drive)	-	500,000.00	-	-	-	500,000.00
PUBLIC WORKS	GENERAL FUND	Internally Illuminated Street Name Signs (IISNS) Rehab	100,000.00	160,000.00	160,000.00	160,000.00	160,000.00	740,000.00
PUBLIC WORKS	GENERAL FUND	Roswell Road MARTA Access to Transit Streetscape	-	2,250,000.00	-	-	-	2,250,000.00
PUBLIC WORKS	GENERAL FUND	Roswell Road Pedestrian Bridge over the Chattahoochee	-	-	3,000,000.00	-	-	3,000,000.00
PUBLIC WORKS	GENERAL FUND	Lake Forrest Drive - Allen Road Intersection Improvement	400,000.00	-	-	-	-	400,000.00
PUBLIC WORKS	GENERAL FUND	PCID - Glenridge Connector at Johnson Ferry Road Intersection Improvement	-	370,000.00	-	-	-	370,000.00
PUBLIC WORKS	GENERAL FUND	Long Island Drive at Mt. Vernon Highway Intersection Improvement	600,000.00	-	-	-	-	600,000.00
PUBLIC WORKS	GENERAL FUND	FY27 - SR 400 Multiuse Trail North Study	-	250,000.00	-	-	-	250,000.00
PUBLIC WORKS	GENERAL FUND	TMC Fiber Program	530,000.00	560,000.00	590,000.00	630,000.00	670,000.00	2,980,000.00
PUBLIC WORKS	GENERAL FUND	ATMS-5	200,000.00	-	-	-	-	200,000.00
PUBLIC WORKS	GENERAL FUND	Bridge and Dam Maintenance Program	500,000.00	300,000.00	750,000.00	300,000.00	750,000.00	2,600,000.00
PUBLIC WORKS	GENERAL FUND	Intersection & Operational Improvements	100,000.00	500,000.00	530,000.00	560,000.00	590,000.00	2,280,000.00
PUBLIC WORKS	GENERAL FUND	Guardrail Replacement Program	50,000.00	550,000.00	550,000.00	550,000.00	550,000.00	2,250,000.00
PUBLIC WORKS	GENERAL FUND	Traffic Calming	-	50,000.00	50,000.00	50,000.00	50,000.00	200,000.00
PUBLIC WORKS	GENERAL FUND	City Beautification Program	125,000.00	135,000.00	140,000.00	145,000.00	150,000.00	695,000.00
PUBLIC WORKS	GENERAL FUND	Traffic Management Program	500,000.00	1,070,000.00	1,130,000.00	1,200,000.00	1,270,000.00	5,170,000.00
PUBLIC WORKS	GENERAL FUND	Pavement Management Program	4,700,000.00	7,150,000.00	7,990,000.00	8,651,500.00	9,516,500.00	38,008,000.00
PUBLIC WORKS	PARTIAL LMIG	Pavement Management Program	1,000,000.00	-	-	-	-	1,000,000.00
PUBLIC WORKS	PARTIAL LMIG	Pavement Management Program (LRA)	1,300,000.00	-	-	-	-	1,300,000.00
PUBLIC WORKS	GENERAL FUND	Peachtree Dunwoody Gap Fill Sidewalk (PCID)	100,000.00	300,000.00	-	-	-	400,000.00
PUBLIC WORKS	STORMWATER	Stormwater Capital Improvements (Design & Construction)	3,000,000.00	4,400,000.00	4,500,000.00	4,600,000.00	4,600,000.00	21,100,000.00
PUBLIC WORKS	STORMWATER	Stormwater Operation	420,000.00	250,000.00	270,000.00	295,000.00	300,000.00	1,535,000.00
Total Departments			76,494,000.00	43,798,392.43	71,790,463.83	60,894,276.55	38,109,000.00	291,086,132.81

351 - Five Year Capital Improvement Plan

FY 2026 APPROVED BUDGET



Five-Year CIP SUMMARY

<u>FUNDING SOURCES</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>TOTAL</u>
Funding Stormwater	\$3,420,000	\$4,650,000	\$4,770,000	\$4,895,000	\$4,900,000	\$22,635,000
Funding Tree Fund	530,000	467,500	547,500	477,500	552,500	2,575,000
Funding LMIG	2,300,000	-	-	-	-	2,300,000
Funding SS Police Foundation	-	800,000	25,000,000	28,000,000	-	53,800,000
Funding Fleet Fund	2,000,000	4,670,892	4,872,964	3,685,277	1,430,000	16,659,133
Funding PFA	-	-	-	5,000,000	15,000,000	20,000,000
Funding Debt	50,000,000	-	-	-	-	50,000,000
General Fund	18,244,000	33,210,000	36,600,000	18,836,500	16,226,500	123,117,000
TOTAL	<u>\$76,494,000</u>	<u>\$43,798,392</u>	<u>\$71,790,464</u>	<u>\$60,894,277</u>	<u>\$38,109,000</u>	<u>\$291,086,133</u>

FLEET FUND

352

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 FY2026 budget is \$6,773,402, which includes carry forward amounts from prior fiscal years.

352 - FLEET FUND

FY 2026 APPROVED BUDGET



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 Approved Budget
REVENUES:								
	TRANSFER-IN FROM GENERAL FUND	-	11,161,723	10,866,723	295,000	-	2,000,000	2,295,000
	TRANSFER-IN FROM IMPACT FEES	260,000		82,500	177,500	10,000	-	187,500
	PROCEEDS FROM CAPITAL LEASE	1,102,700		1,102,700	-	-	-	-
TOTAL REVENUES								2,482,500
EXPENDITURES:								
CAPITAL CONTINGENCY								
FL999	Fleet Contingency	-	2,943,529	-	2,943,529	-	-	2,943,529
DEPARTMENTAL PROJECTS								
FL100	Police Fleet Replacement	-	1,250,000	1,137,604	112,396	-	1,250,000	1,362,396
FL200	Fire Admin Vehicles	-	200,000	168,848	31,152	-	585,000	616,152
FL205	Fire Apparatus Replacement	1,102,700	-	-	1,102,700	-	-	1,102,700
FL231	Community Development Vehicles	-	197,043	137,953	59,090	-	37,500	96,590
FL232	Fire Admin Vehicles (prev)	-	338,307	338,307	-	-	-	-
FL233	Fire Apparatus Replacement (prev)	260,000	2,599,680	2,469,034	390,646	10,000	-	400,646
FL234	Police QRF Vehicle	-	61,405	61,405	-	-	-	-
FL235	Police Fleet Replacement (prev)	-	3,016,351	3,016,351	-	-	-	-
FL236	Public Works Vehicles	-	197,227	176,750	20,477	-	90,000	110,477
FL241	Recreation & Parks Vehicles	-	94,000	90,588	3,412	-	37,500	40,912
FL242	Electric Vehicles	-	100,000	-	100,000	-	-	100,000
611351	Transfer-Out to Capital Fund	-	164,180	164,180	-	-	-	-
TOTAL FLEET FUND PROJECTS		1,362,700	8,218,194	7,761,021	1,819,873	10,000.00	2,000,000	3,829,873
TOTAL EXPENDITURES		1,362,700	11,161,723	7,761,021	4,763,402	10,000.00	2,000,000	6,773,402

PUBLIC FACILITIES AUTHORITY FUND 360

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, Fire Station #4, 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 \$658,032,810. 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 FY2026 budget is \$15,698,855.

360 - PUBLIC FACILITIES AUTHORITY FUND

FY 2026 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Approved Budget
Revenues:							
	Interest Revenue	750,463	-	750,463	750,463	-	750,463
	Realized Gain/Loss	(24,684)	-	(24,684)	(24,684)	-	(24,684)
	Other Contributions	323,369	-	323,369	323,369	-	323,369
	Transfer-In From General Fund	43,530,613	-	43,530,613	43,530,613	-	43,530,613
	Transfer-In From ARPA Fund	13,868,305	-	13,868,305	13,868,305	-	13,868,305
	Transfer-In From Capital Fund	26,698,031	-	26,698,031	26,698,031	-	26,698,031
	Transfer-In From Impact Fees	300,000	-	300,000	300,000	-	300,000
	Sale of Assets	9,283,250	-	9,283,250	9,283,250	-	9,283,250
	Revenue Bond Proceeds	386,340,000	-	386,340,000	386,340,000	-	386,340,000
	Premium On Bonds Issued	5,509,473	-	5,509,473	5,509,473	-	5,509,473
	Contingent Payment	1,519,120	-	1,519,120	1,519,120	-	1,519,120
	Transfer-In From General Fund (Debt Service)	95,936,473	14,298,855	110,235,328	95,936,473	14,298,855	110,235,328
	Debt Refunding Proceeds	-	1,400,000	-	-	1,400,000	1,400,000
	Revenue Bond Proceeds (New Issuance)	8,299,542	50,000,000	58,299,542	8,299,542	50,000,000	58,299,542
Total Revenues		592,333,955	65,698,855	656,632,810	592,333,955	65,698,855	658,032,810
Expenditures:							
City Springs							
PFO01	Professional Services	19,296,211	-	19,296,211	19,296,211	-	19,296,211
PFO01	Infrastructure	195,517,829	-	195,517,829	195,517,829	-	195,517,829
PFO01	Infrastructure-Other	648,025	-	648,025	648,025	-	648,025
PFO01	Infrastructure-Special	10,696,253	-	10,696,253	10,696,253	-	10,696,253
PFO01	Contingency	-	-	-	-	-	-
		226,158,318	-	226,158,318	226,158,318	-	226,158,318
Other Projects							
PFO02	Public Safety Building - Site Purchase	11,150,892	-	11,150,892	11,150,892	-	11,150,892
PFO02	Public Safety Building - Construction	43,952,673	98,797	44,051,470	44,051,470	-	44,051,470
PFO02	Public Safety Building - Furniture	2,190,305	248,215	2,438,520	2,438,520	-	2,438,520
PFO03	Fire Station #2	8,938,231	-	8,938,231	8,938,231	-	8,938,231
PFO04	Fire Station #5	9,805,676	-	9,805,676	9,805,676	-	9,805,676
PFO05	Fire Station #3 Additions (Prev PF221)	-	3,000,000	3,000,000	-	3,000,000	3,000,000
PFO06	Fleet Center - Construction	4,248,753	-	4,248,753	4,248,753	-	4,248,753
PFO06	Fleet Center - Furniture	60,643	-	60,643	60,643	-	60,643
PFO07	Fire Station #4 / 3-Story Bldg	-	30,550,000	30,550,000	750,000	29,800,000	30,550,000
PFO08	Heritage/GCH	-	4,400,000	4,400,000	4,400,000	-	4,400,000
PFO09	QRF Shelter	627,038	-	627,038	627,038	-	627,038
PFXXX	Fire Station #1	-	17,200,000	17,200,000	-	17,200,000	17,200,000
PF999	Contingency	-	-	-	-	-	-
		80,974,210	55,497,011	136,471,222	86,471,222	50,000,000	136,471,222
Debt Service							
	Principle Debt Retirement	44,810,000	9,860,000	54,670,000	44,810,000	9,860,000	54,670,000
	Interest Expense	56,944,320	5,838,855	62,783,175	56,944,320	5,838,855	62,783,175
	Costs of Issuance	3,412,917	-	3,412,917	3,412,917	-	3,412,917
	Bond Discount	-	-	-	-	-	-

360 - PUBLIC FACILITIES AUTHORITY FUND

FY 2026 APPROVED BUDGET



Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Approved Budget
	Refunding Escrow	162,949,891	-	162,949,891	162,949,891	-	162,949,891
		268,117,128	15,698,855	283,815,983	268,117,128	15,698,855	283,815,983
Transfers							
	Transfer-Out To General Fund	11,587,286	-	11,587,286	11,587,286	-	11,587,286
		11,587,286	-	11,587,286	11,587,286	-	11,587,286
	Total Expenditures	586,836,943	71,195,866	658,032,810	592,333,955	65,698,855	658,032,810

PERFORMING ARTS CENTER FUND 555

This fund is used to account for activities, staffing, and operations within the Sandy Springs Performing Arts Center. These funds are used to operate the performing arts center and are estimated for the FY2026 budget at \$8,991,921.

555 - Performing Arts Fund Summary

FY 2026 APPROVED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
55550	Arts Revenue	19,001	-	-	-	-	-	0%
55551	Admin	44,178	67,458	-	19,006	-	-	0%
55552	Theatre	2,310,036	2,056,482	4,297,000	4,211,942	4,326,000	29,000	1%
55553	Conference Center	1,406,207	821,772	1,093,000	1,131,482	1,497,500	404,500	37%
55554	Education	18,900	-	100,000	50,000	85,000	(15,000)	-15%
55555	Signature Events	45,438	206,606	80,000	80,410	130,000	50,000	63%
55556	Heritage	-	305,559	-	-	-	-	0%
55557	Ice Rink	-	227,890	256,000	251,196	250,000	(6,000)	-2%
55550	Transfer from General Fund	-	-	-	-	200,000	200,000	0%
55590	Transfer from Hotel Motel	1,940,720	2,137,004	2,063,250	1,961,190	2,187,045	123,795	6%
Total - Revenues		5,784,481	5,822,772	7,889,250	7,705,226	8,675,545	786,295	10%
Expenditures								
5556191	Administration	2,693,113	3,588,990	4,202,547	3,750,569	4,483,706	281,159	7%
5556192	Theatre	1,938,366	2,675,308	2,319,069	3,107,019	2,293,950	(25,119)	-1%
5556193	Conference	197,225	513,741	581,800	491,511	776,140	194,340	33%
5556194	Education	-	75,000	43,400	-	5,900	(37,500)	-86%
5556195	Signature Events	1,014,854	1,158,223	1,201,506	994,448	1,312,225	110,719	9%
5556197	Ice Rink	-	352,064	360,000	90,008	120,000	(240,000)	-67%
Total - Operations		5,843,558	8,363,326	8,708,322	8,433,556	8,991,921	283,599	3%

HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	26	26	27	29
Part-Time Employees	13	20	34	34
TOTAL	39	46	61	63

555 - Performing Arts Center

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,533,187	1,908,965	2,336,100	2,113,312	2,645,020	308,920	13%
511110	Bonuses	29,200	30,950	40,000	48,800	55,000	15,000	38%
511200	Part -Time Employees	122,332	187,134	203,100	241,579	180,000	(23,100)	-11%
512101	Health Insurance	166,321	248,767	313,700	271,080	416,401	102,701	33%
512102	Disability Insurance	4,896	8,256	13,900	10,243	26,600	12,700	91%
512103	Dental Insurance	8,511	11,947	15,900	13,969	20,538	4,638	29%
512104	Life Insurance	10,026	14,655	19,300	16,269	24,646	5,346	28%
512200	Social Security	100,848	130,554	160,800	145,466	178,350	17,550	11%
512300	Medicare	23,585	30,533	37,600	34,109	41,711	4,111	11%
512401	Retirement	126,609	164,737	280,400	230,271	295,594	15,194	5%
512402	Retirement-Matching	59,591	73,130	116,900	82,509	108,581	(8,319)	-7%
512600	Unemployment Tax	3,740	3,019	5,000	2,527	5,000	-	0%
512700	Workers Compensation	4,047	5,014	5,000	4,368	5,000	-	0%
Subtotal - Personnel		2,192,893	2,817,661	3,547,700	3,214,502	4,002,442	454,742	13%
Operations								
521200	Professional Services	132,017	178,714	145,000	108,714	107,500	(37,500)	-26%
521300	Technical Services	97,482	139,482	170,652	126,053	141,622	(29,030)	-17%
522100	Cleaning Services	75,570	138,691	160,000	109,160	151,000	(9,000)	-6%
522220	Repairs & Maintenance - Buildings	75,244	51,637	123,000	60,759	63,500	(59,500)	-48%
522330	Other Rentals	15,517	30,874	24,194	3,012	10,000	(14,194)	-59%
523200	Communications	20,044	26,906	29,100	23,668	33,200	4,100	14%
523300	Advertising	241,104	221,291	320,400	274,185	290,000	(30,400)	-9%
523350	Promotions	-	-	15,000	5,706	47,000	32,000	213%
523400	Printing & Binding	749	436	5,500	-	9,500	4,000	73%
523500	Travel	13,715	1,504	7,550	4,994	6,050	(1,500)	-20%
523600	Dues & Fees	8,158	6,215	5,110	6,442	9,979	4,869	95%
523700	Education/Training	976	1,297	11,000	1,924	7,300	(3,700)	-34%
523800	Licenses	9,989	19,764	8,900	13,693	17,513	8,613	97%
523850	Artist Fees - Rentals	847,018	1,327,099	720,000	1,327,608	450,000	(270,000)	-38%
523853	Artist Fees - City Produced	-	1,350	480,000	401,820	817,100	337,100	70%
523900	Contractual Services	469,286	1,156,516	823,500	681,171	891,250	67,750	8%
523905	Website Enhancements	-	50,250	15,000	15,650	10,000	(5,000)	-33%
523950	Merchant Services Charges	75,972	109,759	80,000	78,956	85,000	5,000	6%
531100	General Operating Supplies	86,768	116,666	106,200	89,261	89,700	(16,500)	-16%
531300	Hospitality	4,287	14,209	41,300	8,589	21,000	(20,300)	-49%
531350	Signature Events	925,036	1,019,790	973,200	895,706	915,025	(58,175)	-6%
531500	Cost of Goods Sold	407,622	623,150	450,000	670,287	631,640	181,640	40%
531600	Small Tools & Equipment	55,148	78,004	117,000	61,824	37,000	(80,000)	-68%
531700	Other Supplies	6,339	1,096	10,600	348	10,600	-	0%
531750	Uniforms	642	4,441	46,000	39,015	41,000	(5,000)	-11%
541200	Site Improvements	44,940	23,726	-	-	-	-	0%

555 - Performing Arts Center

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
542100	Machinery & Equipment	37,043	202,800	218,000	210,508	10,000	(208,000)	-95%
542300	Furniture & Fixtures	-	-	15,000	-	29,000	14,000	93%
579000	Contingencies	-	-	40,000	-	57,000	17,000	43%
Subtotal - Operations		3,650,666	5,545,668	5,161,206	5,219,054	4,989,479	(171,727)	-3%
TOTAL DEPARTMENT		5,843,559	8,363,329	8,708,906	8,433,556	8,991,921	283,015	3%

STORMWATER FUND

561

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 FY2026 budget for this fund is \$3,815,456.

561 - Stormwater Fund

FY 2026 APPROVED BUDGET



Account Code	Description	Available Funding at 3/31/25	Additional Exp/Enc to 06/30/25	Available Funding at FYE'25	2026 City Funding	2026 Approved Budget
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REVENUES:

TRANSFER FROM GENERAL FUND						3,420,000
USE OF FUND BALANCE						10,456

TOTAL REVENUES

3,430,456

EXPENDITURES:

STORMWATER CAPITAL

5614250	521200	Professional Services	117,330	114,160	3,170	246,830	250,000
5614250	541450	Stormwater Improvements	1,442,725	1,435,439	7,286	2,227,714	2,235,000
5614250	579000	Stormwater Contingency	-	-	-	525,456	525,456
			1,560,055	1,549,599	10,456	3,000,000	3,010,456

STORMWATER COLLECTION & DRAINAGE

5614320	521200	Professional Services	250,258	250,258	-	300,000	300,000
5614320	522240	Repair & Maintenance - Other	56,284	56,284	-	100,000	100,000
5614320	523900	Contractual Services	14,154	14,154	-	20,000	20,000
5614320	542100	Machinery & Equipment	-	-	-	-	-
			320,696	320,696	-	420,000	420,000

TOTAL STORMWATER FUND

1,880,751 1,870,295 10,456 3,420,000 3,430,456

DEVELOPMENT AUTHORITY FUND 840

This fund accounts for revenues and expenditures related to ongoing development projects within the City. The FY2026 budget for this fund is \$303,927.

840 - Development Authority

FY 2026 APPROVED BUDGET



		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY2025 Projected	FY2026 Approved	Change from 2025 Revised Budget	% Change
Revenues								
389000	Contract Payments	1,309,422	517,933	386,000	421,874	298,927	(87,073)	-23%
	Subtotal - Revenues	1,309,422	517,933	386,000	421,874	298,927	(87,073)	-23%
Expenditures								
523100	Property & Liability Ins	2,032	2,032	2,500	2,654	3,500	1,000	40%
523600	Dues & Fees	420	360	1,000	700	1,000	-	0%
531100	General Operating Supplies	-	-	500	-	-	(500)	-100%
531300	Hospitality	-	-	500	-	500	-	0%
	Subtotal - Expenditures	2,452	2,805	4,500	3,354	5,000	500	11%
Transfers								
611100	Transfer to General Fund	1,306,778	517,933	386,000	421,874	298,927	(87,073)	-23%
	Subtotal - Expenditures	1,306,778	517,933	386,000	421,874	298,927	(87,073)	-23%
	Total Expenditures	1,309,230	520,738	390,500	425,228	303,927	(86,573)	-22%
BALANCE		192	(2,805)	(4,500)	(3,354)	(5,000)	(500)	11%

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.

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.

ATLANTA REGIONAL COMMISSION (ARC)

ARC is the regional planning and intergovernmental coordination agency for the eleven-county Atlanta metropolitan area.



BOND RATING

A system of appraising and rating the investment value of individual bond issuances.

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.

LANDSCAPE ARCHITECTURE AND REGIONAL PLANNING (LARP)

A field that integrates the design, planning, and management of both natural and built environments, with a focus on sustainability and the quality of life within communities.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP)

An investment vehicle that enables state and local governmental entities to pool their funds for investment purposes.

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 WORKSHOP

#1

FY 2026 Budget Workshop 1

Eden E. Freeman
City Manager

May 6, 2025



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	4:00 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

CITY COUNCIL'S

2025 Adopted Priorities



Purpose of Meeting

- To receive feedback and direction from City Council as we develop the FY 2026 Budget
- Review FY 2026 budget planning assumptions
- Understand Public Safety, General Government Services, and Facility needs as part of the City's service delivery and capital programs

Priority Based Budgeting

- Calendar set and published early, begins with review of priorities by Council at Annual Council Retreat
- City Manager holds Budget Hearings in April with Department Heads to review current year budget projections and requested enhancements
- Identify assumptions and validate them early in budget process
- Budget decisions are data-driven, transparent, and aligned with Council's adopted priorities

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Capital Improvement Project Budgeting

- Based on priorities discussed during Annual Retreat and validated by Council
- 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

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FY 2026 Operating Budget Assumptions

- Prioritize recruitment and retention efforts to remain market leader
 - 5% COLA for all City employees
 - Fully absorb estimated 20% health insurance increase – not increasing employee premiums
- 18% 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, fire apparatus and equipment
- Debt Issuance (Fire Station 1 and Addition to Fire Station 3)

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FY 2026 Operating Budget Assumptions

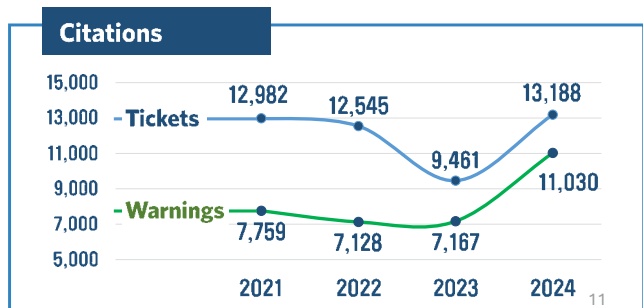
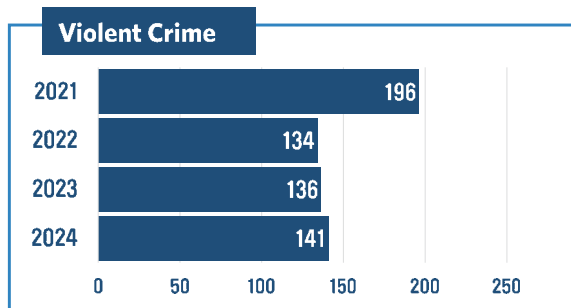
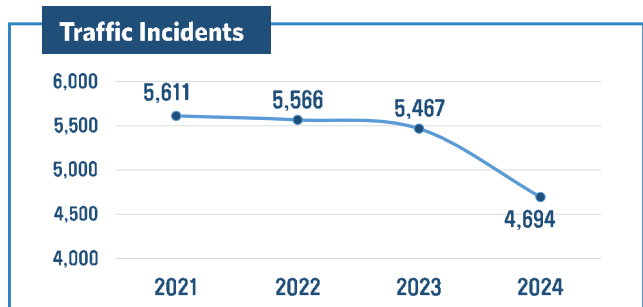
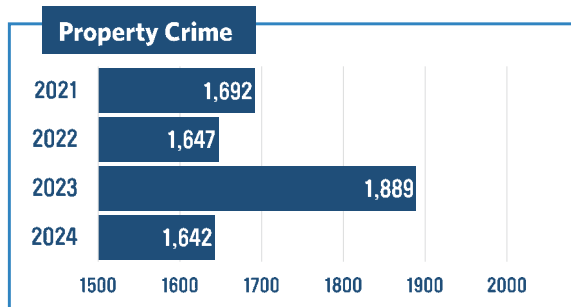
	FY 2025	Increase/Decrease	FY 2026
Funding to PFA for Principal and Interest on Bonds	\$ 12,626,133	\$ (5,756)	\$ 12,620,377
Call Center Subcontractor Agreement	\$ 640,000	\$ 30,000	\$ 670,000
North Fulton Regional Radio Authority Operations	\$ 929,800	\$ 93,000	\$ 1,022,800*
Continued Service Agreements 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	\$ 435,000	\$ 415,000	\$ 850,000
Public Works Subcontractor Agreements	\$ 5,363,185	\$ 759,815	\$ 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
Total	\$ 37,900,463	\$ 2,953,884	\$ 40,854,347⁸

*estimate

Operating Departments

Sandy Springs Police Department

2024 Overview

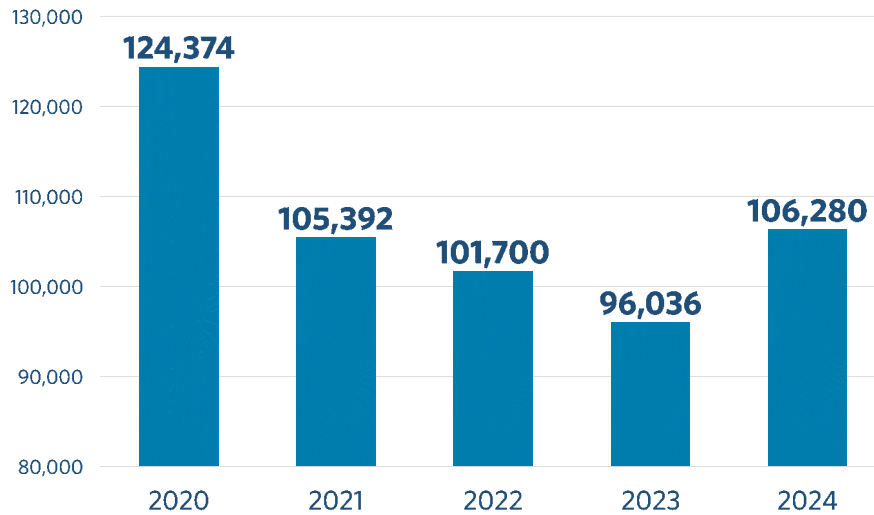


Activity

Calls for Service	2021	2022	2023	2024
Arrests	3,283	3,660	3,113	3,746
Domestics	540	396	358	372
Traffic Stops	12,917	12,999	11,273	18,373
Stolen Vehicles Recovered	69	63	55	50
SWAT Incidents	18	8	11	10
Quick Response Force Deployments	0	0	8 (Full) 7 (Partial)	3

Narcotics Unit Seizure	2021	2022	2023	2024
Marijuana	165.5 lbs	164 lbs	697 lbs	49 lbs
Cocaine	10.2 kg	1.8 kg	6.8 kg	63 g
Meth	21 kg	19.5 kg	2.2 kg	35 lbs
Heroin	7 oz	2.1 oz	0 oz	.6 g
Fentanyl	1.3 oz	1 oz	18.73 oz	185.6 g
Firearms	35	61	10	15
Currency	\$275,453	\$277,623	\$74,470	\$45,373





Total Calls for Service



2024

Business Check	33,015
Traffic Stop	18,373
Info for Officer	6,910
Residential Check	4,520
Accident	4,265
Welfare Check	2,900
911 Hang Up	2,432
Traffic Hazard	2,199
Domestic Dispute	2,083
Stranded Motorist	1,827

Traffic Unit and Traffic Response Vehicles

	2021	2022	2023	2024
	170	228	322	243
	100 Gallons	247 Gallons	838 Gallons	142 Gallons
	179	267	188	199
	62	87	81	45

2024

3,000
Self-initiated
Calls

625
Patrol
Assists

8
Call Outs

3
Fatalities

Criminal Intelligence Unit

	2023	2024
Real Time Assists	35	188
Traffic Management Cameras / License Plate Reader Assists	213	324
Investigative Workups	91	125
Call Detail Records / Location Mapping	70	48
Open Records Requests (Data pulls)	59	70
Investigative Leads Provided	283	456
Leads Resulting in Apprehension of Suspect	20	43

Police Department

Requested Enhancements

Remote E-Warrant Licenses	\$	24,000
Firearms and Accessories	\$	45,000
Vehicle Apprehension Device	\$	9,350
Speed Measurement Replacement	\$	14,000
E-Bike and Supplies	\$	5,300
Ballistic Helmets and Vests	\$	75,000
3D Scanner Replacement	\$	44,600
Additional Staffing		
Uniform Patrol Sergeant		

Capital Requests

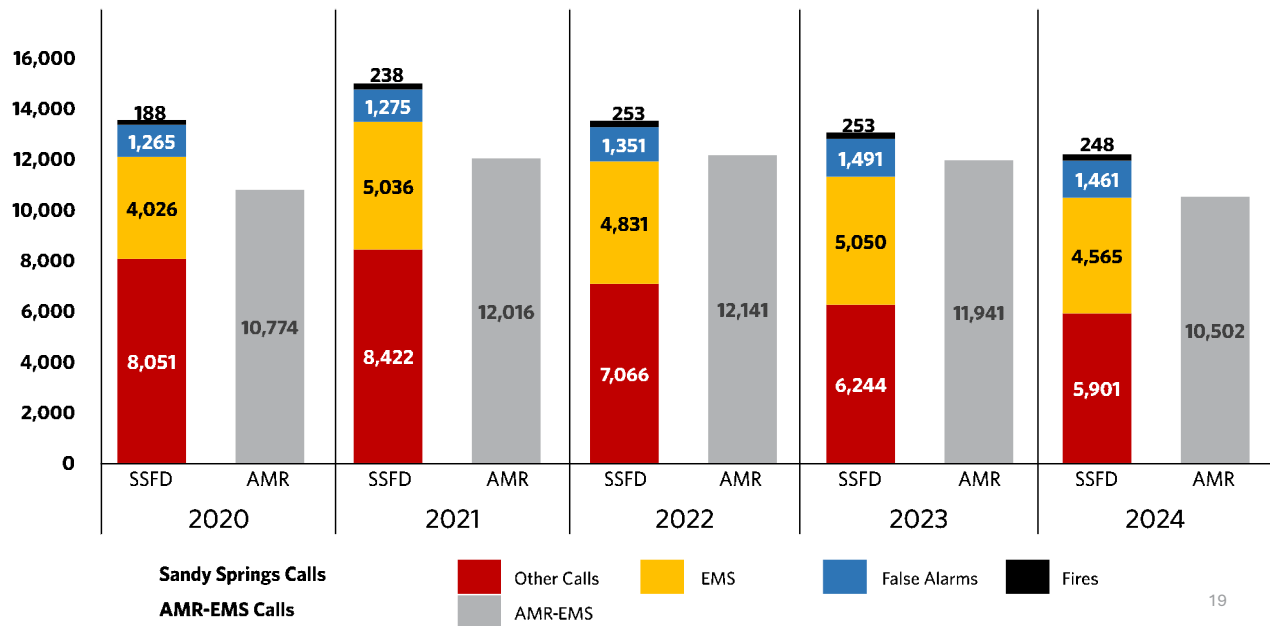
Police Ammunition	\$	125,000
Police K-9 Replacement	\$	35,000
SWAT Gear and Equipment	\$	88,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	169	173	178	179
Part-time	17	17	16	16
CVRG Funded Positions	0	0	3	3
Total	186	190	197	198

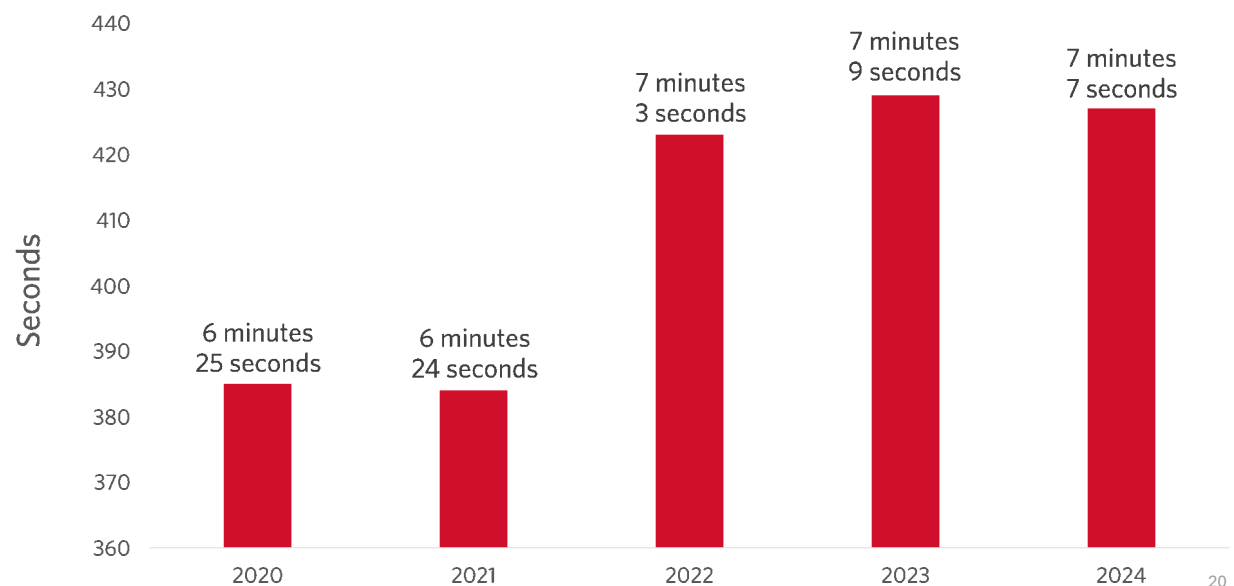
Discussion

Sandy Springs Fire Department

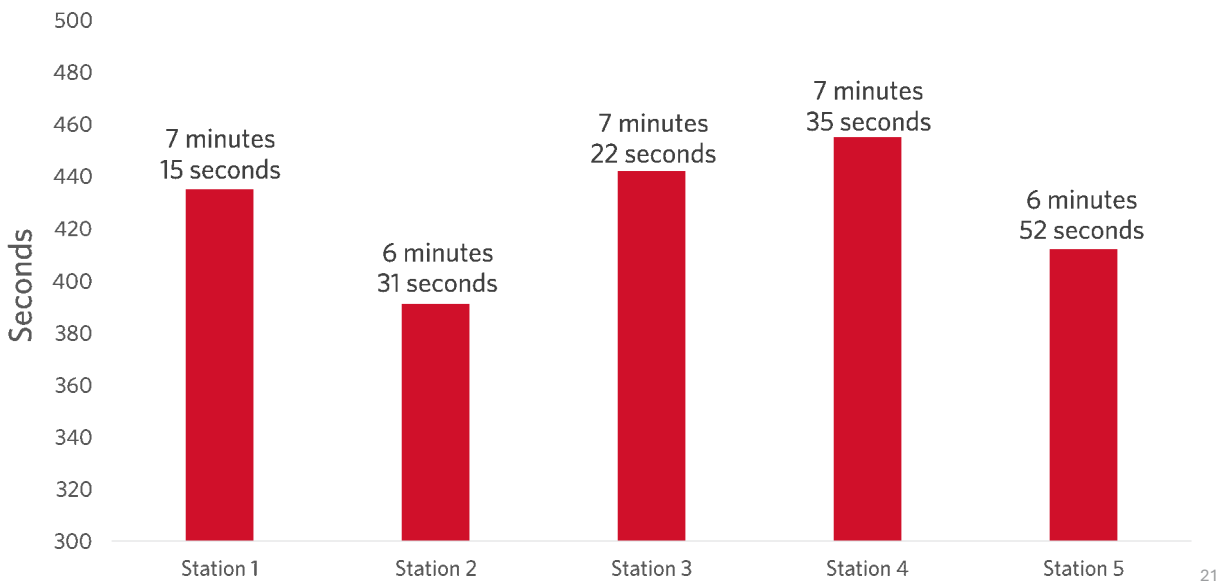
Total Incidents and EMS (Calendar Year)



Average Response Times

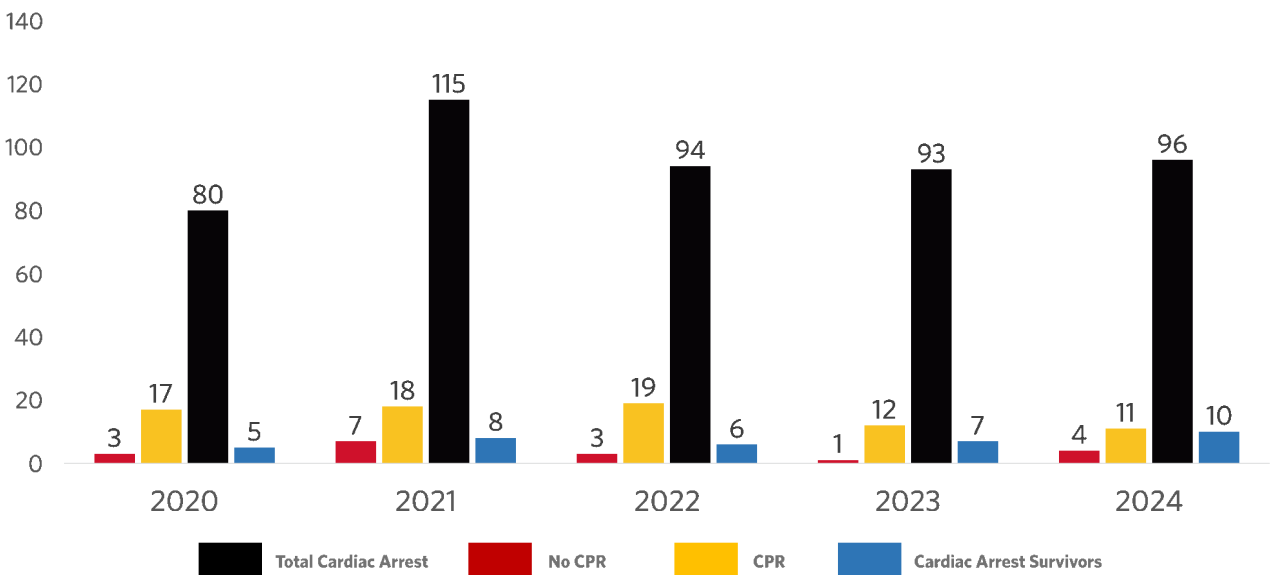


Average Response Times by Station for 2024



21

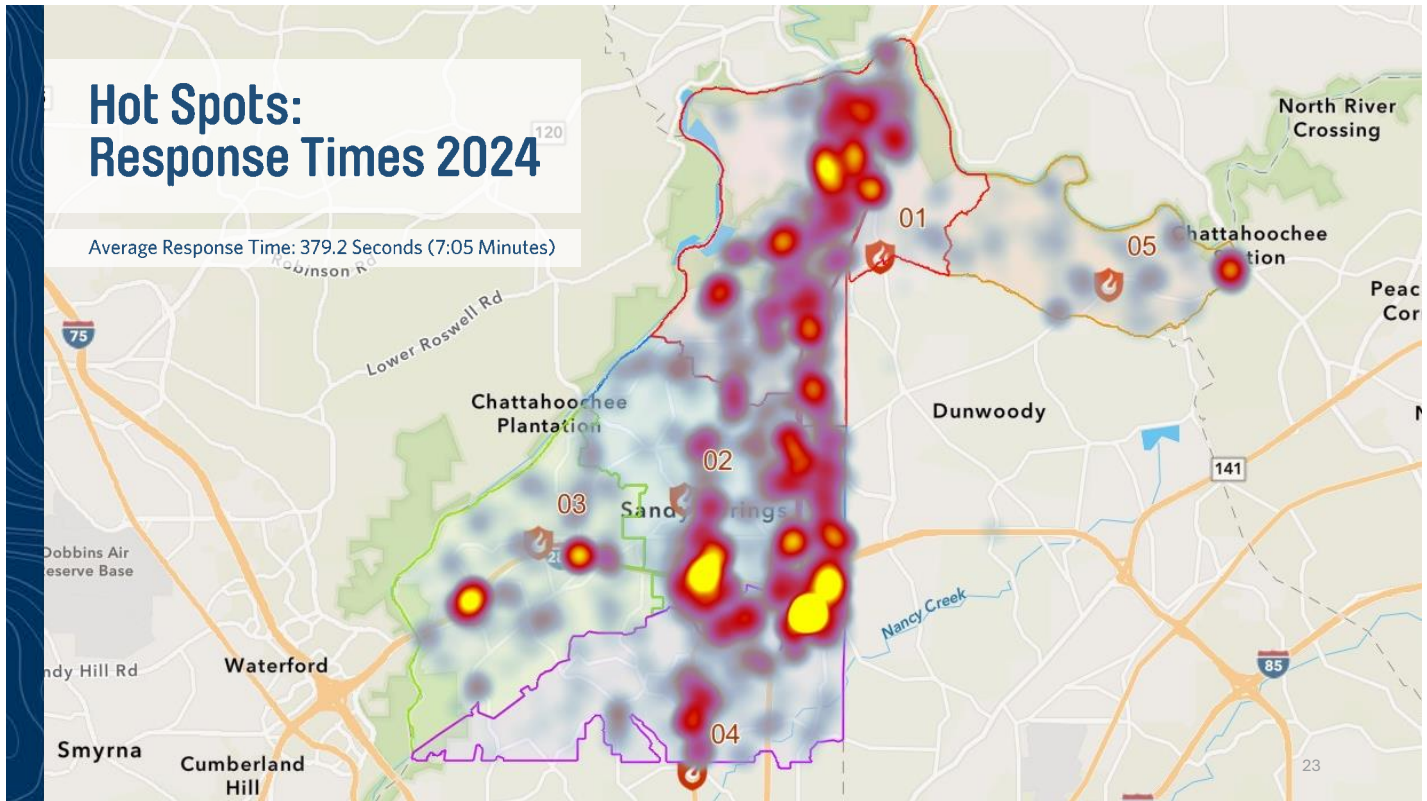
Cardiac Arrest Data



22

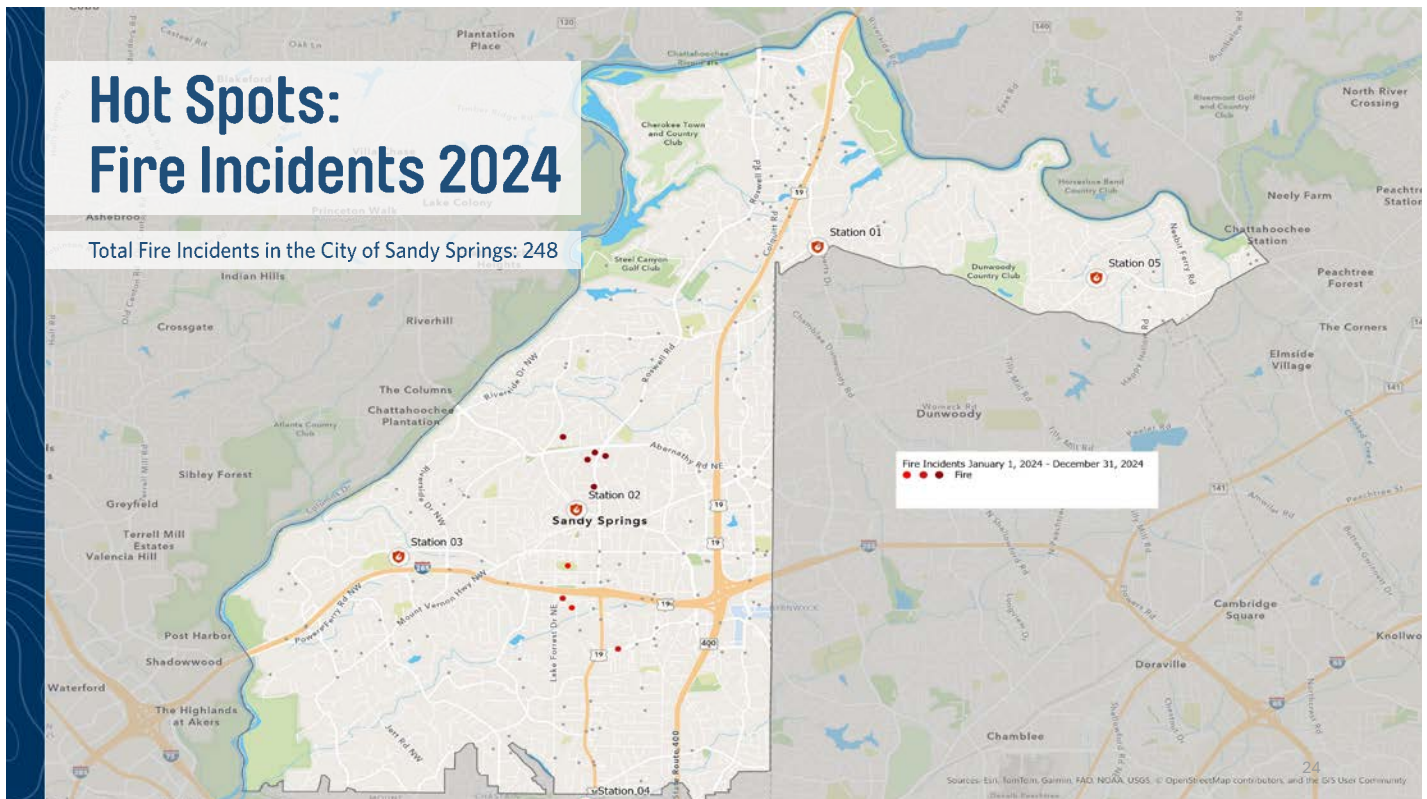
Hot Spots: Response Times 2024

Average Response Time: 379.2 Seconds (7:05 Minutes)



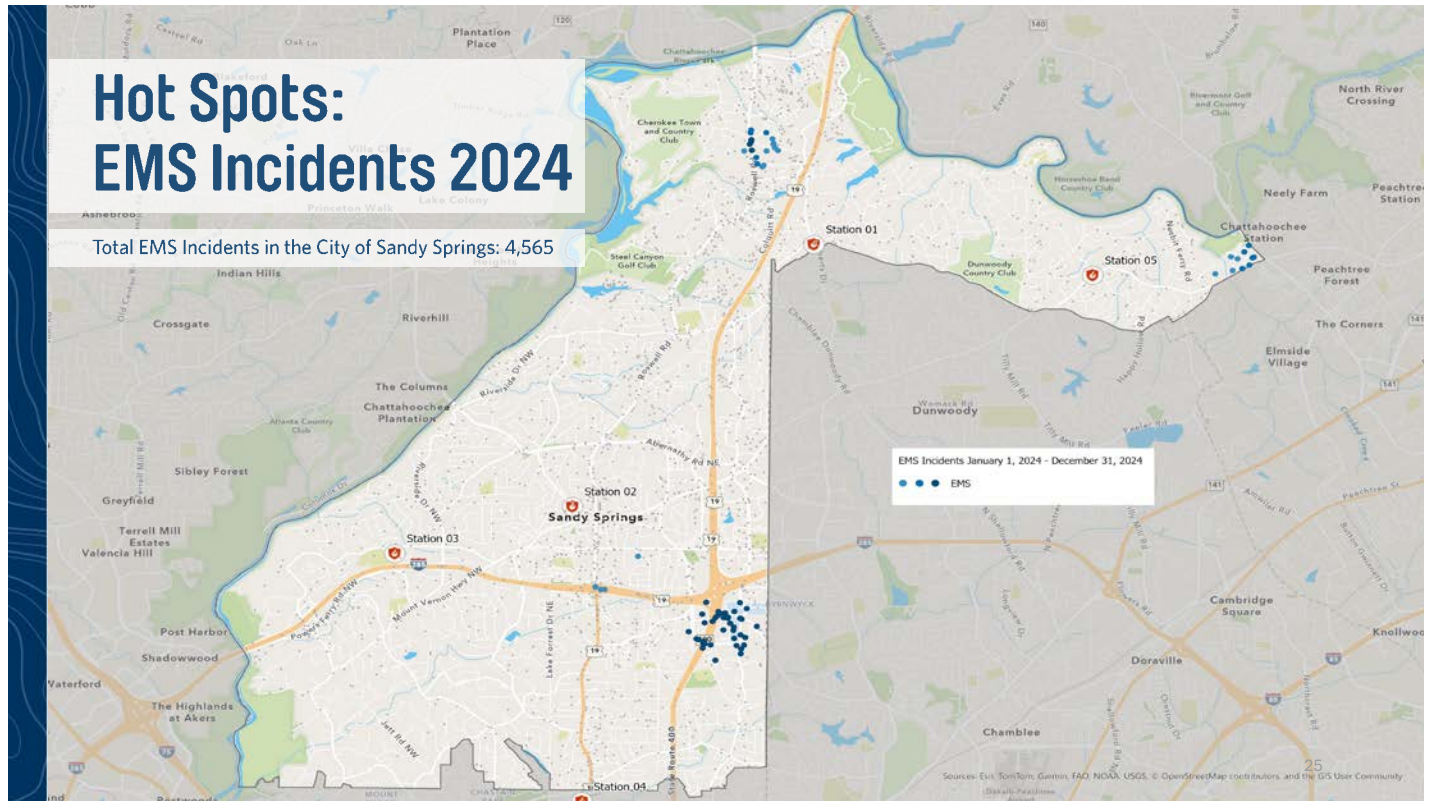
Hot Spots: Fire Incidents 2024

Total Fire Incidents in the City of Sandy Springs: 248



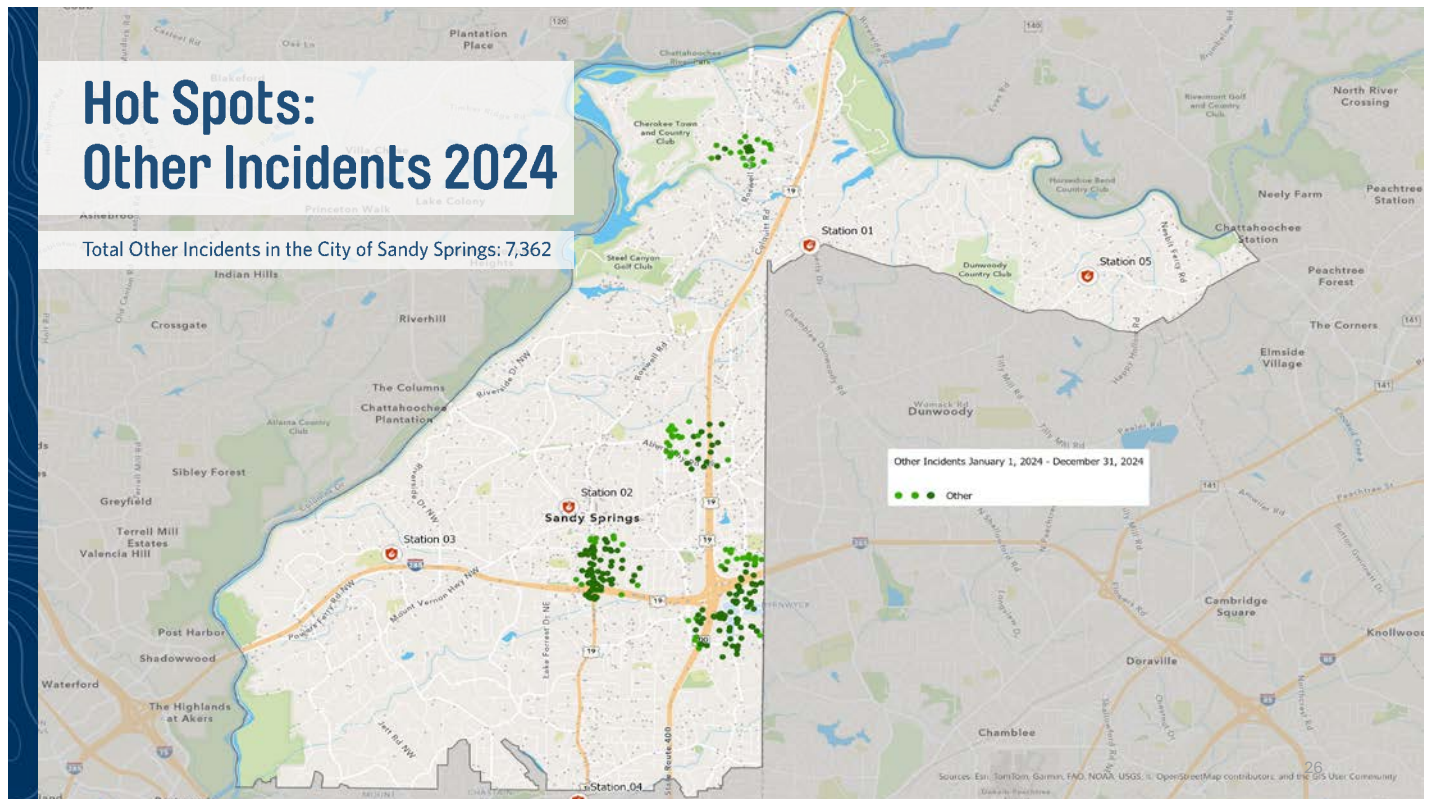
Hot Spots: EMS Incidents 2024

Total EMS Incidents in the City of Sandy Springs: 4,565



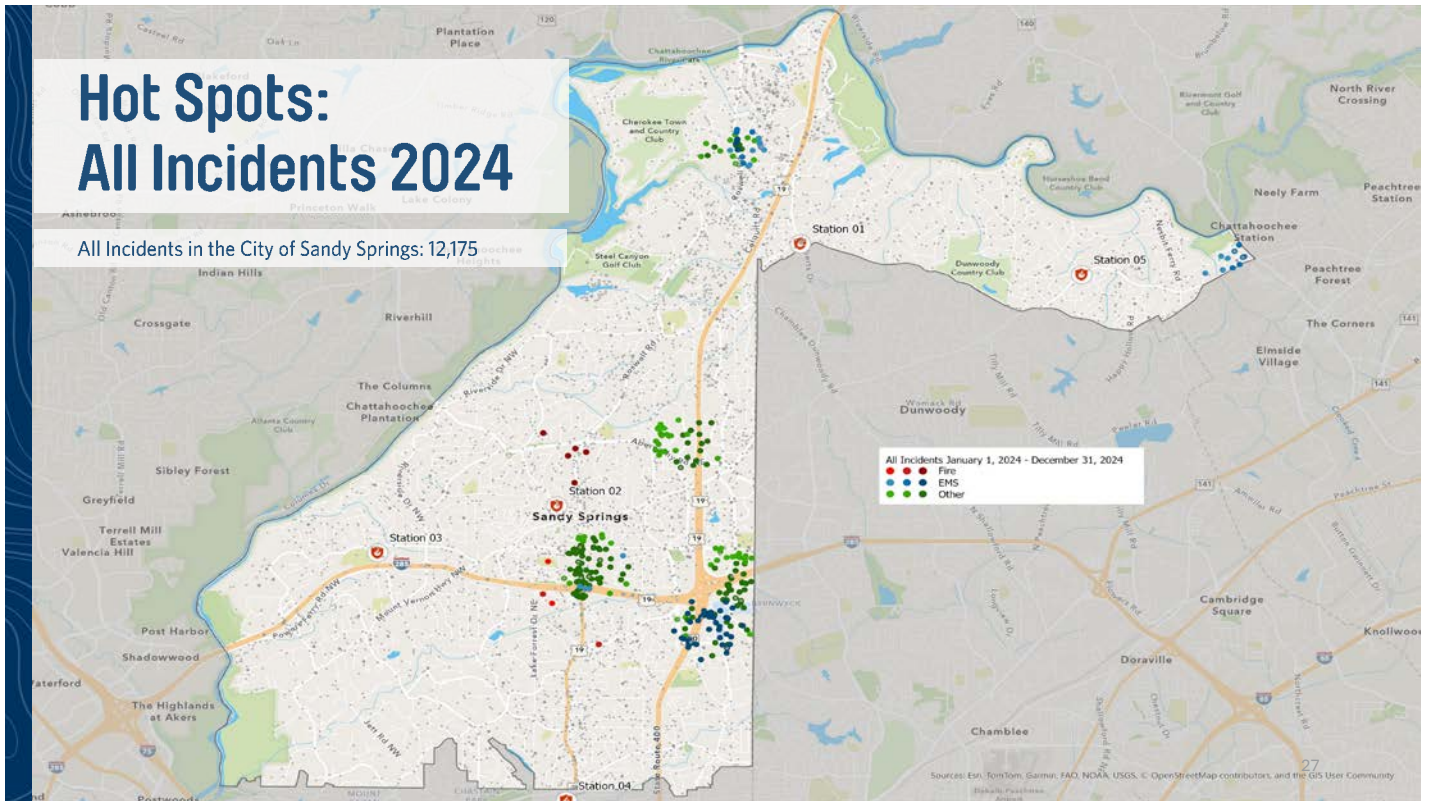
Hot Spots: Other Incidents 2024

Total Other Incidents in the City of Sandy Springs: 7,362



Hot Spots: All Incidents 2024

All Incidents in the City of Sandy Springs: 12,175



Proposed Shift Change

- The Fire Department currently follows a 24/48 schedule
 - 24-hour shift, followed by two consecutive days off
- The 48/96 schedule has been adopted by departments throughout the country (as well as several cities in North Fulton) to promote firefighter health and efficiency
 - Two consecutive 24-hour shifts, followed by four consecutive days off
 - Johns Creek, Roswell, Perry
- Firefighters were invited to participate in a survey to gauge their opinion on the proposed shift change
- Proposing 6-month trial

48/96 Schedule Quick Facts

	24/48	48/96
Four Consecutive Days off Each Year	0	60
1 Shift (24 Hours) Off	5 Days Off	5 Days Off
1 Shift (48 Hours) Off	8 Days Off	10 Days Off
Mornings Waking up at Home Each Year	120	180
Full Weekends Off (Sat and Sun) Each Year	17	26
Work One Weekend Day (Sat or Sun)	35	17
Four Day Weekends off Each Year	0	26
Working Both Sat and Sun Each Year	0	9
Days Commuting Each Year	120	60
Average Annual Hours Worked (40 Hour employees work 2,080 hours annually)	2,912	2,912

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Are you interested in going to a 48/96 schedule? 92 Responses, 5 No Response

OPPOSE 27 Responses (29.3%)

- Increased difficulty for childcare and family responsibilities (especially for those with young children).
- Fatigue concerns: Impact on mental and physical health, particularly in busier stations.
- Sleep deprivation risks: Studies equate prolonged wakefulness to impaired decision-making.
- Some personnel strongly prefer 24/48 or 24/72 as alternatives.
- Potential financial hardships with short pay cycles.

SUPPORT 65 Response (70.7%)

- Increased family time, reduced commuting, and better sleep.
- Positive feedback from other departments that have implemented it.
- Expected improvements in recruitment and retention.
- Advocates for a trial period (6-12 months) before full implementation.

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Advantages

- Recruitment and retention
- Reduces long-term fatigue
- Cuts number of commutes in half, reducing personnel driving time and fuel cost
- Increase in number of consecutive days off (60 Four day off periods)
- Increased productivity and project follow through while on duty
- May cut down need for swaps
- Better communication with shifts due to fewer transitions
- Sick leave remains the same (in some cases it has reduced. For e.g., Pacifica Bay FD, CA 20% reduction, Half Moon Bay , CA 10% reduction)
- Improves opportunity for access to outside educational prospects

Disadvantages

- \$175,200 increase in salaries and benefits
- Potential for “short-term” fatigue
- Shifts falling on December 24 and 25
 - Potential solution - substituting December 23 for December 24
- Away from family for 48 hours
- Potential complications with child and/or elderly care

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Fire Department

Requested Enhancements

Shift Changes	\$	175,200
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Capital Requests

Fire Equipment Replacement	\$	190,000
Fire Roll-Up Doors Station #2 Mezzanine	\$	35,000
Fire Station 1 Rebuild and Fire Station 3 Addition	\$	20,200,000
Firefighter Turn Out Gear / PPE	\$	100,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	118	121	123	123
Part-time	5	4	4	4
Total	122	125	127	127

Fire Station #1



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Emergency Management

Requested Enhancements

COOP Update	\$	90,000
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Capital Requests

AED Replacement	\$	375,000
Community AED Citywide	\$	70,000
Drone Program	\$	90,000
Updated Emergency Access System (Gated Communities)	\$	50,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	1	1	1	1

Discussion

Public Works Department

Requested Enhancements

TMC Technology Replacement	\$	32,000
Right of Way Landscape Maintenance Contract	\$	300,000
Georgia Power Streetlight Program Growth and Cost Increases	\$	1,000,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	34	35	37	37
TSPLOST - Public Works	10	11	11	11
TSPLOST - Communications	0	0	1	1
Total	44	46	49	49

Public Works Department

Capital Requests

ATMS-5	\$	200,000
Bridge and Dam Maintenance Program	\$	500,000
City Beautification Program	\$	125,000
Guardrail Replacement Program	\$	50,000
Internally Illuminated Street Name Signs Rehab	\$	100,000
Intersection and Operational Improvements	\$	100,000
Lake Forrest Drive - Allen Road Intersection Improvement	\$	400,000
Lake Forrest Drive Emergency Repair	\$	400,000
Long Island Drive at Mt. Vernon Highway Intersection Improvement	\$	600,000
North Fulton Comprehensive Transportation Plan	\$	100,000
Pavement Management Program	\$	4,700,000
Peachtree Dunwoody Gap Fill Sidewalk (PCID)	\$	100,000
Stormwater Capital Improvements (Design and Construction)	\$	3,385,000
Stormwater Operation	\$	420,000
TMC Fiber Program	\$	530,000
Traffic Calming	\$	50,000
Traffic Management Program	\$	500,000

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Recreation and Parks Programs – FY 2024

Activity	Number of Registration	Activity	Number of Registration
Adult Volleyball	1,198	Imagination Playground	18
All Star Sports Camp / Explorer Camp	355	Wild Explorers	60
Back to School Bash / National Night Out	1,200	Mother Son Dance	202
Basketball and Soccer Camps	305	National Kids to Parks Day	600
Crochet Club	117	Paws and Pastries	120
Daddy Daughter Dance	207	Photography Club	108
Dino Egg Hunt	170	Environmental Education Programs (Tree Fund Education)	71
Fall Fun for All	139	Snow Day Matinee	62
Fitness Club	177	Superstar Dance	71
Blue Stone 5k9	54	Track	240
GRPA District Basketball	296	Youth Basketball	964
Holiday Hoops Event	70	Youth Soccer	1,600
		TOTAL:	8,404
			~\$16.47/pp

Contractor Programs – FY 2024

Activity	Number of Registrations	Activity	Number of Registrations
Art Sandy Springs	1,089	Murfs Surf	2,017
Atlanta Lacrosse League	1,971	Optimist Club	102
Atlanta Sport and Social	4,647	Paint Like Bob Ross	79
Bird Walk and Wildlife Viewing	32	Jump Start Gym	4,457
Catalyst Sports – Adaptive Kayaking	34	Sandy Springs Racquet Center	75,407
Fit4Mom/Kids Yogaland	131	SSYS Baseball and Softball	3,324
Friends of Lost Corner	570	SSYS Football and Cheer	440
Fulton County Special Olympics Gymnastics	75	Stargazing	149
		TOTAL	94,524

	FY21	FY22	FY23	FY24	FY25 (YTD)
City Programming	469	3,446	3,602	8,404	6,456
Contractor Programming	57,958	78,983	71,424	94,524	57,243
Total	58,427	82,429	75,026	102,928	63,843

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Recreation and Parks Department

Requested Enhancements

Recreation Management Software	\$	30,000
Building Repair Projects	\$	100,000
Park Maintenance Projects	\$	700,000
Leisure Program Equipment and Technology	\$	17,500

Capital Requests

Comprehensive Parks Masterplan (Update)	\$	200,000
Hammond Park Improvements	\$	322,000
Morgan Falls Athletic Complex	\$	2,250,000
Morgan Falls Overlook Park	\$	408,000
Sandy Springs Racquet Center Outdoor Lighting	\$	64,000
Trail Segment 2A Camera Installation	\$	136,000
Trail Segment 2C Construction (Partial Grant Match)	\$	2,000,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-Time Positions	12	11	11.5	11.5
Part-Time Positions	50	34	49	50
Tree-Fund Positions	0	1	.5	.5
Total	62	46	61	62

Community Development Zoning and Variance Activity

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Public Hearings	11	14	15	16	14
Character Area Map Amendments	0	4	2	2	2
Variances and Appeals	24/13*	17/5*	19/8*	21/13*	26/22*
Zoning Certifications	101	92	99	44	54
Text Amendments	4	5	8	2	2

* Administrative and Noise Variances

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Community Development Building and Land Permit Activity

	FY2020	FY2021	FY2022	FY2023	FY2024
Permits Processed	4,502	5,158	5,303	4,167	4,189
Plans Reviewed	7,757	8,860	11,476	11,359	11,674
Inspections Performed	11,090	14,145	16,043	15,502	12,431
Developer Meetings	268	297	364	381	382

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Community Development Code Enforcement Cases

Activity	FY2022	FY2023	FY2024
Total Cases	2,016	2,049	2,175
Complaints	1,363	1,809	1,976
Notice of Violations	495	721	502
Citations	128	183	188
Inspections	4,651	4,232	3,884

Special Assignments	FY2022	FY2023	FY2024
Business License Inspections	1,723	918	1,012
Vehicle Related Use Inspections	68	61	118
MRH Code Inspections	12	11	49
Short-term Rentals	715	217	115

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Community Development Department

Requested Enhancements

Part-Time to Full-Time Position
Lobby Ambassador

Capital Requests

10-Year Comprehensive Plan	\$	1,000,000
Citywide Design Guidelines	\$	80,000
Housing Needs Assessment (Update)	\$	75,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	46	46	46	47

Signature Events – Attendance Per Event

Event	2023 Attendance	2024 Attendance	FY 25 Budget	FY 26 Proposed
MLK Art and Film Festival	300	550	\$ 9,000	\$ 4,500
Take it to the River Lantern Parade	2,500	2,500	\$ 42,000	\$ 44,000
Farmers Market Series	17,900	26,700	\$ 40,000	\$ 40,000
City Green Live Series	12,500	10,000	\$ 197,175	\$ 184,900
Concerts by the Springs Series	4,300	4,600	\$ 45,000	\$ 48,125
Sundown Social Series	16,00	2,500	\$ 20,000	\$ 11,000
Food that Rocks	1,500	900	\$ ---	\$ ---
Juneteenth	650	3,000	\$ 15,000	\$ 15,000
Stars and Stripes	6,000	10,000	\$ 77,500	\$ 88,000
Movies by Moonlight Series	1,000	1,000	\$ 15,000	\$ 15,000
Blue Stone Arts and Music Festival	7,000	8,000	\$ 225,000	\$ 167,000
OktoberFeast	---	2,500	\$ 30,000	\$ 40,000
Spooky Springs	2,000	2,500	\$ 32,500	\$ 32,500
Veterans Day	300	450	\$ ---*	\$ ---*
Sparkle Sandy Springs	6,000	6,000	\$ 225,000	\$ 225,000
*cost absorbed in-house		Total	\$ 973,200	\$ 915,025

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Sample of Signature Events Summary

Event	2024 Attendance	FY 2025 Budget	Total Revenue	Total Expense	Profit/Loss
Take it to the River Lantern Parade	2,500	\$ 40,000	\$ ---	\$ 40,300	\$ (40,300)
Farmers Market Series	26,650	\$ 40,000	\$ 51,466	\$ 29,836	\$ 21,631
City Green Live Series	10,000	\$ 197,175	\$ 18,062	\$ 181,989	\$ (163,927)
Concerts by the Springs Series	4,600	\$ 45,000	\$ 2,711	\$ 57,318	\$ (54,607)
Stars and Stripes	10,000	\$ 77,500	\$ 16,833	\$ 80,829	\$ (63,996)
Blue Stone Arts and Music Festival	8,000	\$ 225,000	\$ 53,424	\$ 260,310	\$ (206,886)
OktoberFeast	2,500	\$ 30,000	\$ 35,125	\$ 34,206	\$ 918
Sparkle Sandy Springs	6,000	\$ 225,000	\$ 12,000	\$ 255,102	\$ (243,102)

- Revenue includes food and beverage
- Expenses can include production costs, artist fees, advertising costs, labor, merchant costs, contractual services, miscellaneous supplies, etc.

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Skate City Springs

FY 24 Profit/Loss Report – Ice Skating Rink

Gross Profit	Total Operating Expenses	One Time Expenses (1 st Year)	Loss w/o 1 st Year Expenses
\$ 261,273.38	\$ (427,768.72)	\$ 33,349.73	\$ (133,145.61)

FY 25 Profit/Loss Report – Ice Skating Rink

Gross Profit	Total Operating Expenses	Loss
\$ 219,709.61	\$ (231,186.96)	\$ (11,477.35)

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Conference Center Events

	Total Expense	Total Revenue	Profit/Loss
Conference Center Summary FY2025	\$ 591,800	\$ 796,360	\$ 204,560

Sample of Conference Center Events

Event and Venue	Guest Count	Total Expense	Total Revenue	Profit/Loss
2-Day Corporate Event Byers Theatre and Lobby, City Bar, Studio Theatre	400	\$ 61,838	\$ 142,735	\$ 80,897
2-Day Corporate Event Terrace Meeting Room, Rooms C and E, Studio Theatre	227	\$ 54,193	\$ 100,217	\$ 46,024
1-Day Social Event Terrace Meeting Room	100	\$ 6,021	\$ 9,957	\$ 3,936
1-Day Corporate Event – Rental Only Studio Theatre	300	\$ 508.28	\$ 2,330	\$ 1,822
1-Day Fundraising Event (External) Studio Theatre	225	\$ 14,020	\$ 24,253	\$ 10,233

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FY 2025 Profit/Loss for Self-Presented Events Byers Theatre

Expenses		
Facility Fee	\$	36,034
Support	\$	15,000
Catering	\$	1,500
Security	\$	6,517
Public Safety	\$	8,002
Labor	\$	73,277
Production	\$	14,474
Artist Fee	\$	566,311
Credit Card	\$	27,419
Cost of F&B	\$	31,114
Marketing	\$	102,029
Music Licensing	\$	8,279
Miscellaneous	\$	18,175

Revenue		
Ticket Revenue (no tax)	\$	833,649
Convenience Fees	\$	88,890
Facility Fee	\$	36,034
Tech Labor	\$	19,613
Concessions	\$	106,847
Merchandise	\$	2,787

Totals		
Total Revenue	\$	1,087,820
Total Expenses	\$	908,133
Income/Loss	\$	179,687

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PAC Space Utilization and Food and Beverage

Event Space	January - December 2024													2025 YTD			
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR	APR
Byers Theatre and Lobby	16	15	28	22	28	22	31	23	27	19	19	31	281	22	18	31	24
Byers Lobby (Exclusive)	16	15	28	22	28	22	31	23	28	19	19	31	282	2	2	0	0
Studio Theatre and Lobby	10	15	13	15	21	11	12	19	16	23	23	14	192	15	16	13	12
Studio Lobby (Exclusive)	13	13	14	9	10	15	8	14	16	14	13	13	152	11	16	11	10
Terrace Meeting Room	14	16	14	14	8	15	11	14	16	24	13	10	169	7	19	13	11
Meeting Rooms A-E	2	7	7	8	6	5	0	3	1	12	3	0	54	12	27	18	17
City Green	21	29	11	5	15	18	17	8	20	24	30	31	229	0	0	2	4
Entertainment Lawn	0	0	1	0	2	4	1	2	5	2	0	0	17	0	0	2	0
Monthly Total	92	110	116	95	118	112	111	106	129	137	120	130	1,376	69	98	87	78

Food and Beverage Events

January - December 2023													
JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	
31	27	26	38	31	26	24	20	27	26	30	28	334	

January - December 2024													2025 YTD			
JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR	APR
29	34	26	33	33	34	26	41	38	45	34	32	405	29	34	26	32

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Performing Arts Center

Requested Enhancements

Increase in Cost of Goods Sold – Conference Center	\$	178,640
Increase in Labor Costs	\$	67,750
Additional Staffing		
Kitchen Supervisor		
Rental Event Manager		

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	26	26	27	29
Part-time	13	20	34	30
Total	39	46	61	59

Human Resources Department

Requested Enhancements

Employee Appreciation Programming and SHINE Program	\$	30,000
Increase Staffing		
Risk and Benefits Administrator		

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	4	4	4	5

Finance Department

Requested Enhancements

Increase Staffing
Revenue Technician

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	21	22	23	24

Information Technology

Capital Requests

Infrastructure Hardware Replacement	\$	150,000
Workstation Replacement and Upgrades	\$	25,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	17	19	21	21

City Clerk's Office

Requested Enhancements

Closed Captioning	\$	30,500
Election Services	\$	300,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	4	4	4	4

Facilities Department

Requested Enhancements

Update Citywide Facility Condition Assessment	\$	100,000
Site Improvements	\$	275,000
Additional Staffing		
AV Technician for Police Headquarters and Municipal Court Complex		
Fleet Services Assistant		

Capital Requests

Facilities Maintenance	\$	1,250,000
Sandy Springs Racquet Center Renovation	\$	1,015,400
Trowbridge (Signage Shelter)	\$	200,000

Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	17	15	18	19

Communications Department

Requested Enhancements

City Springs District Materials Refresh	\$	20,000
On-Call Photography and Videography Services	\$	50,000
Customer Relationship Management Software	\$	20,000
Web Content ADA Accessibility Program	\$	75,000

Capital Requests

Interior Art Program (Transition from Outdoor Art Program)	\$	60,000
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Position	FY 2023	FY 2024	FY 2025	FY 2026 Proposed
Full-time	7	7	8	8

Personnel by Department

Department Name	FY25 Adjusted	FY26 Proposed	PT to FT	FY26 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
Subtotal (Full-Time Positions)	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
Total Positions	641			648

FY 2026 Primary Contract Services Partners

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

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

Recreation & Parks Subcontractors	Work Area
Tri Scapes	City Owned Mowing
White Oak	Park Landscaping
ProCutters Lawnsapes, Inc	Park Litter

GGIS Contractor	Work Area
Continuum Global Solutions	Call Center

Public Works Contractors	Work Area
Blount Construction Co.	Street Maintenance
Pateco Services	Street Sweeping
ProCutters Lawnsapes, Inc	Citywide Litter
U.S. Land Services	State Route Mowing
Georgia Green	Right-of-Way Mowing
Tidwell Traffic Solutions	Road Striping
AWP Inc.	Road Signage
Boutte Tree/Gunnison Tree Services/ Richmond Tree Experts GA/ Sesmas Tree Services	Tree Removal
Lumin8	Traffic Signals
Blount Construction Co.	Stormwater Maintenance

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
Total	\$ 790,000	\$ 166,050	\$ 956,050

*Occurs every other fiscal year

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
Total	\$ 2,000,000

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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
Total	\$ 530,000

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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	Fire Station #1	\$ 17,200,000
Facilities Management	Racquet Center Renovation	\$ 1,015,000
Facilities Management	Trowbridge (Signage Shelter)	\$ 200,000
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

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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 (LMIG)	\$ 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 & Construction)	\$ 3,385,000
Public Works	Stormwater Operation	\$ 420,000
Public Works	TMC Fiber Program	\$ 530,000
Public Works	Traffic Calming	\$ 50,000
Public Works	Traffic Management Program	\$ 500,000
Rec and Parks	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
Total		\$ 45,153,000

Questions



BUDGET WORKSHOP

#2

FY 2026 Budget Workshop 2

Eden E. Freeman
City Manager

May 20, 2025



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



Purpose of Meeting

- To receive feedback and direction from City Council as we develop the FY 2026 Budget
- Review FY 2026 budget planning assumptions
- Understand Public Safety, General Government Services, and Facility needs as part of the City's service delivery and capital programs
- Answer questions from Workshop 1

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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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General Fund Revenues – Taxes

Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Property Taxes	\$ 44,500,000	\$ 50,000,000	\$ 47,500,000	\$ 3,000,000	7%
Motor Vehicle	\$ 20,000	\$ 53,390	\$ 40,000	\$ 20,000	100%
Motor Vehicle (TAVT)	\$ 4,000,000	\$ 4,089,892	\$ 4,100,000	\$ 100,000	2%
Intangible Tax	\$ 450,000	\$ 557,102	\$ 500,000	\$ 50,000	11%
Real Estate Transfer Tax	\$ 250,000	\$ 346,759	\$ 350,000	\$ 100,000	40%
Electric Franchise Fee	\$ 6,500,000	\$ 7,904,293	\$ 7,500,000	\$ 1,000,000	15%
Gas Franchise Fee	\$ 900,000	\$ 925,600	\$ 900,000	\$ 0	0%
Cable TV Franchise Fee	\$ 1,100,000	\$ 1,006,102	\$ 1,000,000	\$ (100,000)	-9%
Telephone Franchise Fee	\$ 100,000	\$ 110,882	\$ 90,000	\$ (10,000)	-10%
Solid Waste Franchise Fee	\$ 575,000	\$ 589,989	\$ 550,000	\$ (25,000)	-4%
Local Option Sales Tax	\$ 30,000,000	\$ 34,373,348	\$ 31,500,000	\$ 1,500,000	5%
Alcoholic Beverage Excise Tax	\$ 900,000	\$ 851,386	\$ 750,000	\$ (150,000)	-17%
Excise Mixed Drink Tax	\$ 600,000	\$ 598,005	\$ 550,000	\$ (50,000)	-8%
Business and Occupational Tax	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0	0%
Business Audit Revenue	\$ 25,000	\$ 10,000	\$ 0	\$ (25,000)	-100%
Insurance Premium Tax	\$ 9,000,000	\$ 10,310,436	\$ 10,000,000	\$ 1,000,000	11%
Total	\$ 108,920,000	\$ 121,727,185	\$ 115,330,000	\$ 6,410,000	6%

All Numbers Rounded

*Estimates

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General Fund Revenues – Licenses and Permits

Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Alcoholic Beverage Licenses	\$ 650,000	\$ 666,015	\$ 650,000	\$ 0	0%
Firearm Permits	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0%
Server Pouring Permits	\$ 20,000	\$ 30,000	\$ 25,000	\$ 5,000	25%
Planning/Zoning Fees	\$ 60,000	\$ 26,890	\$ 25,000	\$ (35,000)	-58%
Development Review Fee	\$ 225,000	\$ 190,783	\$ 150,000	\$ (75,000)	-33%
Building Permits	\$ 1,500,000	\$ 2,581,055	\$ 2,000,000	\$ 500,000	33%
Plumbing Permits	\$ 2,500	\$ 20,130	\$ 10,000	\$ 7,500	300%
Electrical Permits	\$ 4,000	\$ 23,658	\$ 10,000	\$ 6,000	150%
HVAC Permits	\$ 10,000	\$ 57,230	\$ 40,000	\$ 30,000	300%
Utility Permits	\$ -	\$ 19,320	\$ 20,000	\$ 20,000	0%
Building Reinspection Fees	\$ 1,000	\$ 1,175	\$ 1,000	\$ 0	0%
Development Impact Fees	\$ 1,000	\$ 9,991	\$ 1,000	\$ 0	0%
Special Event Permits	\$ 10,000	\$ 12,000	\$ 10,000	\$ 0	0%
Permit Technology Fee	\$ 40,000	\$ 47,582	\$ 40,000	\$ 0	0%
Total	\$ 2,553,500	\$ 3,715,828	\$ 3,012,000	\$ 458,500	18%

All Numbers Rounded

*Estimates

6

General Fund Revenues – Charges for Services Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Recreation Fees - Gymnastics	\$ 60,000	\$ 60,000	\$ 50,000	\$ (10,000)	-17%
Recreation Fees - Athletics & Leisure	\$ 55,000	\$ 101,281	\$ 100,000	\$ 45,000	82%
Tennis Center	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	0%
Facility Rentals	\$ 150,000	\$ 191,399	\$ 150,000	\$ 0	0%
Other Charges for Services	\$ 55,000	\$ 50,916	\$ 50,000	\$ (5,000)	-9%
Total	\$ 470,000	\$ 553,596	\$ 500,000	\$ 30,000	6%

All Numbers Rounded

**Estimates*

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General Fund Revenues – Other Revenues Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Federal Grants	\$ 0	\$ 0	\$ 0	\$ 0	0%
State Matching Grants	\$ 0	\$ 0	\$ 0	\$ 0	0%
GDOT LMIG	\$ 0	\$ 0	\$ 0	\$ 0	0%
GDOT	\$ 141,120	\$ 141,120	\$ 141,120	\$ 0	0%
Municipal Court Fines	\$ 2,000,000	\$ 2,571,297	\$ 2,500,000	\$ 500,000	25%
Interest Revenue	\$ 8,000,000	\$ 8,148,473	\$ 7,000,000	\$ (1,000,000)	-13%
Election Qualifying Fees	\$ 0	\$ 0	\$ 13,800	\$ 13,800	0%
Public Safety Fees	\$ 20,000	\$ 4,000	\$ 2,000	\$ (18,000)	-90%
Royalties/Rental Revenue	\$ 300,000	\$ 171,946	\$ 150,000	\$ (150,000)	-50%
Miscellaneous Revenues	\$ 300,000	\$ 217,097	\$ 200,000	\$ (100,000)	-33%
Insurance Reimbursement	\$ 60,000	\$ 75,726	\$ 60,000	\$ 0	0%
Transfers in from Hotel/Motel	\$ 1,499,400	\$ 1,500,000	\$ 1,589,364	\$ 89,964	6%
Transfers in from Motor Vehicle	\$ 100,000	\$ 107,742	\$ 100,000	\$ 0	0%
Transfers in Development Authority	\$ 386,000	\$ 386,178	\$ 211,677	\$ (174,323)	-45%
Transfers in Public Facilities Authority	\$ 397,000	\$ 397,000	\$ 0	\$ (397,000)	-100%
Sale of Assets	\$ 0	\$ 30,000	\$ 0	\$ 0	0%
Proceeds from Capital Lease	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total	\$ 13,203,520	\$ 13,750,579	\$ 11,967,961	\$ (1,235,559)	-9%

**Estimates*

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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	\$ 115,330,000	\$ 6,410,000	6%
Licenses and Permits	\$ 2,553,500	\$ 3,715,828	\$ 3,012,000	\$ 458,500	18%
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	\$ 139,747,188	\$ 130,809,961	\$ 5,662,941	5%

**Estimates*

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Workshop 1 Questions

Legal Professional Services

	2022	2023	2024	2025
Budget	\$ 450,000.00	\$ 485,000.00	\$ 605,000.00	\$ 700,000.00
Actual	\$ 609,840.00	\$ 673,220.49	\$ 600,313.93	\$ 376,486.75
Caleb Saggus	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,294.00
Chandler, Britt & Jay LLC	\$ 2,685.00	\$ 0.00	\$ 0.00	\$ 0.00
Christine Caldwell	\$ 0.00	\$ 0.00	\$ 21,404.00	\$ 82,196.00
Daniel W. Lee	\$ 0.00	\$ 0.00	\$ 183,778.81	\$ 220,632.50
G. Randall Hammond	\$ 0.00	\$ 0.00	\$ 10,500.00	\$ 0.00
Freeman, Mathis & Gary LLP	\$ 361,359.04	\$ 478,460.26	\$ 222,753.70	\$ 11,445.00
John W. Bell	\$ 0.00	\$ 0.00	\$ 1,400.00	\$ 100.00
Katherine Monahan Hoffer	\$ 35,000.01	\$ 0.00	\$ 116,666.70	\$ 0.00
Kathy Williams	\$ 174,214.71	\$ 165,000.00	\$ 0.00	\$ 0.00
Morris, Manning & Martin LLP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,983.00
Rebecca Hulse	\$ 28,425.00	\$ 0.00	\$ 0.00	\$ 0.00
Sumner Meeker LLC	\$ 0.00	\$ 3,871.48	\$ 0.00	\$ 0.00
Taylor English Dumas	\$ 0.00	\$ 0.00	\$ 2,959.15	\$ 0.00
Victoria S. Aronow	\$ 8,156.25	\$ 25,888.75	\$ 40,821.25	\$ 53,936.25
P-Card	\$ 0.00	\$ 30.45	\$ 30.32	\$ 0.00
Total	\$ 609,840.00	\$ 673,220.49	\$ 600,313.93	\$ 376,486.75

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Legal Professional Services – Litigation

	2022	2023	2024	2025
Budget	\$ 450,000.00	\$ 450,000.00	\$ 594,800.00	\$ 500,000.00
Actual	\$ 217,588.31	\$ 418,813.87	\$ 295,619.55	\$ 467,406.32
Caleb Saggus	\$ 825.00	\$ 3,990.00	\$ 0.00	\$ 4,096.18
Daniel W. Lee	\$ 0.00	\$ 0.00	\$ 43,450.00	\$ 134,942.50
Fellows Labriola LLP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 76,987.00
Freeman, Mathis & Gary LLP	\$ 73,662.19	\$ 100,562.79	\$ 29,305.00	\$ 600.00
Gerald C. Hartman	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,177.12
Intact	\$ 0.00	\$ (32,500.00)	\$ 0.00	\$ 0.00
Granite Re, Inc	\$ 0.00	\$ (57,167.28)	\$ 0.00	\$ 0.00
Huseby LLC	\$ 0.00	\$ 0.00	\$ 1,289.35	\$ 0.00
Innovative Service Technology Management Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,755.80
Jams, Inc.	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,747.00
Jeffrey B. Sladkus, LLC	\$ 0.00	\$ 4,025.00	\$ 0.00	\$ 0.00
John W. Bell	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 0.00
Omni-Invictus	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,844.10
Parker Hudson Rainer & Hobbs LLP	\$ 71,833.63	\$ 165,544.86	\$ 0.00	\$ 0.00
Piper Sandler & Co	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00
Taylor English Dumas	\$ 71,267.49	\$ 234,265.40	\$ 218,539.50	\$ 192,610.87
Trustpoint Court Reporting, LLC	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,343.25
P-Card	\$ 0.00	\$ 93.10	\$ 2,035.70	\$ 302.50
Total	\$ 217,588.31	\$ 418,813.87	\$ 295,619.55	\$ 467,406.32

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Contractual Services

		2022	2023	2024	2025
City Clerk	Actual	\$ 235,431.51	\$ 879.19	\$ 0.00	\$ 0.00
	Budget	\$ 430,000.00	\$ 2,000.00	\$ 0.00	\$ 2,000.00
Financial Services	Actual	\$ 12,924.78	\$ 9,314.01	\$ 21,162.16	\$ 16,979.16
	Budget	\$ 14,900.00	\$ 10,000.00	\$ 23,600.00	\$ 28,000.00
IT	Actual	\$ 11,069.43	\$ 2,370.00	\$ 24,484.17	\$ 3,994.80
	Budget	\$ 15,000.00	\$ 15,000.00	\$ 35,000.00	\$ 38,000.00
Facilities	Actual	\$ 0.00	\$ 342,018.57	\$ 343,357.30	\$ 288,363.45
	Budget	\$ 0.00	\$ 334,887.00	\$ 343,887.00	\$ 334,900.00
Communications	Actual	\$ 30,040.76	\$ 20,772.28	\$ 65,155.74	\$ 42,173.69
	Budget	\$ 19,130.00	\$ 40,560.00	\$ 74,560.00	\$ 68,860.00
Police	Actual	\$ 67,570.71	\$ 0.00	\$ 0.00	\$ 0.00
	Budget	\$ 90,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Fire	Actual	\$ 116,787.23	\$ 145,660.11	\$ 142,154.96	\$ 167,015.67
	Budget	\$ 118,400.00	\$ 154,000.00	\$ 153,840.00	\$ 204,700.00
EMA	Actual	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 0.00
	Budget	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Public Works	Actual	\$ 5,005,218.99	\$ 4,657,889.86	\$ 5,287,096.81	\$ 4,101,201.46
	Budget	\$ 5,084,000.00	\$ 5,429,700.00	\$ 5,253,031.81	\$ 5,713,185.00
Rec and Parks	Actual	\$ 748,968.95	\$ 722,478.15	\$ 682,951.64	\$ 621,425.32
	Budget	\$ 814,200.00	\$ 717,700.00	\$ 1,050,000.00	\$ 1,099,500.00
Community Development	Actual	\$ 295,587.57	\$ 117,575.00	\$ 85,967.50	\$ 115,761.52
	Budget	\$ 101,700.00	\$ 120,000.00	\$ 129,430.00	\$ 150,000.00
TOTAL	Actual	\$ 6,426,099.93	\$ 6,018,957.17	\$ 6,652,330.28	\$ 5,356,915.07
	Budget	\$ 6,687,330.00	\$ 6,831,347.00	\$ 7,070,852.81	\$ 7,646,645.00

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Professional Services

		2022	2023	2024	2025
Financial Services	Actual	\$ 45,010.36	\$ 45,010.36	\$ 6,729.67	\$ 142,181.89
	Budget	\$ 47,000.00	\$ 47,000.00	\$ 30,000.00	\$ 285,000.00
Human Resources	Actual	\$ 184,268.56	\$ 197,811.70	\$ 231,552.06	\$ 223,686.69
	Budget	\$ 177,000.00	\$ 209,250.00	\$ 231,250.00	\$ 278,100.00
Facilities	Actual	\$ 326,297.03	\$ 44,737.27	\$ 59,228.22	\$ 46,061.45
	Budget	\$ 323,500.00	\$ 44,796.00	\$ 64,696.00	\$ 214,700.00
Communications	Actual	\$ 582,962.89	\$ 667,684.23	\$ 740,289.16	\$ 608,228.47
	Budget	\$ 566,000.00	\$ 721,500.00	\$ 741,000.00	\$ 761,000.00
General Admin	Actual	\$ 98,608.09	\$ 474,243.48	\$ 319,109.15	\$ 127,364.78
	Budget	\$ 230,000.00	\$ 411,000.00	\$ 327,550.00	\$ 148,800.00
Municipal Court	Actual	\$ 204,884.75	\$ 345,715.79	\$ 207,308.25	\$ 237,781.44
	Budget	\$ 230,000.00	\$ 515,000.00	\$ 375,000.00	\$ 514,200.00
Police	Actual	\$ 101,230.27	\$ 84,882.75	\$ 98,447.23	\$ 76,645.24
	Budget	\$ 175,000.00	\$ 147,160.00	\$ 150,556.00	\$ 152,700.00
Fire	Actual	\$ 15,733.25	\$ 13,251.25	\$ 7,793.50	\$ 5,481.20
	Budget	\$ 10,000.00	\$ 14,300.00	\$ 9,200.00	\$ 14,200.00
EMA	Actual	\$ 260,000.00	\$ 260,000.00	\$ 281,164.69	\$ 632,735.29
	Budget	\$ 260,000.00	\$ 260,000.00	\$ 282,000.00	\$ 696,000.00
Public Works	Actual	\$ 989.09	\$ 52,880.00	\$ 78,719.92	\$ 14,400.00
	Budget	\$ 21,389.00	\$ 70,000.00	\$ 140,000.00	\$ 85,000.00
Fleet	Actual	\$ 130,996.18	\$ 112,615.86	\$ 112,897.35	\$ 55,512.75
	Budget	\$ 130,000.00	\$ 130,000.00	\$ 150,000.00	\$ 90,000.00
Community Development	Actual	\$ 114,344.65	\$ 201,542.36	\$ 1,301.65	\$ 0.00
	Budget	\$ 300,000.00	\$ 300,000.00	\$ 0.00	\$ 0.00
Economic Development	Actual	\$ 0.00	\$ 0.00	\$ 0.00	\$ 121,125.00
	Budget	\$ 0.00	\$ 0.00	\$ 0.00	\$ 171,000.00
TOTAL	Actual	\$ 2,027,814.76	\$ 2,500,375.05	\$ 2,144,540.85	\$ 2,291,204.20
	Budget	\$ 2,432,889.00	\$ 2,870,006.00	\$ 2,501,252.00	\$ 3,410,700.00

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COLA

	FY 2025	FY 2026 - 4%	FY 2026 - 5%
City	\$ 47,678,436.56	\$ 49,585,574.02	\$ 50,062,358.39
PAC	\$ 3,643,115.58	\$ 3,788,840.20	\$ 3,825,271.36
TSPLOST	\$ 1,194,612.50	\$ 1,242,397.00	\$ 1,254,343.13
Total	\$ 52,516,164.64	\$ 54,616,811.22	\$ 55,141,972.87
Change in COLA YOY		\$ 2,100,646.58	\$ 2,625,808.23

Total Difference - 4% vs 5%
\$525,161.65

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Police Department




Traffic Citations

	2022	2023	2024	Total
Total Number of Traffic Citations	11,089	8,232	11,887	31,208

Top Ten Traffic Citations	2022	2023	2024	Total
Speeding	1,954	1,058	1,954	4,966
Following Too Closely	1,270	956	659	2,885
Expired Registration	584	516	1101	2,201
Driving On Roadway Laned For Traffic	725	613	651	1,989
Obedience To Required Traffic-Control Devices	586	542	793	1,921
No Insurance	587	437	665	1,689
Operating Without A Valid Tag	508	297	435	1,240
Speeding In Construction Zone	364	268	543	1,175
Driving with License Suspended/Revoked	416	311	439	1,166
Drivers License Required, Prior License Surrendered: Local License Forbidden	324	241	297	862

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City Managed/Owned License Plate Readers (LPR)

	2023	2024
 Flock Safety Falcon LPRs	103	121
 Axon Fleet 3 Dashcams	143 Aug 2023	143
 Genetec LPRs	71	71
Total	317	335

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Additional LPRs

- There are approximately 150 privately owned Flock LPRs in the City limits
 - Various local entities, including private businesses, hospitals, HOAs, schools, and religious organizations, partner with Flock who share LPR resources with SSPD
- There are over 3,000 Law Enforcement agencies that utilize Flock LPRs
 - Agencies can choose to share investigative data and resources through Flock
 - Allows for the connection of patterned criminal activity across the nation, such as organized criminal activity or travelling criminal activity

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School Speed Zone Camera Update March 27 – May 6, 2025

1,326 Citations have been denied by SSPD

Citations Issued	April	May	Total
Riverwood High School	4	13	17
North Springs High School	213	160	373
Total	217	173	390

Location of Processed Payments	April	May	Total
Riverwood High School	0	0	0
North Springs High School	40	21	61
Total	40	21	61

Total Payments Received	April	May	Total
First Offense - \$80.00	39	21	\$4,800
Second Offense - \$130.00	1	0	\$130
Total			\$4,930

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Fire Department

CPR Training

	Number of Events	Number of Participants
2024	39	646
2023	32	685
2022	10	272

Structure Fires

	2022	2023	2024
Commercial	9	9	8
Single Family Residence	18	20	22
Multi-Family Residence	19	27	19
Cancelled Calls	9	9	2
Total	55	65	51

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Breakdown of Fire False Alarms

	2022	2023	2024
Commercial	484	561	516
Multi-Family	416	451	470
Single Family	379	419	411
Parking Areas	9	10	17
Patient Care Facilities	0	0	8
River	0	0	1
Cancelled En Route	57	50	44
Total	1,345	1,491	1,467

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Lift Assist

	April 2024 - March 2025
Total Validated Incidents	29
Total Billed Amount	\$23,210
Payments Received	\$9,485
Open Invoices	\$13,725

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Community Paramedicine Program Update

	November 16, 2024 - April 30, 2025
Total Calls	93
Total Clients Enrolled	19
Total Wellness Clinics	7
Total Wellness Clinic Attendees	97
Total Training Hours	52
Total Estimated Operational Savings	\$30,000

- Wellness Clinics
 - Started in March 2025 at Mt. Vernon Towers with 10 attendees.
 - To date, the program has had 97 community member encounters in Mount Vernon Towers, Hellenic Towers, The Mansions, Campbell-Stone, The Addison, and Huntcliff Summit.

March	Launch Event
April	Staying Healthy with COPD - A Practical Guide for Seniors
May	Living Well with Congestive Heart Failure
June	Think Fast, Act Early - UTI & Sepsis Safety for Seniors
July	Fall Risk Mitigation

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Estimated Cost of Fire Station 1

Construction Cost Summary Estimated Cost per Square Foot: \$573



	Total	Cost per Square Foot
Substructure	\$ 348,700	\$ 17.01
Shell	\$ 4,214,828	\$ 205.59
Interiors	\$ 1,599,934	\$ 78.04
Services	\$ 2,345,192	\$ 114.39
Equipment and Furnishing	\$ 395,475	\$ 19.29
Building Sitework	\$ 2,413,161	\$ 117.71
Hard Construction Cost	\$ 11,747,307	\$ 573.00
Elemental Cost Before GC Mark-Ups (includes contingency)	\$ 12,952,638	\$ 631.81
Construction Cost Before Escalation	\$ 14,768,028	\$ 720.36
Estimated Total Project Cost at Award (includes design fees)	\$ 16,184,909	\$ 789.47



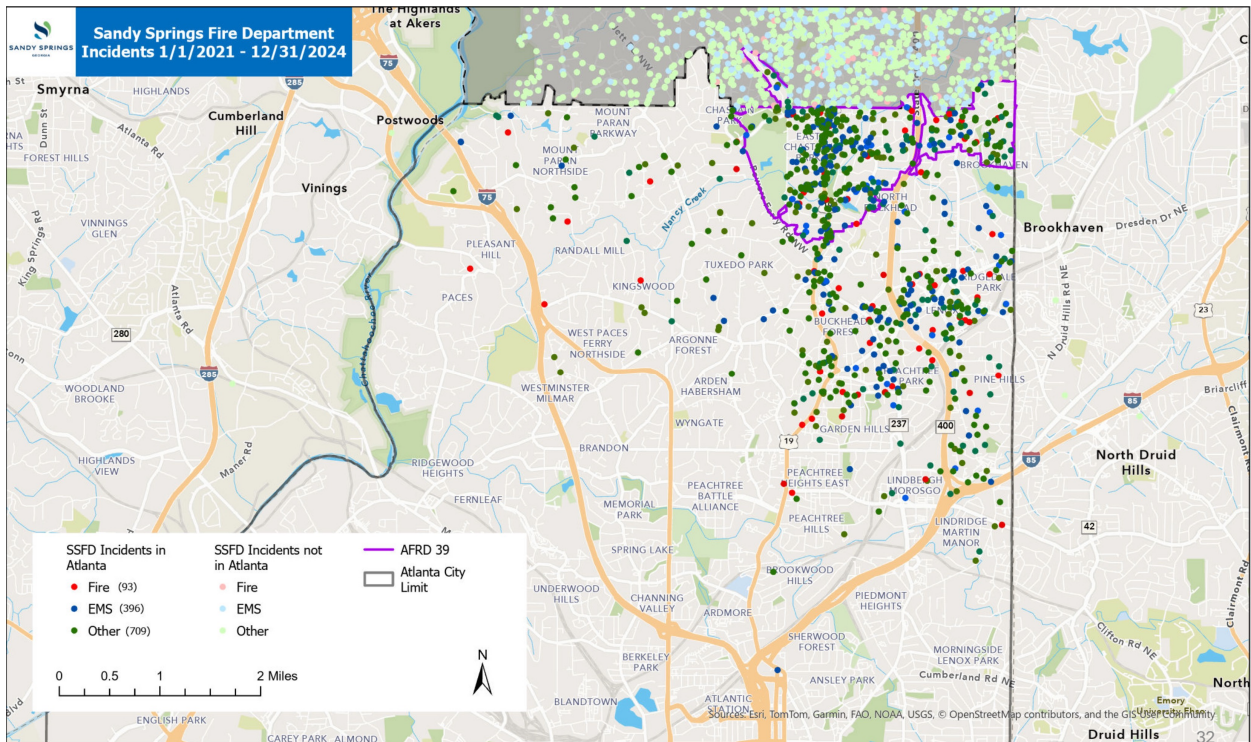
29

Station 4 Response Data – Atlanta Station 39

Background

- Fire Station 4 – \$1,240,000
- April 2014 - PSA and recorded deed for Fire Station 4
 - SSFD to be first due in Atlanta Fire Station 39's district
 - FROR – Sale – 30 days, market value
 - COSS cannot bill COA unless response is more than 24 hours (Section 4.0) or declared disaster

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Incidents

	2022	2023	2024
Citywide Incidents	13,501	13,038	12,175
In City Limits	13,301	12,563	11,732
Out of City Limits	200	475	443
Incidents In Atlanta's District	171	281	347
Station 4's Responses to Atlanta	171	281	345
Apparatus Count	172	282	352
Total Minutes (Call Commitment)	5,671.17	8,851.55	10,197.78
Total Hours	94.52	147.53	169.96

Average Call Commitment: 31 minutes 1 second

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SSFD Cost to Respond to Atlanta T54 and Personnel – Straight Hours

	2022	2023	2024
Hourly Rate	\$230.98	\$231.63	\$234.98
Total Hours	187.22	147.53	169.96
Amount	\$43,244.66	\$34,172.89	\$39,937.26

Total for the past three years: \$117,354.81

- Example Response to Atlanta
 - 3635 Nancy Creek Road NW
 - Dispatch Time: 12/29/2024 – 0531
 - Cleared Time: 12/29/2024 – 0741
 - Total Call Time: 2 hours, 10 minutes

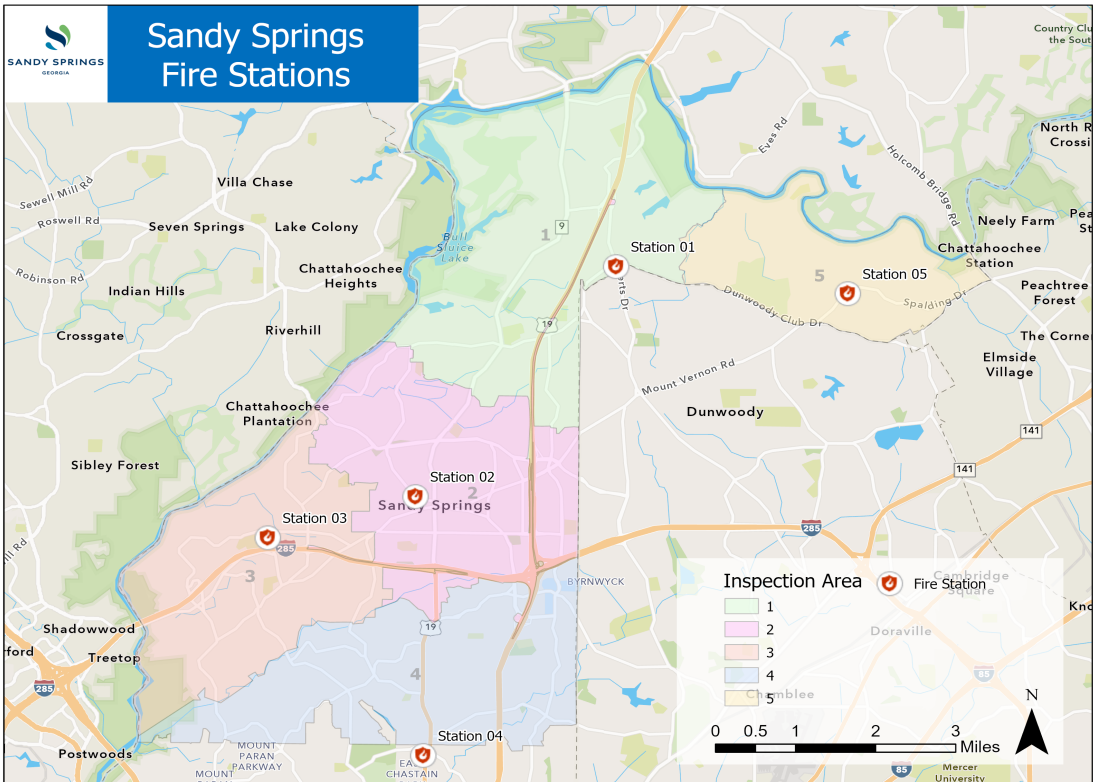
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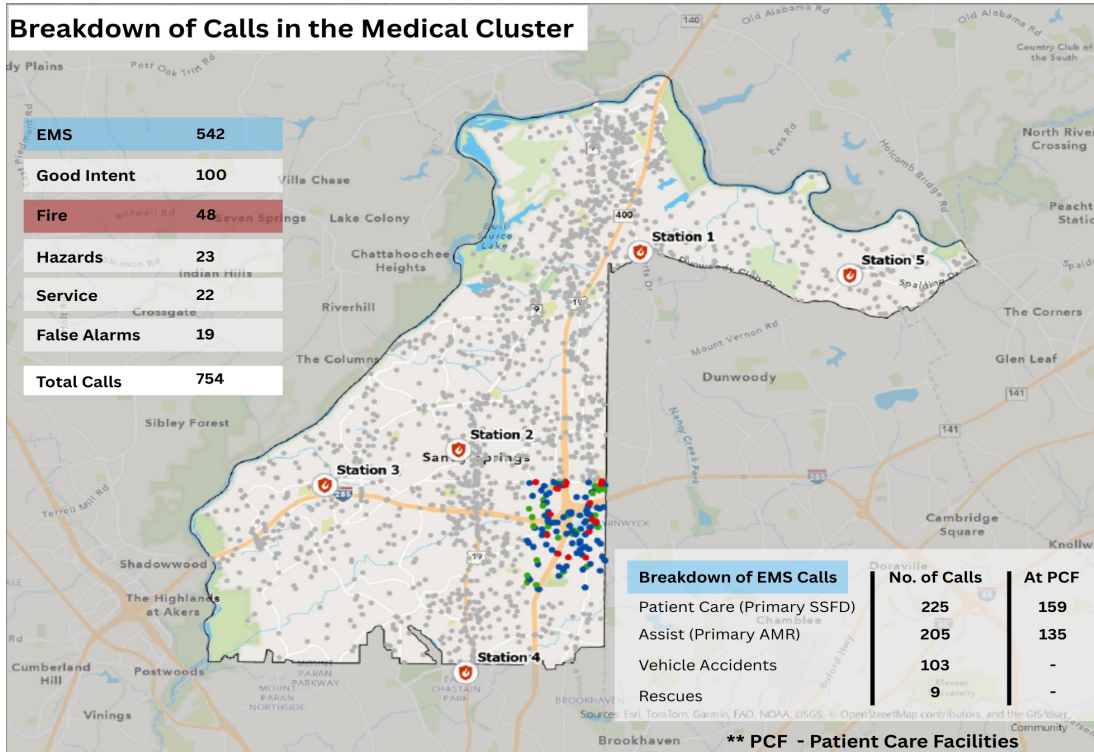
SSFD Cost to Respond to Atlanta

	2022	2023	2024
Incident Count	171	281	345
Cost Per Call	\$1,049.27	\$1,202.59	\$1,538.54
Cost Per Call to Atlanta	\$179,425.17	\$337,927.79	\$530,796.30

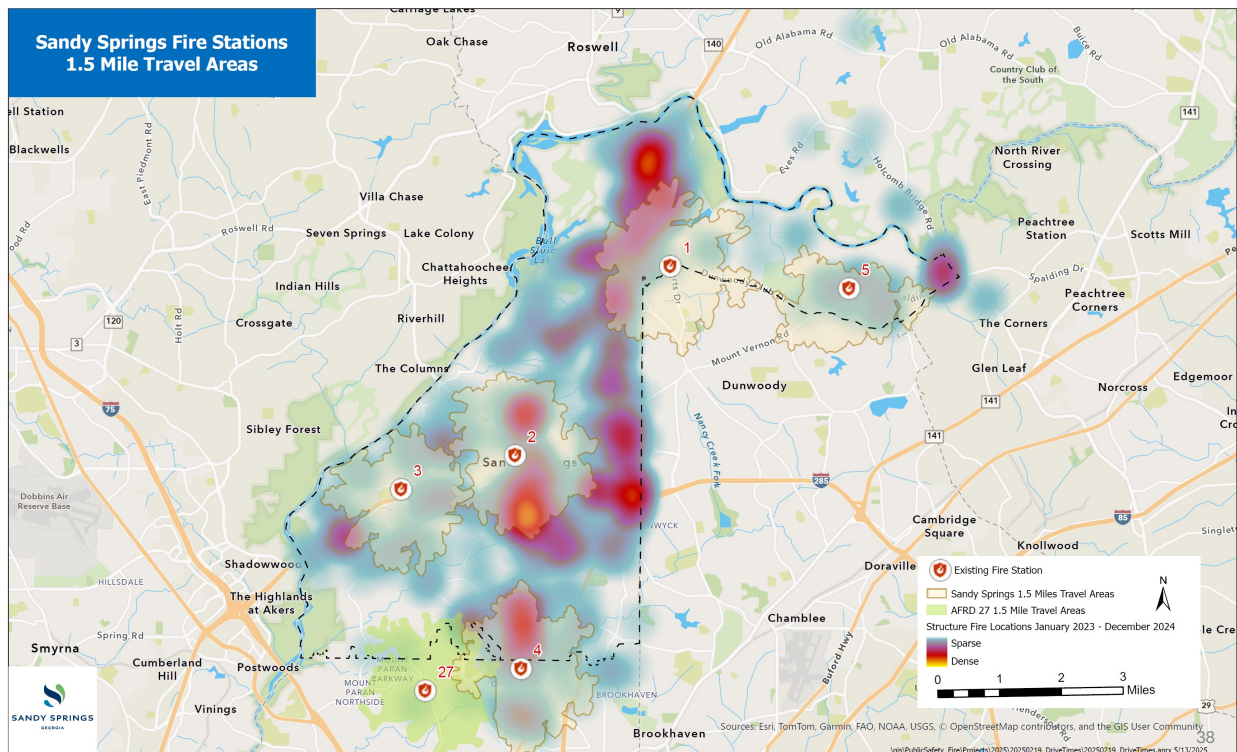
Total for the past three years: \$1,048,149.26

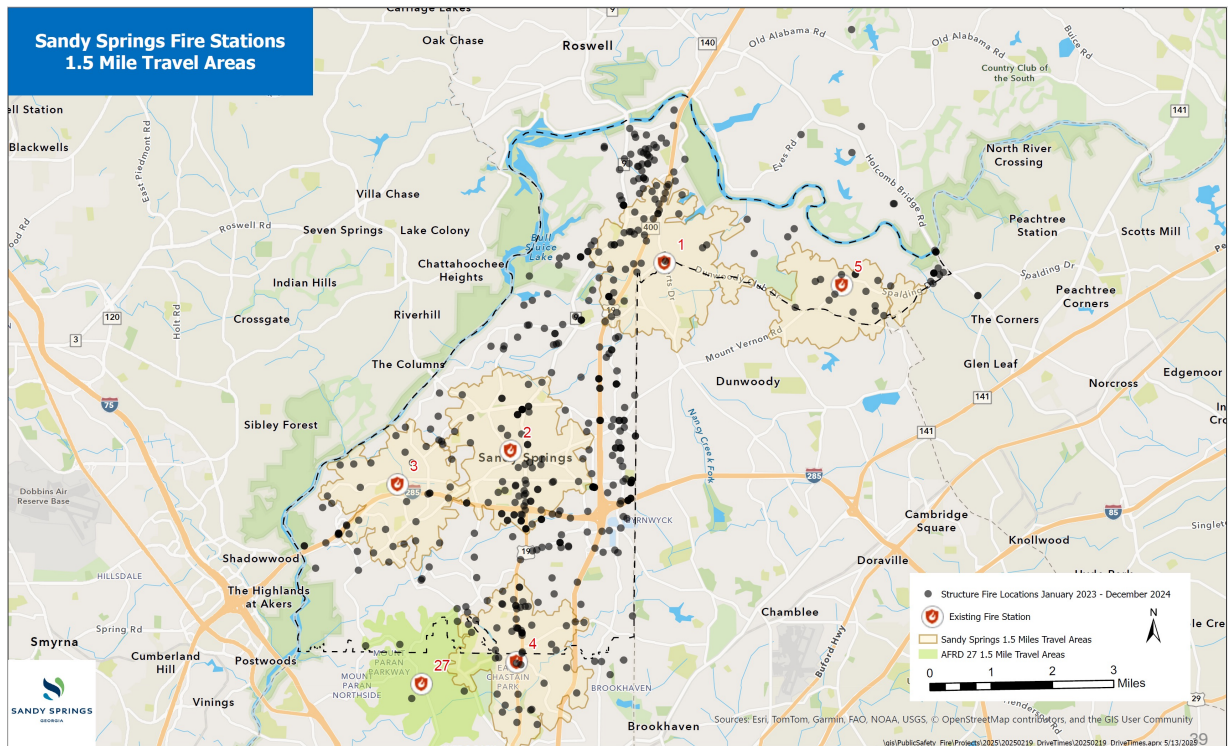
*full departmental budget used to estimate cost per call





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Response Time Comparison

Response Times Comparison – Georgia

	Area Square Miles	Total Stations	Average Square Miles Per Station	Total Units	Call Volume	Average Response Time (mm:ss)	90 th Percentile (mm:ss)
Marietta	24	6	3.9	11	14,057	06:28	09:54
Alpharetta	27	6	4.8	8	8,727	06:58	11:35
Roswell	37	7	5.8	12	9,904	06:29	08:40
Sandy Springs	39	5	7.5	11	12,175	07:07	10:48
Johns Creek	31	4	7.7	11	5,150	06:24	08:51
Milton	39	4	9.6	8	3,558	06:05	09:16
Cobb County	340	29	11.72	52	65,433	10:32	14:45

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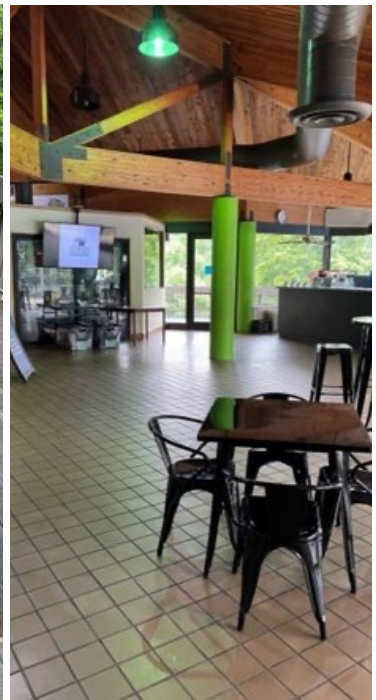
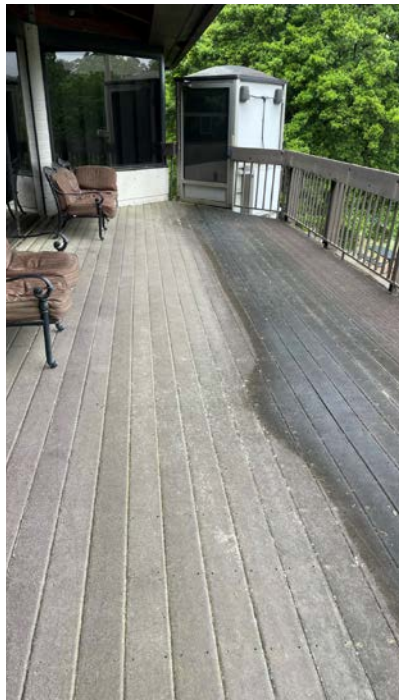
Recreation and Parks

Sandy Springs Racquet Center Proposed Renovation

- Estimated project cost: \$1,015,378
 - Interior painting
 - Tile floor replacement
 - Restroom renovation
 - Expansion and replacement of existing deck
 - Commercial door installation
 - Sidewalk replacement
 - Exterior building enhancements
 - Exterior glass replacement



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Performing Arts Center

2024 Signature Events – Number of Days per Series

Series	Number of Event Days	Number of Cancelled Days
Farmers Market	30	1
City Green Live	4	1
Concerts by the Springs	5	0
Sundown Social	20	1
Movies by Moonlight	3	0

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Presenting Partners

How much we are willing to "give" and what do we expect to receive in return?

- For the last three fiscal years, the Performing Arts Center (PAC) has operated without a transfer from the General Fund to support the cost of operations. That is proposed to continue for FY 2026.
- Unless there is a desire to provide a transfer from the General Fund to cover operational costs, the PAC is not in a financial position to make changes to the Presenting Partner program.

Do we want to fund an employee position or use an outside contractor?

- We will be shifting operational workload so that the Executive Director will focus more of his time on development and sponsorships.

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Ice Skating Rink

Does it compete with or harm local business and do the benefits of that outweigh the harm we are causing?

- Without access to the financial information of the local business, staff is unable to answer this question.
- Skate City Springs provides a different skating experience than an indoor ice rink and is purposefully designed to provide holiday engagement opportunities in the City Springs district.

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Juneteenth

- Request that the Juneteenth event budget be increased by \$10,000 to a total of \$25,000

Projected 2025 Expenses	\$	39,828
Projected 2025 Revenue	\$	45,316
City of Sandy Springs	\$	15,000
Sponsorships/Variety of In-Kind Contributions	\$	31,316

- Additional funding would need to come from PAC's fund balance reserve

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Facilities

Cistern Update

- Status
 - 5 visible leaks
 - Silt on bottom of cistern
 - Sump pumps inoperable
- Work Plan
 - Kimley Horn
 - Design filter boxes to localize inlet areas
 - Identified 700lf of joint sealant that needs replaced
 - All Pro
 - Repair inoperable pumps
- Estimating to begin work in Fall of 2025
- \$1.3M available in Cistern Improvement Capital Budget

Cost of Water for the Fountains City Springs and Veterans Park

	2022	2023	2024	2025
Fountains	\$ 145.16	\$ 136.92	\$ 26,585.89	\$ 34,134.62
Splash Pad	\$ 376,985.05	\$ 169,523.45	\$ 149,806.30	\$ 25,715.28
Total	\$ 377,130.21	\$ 169,660.37	\$ 176,392.19	\$ 59,849.90

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City Utilities

	2022	2023	2024	2025
Water				
Watershed Management	\$ 507,506.49	\$ 439,922.87	\$ 277,233.70	\$ 211,829.56
Electricity				
Georgia Power	\$ 2,129,380.12	\$ 2,252,945.81	\$ 2,628,066.69	\$ 2,508,117.12
Natural Gas				
Nextera Energy Capital Holdings Inc.	0.00	0.00	0.00	91,165.39
Fireside Natural Gas LLC	0.00	\$ 98,391.33	\$ 180,701.25	\$ 33,554.80
Scana Energy	\$ 126,987.90	\$ 54,487.03	0.00	0.00
Gasoline				
Fleet Services	\$ 847,824.84	\$ 877,170.53	\$ 892,194.50	\$ 111,897.06
Mansfield Oil	\$ 107,482.66	\$ 94,340.19	\$ 108,862.31	\$ 589,854.96

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Public Works

Neighborhood Traffic Calming Program

- Current Traffic Calming Budget: \$229,990
- FY 2026 Budget Request: \$50,000
- January 1, 2020 – May 12, 2025
 - 85 eligible requests received for traffic calming
 - 10% of all requests from transportation received
 - Signal requests and sign requests is the largest, representing 75% of all requests received
 - 22 completed traffic calming studies
 - Review of traffic speeds, traffic volumes, travel patterns, crashes, existing infrastructure, and roadway geometry

Completed Traffic Calming Studies

- Five neighborhoods have had traffic calming treatments installed
- Eight neighborhoods were eligible for traffic calming treatments and staff developed treatment plans, but the neighborhoods have not proceeded with the program to date
- Nine neighborhoods did not qualify for traffic calming treatments as the traffic study indicated no excessive speeding
- In 2025, one neighborhood has met with staff to discuss the Neighborhood Traffic Calming Program

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Fiscal Year 2026 Capital Budget Assumptions

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	Fire Station #1	\$ 17,200,000
Facilities Management	Racquet Center Renovation	\$ 1,015,000
Facilities Management	Trowbridge (Signage Shelter)	\$ 200,000
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

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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 (LMIG)	\$ 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 & Construction)	\$ 3,385,000
Public Works	Stormwater Operation	\$ 420,000
Public Works	TMC Fiber Program	\$ 530,000
Public Works	Traffic Calming	\$ 50,000
Public Works	Traffic Management Program	\$ 500,000
Rec and Parks	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
Total		\$ 45,153,000

Questions



BUDGET WORKSHOP

#3

FY 2026 Budget Workshop 3

Eden E. Freeman
City Manager

May 27, 2025



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

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CITY COUNCIL'S 2025 Adopted Priorities



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

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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%

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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

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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
Total	\$ 38,400,463	\$ 2,653,884	\$ 41,054,347

*estimate

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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
Total	\$ 2,000,000

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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
Total	\$ 530,000

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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

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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
Total		\$ 23,964,000

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*

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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%
Total	\$ 155,316,944	\$ 145,643,624	\$ 158,789,916	\$ 3,472,972	2%

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

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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%
Total	\$ 1,099,500	\$ 714,382	\$ 940,800	\$ (158,700)	-14%

*Estimates

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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
Subtotal (Full-Time Positions)	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
Total Positions	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
Total	\$ 790,000	\$ 166,050	\$ 956,050

*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
Total	\$ 1,075,000

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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
Total	\$ 1,062,727,338

*Multi-year Funds

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Confiscated Assets Fund Budget

Budget Book Page 43

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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E911 Fund Budget

Budget Book Page 45

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Tree Fund Budget

Budget Book Page 46

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Impact Fee Fund Budget

Budget Book Page 48

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Impact Fee Fund Detail

Fund Balance @ 6/30/2024	\$ 5,795,025
Projected Revenue for FY 2025	739,154
Proposed Revenue for FY 2026	150,000
Less: Encumbrances and Required Category Distribution	(5,251,746)
Total Available for FY 2026	\$ 1,432,433
FY 2026 Recommended Projects	
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
Total Recommended Projects	\$ 150,000
Balance to Allocate	\$ 1,282,433

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Community Development Block Grant Fund Budget

Budget Book Page 51

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Hotel/Motel Tax Fund Budget

Budget Book Page 52

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Excise Tax on Rental Motor Vehicles Fund Budget

Budget Book Page 53

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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TSPLOST I (2016) Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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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
REVENUES:							
TS100	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
TS193	INTEREST INCOME	247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		96,345,539	5,826,312	102,171,851	102,171,851	-	102,171,851
EXPENDITURES:							
TIER 1							
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
		86,864,662	8,381,708	95,246,370	95,221,851	24,519.74	95,246,370
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
		6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
TOTAL TSPLOST CAPITAL PROJECTS		93,790,143	8,381,708	102,171,851	102,171,851	-	102,171,851

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TSPLOST II (2021) Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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TSPLOST II (2021) Detail Budget

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Project Code	Description	Total Rec/Exp Inc to Date	Future Activity Anticipated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
REVENUES							
TSPLOST TAX FUNDING		63,956,048	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	1,275,506	1,375,000	1,375,000	-	1,375,000
S2222 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
TOTAL TSPLOST-2021 REVENUES		70,118,179	68,295,521	138,413,700	138,413,700	-	138,413,700
EXPENDITURES							
TIER 1							
S2100	Tier 1 - Uncommitted	-	2,711,153	2,711,153	2,711,153	-	2,711,153
S2101	OSI Fiber/Ring	719,150	780,850	1,500,000	1,500,000	-	1,500,000
S2102	OSI Fiber/Feed/Station/E3	145,805	504,195	650,000	650,000	-	650,000
S2103	OSI Johnson Ferry/Free/Dunwoody	59,555	4,590,445	4,650,000	4,650,000	-	4,650,000
S2104	OSI Royston Sidewalk	-	-	0	0	-	0
S2105	OSI Roswell Road North Boulevard	1,151,343	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 Gwinnett/Hammond/Welington	485,166	3,385,814	3,875,000	3,875,000	-	3,875,000
S2123	PMP Design for Tier 2 Sidewalks	244,262	685,738	930,000	930,000	-	930,000
S2131	BB Mt Vernon Bridge Enhancement	3,203,000	-	3,203,000	3,203,000	-	3,203,000
S2132	BB Riverside near Chum Trib	794,549	1,656,431	2,450,000	2,450,000	-	2,450,000
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 Longview/Glenwood/Free/Dunwoody	65,560	278,960	344,520	352,000	(10,480)	344,520
S2165	PSW Riverside/GES/MtVernon	193,985	741,015	935,000	885,000	50,000	935,000
S2167	PSW MtVernon/Glenwood/500	169,046	-	169,046	169,046	-	169,046
S2168	PSW Hilderbrand/Cyn/Roswell	469,125	875	470,000	520,000	(50,000)	470,000
S2169	PSW Carpenter/345	-	-	-	-	-	-
S2170	PSW MtVernon/DuClair/Langland	142,741	-	142,741	215,000	(72,260)	142,741
S2171	PSW Dailymple/Glenhurst/Key/605	-	-	-	-	-	-
S2172	PSW Gwinnett/Cowley/Fairview/Close	80,320	41,680	125,000	225,000	(100,000)	125,000
S2174	PSW Longland/5910	-	-	-	-	-	-
S2175	PSW Trowbridge/Spalding/Trial/Trowbridge/Lake	50,985	-	50,985	50,985	-	50,985
S2177	PSW Powder/Ferry/Westhatch/L&Z01	278,960	-	278,960	380,000	(106,040)	278,960
S2179	PSW Spalding/Hesbitt/Ferry/Spalding/Lake	325,772	18,408	344,180	550,000	(205,820)	344,180
S2182	PSW Hickombridge/River/Exchange/Spalding	-	-	-	-	-	-
S2184	PSW Jeff/Ferry/Jeff/Ferry/C&P/Spalding	133,693	921,072	1,054,765	700,000	354,765	1,054,765
S2185	PSW Lake/Lakeside Sidewalk	510,696	1,325,304	1,840,000	2,140,000	(300,000)	1,840,000
S2186	PSW M&P/Paradise/Ferry/Ferry/Rebel/Carol	262,895	2,137,105	2,400,000	2,400,000	-	2,400,000
S2187	PSW Brandon/M&L/Lost/one/Finland/01	1,584,852	305,148	1,890,000	1,890,000	-	1,890,000
S2188	PSW Gap/F&S Sidewalk	275,897	51,637	331,534	500,000	(168,466)	331,534
S2189	PSW Unassigned	-	53,250	53,250	244,969	(191,719)	53,250
S2193	CRH Hammond Drive Widening	6,878,082	28,121,918	35,000,000	35,000,000	-	35,000,000
		48,506,534	58,620,466	99,126,940	99,126,940	-	99,126,940
TIER 2							
S2221	P&O Roberts Sidewalk	-	9,855,000	9,855,000	9,855,000	-	9,855,000
S2222	P&O Johnson Ferry Sidewalk	-	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	P&O Powder/Ferry Sidewalk	-	4,462,542	4,462,542	4,462,542	-	4,462,542
S2381	R&F 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	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
		1,053,044	9,658,794	10,711,838	10,711,838	-	10,711,838
TOTAL TSPLOST-2021 CAPITAL PROJECTS		41,559,578	96,854,122	138,413,700	138,413,700	-	138,413,700

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Capital Projects Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Capital Projects Detail Budget – 1 Year

Budget Book Page 59

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp'tnc. to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
REVENUES:								
	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
	TOTAL REVENUES							107,587,158
EXPENDITURES:								
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	3,355,507	-	3,355,507	-	-	3,355,507
		-	3,355,507	-	3,355,507	-	-	3,355,507
MISCELLANEOUS PROJECTS								
A0001	Outdoor Art Program	10,000	402,513	382,535	29,978	-	-	29,978
	Interior Art Program	-	-	-	-	-	60,000	60,000
		10,000	402,513	382,535	29,978	-	60,000	89,978
DEPARTMENTAL PROJECTS								
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

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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
CITY CENTER PROJECTS		610,000	3,455,922	3,553,898	512,024	-	2,488,000	3,000,024
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
		-	46,229,768	42,654,851	3,574,917	-	-	3,574,917

EXPENDITURES (continued):

FACILITY PROJECTS

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
		50,000	8,929,130	4,462,842	4,516,288	-	1,400,000	5,916,288

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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
PARKS PROJECTS								
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	728,000	-	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
		12,277,938	40,743,270	36,624,945	16,396,263	1,054,000	5,891,000	23,341,263
TRANSPORTATION PROJECTS								
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

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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
		38,131,327	16,361,400	13,037,527	41,455,200	(570,000)	1,900,000	42,785,200

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Capital Projects Detail Budget – 1 Year

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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
CAPITAL PROGRAMS								
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
		14,192,738	111,935,040	109,408,795	16,718,982	2,300,000	6,505,000	25,523,982
TOTAL CAPITAL PROJECTS		65,272,003	231,412,548	210,125,393	86,559,158	2,784,000	18,244,000	107,587,158

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5-Year CIP

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Fleet Fund Budget

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	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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

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	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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

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Performing Arts Center Fund Budget

Budget Book Page 70

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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Stormwater Fund Budget

Budget Book Page 73

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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

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Development Authority Fund Budget

Budget Book Page 74

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
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.

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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)
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	\$ 21,779,581	\$ 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
	Total	\$ 365,813,016	\$ 34,460,000	\$ 73,731,728	17,844,374	\$ 491,849,118

*FY 2025 is YTD

CIP and Stormwater –
Transfers from General
Fund

TSPLOST 2016 and 2021 –
Actual expenditures

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