

2018

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



Fiscal Year 2018

July 1, 2017 - June 30, 2018



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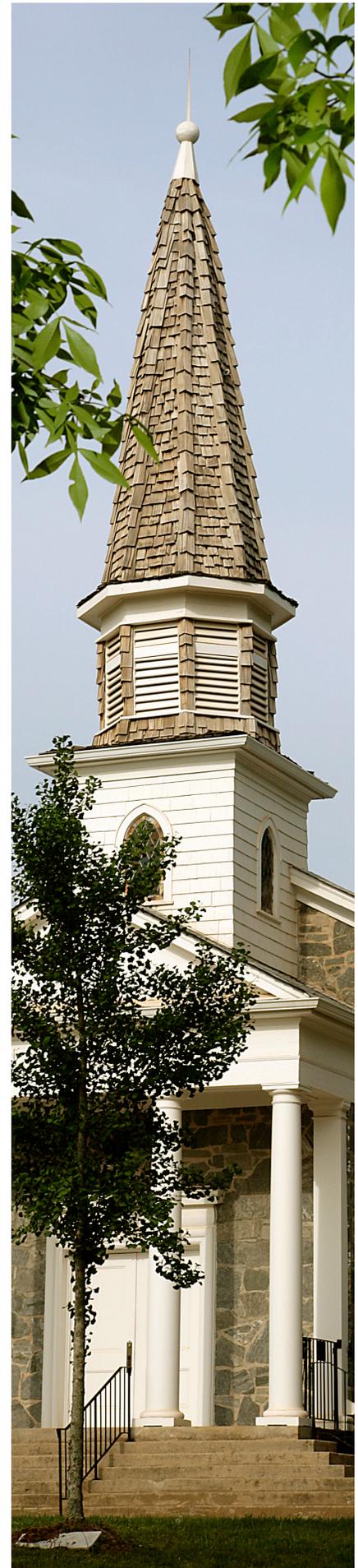
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INTRODUCTION

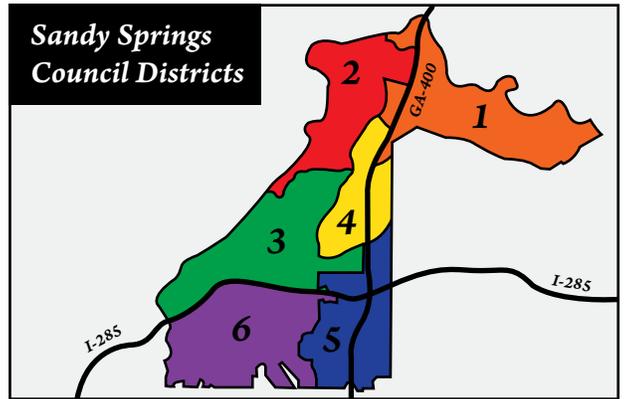
MAYOR AND CITY COUNCIL

GOVERNANCE IN SANDY SPRINGS

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



Mayor Rusty Paul
rpaul@sandyspringsga.gov



District 1
John Paulson
jpaulson@sandyspringsga.gov



District 2
Ken Dishman
kdishman@sandyspringsga.gov



District 3
Chris Burnett
cburnett@sandyspringsga.gov



District 4
Gabriel Sterling
gsterling@sandyspringsga.gov



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



District 6
Andy Bauman
abauman@sandyspringsga.gov



North Fulton County
Metropolitan Area
Georgia

Cherokee County



Milton

Forsyth County

Mountain Park

Alpharetta

Johns Creek

Roswell

Gwinnett County

Cobb County

Sandy Springs

DeKalb County

Atlanta

Note: City boundaries are not official

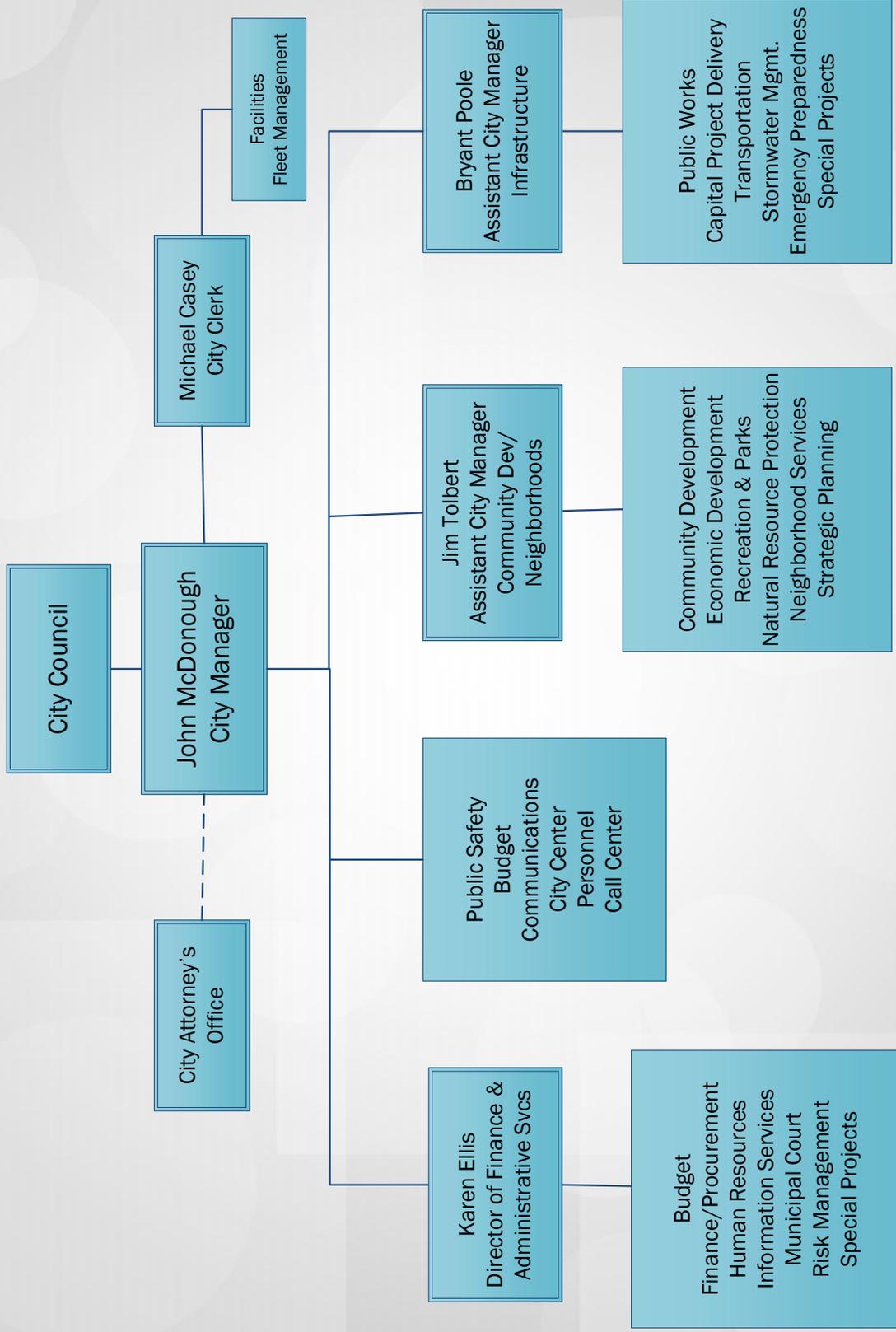


- Legend**
- Interstates
 - State Highways
 - Parks & Recreation

Prepared by the
Geographic Information Systems Division
November 15, 2011

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

City of Sandy Springs Georgia 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, 2017 AND ENDING JUNE
 30, 2018**

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, 2017 through June 30, 2018, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$426,573,213, based on the budget estimates as prepared by the City Manager. 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.

Section II. General Fund. There is hereby established a General Fund for the City of Sandy Springs with an appropriation of \$106,082,932, for the general obligations and legal obligations in FY 2018.

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

Taxes	\$	81,800,000
Licenses and Permits		2,470,000
Charges for Services		795,000
Fines & Forfeitures		2,500,000
Investment Income		350,000
Other Revenue		409,620
Transfer from Hotel Motel		3,498,000
Total Estimated General Fund Revenues	\$	91,822,620
Use of Prior Year Fund Balance		14,260,312
Total Estimated General Fund Funding Sources	\$	106,082,932

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 2018 a total of \$106,082,932, or as much as may be deemed necessary, not to exceed this amount and such sums shall be disbursed from the following:

City Council	\$	224,822
City Manager		1,073,778
City Clerk		436,383
Finance		2,520,134
City Attorney		835,000
Information Services		2,785,303
Human Resources		350,097

ORDINANCE NO. 2017-06-XX-

Facilities	3,035,002
Communications	1,683,231
General Administration	2,581,043
Municipal Court	1,852,270
Police	22,751,845
Fire	13,457,072
Emergency Medical/Services	1,022,000
Public Works	13,211,951
Recreation	4,698,615
Community Development	4,707,805
Economic Development	387,785
Other Financing Uses	28,468,796
Total Estimated General Fund Expenditures	\$ 106,082,932

Section III. Performing Arts Center Fund. There is hereby established a Performing Arts Center Fund for the City of Sandy Springs with an appropriation of \$1,327,455.

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

Transfer from General Fund	\$ 1,327,455
Total Performing Arts Center Fund Revenues	\$ 1,327,455

The following disbursements are authorized for the fiscal year 2018:

PAC and Parking Operations	\$ 1,327,455
Total Performing Arts Center Fund Expenditures	\$ 1,327,455

Section IV. Confiscated Assets Fund. There is hereby established a Confiscated Assets Fund for the City of Sandy Springs with an appropriation of \$200,000.

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

Federal /State Seized Funds	\$ 200,000
Total Confiscated Assets Fund Revenues	\$ 200,000

The following disbursements are authorized for the fiscal year 2018:

Police Operations	\$ 200,000
Total Confiscated Assets Fund Expenditures	\$ 200,000

Section V. Emergency 911 Fund. There is hereby established an Emergency 911 Fund for the City of Sandy Springs with an appropriation of \$2,700,000.

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

Charges for Services	\$ 2,700,000
Total Emergency 911 Fund Revenues	\$ 2,700,000

The following disbursements are authorized for the fiscal year 2018:

Transfer to Chattahoochee River 911 Authority	\$ 2,700,000
Total Emergency 911 Fund Expenditures	\$ 2,700,000

Section VI. Tree Fund. There is hereby established the Tree Fund for the City of Sandy Springs with an appropriation of \$244,084.

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

Development Impact Fees	\$ 80,000
Use of Prior Year Fund Balance	\$ 164,084
Total Tree Fund Revenues	\$ 244,084

The following disbursements are authorized for the fiscal year 2018:

Tree Fund Projects	\$ 244,084
Total Tree Fund Expenditures	\$ 244,084

Section VII. Multiple Grant Fund. There is hereby established a Multiple Grant Fund for City of Sandy Springs with an appropriation of \$15,000.

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

State and Federal Grants	\$ 15,000
Total Multiple Grant Fund Revenues	\$ 15,000

The following disbursements are authorized for the fiscal year 2018:

Byrne-JAG	\$ 15,000
Total Multiple Grant Fund Expenditures	\$ 15,000

ORDINANCE NO. 2017-06-XX-

Section VIII. 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 \$1,170,211.

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

2015 CDBG Award	\$ 577,782
2016 CDBG Award	592,429
Total Community Development Block Grant Revenues	\$ 1,170,211

The following disbursements are authorized for the fiscal year 2018:

2015 CDBG Award	\$ 577,782
2016 CDBG Award	592,429
Total Community Development Block Grant Expenditures	\$ 1,170,211

Section IX. Private Donations Fund. There is hereby established a Private Donations Fund for the City of Sandy Springs with an appropriation of \$15,000.

Revenues for the Private Donations Fund shall be from the following sources:

Police/Fire/Recreation Donations	\$ 15,000
Total Private Donations Fund Revenues	\$ 15,000

The following disbursements are authorized for the fiscal year 2018:

Police/Fire/Recreation Expenses	\$ 15,000
Total Private Donations Fund Expenditures	\$ 15,000

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 \$5,000,000.

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

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

The following disbursements are authorized for the fiscal year 2018:

City of Sandy Springs General Fund for PAC	\$ 1,965,000
City of Sandy Springs General Fund	1,428,000
Sandy Springs Hospitality Board	1,607,000
Total Hotel/Motel Tax Fund Expenditures	\$ 5,000,000

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 \$105,000.

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

Taxes	\$ 105,000
Total Rental Motor Vehicle Excise Tax Fund Revenues	\$ 105,000

The following disbursements are authorized for the fiscal year 2018:

Transfer to General Fund	\$ 105,000
Total Rental Motor Vehicle Excise Tax Fund Expenditures	\$ 105,000

Section XII. TSPLOST 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 with an appropriation of \$20,111,791.

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

Taxes	\$ 20,111,791
Total TSPLOST Fund Revenues	\$ 20,111,791

The following disbursements are authorized for the fiscal year 2018:

TSPOLST Approved Capital Projects	\$ 20,111,791
Total TSPLOST Fund Expenditures	\$ 20,111,791

Section XIII. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$52,076,690.

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

Federal, State & Other Outside Funding	\$ 5,159,734
Transfer In from General Fund	15,028,961
Total Estimated Capital Fund Revenues	\$ 20,188,695
Use of Prior Year Fund Balance	31,887,995
Total Estimated Capital Funding Sources	\$ 52,076,690

The following disbursements are authorized for the fiscal year 2018:

ORDINANCE NO. 2017-06-XX-

Capital Contingency	\$	3,559,171
Marta Bus Shelter Advertising		190,480
Trowbridge Facility		385,734
Land Acquisition		1,005,428
Utility Relo Program		2,737,075
Marsh Creek Headwater BMP		159,420
Sandy Springs Circle Phase 2		5,345,128
City Springs FF&E		6,475,005
City Springs Parking Eqpt & Offices		1,500,000
Abernathy-Greenway Linear Park		781,672
Riverside Bluff		41,795
SS Tennis Center		240,661
Hammond Pk Imprvmts		899,857
Morgan Falls Overlook		200,000
Allen Road Park		50,000
Old Riverside Dr Park		248,561
Crooked Creek Park		268,525
Windsor Meadows Park		415,444
Roswell Rd Streetscape		339,294
JohnsonFy-Glenridge CD&PE		3,205,632
Roswell Road SS Phase I		371,530
Hammond Dr -CD		2,397,821
Morgan Falls Road		229,002
Chattahoochee Pedestrian Bridge		715,073
City Gateway Beautification		42,842
Glenridge @ Roswell Rd Intersection Plan 2040		1,360,381 9,212
Windsor Parkway Realignment		264,524
Carpenter Drive Realignment		420,975
Heards Ferry Intersection Imp		103,821
Windsor Pkwy Ped Bridge		19,997
Hammond PD Glenridge ATMS		1,275,032
I-285/SR 400 Shared Use Trail		1,000,000
City Center Transportation Network		497,984
Perimeter Ctr Last Mile Connectivity		400,026
Bike/Ped/Trail Design & Implem		500,000
Hilderbrand Streetscape		70,300
City Springs Streetscape		2,124,312
Pavement Management Prg		6,447,609
Sidewalk Program		1,587,418
Intersection & Operational Imp		704,900
Bridge & Dam Maintenance		2,080,599
Traffic Management Program		1,236,662
Traffic Calming		167,787
Total Capital Project Fund Expenditures	\$	52,076,690

Section XIV. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$515,000.

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

Charges for Services	\$ 515,000
Total Impact Fee Fund Revenues	\$ 515,000

The following disbursements are authorized for the fiscal year 2018:

Transfers to Other Funds	\$ 515,000
Total Impact Fee Fund Expenditures	\$ 515,000

Section XV. Public Facilities Authority Fund. There is hereby established a Public Facilities Authority Fund for the City of Sandy Springs with an appropriation of \$232,817,250.

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

Transfers in From General Fund	\$ 32,641,019
Transfer in From Capital Project Fund	19,423,031
Sale of Assets	9,000,000
Revenue Bond Proceeds	171,400,000
Total Public Facilities Authority Fund Revenues	\$ 232,464,050

The following disbursements are authorized for the fiscal year 2018:

Professional Services	\$ 17,175,808
Infrastructure	192,685,693
Infrastructure-Special	10,945,260
Contingencies	1,905,239
Debt Service	9,752,050
Total Public Facilities Authority Fund Expenditures	\$ 232,464,050

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

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

Transfer in From General Fund	\$ 2,000,000
Total Stormwater Management Fund Revenues	\$ 2,000,000

The following disbursements are authorized for the fiscal year 2018:

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

Section XVII. Development Authority Fund. There is hereby established a Development Authority Fund for the City of Sandy Springs with an appropriation of \$31,000.

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

Use of Prior Year Fund Balance	\$ 31,000
Total Development Authority Fund Revenues	\$ 31,000

The following disbursements are authorized for the fiscal year 2018:

Operations	\$ 31,000
Total Development Authority Fund Expenditures	\$ 31,000

APPROVED AND ADOPTED by the Mayor and City Council of the City of Sandy Springs, Georgia, in regular session this 20th day of June 2017.

APPROVED:

Russell K. Paul, Mayor

ATTEST:

Michael D. Casey, City Clerk



EXECUTIVE SUMMARY



SANDY SPRINGS

GEORGIA

June 6, 2017

Dear Mayor, City Council and Citizens of Sandy Springs,

The proposed Fiscal Year (FY) 2018 budget was prepared based on established priorities and defined rankings developed at the Annual Retreat and from budget workshops held with City Council in April and May 2017. This proposed budget is submitted to the Sandy Springs City Council in compliance with State Law (O.C.G.A. § 36-81-2 et seq.) that provides the budget requirements for Georgia local governments.

The FY 2018 Budget provides for the same millage rate of 4.731 mills as last year and maintains adequate reserves in the fund balance to ensure sound fiscal integrity of the City in addition to meeting the criteria of credit rating agencies. The FY 2018 Budget includes resources that will allow the City to provide a high level of public safety services to the citizens of Sandy Springs. This proposed budget also provides capital funding to address a significant backlog of existing infrastructure deficiencies.

During 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. This FY 2018 Budget includes \$6,750,000 for City Springs Projects, \$425,000 for park projects, \$7,400,000 for transportation infrastructure, \$385,000 towards the City facilities, and \$2,000,000 for stormwater infrastructure.

The proposed budget was developed following the Mayor and City Council's established priorities including: Commitment to Outstanding Customer Service, Public Safety Services, Sustainable Growth, Downtown Development, Transportation Improvements, Natural Resource Protection, Community Appearance, Economic Development, and Recreation and Cultural Enhancement.

The FY 2018 General Fund Budget provides the following contributions to the Capital Fund according to the priorities outlined by the Mayor and City Council:



SANDY SPRINGS

GEORGIA

1	Capital Contingency	68,961
2	Trowbridge Facility	385,000
3	Sandy Springs Circle Phase 2	1,500,000
4	City Springs FF&E	3,750,000
5	City Springs Parking Eqpt & Offices	1,500,000
6	Hammond Park Improvements	175,000
7	Morgan Falls Overlook	200,000
8	Allen Road Park	50,000
9	Glenridge @ Roswell Rd Intersection	400,000
10	City Springs Streetscape	2,000,000
11	Pavement Management Program	4,500,000
12	Traffic Management Program	500,000
	TOTAL	\$15,028,961

The budget process included an assessment to determine the quality of services delivered and projected operational needs. The City Manager and Finance Director 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 workshops and City Council meetings.

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 budget can be revised during the public hearings by the City Council. The Final budget is scheduled to be adopted by the City Council on June 20, 2017.

The proposed budgets for all operating, capital and special revenue funds total \$426,573,213. 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 \$106,082,932. The remaining funds include: Performing Arts Center, Confiscated Assets, E-911, Tree Fund, Multiple Grants, Community Development Block Grant, Private Donations, Hotel/Motel, Rental Motor Vehicle Excise Tax, TSPLOST, Capital Projects, Impact Fees, Public Facilities Authority, Stormwater Maintenance and Development Authority Funds. The Capital Project Fund, Public Facilities Authority Construction Fund, and the Stormwater Maintenance Fund (all capital construction funds) adopt project budgets where the adopted appropriations do not lapse at the end of a fiscal year, they remain in effect until project completion or re-appropriation by City Council.



SANDY SPRINGS

GEORGIA

The FY 2018 General Fund Budget provides for \$17,402,417 for general government contracts for city services; \$29,679,098 for personnel and related benefits; \$30,532,621 for operations and equipment; \$17,028,961 for capital improvement programs; and \$11,439,835 towards funding the other special funds. All eligible City employees may receive a 3% 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 Finance Director and the City Manager.

The City's fund balance is maintained at or above \$20,500,000. 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 FY 2018 Budget was developed with the following objectives:

- Continue to enhance Public Safety capabilities
- Ensure financial stability
- Address capital deficiencies that exist city-wide by investing in transportation, parks and facilities capital improvement program, including the City Springs development
- Continue to leverage the flexibility of the public private partnership model by scaling resources to meet projected demand for services

The focus on the FY 2018 Budget is to provide excellent services to our citizens and business customers and to continue to allocate significant resources dedicated to improving the City's quality of life.

Performing Arts Center Fund

This fund is used to account for activities, staffing and operations within the City Springs Performing Arts Center. These funds are currently used to operate the performing arts



SANDY SPRINGS

GEORGIA

center and parking contracts. The amount estimated to be expensed for the FY 2018 budget is \$1,327,455.

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 FY 2018 budget has been set at \$200,000.

E-911 Fund

This fund accounts for the revenues received from the 911 surcharge on telephone bills. The City of Sandy Springs participates in a joint venture with the City of Johns Creek for E-911 operations. All money collected in this fund is dedicated to a separate operating authority – Chattahoochee River 911 Authority. The amount estimated to be collected for the FY 2018 budget is \$2,700,000.

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 FY 2018 budget has been set for \$244,084.

Multiple Grants Fund

This grant fund accounts for the numerous grants received by the City. Currently, we have one grant accounted for in this fund with a total FY 2018 budget of \$15,000.

Community Development Block Grant Fund (CDBG)

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. We are currently accounting for two awards: 2015 and 2016. The Total FY 2018 budget is \$1,170,211.



SANDY SPRINGS

GEORGIA

Private Donations Fund

Donations from the public for specific projects in recreation, police and fire are accounted for in this fund. The FY 2018 budget amount is \$15,000.

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 established by State Law (O.C.G.A. § 48-13-51). These funds are currently distributed as follows: the City General Fund - 28.56%, the Sandy Springs Hospitality Board - 32.14% and the City General Fund for benefit of the City Springs Performing Arts Center - 39.30%. The anticipated taxes budgeted for FY 2018 are \$5,000,000.

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). These funds were previously reported within the General Fund. The anticipated taxes budgeted for FY 2018 are \$105,000.

TSPLOST Projects Fund

This fund accounts for all capital projects under the Transportation Special Purpose Local Option Sales Tax approved by referendum November 2016. Funds are derived from the collections to be received through 2022. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The total added funding for this fund in the FY 2018 budget is \$20,111,791.

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 total added funding for this fund in the FY 2018 budget is \$15,028,961.

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.



SANDY SPRINGS

GEORGIA

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 FY 2018 budget is \$515,000.

Public Facilities Authority Fund

This fund accounts for the City Springs project, which will include a new performing arts center (PAC), public meeting spaces, a studio theater, city office space and public parking facilities. Funds are derived from contributions from the General Fund, bond proceeds, the sale of City assets and other funding sources. The construction appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the project is complete at the end of calendar year 2018. The current construction budget remains at \$222,712,000. The operations appropriations for the PAC, which includes debt service related to the bond issuance for the Project, will continue once construction is complete. The total funding for this part of the budget in the FY 2018 budget is \$9,752,050.

Stormwater Maintenance 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 FY 2018 budget for this fund is \$2,000,000.

Development Authority Fund

This fund accounts for revenues and expenditures related to ongoing development projects within the City. The FY 2018 budget for this fund is \$31,000.

Sandy Springs FY 2018 Budget is the culmination of the City's Priority Driven Programming process that reflects Council's established priorities and significant citizen engagement and feedback throughout the previous fiscal year. This budget provides the needed resources to services and projects that meet the needs of citizens now and in the future.

Respectfully Submitted,

John McDonough
City Manager

Karen Ellis
Finance Director



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, Sustainable Growth, Downtown Development, Transportation, Recreation and Cultural Enhancement, Economic Development and Natural Resource Protection.

CITY OF SANDY SPRINGS GOALS

Maintain a high level of customer service for all residents.

Enforce building codes that maintain a healthy balanced and stable tax base by maintaining quality residential and commercial growth and community appearance.

Prevent crime and enforce law through problem solving partnerships and provide the highest level of fire and emergency services with highly trained, caring personnel.

Invest our resources to improve and maintain roads, bridges, sidewalks, traffic management and storm water infrastructure for the betterment of the community.

Invest our resources to improve and expand our parks and recreation facilities for the enjoyment of the residents of Sandy Springs.

INTRODUCTION

THE BUDGET BOOK

For easy comprehension, the budget document is divided into three sections: **Introduction, Revenue, and Fund Budgets.**

The **Introduction** contains the budget message, budget calendar, the City's Financial Policies, as well as financial summaries of revenues and expenses for all funds.

The **Revenue** section provides a history of the various funds, and an analysis that helps explain the revenue projections for the General Fund.

The **Fund Budgets** section includes the normal on-going expenses of the funds, including personal services, operating and capital. This section also provides a history of expenses for each division or accounting entity since FY 2014. The number of budgeted positions is the number of full-time and part-time personnel authorized for each division at the beginning of each fiscal year.

THE BUDGET PROCESS

One of our chief goals has been to provide the citizens of Sandy Springs with quality services. Preparation of the 2018 Annual Budget began with each department being provided a budget preparation package. This package included a detailed manual, which included the budget preparation calendar, and specific account and reference information necessary to complete the 2018 budget request.

The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives, which should further be defined by performance measures. The City Manager is responsible for formulating the fiscal plan and presenting it to the Mayor and City Council for approval and adoption.

The public hearing/meetings throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from the public on City operations and services. In accordance with continuing efforts to apprise the public of City activities, the Adopted 2018 Budget will be made available for review by all interested persons at the City Clerk's Office, and on the city website. Public notification of the information will be made in a local newspaper.

THE BUDGET CALENDAR

The key steps and dates in this process for the 2018 Budget are described below:

March – April 2017	Departmental Budget Hearings/Finance Review Phase
April – May 2017	Senior Management/Mayor Review Phase
May 2	Budget Workshop #1
May 16	Budget Workshop #2
May 23	City Council Budget Presentation (Proposed Budget)
June 6	1st Public Hearing on FY18 Budget and Discussion
June 20	Final Public Hearing and Adopting by City Council

BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the City are divided into funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Public Works) and within functions are cost centers (departments).

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are *accounts* or *line items*. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs. The budget document provides information in an easy-to-read summary form.

As with a personal bank account, funds have to take in at least as much money as they spend and by law, the budget for funds must be balanced. What this means is that a governmental unit cannot plan to spend more than it will take in. The City of Sandy Springs has multiple funds with the largest being the “General Fund.” Most city services are accounted for in this fund and it is where most revenues are received.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following are the city’s fund types and definitions.

General Funds

The general fund is used to account for resources of the City of Sandy Springs which are not required to be accounted for in other funds. The modified accrual basis of accounting is applied.

Special Revenue Funds

Special Revenue Funds are established in the City of Sandy Springs pursuant to state statutes or local ordinances in order to segregate resources which are designated to be used for specified purposes. Both revenues and expenditures are budgeted in

compliance with established procedures. The modified accrual basis of accounting is applied. Following is a list of all special revenue funds included in this report:

Performing Arts Center Fund

A fund to account for the revenues for activities and expenditures related to the operations of the Performing Arts Center.

Confiscated Assets Fund

A fund to account for confiscated cash seizures by City of Sandy Springs law enforcement from drug related crimes which can be spent for law enforcement purposes permissible by U.S. Department of Justice.

Emergency Telephone System Fund

A fund to finance the operation and maintenance of the Emergency 911 system within the City.

Tree Fund

A fund to account for revenues received from development that reduces tree canopy below mandated minimums to be used for tree planting projects approved by City Council.

Multiple Grant Fund

A fund to account for various grants provided to the City from state and federal agencies for specific purposes.

Community Development Block Grant Fund

A fund to account for funds received through an entitlement award as a result of federal congressional appropriations.

Private Donations Fund

A fund to account for donations to the City for a specific recreation, park and public safety projects.

Hotel/Motel Tax Fund

A fund to finance tourism and marketing programs within the City.

Rental Motor Vehicle Excise Tax Fund

A fund to account for the excise taxes levied upon each rental charge collected by any rental motor vehicle concern located within the City per O.C.G.A. § 48-13-93.

Capital Projects Funds

The Capital Projects Fund is established in the City of Sandy Springs to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with established procedures. The modified accrual basis of accounting is applied. Other Capital Project funds include:

TSPLOST Fund

A fund to account for taxes collected for the Transportation Special Purpose Local Option Sales Tax approved by referendum in November 2016 to account for transportation projects within the City.

Impact Fee Fund

A fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities and services.

Public Facilities Authority Fund

A fund to account for the City Springs project, which will include a new performing arts center (PAC), public meeting spaces, a studio theater, city office space and public parking facilities. Funds are derived from contributions from the General Fund, bond proceeds, the sale of City assets and other funding sources.

Stormwater Maintenance Fund

A fund to account for appropriations to improve the City's stormwater management system.

BASIS OF ACCOUNTING AND BUDGETING

For the most part, governmental accounting and financial reporting are conducted consistent with "Generally Accepted Accounting Principles" -- commonly referred to as "GAAP."

Financial readers are typically familiar with a concept known as the "basis of accounting," which describes the measurement method used in accounting for financial transactions. Examples include cash accounting, modified accrual accounting, or accrual accounting. The City of Sandy Springs uses a GAAP basis of accounting. Governmental funds reflect a modified accrual basis of accounting.

Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when a liability is incurred with certain limitations. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with outstanding encumbrances. Funds may be re-appropriated in the subsequent fiscal year after review by the Finance Director and the City Manager and approval by the Mayor and City Council.

There is no requirement that the City budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Comprehensive Annual Financial Report (CAFR) requires a reconciliation of the budget to GAAP. Therefore, the City 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 accounting that is reflected in the City's CAFR prepared by the Finance Director.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan such as increases or decreases in specific grants awarded to the City, the appropriation of contingency reserves by the City Council to address issues not known at the time the budget was adopted, and shifts in funding based on capital projects needs as project costs are refined. As such, the revisions recognize the need to revise a financial plan to be consistent with newer and better information, and to allow the management plan to change accordingly.

Under GASB 34, the CAFR 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) that 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 CAFR.

HISTORY OF SANDY SPRINGS

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

The City of Sandy Springs is one of the newest cities in the State of Georgia and operates in a Council – Manager form of government. Incorporated December 1, 2005, after a 30 year struggle, the City has made dramatic strides in providing effective and efficient services to residents. Efforts to incorporate the City of Sandy Springs began in 1966 in response to an attempt to annex the land that is now Sandy Springs into the City of Atlanta. At that time, residents in Sandy Springs relied upon a large, unwieldy county government for the provision of services, which were often non-existent. Sandy Springs continued to operate as an unincorporated area of Fulton County until June 2005, when an overwhelming 94% of residents voted for incorporation. In November 2005, Eva Galambos, was easily elected to be the first Mayor of the new City of Sandy Springs.

Sandy Springs is a demographically diverse community and covers a 38 square mile area in north Fulton County, Georgia. Sandy Springs is the second largest city in the metropolitan Atlanta area and is the sixth largest city in the State of Georgia. The City is home to more than 40% of the available hospital beds in the metropolitan Atlanta area and is proud to be the home of Northside Hospital, Saint Joseph's Hospital and Children's Healthcare of Atlanta. While the City's residential population is 99,770 (2013 estimates), the daytime population swells to more than 200,000, due to the concentration of major corporations and businesses. Sandy Springs is honored to be the home of several Fortune 1000 businesses, including corporate giants such as First Data, Newell Rubbermaid, UPS, as well as other notable companies such as Air Watch, Cox Enterprises, ING North America and Intercontinental Exchange.



FUND BUDGETS

FUND BUDGETS

GENERAL REVENUE

FUND

100



**GENERAL FUND 100 - SUMMARY
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget	%
REVENUES						
Property Taxes	31,893,128	33,225,958	33,243,250	32,950,000	32,225,000	-2.20%
Sales Tax	25,513,897	25,812,125	25,906,867	24,575,000	25,350,000	3.15%
Business & Occupational Tax	9,644,927	10,120,081	9,750,000	9,250,000	9,500,000	2.70%
Franchise Taxes	9,671,503	9,842,953	9,626,658	9,225,000	9,225,000	0.00%
Insurance Premium Taxes	5,061,941	5,407,794	5,857,691	5,000,000	5,500,000	10.00%
Municipal Court	3,295,524	2,850,289	2,313,557	2,750,000	2,500,000	-9.09%
Licenses & Permits	3,639,911	3,937,217	4,536,786	2,390,000	2,470,000	3.35%
Transfer from Other Funds	1,446,922	2,173,884	3,736,330	3,158,700	3,498,000	10.74%
Intergovernmental	141,120	141,120	141,120	141,120	141,120	0.00%
Charges for Services	774,113	831,406	806,000	795,000	795,000	0.00%
Interest	212,504	372,517	345,000	125,000	350,000	180.00%
Miscellaneous	1,135,146	728,303	638,448	444,448	268,500	-39.59%
Total Revenues	92,430,637	95,443,647	96,901,707	90,804,268	91,822,620	1.12%
EXPENDITURES						
City Council	204,314	205,783	210,696	224,922	224,822	-0.04%
City Manager	713,979	853,230	980,388	1,044,947	1,073,778	2.76%
City Clerk	140,530	269,363	173,087	175,524	436,383	148.62%
Finance	2,214,886	2,266,324	2,368,862	2,443,376	2,520,134	3.14%
City Attorney	816,595	932,718	835,000	835,000	835,000	0.00%
Information Services	2,003,052	2,188,732	2,425,634	2,352,566	2,785,303	18.39%
Human Resources	279,377	315,600	321,957	325,637	350,097	7.51%
Facilities	1,500,386	1,656,224	1,938,950	1,701,583	3,035,002	78.36%
Communications	1,148,766	1,202,631	1,525,885	1,533,122	1,683,231	9.79%
General Administration	1,455,776	1,599,637	2,260,875	2,276,013	2,581,043	13.40%
Municipal Court	1,577,453	1,477,948	1,642,746	1,784,920	1,852,270	3.77%
Police	18,305,006	18,382,409	19,857,020	20,815,114	22,751,845	9.30%
Fire	11,203,102	11,506,647	12,295,292	13,114,851	13,457,072	2.61%
Emergency Medical/Services	853,786	391,850	942,434	1,222,000	1,022,000	-16.37%
Public Works	10,626,943	11,459,875	12,589,044	12,783,369	13,211,951	3.35%
Recreation	2,734,219	2,905,430	3,473,384	3,600,916	4,698,615	30.48%
Community Development	3,736,083	4,681,270	4,921,627	4,999,130	4,707,805	-5.83%
Economic Development	267,497	300,222	329,469	381,448	387,785	1.66%
Other Financing Uses	31,209,773	32,488,515	28,282,475	33,923,262	28,468,796	-16.08%
	90,991,524	95,084,409	97,374,826	105,537,700	106,082,932	0.52%



**GENERAL FUND 100 - REVENUE
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
10090 311100 Ad Valorem (Real) Property	28,415,510	30,304,375	31,270,910	30,000,000	30,600,000
10090 311310 Motor Vehicle	731,568	531,800	275,000	0	0
10090 311315 Motor Vehicle (TAVT)	1,844,333	1,579,802	1,007,101	2,300,000	950,000
10090 311340 Intangible Tax (Reg & Rec)	487,716	536,038	493,863	450,000	475,000
10090 311600 Real Estate Transfer Tax	414,001	273,943	196,376	200,000	200,000
10090 311710 Electric Franchise Fee	6,302,988	6,402,920	6,202,964	6,000,000	6,000,000
10090 311730 Gas Franchise Fee	740,367	732,061	732,102	725,000	725,000
10090 311750 Cable TV Franchise Fee	1,375,253	1,737,721	1,869,000	1,700,000	1,700,000
10090 311760 Telephone Franchise Fee	825,801	533,997	407,853	400,000	400,000
10090 311790 Solid Waste Franchise Fee	427,095	436,255	414,739	400,000	400,000
10090 313100 Local Option Sales Tax	24,064,197	24,374,054	24,500,000	23,250,000	24,000,000
10090 314200 Alcoholic Beverage Excise	1,077,479	1,054,959	1,028,729	1,000,000	1,000,000
10090 314300 Excise Mixed Drink Tax	372,221	383,113	378,138	325,000	350,000
10090 316100 Business & Occupational Tax	9,644,927	10,120,081	9,750,000	9,250,000	9,500,000
10090 316110 Business Audit Revenue	0	0	25,000	0	0
10090 316200 Insurance Premium Tax	5,061,941	5,407,794	5,857,691	5,000,000	5,500,000
Total Taxes	81,785,396	84,408,911	84,409,467	81,000,000	81,800,000
10090 321100 Alcoholic Beverage Licenses	591,680	585,803	650,000	560,000	600,000
10030 321910 Firearm Permits	137,430	132,685	50,000	100,000	75,000
10090 321910 GCIC Permit Fees	62,920	61,450	60,000	60,000	60,000
10060 322210 Planning/Zoning Fees	119,292	112,287	90,000	75,000	75,000
10060 322215 Development Review Fee	98,635	102,171	130,000	50,000	75,000
10060 323120 Building Permits	2,504,659	2,661,864	3,500,000	1,500,000	1,500,000
10060 323130 Plumbing Permits	11,940	11,630	6,878	10,000	10,000
10060 323140 Electrical Permits	9,305	13,567	8,484	10,000	10,000
10060 323160 HVAC Permits	16,975	30,858	26,424	15,000	15,000
10060 323910 Soil Erosion Permits	0	3,500	0	0	0
10060 323920 Building Reinspection Fee	38,950	5,650	2,000	10,000	10,000
10060 341320 Development Impact Fees	48,125	215,753	0	0	0
10060 389100 Permit Technology Fees	0	0	13,000	0	40,000
Total Licenses and Permits	3,639,911	3,937,217	4,536,786	2,390,000	2,470,000
10050 347500 Recreation Fees - Gymnastics	626,041	626,167	570,000	570,000	570,000
10050 347501 Recreation Fees - Athl & Leis	0	51,856	86,000	75,000	75,000
10050 347900 Tennis Center	60,000	60,000	60,000	60,000	60,000
10050 347910 Facility Rentals	88,073	93,383	90,000	90,000	90,000
Total Charges for Services	774,113	831,406	806,000	795,000	795,000
10040 343300 GDOT	141,120	141,120	141,120	141,120	141,120
Total Intergovernmental	141,120	141,120	141,120	141,120	141,120
10020 351170 Municipal Court Fines	3,295,524	2,850,289	2,313,557	2,750,000	2,500,000
Total Fines and Forfeitures	3,295,524	2,850,289	2,313,557	2,750,000	2,500,000
10090 361000 Interest Earnings	212,504	372,517	345,000	125,000	350,000
Total Investment Earnings	212,504	372,517	345,000	125,000	350,000
10090 389200 Insurance Reimbursements	39,425	113,630	60,000	30,000	30,000
10090 341910 Election Qualifying Fee	0	2,700	0	0	7,500
10030 342900 Public Safety Fees	177,581	132,286	125,000	120,000	100,000
10090 349900 Other Charges for Services	42,067	56,689	40,000	25,000	25,000
10090 381100 Royalties/Rental Revenue	249,049	55,823	54,000	15,000	6,000
10090 389000 Miscellaneous Revenues	403,404	154,671	120,000	50,000	75,000
10090 389860 Reimbursement for Eqpt	179,444	179,443	179,448	179,448	0
10090 391275 Transfers in Hotel/Motel	1,337,539	2,057,449	3,627,334	3,053,700	3,393,000
10090 391280 Transfers in Motor Veh Rental	109,384	116,434	108,995	105,000	105,000
10090 392100 Sale of Assets	44,177	33,061	35,000	25,000	25,000
Miscellaneous Revenue	2,582,068	2,902,187	4,349,778	3,603,148	3,766,500
TOTAL REVENUES	92,430,637	95,443,647	96,901,707	90,804,268	91,822,620



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

			2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
CITY COUNCIL							
1001310	511100	REGULAR SALARIES	148,000	144,123	145,629	148,000	148,000
1001310	512200	SOCIAL SECURITY	9,176	8,946	9,031	9,176	9,176
1001310	512300	MEDICARE	2,146	2,092	2,112	2,146	2,146
1001310	512600	UNEMPLOYMENT TAX	371	269	286	800	800
1001310	512700	WORKERS' COMPENSATION	215	261	229	300	300
Total Salaries and Benefits			159,909	155,691	157,287	160,422	160,422
1001310	523200	COMMUNICATIONS	4,087	3,878	4,357	4,000	4,400
1001310	523500	TRAVEL	538	5,567	6,087	7,500	7,500
1001310	523600	DUES & FEES	35,689	34,879	35,667	37,500	37,000
1001310	523700	EDUCATION/TRAINING	3,265	1,310	1,560	2,000	2,000
1001310	531100	GENERAL OPERATING SUPPLIES	214	2,457	4,738	5,000	5,000
1001310	531300	HOSPITALITY	613	2,002	1,000	8,500	8,500
Total Operations and Capital			44,405	50,092	53,410	64,500	64,400
Total Budget			204,314	205,783	210,696	224,922	224,822

PERSONNEL INFORMATION - CITY COUNCIL

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Mayor	1	1	1	1	1
Council	6	6	6	6	6
TOTAL POSITIONS	7	7	7	7	7



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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CITY MANAGER

1001320 511100	REGULAR SALARIES	470,401	585,541	673,435	700,470	707,689
1001320 511110	BONUSES	32,500	23,250	22,500	25,000	25,000
1001320 512101	HEALTH INSURANCE	26,279	36,155	47,298	47,549	60,784
1001320 512102	DISABILITY INSURANCE	1,535	1,923	2,183	2,903	2,565
1001320 512103	DENTAL INSURANCE	1,289	1,678	1,888	2,700	2,160
1001320 512104	LIFE INSURANCE	3,335	4,097	4,526	5,670	5,400
1001320 512200	SOCIAL SECURITY	22,652	27,480	31,874	44,979	45,427
1001320 512300	MEDICARE	7,164	8,676	10,008	10,519	10,624
1001320 512401	RETIREMENT 401A	68,390	84,782	87,881	100,146	101,425
1001320 512402	RETIREMENT-MATCHING	21,679	27,943	33,319	33,782	34,126
1001320 512600	UNEMPLOYMENT TAX	147	178	317	3,378	3,413
1001320 512700	WORKERS' COMPENSATION	861	982	1,032	1,351	1,365
Total Salaries and Benefits		656,233	802,685	916,263	978,447	999,978
1001320 521200	PROFESSIONAL SERVICES	7,675	6,800	6,795	4,500	10,000
1001320 523200	COMMUNICATIONS	2,012	1,714	2,819	3,000	3,300
1001320 523400	PRINTING & BINDING	30	0	970	1,500	1,000
1001320 523500	TRAVEL	5,943	7,868	8,871	10,000	15,000
1001320 523600	DUES & FEES	8,864	10,683	11,239	11,000	12,000
1001320 523700	EDUCATION/TRAINING	2,785	3,878	8,265	10,000	6,500
1001320 523900	CONTRACTUAL SERVICES	7,500	0	2,500	5,000	5,000
1001320 531100	GENERAL OPERATING SUPPLIES	3,691	1,592	4,275	5,000	5,000
1001320 531300	HOSPITALITY	19,066	18,011	14,452	12,500	15,000
1001320 531600	SMALL TOOLS & EQUIPMENT	180	0	3,938	4,000	1,000
Total Operations and Capital		57,747	50,546	64,125	66,500	73,800
Total Budget		713,979	853,230	980,388	1,044,947	1,073,778

PERSONNEL INFORMATION - CITY MANAGER

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
City Manager	1	1	1	1	1
Assistant City Manager	2	2	2	2	2
Assistant to City Manager	0	0	1	1	1
Executive Assistant	1	1	1	1	1
TOTAL POSITIONS	4	4	5	5	5



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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CITY CLERK

1001330 511100	REGULAR SALARIES	84,522	97,464	95,265	95,095	97,282
1001330 511110	BONUSES	3,250	3,250	3,250	3,250	3,250
1001330 512101	HEALTH INSURANCE	4,442	5,374	6,387	6,345	7,234
1001330 512102	DISABILITY INSURANCE	294	309	315	351	405
1001330 512103	DENTAL INSURANCE	215	355	528	567	608
1001330 512104	LIFE INSURANCE	660	693	709	810	945
1001330 512200	SOCIAL SECURITY	5,283	6,123	6,051	6,098	6,233
1001330 512300	MEDICARE	1,236	1,432	1,415	1,426	1,458
1001330 512401	RETIREMENT 401A	10,143	10,728	11,267	11,412	11,674
1001330 512402	RETIREMENT-MATCHING	4,226	4,470	4,694	4,755	4,864
1001330 512600	UNEMPLOYMENT TAX	44	73	86	475	486
1001330 512700	WORKERS' COMPENSATION	144	161	145	190	195
Total Salaries and Benefits		114,458	130,430	130,114	130,774	134,633
1001330 521300	TECHNICAL SERVICES	0	0	0	0	8,000
1001330 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	0
1001330 522230	REPAIRS & MAINTENANCE-VEH	3,447	12,298	8,798	8,000	10,000
1001330 523200	COMMUNICATIONS	1,367	1,549	1,446	1,500	1,500
1001330 523300	ADVERTISING	874	1,980	645	1,500	500
1001330 523400	PRINTING & BINDING	591	6,222	5,958	6,000	6,000
1001330 523500	TRAVEL	1,528	110	711	1,500	1,500
1001330 523600	DUES & FEES	1,259	3,739	2,468	2,500	2,500
1001330 523700	EDUCATION/TRAINING	1,292	610	940	2,000	2,000
1001330 523900	CONTRACTUAL SERVICES	14,460	110,444	19,667	18,000	267,000
1001330 531100	GENERAL OPERATING SUPPLIES	572	921	807	1,750	750
1001330 531270	GASOLINE	603	570	654	1,000	1,000
1001330 531300	HOSPITALITY	0	490	379	500	500
1001330 531600	SMALL TOOLS & EQUIPMENT	78	0	500	500	500
1001330 542100	MACHINERY & EQUIPMENT	0	0	0	0	0
Total Operations and Capital		26,072	138,932	42,973	44,750	301,750
Total Budget		140,530	269,363	173,087	175,524	436,383

PERSONNEL INFORMATION - CITY CLERK

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
City Clerk	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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FINANCE

1001500 511100	REGULAR SALARIES	140,511	148,719	150,837	154,435	157,949
1001500 511110	BONUSES	5,000	5,000	5,000	5,000	5,000
1001500 512101	HEALTH INSURANCE	13,871	15,866	16,233	18,675	18,675
1001500 512102	DISABILITY INSURANCE	489	512	524	608	608
1001500 512103	DENTAL INSURANCE	744	800	908	972	1,107
1001500 512104	LIFE INSURANCE	1,097	1,148	1,175	1,350	1,364
1001500 512200	SOCIAL SECURITY	7,640	7,594	7,530	9,885	10,103
1001500 512300	MEDICARE	2,069	2,186	2,237	2,312	2,363
1001500 512401	RETIREMENT 401A	16,861	17,777	18,170	18,532	18,954
1001500 512402	RETIREMENT-MATCHING	7,026	7,407	7,571	7,722	7,897
1001500 512600	UNEMPLOYMENT TAX	35	45	46	772	790
1001500 512700	WORKERS' COMPENSATION	226	262	236	309	316
Total Salaries and Benefits		195,568	207,317	210,467	220,572	225,126
1001500 521200	PROFESSIONAL SERVICES	11,851	9,738	18,346	20,000	20,000
1001500 521201	PROF SERVICES-GVMT SERVICES	1,749,173	1,783,272	1,884,304	1,884,304	1,950,258
1001500 521210	PROF SERVICES-AUDIT	98,740	105,265	93,120	105,000	105,000
1001500 521300	TECHNICAL SERVICES	99,273	96,051	95,371	100,000	92,000
1001500 523200	COMMUNICATIONS	941	576	461	500	500
1001500 523300	ADVERTISING	19,420	16,671	22,165	20,000	24,000
1001500 523400	PRINTING & BINDING	2,874	5,033	4,804	5,000	5,000
1001500 523500	TRAVEL	2,302	1,138	2,649	12,000	12,000
1001500 523600	DUES & FEES	3,152	2,055	3,823	4,000	4,000
1001500 523700	EDUCATION/TRAINING	3,709	4,320	6,735	27,000	27,000
1001500 523900	CONTRACTUAL SERVICES	5,198	9,236	11,000	15,000	25,000
1001500 523950	MERCHANT SERVICES CHARGES	2,131	964	1,385	1,500	1,500
1001500 523955	BANK SERVICE CHARGES	15,283	17,533	7,557	20,000	10,000
1001500 531100	GENERAL OPERATING SUPPLIES	4,534	6,743	6,176	7,500	7,500
1001500 531300	HOSPITALITY	735	414	500	1,000	1,000
1001500 542400	COMPUTER EQUIPMENT	0	0	0	0	10,250
Total Operations and Capital		2,019,317	2,059,008	2,158,395	2,222,804	2,295,008
Total Budget		2,214,886	2,266,324	2,368,862	2,443,376	2,520,134

PERSONNEL INFORMATION - FINANCE

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Finance Director	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1

CITY ATTORNEY

1001530 521250	PROF SERVICES-LEGAL	471,060	485,868	485,000	485,000	485,000
1001530 521255	PROF SERVICES-LITIGATION	345,535	446,850	350,000	350,000	350,000
Total Budget		816,595	932,718	835,000	835,000	835,000



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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INFORMATION SERVICES

1001535 521201	PROF SERVICES-GVMT SERVICES	1,318,067	1,373,822	1,585,083	1,592,666	1,655,403
1001535 521300	TECHNICAL SERVICES-SW & LIC	401,289	408,967	469,849	470,000	358,000
1001535 521300	TECHNICAL SERVICES-SECURITY	0	0	0	0	102,000
1001535 522320	EQUIPMENT LEASE	0	68,483	66,618	67,000	67,000
1001535 523200	COMMUNICATIONS	11,224	8,932	9,771	10,000	10,000
1001535 523500	TRAVEL	2,239	1,817	4,544	8,000	8,000
1001535 523600	DUES & FEES	125	1,563	892	2,000	2,000
1001535 523700	EDUCATION/TRAINING	10,620	28,773	29,294	30,400	30,400
1001535 523900	CONTRACTUAL SERVICES	23,519	24,263	22,073	25,000	25,000
1001535 531100	GENERAL OPERATING SUPPLIES	7,082	19,953	21,590	22,500	22,500
1001535 531600	SMALL TOOLS & EQUIPMENT	25,251	28,395	24,582	25,000	25,000
1001535 542400	COMPUTER EQUIPMENT	203,637	174,698	50,016	50,932	187,000
1001535 542500	OTHER EQUIPMENT	0	0	0	0	293,000
1001535 581200	CAPITAL LEASE - PRINCIPAL	0	47,800	135,601	43,345	0
1001535 582200	CAPITAL LEASE - INTEREST	0	1,268	5,723	5,723	0
Total Budget		2,003,052	2,188,732	2,425,634	2,352,566	2,785,303

HUMAN RESOURCES

1001540 511100	REGULAR SALARIES	148,592	143,105	137,927	141,178	144,392
1001540 511110	BONUSES	5,150	3,250	4,250	5,250	5,250
1001540 512101	HEALTH INSURANCE	14,814	18,498	20,957	23,760	23,625
1001540 512102	DISABILITY INSURANCE	457	438	483	480	504
1001540 512103	DENTAL INSURANCE	516	526	684	600	780
1001540 512104	LIFE INSURANCE	1,026	983	1,087	1,080	1,140
1001540 512200	SOCIAL SECURITY	9,071	8,717	8,620	9,078	9,278
1001540 512300	MEDICARE	2,121	2,039	2,016	2,123	2,170
1001540 512401	RETIREMENT 401A	15,310	15,490	17,124	16,941	17,327
1001540 512402	RETIREMENT-MATCHING	6,379	5,553	6,063	7,059	7,220
1001540 512500	TUITION REIMBURSEMENT	1,310	0	0	0	0
1001540 512600	UNEMPLOYMENT TAX	130	142	65	706	722
1001540 512700	WORKERS' COMPENSATION	306	280	215	282	289
Total Salaries and Benefits		205,184	199,021	199,491	208,537	212,697
1001540 521200	PROFESSIONAL SERVICES	69,986	103,953	105,000	95,000	115,000
1001540 523200	COMMUNICATIONS	1,060	899	1,062	1,400	1,400
1001540 523500	TRAVEL	602	398	2,000	2,500	2,500
1001540 523600	DUES & FEES	669	1,388	1,019	1,500	1,500
1001540 523700	EDUCATION/TRAINING	400	1,540	2,374	5,500	5,500
1001540 523900	CONTRACTUAL SERVICES	0	4,321	9,566	9,700	10,000
1001540 531100	GENERAL OPERATING SUPPLIES	1,478	4,081	1,446	1,500	1,500
Total Operations and Capital		74,194	116,579	122,466	117,100	137,400
Total Budget		279,377	315,600	321,957	325,637	350,097

PERSONNEL INFORMATION - HUMAN RESOURCES

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
HR Director	1.0	1.0	1.0	1.0	1.0
Employee Relations Coord	1.0	1.0	1.0	1.0	1.0
HR Generalist	0.5	0.5	0.5	0.0	0.0
TOTAL POSITIONS	2.5	2.5	2.5	2.0	2.0



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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FACILITIES MANAGEMENT

1001565 521200	PROFESSIONAL SERVICES	0	0	490	0	51,000
1001565 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	522,232
1001565 521300	TECHNICAL SERVICES	1,355	18,384	40,544	40,544	66,770
1001565 522100	CLEANING	86,252	108,000	56,344	59,700	74,700
1001565 522110	GARBAGE DISPOSAL	2,736	2,128	2,572	4,000	16,000
1001565 522210	REPAIRS & MAINTENANCE-EQPT	38,458	40,661	66,213	70,000	105,000
1001565 522220	REPAIRS & MAINTENANCE-BLDG	59,945	68,743	100,715	100,730	240,000
1001565 522310	BUILDING OPERATING LEASE	627,327	932,402	924,864	960,000	980,000
1001565 522320	EQUIPMENT LEASE	82,818	23,592	11,015	13,000	6,150
1001565 523250	POSTAGE	42,023	47,864	28,961	50,000	57,000
1001565 531100	GENERAL OPERATING SUPPLIES	27,774	46,330	39,131	44,700	68,000
1001565 531210	WATER	3,934	(1,956)	8,388	9,000	20,500
1001565 531220	NATURAL GAS	21,042	17,770	22,035	20,400	45,400
1001565 531230	ELECTRICITY	92,705	87,648	91,965	106,000	356,000
1001565 531600	SMALL TOOLS & EQUIPMENT	23,770	10,119	10,248	7,055	68,200
1001565 541200	SITE IMPROVEMENTS	280,695	144,985	106,027	106,900	127,050
1001565 542100	MACHINERY & EQUIPMENT	0	0	0	0	70,000
1001565 542200	MOTOR VEHICLES	0	0	0	0	50,000
1001565 542400	COMPUTER EQUIPMENT	0	0	0	0	11,000
1001565 579000	CONTINGENCY	0	0	0	0	100,000
1001565 581200	CAPITAL LEASE PRINCIPAL	100,043	101,569	422,003	103,118	0
1001565 582200	CAPITAL LEASE INTEREST	9,510	7,984	7,436	6,436	0

Total Budget	1,500,386	1,656,224	1,938,950	1,701,583	3,035,002
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COMMUNICATIONS

1001570 521200	PROF SERVICES-PUBLIC RELATIONS	82,496	0	0	0	0
1001570 521201	PROF SERVICES-CALL CENTER	450,534	472,524	495,584	495,584	510,725
1001570 521202	PROF SERVICES-GVMT SERVICES	548,989	632,499	681,989	681,988	839,856
1001570 523200	COMMUNICATIONS	2,719	2,359	2,929	3,000	4,200
1001570 523300	ADVERTISING	15,150	26,515	35,243	38,000	38,000
1001570 523400	PRINTING & BINDING	6,795	10,133	19,280	20,000	20,000
1001570 523500	TRAVEL	1,036	523	2,435	3,000	3,000
1001570 523600	DUES & FEES	433	2,550	2,040	3,000	3,000
1001570 523700	EDUCATION/TRAINING	779	2,445	6,000	7,000	7,000
1001570 523900	CONTRACTUAL SERVICES	4,676	11,629	114,346	114,550	15,450
1001570 523905	WEBSITE ENHANCEMENTS	30,199	30,150	29,072	29,000	19,000
1001570 531100	GENERAL OPERATING SUPPLIES	4,961	5,795	7,535	8,000	8,000
1001570 531300	HOSPITALITY	0	5,508	44,433	45,000	15,000
1001570 531350	SPECIAL EVENTS	0	0	84,999	85,000	200,000

Total Budget	1,148,766	1,202,631	1,525,885	1,533,122	1,683,231
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**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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GENERAL ADMINISTRATION

1001595 511200	PART-TIME/TEMP EMPLOYEES	14,506	18,594	22,227	30,000	45,000
1001595 512200	SOCIAL SECURITY	899	1,153	1,368	1,860	2,790
1001595 512300	MEDICARE	210	270	320	435	653
1001595 512300	UNEMPLOYMENT TAX	70	81	85	100	100
1001595 521200	PROFESSIONAL SERVICES	173,007	280,146	489,608	490,000	490,000
1001595 521240	PROF SERVICES-NON-PROFITS	321,816	235,671	327,500	327,500	207,500
1001595 523100	PROPERTY & LIABILITY INS	832,979	929,862	1,050,000	1,050,000	1,050,000
1001595 523200	COMMUNICATIONS	81,254	75,517	78,649	85,000	235,000
1001595 531100	GENERAL OPERATING SUPPLIES	0	0	100,000	100,000	100,000
1001595 531350	SPECIAL EVENTS	31,034	58,343	0	0	0
1001595 579000	CONTINGENCY	0	0	41,118	41,118	300,000
1001595 579010	CONTINGENCY-CITY MANAGER	0	0	150,000	150,000	150,000
1001595 581200	RETIREMENT OF DEBT SERVICE	0	0	0	0	0

Total Budget	1,455,776	1,599,637	2,260,875	2,276,013	2,581,043
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Non-Profits	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Community Action Center	100,000	100,000	100,000	100,000	100,000
Keep North Fulton Beautiful	99,650	60,000	135,000	135,000	65,000
All Other Non-Profits	122,166	75,671	92,500	92,500	42,500
	321,816	235,671	327,500	327,500	207,500



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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MUNICIPAL COURT

1002650 511100	REGULAR SALARIES	81,580	87,180	88,911	90,308	92,363
1002650 511110	BONUSES	3,250	3,250	3,250	3,250	3,250
1002650 512101	HEALTH INSURANCE	10,023	11,460	13,000	13,623	13,623
1002650 512102	DISABILITY INSURANCE	284	300	325	338	365
1002650 512103	DENTAL INSURANCE	386	462	528	567	635
1002650 512104	LIFE INSURANCE	637	673	693	756	824
1002650 512200	SOCIAL SECURITY	4,984	5,249	5,504	5,801	5,928
1002650 512300	MEDICARE	1,166	1,228	1,287	1,357	1,386
1002650 512401	RETIREMENT 401A	9,790	10,421	10,710	10,837	11,084
1002650 512402	RETIREMENT-MATCHING	4,079	4,342	4,463	4,515	4,618
1002650 512600	UNEMPLOYMENT TAX	38	42	124	452	462
1002650 512700	WORKERS' COMPENSATION	1,383	153	138	181	185
Total Salaries and Benefits		117,599	124,760	128,933	131,985	134,723
1002650 521201	PROF SERVICES-GVMT SERVICES	1,026,825	926,350	999,806	1,107,085	1,129,227
1002650 521260	PROF SERVICES-COURT	323,110	310,432	358,242	375,000	447,320
1002650 521300	TECHNICAL SERVICES	42,237	49,724	59,090	60,000	101,000
1002650 523200	COMMUNICATIONS	731	892	1,450	1,600	1,500
1002650 523300	ADVERTISING	173	360	249	500	500
1002650 523400	PRINTING & BINDING	836	1,301	1,357	2,000	1,500
1002650 523500	TRAVEL	5,640	7,836	7,110	12,000	12,000
1002650 523600	DUES & FEES	920	70	900	1,000	1,000
1002650 523700	EDUCATION/TRAINING	5,377	1,918	11,791	14,000	14,000
1002650 523900	CONTRACTUAL SERVICES	0	0	0	0	0
1002650 523950	MERCHANT SERVICES CHARGES	4,364	1,691	1,166	5,000	1,500
1002650 531100	GENERAL OPERATING SUPPLIES	8,301	3,776	8,553	10,000	5,000
1002650 531300	HOSPITALITY	152	34	100	750	500
1002650 541200	SITE IMPROVEMENTS	11,189	2,914	0	0	0
1002650 542100	MACHINERY & EQUIPMENT	0	0	5,000	5,000	2,500
1002650 542400	COMPUTER EQUIPMENT	30,000	45,890	59,000	59,000	0
Total Operations and Capital		1,459,854	1,353,188	1,513,814	1,652,935	1,717,547
Total Budget		1,577,453	1,477,948	1,642,746	1,784,920	1,852,270

PERSONNEL INFORMATION - MUNICIPAL COURT

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Municipal Court Clerk/Administrator	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

			2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
POLICE							
1003210	511100	REGULAR SALARIES	8,396,401	8,594,837	9,054,529	9,328,106	10,109,143
1003210	511110	BONUSES	200,072	204,396	275,000	275,000	425,000
1003210	511200	PART-TIME/TEMP EMPLOYEES	381,412	414,914	433,483	450,000	500,000
1003210	511300	OVERTIME	607,910	617,451	751,516	785,000	715,000
1003210	512101	HEALTH INSURANCE	1,129,188	1,258,353	1,305,169	1,573,010	1,626,490
1003210	512102	DISABILITY INSURANCE	31,680	31,129	30,786	38,503	44,497
1003210	512103	DENTAL INSURANCE	55,683	60,629	68,364	81,651	84,699
1003210	512104	LIFE INSURANCE	63,383	63,611	65,764	77,927	84,523
1003210	512200	SOCIAL SECURITY	558,954	576,523	634,159	671,963	738,984
1003210	512300	MEDICARE	132,701	135,777	148,813	157,153	172,827
1003210	512401	RETIREMENT 401A	995,321	1,024,755	1,089,714	1,119,373	1,349,897
1003210	512402	RETIREMENT-MATCHING	417,900	427,045	431,737	466,405	562,457
1003210	512500	TUITION REIMBURSEMENT	26,300	18,360	20,810	25,000	25,000
1003210	512600	UNEMPLOYMENT TAX	7,827	6,644	8,097	48,891	59,596
1003210	512700	WORKERS' COMPENSATION	238,395	261,865	256,431	297,132	409,832
		Total Salaries and Benefits	13,243,127	13,696,289	14,574,372	15,395,114	16,907,945
1003210	521200	PROFESSIONAL SERVICES	635,200	497,756	363,461	420,000	300,000
1003210	521270	JAIL SERVICES	306,549	413,748	531,280	511,000	600,000
1003210	521275	INMATE MEDICAL SERVICES	75,050	181,487	202,239	187,000	200,000
1003210	521300	TECHNICAL SERVICES	66,601	133,178	95,488	100,000	365,000
1003210	522100	CLEANING SERVICES	19,620	0	66,312	58,000	60,000
1003210	522110	GARBAGE DISPOSAL	32		1,778	2,000	2,000
1003210	522210	REPAIRS & MAINTENANCE-EQPT	12,917	42,877	43,871	37,000	55,800
1003210	522220	REPAIRS & MAINTENANCE-BLDG	1,210	33,304	17,396	25,000	20,000
1003210	522230	REPAIRS & MAINTENANCE-VEH	400,744	359,835	312,635	320,000	350,000
1003210	522310	BUILDING OPERATING LEASE	573,704	584,627	586,776	604,000	608,000
1003210	522320	EQUIPMENT OPERATING LEASE	963	1,320	1,214	2,000	2,000
1003210	523200	COMMUNICATIONS	218,286	166,854	188,528	200,000	185,000
1003210	523250	POSTAGE	1,191	2,083	2,722	3,000	3,000
1003210	523300	ADVERTISING	30,106	22,422	19,783	20,000	20,000
1003210	523400	PRINTING & BINDING	7,063	1,706	17,466	23,000	19,000
1003210	523500	TRAVEL	65,710	66,470	59,202	60,000	70,000
1003210	523600	DUES & FEES	26,770	33,899	31,984	42,000	32,000
1003210	523700	EDUCATION/TRAINING	71,664	49,109	79,083	80,000	80,000
1003210	523900	CONTRACTUAL SERVICES	108,982	109,406	125,079	130,000	110,000
1003210	523950	MERCHANT SERVICES CHARGES	2,467	1,218	1,050	2,000	2,000
1003210	531100	GENERAL OPERATING SUPPLIES	155,869	98,656	105,137	107,000	100,000
1003210	531150	UNDERCOVER OPERATIONS	9,070	12,046	15,000	15,000	15,000
1003210	531210	WATER	411	936	3,075	3,000	2,000
1003210	531220	NATURAL GAS	13,420	10,720	11,418	17,000	17,000
1003210	531230	ELECTRICITY	41,366	49,535	59,746	64,000	55,000
1003210	531270	GASOLINE	489,917	391,892	451,089	470,000	550,000
1003210	531300	HOSPITALITY	23,969	20,951	18,846	20,000	22,000
1003210	531600	POLICE EQUIPMENT	242,867	213,586	251,059	265,000	254,000
1003210	531750	UNIFORMS	186,772	145,662	126,357	130,000	237,600
		Total Operations	3,788,489	3,645,281	3,789,074	3,917,000	4,336,400



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
<u>POLICE Continued</u>					
1003210 541200 SITE IMPROVEMENTS	101,182	88,450	25,784	28,000	25,000
1003210 542100 MACHINERY & EQUIPMENT	151,574	16,675	346,130	350,000	200,000
1003210 542200 VEHICLES	706,408	907,360	897,169	900,000	1,000,000
1003210 542400 COMPUTER EQUIPMENT	314,227	28,354	24,492	25,000	82,500
Total Capital	1,273,390	1,040,838	1,293,574	1,303,000	1,307,500
1003210 579000 CONTINGENCY	0	0	200,000	200,000	200,000
1003210 581200 CAPITAL LEASE PRINCIPAL	0	0	0	0	0
1003210 582200 CAPITAL LEASE INTEREST	0	0	0	0	0
Total Debt Service	0	0	200,000	200,000	200,000
Total Budget	18,305,006	18,382,409	19,857,020	20,815,114	22,751,845

PERSONNEL INFORMATION -POLICE

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Police Chief	1.0	1.0	1.0	1.0	1.0
Deputy Police Chief	1.0	1.0	1.0	1.0	1.0
Major	2.0	2.0	2.0	2.0	2.0
Captain	9.0	9.0	9.0	8.0	9.0
Sergeant	21.0	21.0	21.0	22.0	22.0
Crime Analyst Manager	1.0	1.0	1.0	2.0	2.0
GIS Technician	1.0	1.0	1.0	1.0	1.0
Police Officer III	70.0	81.0	81.0	69.0	58.0
Police Officer II	19.0	5.0	5.0	12.0	27.0
Police Officer I	5.0	14.0	14.0	18.0	22.0
Executive Admin. Asst.	1.0	1.0	1.0	1.0	1.0
Administrative Staff	2.0	2.0	2.0	4.0	4.0
QuarterMaster	1.0	1.0	1.0	1.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	1.0
Records Clerk	5.0	5.0	5.0	5.0	5.0
GCIC Records Clerk	5.0	6.0	6.0	6.0	6.0
Total Full-time	145.0	152.0	152.0	154.0	163.0
Total Part-time (Sworn Off/Civ)	16.0	14.0	14.0	14.0	16.0
TOTAL PERSONNEL	161.0	166.0	166.0	168.0	179.0



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

			2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
FIRE							
1003510	511100	REGULAR SALARIES	4,232,077	5,459,471	5,883,566	6,191,032	6,404,074
1003510	511110	BONUSES	744,171	129,381	141,465	125,000	145,000
1003510	511200	PART-TIME/TEMP EMPLOYEES	718,384	180,892	138,772	198,453	173,481
1003510	511300	OVERTIME	521,558	368,157	365,340	375,000	375,000
1003510	512101	HEALTH INSURANCE	743,000	1,025,015	1,164,555	1,353,600	1,399,275
1003510	512102	DISABILITY INSURANCE	79,769	86,331	82,192	90,650	90,650
1003510	512103	DENTAL INSURANCE	34,343	44,959	53,367	61,290	63,450
1003510	512104	LIFE INSURANCE	32,063	40,447	44,458	51,300	56,700
1003510	512200	SOCIAL SECURITY	364,514	355,833	390,282	427,150	440,048
1003510	512300	MEDICARE	85,609	83,602	91,701	99,900	102,915
1003510	512401	RETIREMENT 401A	490,193	646,101	727,862	742,925	830,889
1003510	512402	RETIREMENT-MATCHING	198,417	264,452	299,447	309,555	346,204
1003510	512500	TUITION REIMBURSEMENT	12,280	7,683	18,970	20,000	20,000
1003510	512600	UNEMPLOYMENT TAX	6,912	5,705	4,085	25,558	28,390
1003510	512700	WORKERS' COMPENSATION	103,984	130,180	133,095	150,826	138,839
		Total Salaries and Benefits	8,367,273	8,828,209	9,539,156	10,222,239	10,614,915
1003510	521200	PROFESSIONAL SERVICES	106,816	61,726	26,955	27,300	34,752
1003510	522210	REPAIRS & MAINTENANCE-EQPT	59,101	64,702	34,682	70,000	70,000
1003510	522220	REPAIRS & MAINTENANCE-BLDG	261,857	105,357	102,430	105,000	105,000
1003510	522230	REPAIRS & MAINTENANCE-VEH	135,241	220,022	149,437	150,000	200,000
1003510	523200	COMMUNICATIONS	31,419	33,942	36,141	35,000	36,000
1003510	523300	ADVERTISING	0	804	860	1,000	1,000
1003510	523400	PRINTING & BINDING	2,965	4,298	2,317	5,000	5,000
1003510	523500	TRAVEL	15,355	24,359	33,204	35,000	35,000
1003510	523600	DUES & FEES	16,181	12,705	10,214	14,000	14,000
1003510	523700	EDUCATION/TRAINING	23,022	34,037	50,816	53,700	43,700
1003510	523900	CONTRACTUAL SERVICES	207,306	222,679	137,544	147,000	124,000
1003510	531100	GENERAL OPERATING SUPPLIES	99,937	88,507	87,909	106,000	100,000
1003510	531160	EMS MEDICAL SUPPLIES	125,065	90,866	89,243	115,000	115,000
1003510	531210	WATER	25,462	17,359	19,974	25,000	25,000
1003510	531220	NATURAL GAS	27,819	23,779	24,385	31,000	31,000
1003510	531230	ELECTRICITY	46,986	46,733	49,044	55,000	55,000
1003510	531270	GASOLINE	134,378	87,218	95,093	100,000	150,000
1003510	531300	HOSPITALITY	12,269	10,886	10,684	15,000	15,000
1003510	531600	SMALL TOOLS & EQUIPMENT	98,424	96,408	122,872	125,000	111,000
1003510	531750	UNIFORMS	167,503	158,490	189,942	190,000	251,000
		Total Operations	1,597,108	1,404,878	1,273,747	1,405,000	1,521,452
1003510	542100	MACHINERY & EQUIPMENT	143,388	355,085	218,180	223,000	123,000
1003510	542200	VEHICLES	294,153	113,345	110,000	105,000	40,000
1003510	542300	FURNITURE & FIXTURES	26,865	29,999	13,598	19,000	15,000
1003510	542400	COMPUTER EQUIPMENT	0	1,150	10,000	10,000	12,500
		Total Capital	464,406	499,579	351,778	357,000	190,500



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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FIRE Continued

1003510 579000	CONTINGENCY	0	0	200,000	200,000	200,000
1003510 581200	CAPITAL LEASE PRINCIPAL	676,747	689,613	860,363	860,363	877,822
1003510 582200	CAPITAL LEASE INTEREST	97,569	84,367	70,249	70,249	52,383
	Total Operations and Capital	774,316	773,980	1,130,612	1,130,612	1,130,205
	Total Budget	11,203,102	11,506,647	12,295,292	13,114,851	13,457,072

PERSONNEL INFORMATION - FIRE

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
Fire Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	2.0	1.0	1.0	1.0	0.0
Division Commander	1.0	1.0	1.0	3.0	3.0
Battalion Chief	6.0	6.0	6.0	3.0	3.0
Fire Marshall	1.0	1.0	1.0	2.0	2.0
Officers	1.0	3.0	3.0	3.0	3.0
Executive Assistant	1.0	1.0	1.0	1.0	2.0
Fire Inspector	1.0	4.0	4.0	4.0	4.0
Fire/Rescue Tech I	22.0	27.0	27.0	21.0	35.0
Fire/Rescue Tech II	38.0	27.0	27.0	21.0	16.0
Capt/Lieuten	18.0	18.0	18.0	22.0	22.0
Fire Apparatus Engineer	0.0	18.0	18.0	32.0	24.0
Total Full-time	92.0	108.0	108.0	114.0	115.0
Total Part-time	53.0	6.0	6.0	6.0	5.0
TOTAL PERSONNEL	145.0	114.0	114.0	120.0	120.0



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
EMERGENCY SERVICES/ MEDICAL					
1003810 521200 PROFESSIONAL SERVICES	353,755	120,000	120,000	120,000	120,000
1003810 521300 TECHNICAL SERVICES	36,400	38,260	67,060	75,000	75,000
1003810 523200 COMMUNICATIONS	1,487	1,566	780	2,000	2,000
1003810 531100 GENERAL OPERATING SUPPLIES	2,700	0	0	5,000	5,000
1003810 531102 EMERGENCY EVENT RESPONSE	148,018	55,091	74,018	75,000	75,000
1003810 542100 MACHINERY & EQUIPMENT	0	0	55,000	30,000	30,000
1003810 572000 PAYMENTS TO OTHER AGENCIES	311,425	176,933	610,576	900,000	700,000
1003810 579000 CONTINGENCY	0	0	15,000	15,000	15,000
Total Operations	853,786	391,850	942,434	1,222,000	1,022,000
Total Budget	853,786	391,850	942,434	1,222,000	1,022,000

PUBLIC WORKS

1004100 521200 PROFESSIONAL SERVICES	1,610	15,023	0	0	0
1004100 521201 PROF SERVICES-GVMT SERVICES	3,484,427	4,202,800	4,802,982	4,808,850	4,826,011
1004100 521300 TECHNICAL SERVICES	0	0	61,840	62,000	67,600
1004100 522230 REPAIRS & MAINTENANCE-VEH	11,466	9,790	10,455	25,000	20,000
1004100 522240 STREETLIGHT MAINTENANCE	24,860	4,828	10,000	25,000	20,000
1004100 522250 BRIDGE & DAM MAINTENANCE	205,500	183,160	200,000	200,000	200,000
1004100 522260 GUARDRAIL MAINTENANCE	0	0	175,000	175,000	75,000
1004100 522270 SIDEWALK MAINTENANCE	0	0	0	0	30,000
1004100 523200 COMMUNICATIONS	1,126	8,947	11,153	12,000	15,840
1004100 523500 TRAVEL	8,497	12,823	10,747	17,500	17,500
1004100 523600 DUES & FEES	2,636	4,737	7,027	7,500	5,000
1004100 523700 EDUCATION/TRAINING	19,038	22,387	19,282	37,500	40,000
1004100 523900 CONTRACTUAL SERVICES	5,203,360	5,544,174	5,727,008	5,728,019	6,075,000
1004100 531100 GENERAL OPERATING SUPPLIES	64,068	14,190	25,852	42,500	35,000
1004100 531235 STREET LIGHTS	1,215,362	1,238,028	1,244,763	1,343,000	1,350,000
1004100 531270 GASOLINE	17,126	12,992	18,095	20,000	20,000
1004100 531600 SMALL TOOLS & EQUIPMENT	11,102	7,571	121,673	22,500	20,000
1004100 531600 MATERIALS	0	0	0	0	300,000
1004100 531750 UNIFORMS	9,765	10,193	7,473	10,000	10,000
1004100 542100 MACHINERY & EQUIPMENT	93,761	0	0	100,000	0
1004100 542200 VEHICLES	53,090	83,707	48,926	54,000	0
1004100 542400 PROJECT MGMT SOFTWARE	129,881	0	0	0	0
1004100 572000 PAYMENTS TO OTHER AGENCIES	70,269	84,527	86,767	93,000	85,000
Total Budget	10,626,943	11,459,875	12,589,044	12,783,369	13,211,951



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
RECREATION					
1006110 511200 PT/TEMP EMPLOYEES - GYM	622,518	410,818	406,729	458,000	410,000
1006110 511201 PT/TEMP EMPLOYEES - ATHLETICS	0	219,867	148,566	100,400	149,000
1006110 511202 PT/TEMP EMPLOYEES - PARK	0	73,806	84,971	97,000	97,000
1006110 511202 PT/TEMP EMPLOYEES - LEISURE	0	0	92,883	120,600	120,000
1006110 512700 WORKERS COMPENSATION	11,511	14,344	12,220	16,000	16,000
1006110 521201 PROF SERVICES-GVMT SERVICES	1,035,112	1,114,124	1,381,723	1,381,723	1,453,115
1006110 521300 TECHNICAL SERVICES	15,000	0	4,300	4,693	5,000
1006110 522100 CLEANING SERVICES	68,003	83,987	74,791	90,000	80,000
1006110 522110 GARBAGE DISPOSAL	0	0	0	0	30,000
1006110 522220 REPAIRS & MAINTENANCE-BLDG	42,825	60,865	86,384	70,000	100,000
1006110 522230 REPAIRS & MAINTENANCE-VEH	4,917	3,945	6,263	15,000	7,500
1006110 522240 REPAIRS & MAINTENANCE-PARKS	87,219	215,587	207,877	223,000	275,000
1006110 523200 COMMUNICATIONS	16,246	16,123	15,161	20,000	20,000
1006110 523300 ADVERTISING	12,613	9,481	14,717	20,000	20,000
1006110 523500 TRAVEL	0	0	1,137	1,000	2,000
1006110 523600 DUES & FEES	965	2,919	2,811	4,000	3,000
1006110 523700 EDUCATION/TRAINING	302	638	1,709	3,000	3,000
1006110 523900 CONTRACTUAL SERVICES	373,482	179,876	247,842	260,500	1,045,500
1006110 523950 MERCHANT SERVICES CHARGES	186	2,922	8,188	11,000	12,500
1006110 531100 GENERAL OPERATING SUPPLIES	77,420	48,037	46,951	20,000	25,000
1006110 531102 PROGRAM SUPPLIES	0	465	50,379	60,000	55,000
1006110 531210 WATER	58,495	59,753	60,000	79,000	80,000
1006110 531220 NATURAL GAS	21,316	12,078	13,000	22,000	20,000
1006110 531230 ELECTRICITY	180,176	183,783	180,000	183,000	185,000
1006110 531270 GASOLINE	19,051	15,998	19,189	30,000	20,000
1006110 531600 SMALL TOOLS & EQUIPMENT	10,247	63,939	82,783	61,000	40,000
1006110 531700 MATERIALS	0	0	0	0	200,000
1006110 531750 UNIFORMS	1,616	2,076	2,192	3,000	3,000
1006110 541100 MACHINERY & EQUIPMENT	0	0	0	0	12,000
1006110 541200 SITE IMPROVEMENTS	0	0	1,800	25,000	0
1006110 542200 VEHICLES	0	0	58,818	62,000	0
1006110 572000 PAYMENTS TO OTHER AGENCIES	75,000	110,000	110,000	110,000	110,000
1006110 579000 CONTINGENCIES	0	0	50,000	50,000	100,000
Total Budget	2,734,219	2,905,430	3,473,384	3,600,916	4,698,615



**GENERAL FUND 100 - EXPENDITURES
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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COMMUNITY DEVELOPMENT

1007450 521200	PROFESSIONAL SERVICES	0	40,112	32,819	33,000	0
1007450 521201	PROF SERVICES-GVMT SERVICES	3,117,444	3,501,583	4,135,171	4,142,630	4,255,805
1007450 521300	TECHNICAL SERVICES	0	51,381	71,672	94,000	132,000
1007450 522230	REPAIRS & MAINTENANCE-VEH	6,992	10,995	13,630	20,000	20,000
1007450 523200	COMMUNICATIONS	15,007	23,141	27,299	30,000	30,000
1007450 523300	ADVERTISING	61,237	55,819	42,640	45,000	58,000
1007450 523500	TRAVEL	10,075	14,974	13,148	20,000	14,000
1007450 523600	DUES & FEES	6,689	4,667	14,032	15,000	10,000
1007450 523700	EDUCATION/TRAINING	23,528	27,231	26,974	29,000	35,000
1007450 523900	CONTRACTUAL SERVICES	176,229	728,455	365,000	365,000	75,000
1007450 523910	CONTRACTUAL SVCS-TREE ESCROW	51,158	34,706	0	0	0
1007450 523950	MERCHANT SERVICES CHARGES	24,343	160	142	1,000	1,000
1007450 531100	GENERAL OPERATING SUPPLIES	35,218	37,139	20,500	30,000	30,000
1007450 531270	GASOLINE	22,020	20,500	16,337	25,000	20,000
1007450 531300	HOSPITALITY	6,491	12,101	11,431	11,500	12,000
1007450 531750	UNIFORMS	6,757	11,150	11,956	12,000	15,000
1007450 541200	SITE IMPROVEMENTS-TREE ESCROW	0	54,534	0	0	0
1007450 542200	VEHICLES	172,898	20,735	98,997	106,000	0
1007450 542400	COMPUTER EQUIPMENT	0	31,888	19,882	20,000	0

Total Budget **3,736,083** **4,681,270** **4,921,627** **4,999,130** **4,707,805**

ECONOMIC DEVELOPMENT

1007520 521201	PROF SERVICES-GVMT SERVICES	176,046	198,490	253,448	253,448	259,785
1007520 521205	DOWNTOWN MASTER PLAN	39,885	38,636	0	50,000	48,000
1007520 523200	COMMUNICATIONS	845	1,367	1,500	1,500	1,500
1007520 523300	ADVERTISING	39,778	47,670	55,300	55,300	55,300
1007520 523500	TRAVEL	206	2,375	2,134	3,500	3,500
1007520 523600	DUES & FEES	10,204	10,025	11,300	12,000	12,000
1007520 523700	EDUCATION/TRAINING	0	453	2,100	2,000	4,000
1007520 531100	OPERATING SUPPLIES	0	0	512	500	500
1007520 531300	HOSPITALITY	533	1,205	3,175	3,200	3,200

Total Budget **267,497** **300,222** **329,469** **381,448** **387,785**

OTHER USES

1009000 581300	NOTE PRINCIPAL	0	0	159,055	159,055	193,790
1009000 582300	NOTE INTEREST EXPENSE	0	0	68,127	68,127	41,540
1009000 611110	TRANSFER TO PAC OPERATIONS FUNI	0	0	350,000	350,000	1,327,455
1009000 611120	TRANSFER TO TREE FUND	0	0	214,758	0	0
1009000 611240	TRANSFER TO GRANTS FUND	31,344	33,691	125,000	125,000	125,000
1009000 611351	TRANSFER TO CAPITAL PROJECTS	29,428,429	10,693,000	15,723,455	15,723,455	15,028,961
1009000 611360	TRANSFER TO PUBLIC FACILITIES	0	19,211,824	9,142,080	14,997,625	9,752,050
1009000 611561	TRANSFER TO STORMWATER	1,750,000	2,550,000	2,500,000	2,500,000	2,000,000

Total Budget **31,209,773** **32,488,515** **28,282,475** **33,923,262** **28,468,796**

GENERAL FUND TOTAL EXPENDITURES

90,991,524 **95,084,409** **97,374,826** **105,537,700** **106,082,932**

NET CHANGE IN FUND BALANCE

1,439,113 359,238 (473,119) (14,733,432) (14,260,312)

FUND BALANCE BEGINNING OF YEAR

33,435,081 34,874,194 35,233,432 35,233,432 34,760,313

FUND BALANCE END OF YEAR

34,874,194 35,233,432 34,760,313 20,500,000 20,500,000

FUND BUDGETS

PERFORMING ARTS CENTER FUND

110



**PERFORMING ARTS CENTER FUND 110
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
REVENUES:					
MISCELLANEOUS REVENUE	0	0	0	0	0
TRANSFER IN FROM GENERAL FUND	0	0	350,000	350,000	1,327,455
TOTAL REVENUES	0	0	350,000	350,000	1,327,455
PAC OPERATING EXPENDITURES:					
<i>PERSONNEL</i>					
SALARIES-GENERAL MANAGER	0	0	71,825	179,670	896,107
<i>OPERATIONS</i>					
MANAGEMENT FEE	0	0	60,000	60,000	72,000
LEGAL	0	0	0	0	2,900
TECHNICAL SERVICES	0	0	5,500	5,500	26,500
CLEANING SERVICES	0	0	0	0	1,000
COMMUNICATIONS	0	0	0	1,800	21,285
ADVERTISING/PUBLIC RELATIONS	0	0	6,495	19,800	38,300
PROMOTIONS/TRADE SHOWS	0	0	10,000	30,000	10,800
PRINTING & BINDING	0	0	0	0	1,150
TRAVEL	0	0	35,143	30,000	21,000
DUES & FEES	0	0	1,525	3,450	16,050
TRAINING	0	0	0	0	7,500
CONTRACTUAL SERVICES	0	0	11,286	14,100	27,000
POSTAGE	0	0	0	0	750
GENERAL OPERATING SUPPLIES	0	0	4,032	4,500	31,600
CONTINGENCIES	0	0	0	1,180	35,000
TOTAL PAC OPERATING EXPENDITURES	0	0	205,806	350,000	1,208,942
PARKING MANAGER EXPENDITURES:					
<i>PERSONNEL</i>					
SALARIES-STAFF	0	0	0	0	37,415
<i>OPERATIONS</i>					
MANAGEMENT FEE	0	0	0	0	58,500
INSURANCE	0	0	0	0	7,503
COMMUNICATIONS	0	0	0	0	440
DUES & FEES	0	0	0	0	208
CONTRACTUAL SERVICES	0	0	0	0	4,167
UTILITIES	0	0	0	0	2,250
GENERAL OPERATING SUPPLIES	0	0	0	0	8,030
CONTINGENCIES	0	0	0	0	0
TOTAL PARKING MGR EXPENDITURES	0	0	0	0	118,513
TOTAL PAC EXPENDITURES	0	0	205,806	350,000	1,327,455
NET CHANGE IN FUND BALANCE	0	0	144,194	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0	144,194
FUND BALANCE END OF YEAR	0	0	144,194	0	144,194

FUND BUDGETS

CONFISCATED ASSETS FUND

210



**CONFISCATED ASSETS FUND 210
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

FEDERAL/STATE SEIZED FUNDS	452,468	257,116	345,000	200,000	200,000
INTEREST REVENUE	0	0	0	0	0
TOTAL REVENUES	452,468	257,116	345,000	200,000	200,000

EXPENDITURES:

POLICE OPERATIONS	184,816	148,322	75,000	200,000	200,000
CAPITAL IMPROVEMENTS	413,630	545,507	140,000	0	0
TOTAL EXPENDITURES	598,447	693,829	215,000	200,000	200,000

NET CHANGE IN FUND BALANCE	(145,979)	(436,713)	130,000	0	0
FUND BALANCE BEGINNING OF YEAR	826,567	680,588	243,875	243,875	373,875
FUND BALANCE END OF YEAR	680,588	243,875	373,875	243,875	373,875

FUND BUDGETS

E911 FUND

215



**E911 FUND 215
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
REVENUES:					
E911 REVENUES	2,735,219	2,964,350	3,077,775	2,552,210	2,700,000
TOTAL REVENUES	2,735,219	2,964,350	3,077,775	2,552,210	2,700,000

EXPENDITURES:

TRANSFERS TO CHATCOMM	2,735,219	2,964,350	3,077,775	2,552,210	2,700,000
TOTAL EXPENDITURES	2,735,219	2,964,350	3,077,775	2,552,210	2,700,000

NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0	0
FUND BALANCE END OF YEAR	0	0	0	0	0

FUND BUDGETS

TREE FUND

220



SANDY SPRINGS
GEORGIA

**TREE FUND 220
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
REVENUES:					
DEVELOPMENT IMPACT FEES	48,125	123,660	84,084	60,000	80,000
TOTAL REVENUES	48,125	123,660	84,084	60,000	80,000
EXPENDITURES:					
APPROVED TREE FUND PROJECTS	0	61,785	30,000	170,000	244,084
TOTAL EXPENDITURES	0	61,785	30,000	170,000	244,084
NET CHANGE IN FUND BALANCE	48,125	61,875	54,084	(110,000)	(164,084)
FUND BALANCE BEGINNING OF YEAR	0	48,125	110,000	110,000	164,084
FUND BALANCE END OF YEAR	48,125	110,000	164,084	0	0

FUND BUDGETS

MULTIPLE GRANTS

FUND

240



**MULTIPLE GRANTS FUND 240
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

FEDERAL GRANTS	614,930	38,357	24,395	25,365	15,000
TRANSFER IN FROM GENERAL FUND	(55,609)	33,691	8,776	10,365	0
TOTAL REVENUES	559,321	72,048	33,171	35,730	15,000

EXPENDITURES:

AFGL ASSISTANCE TO FIREFIGHTERS	0	0	0	0	0
HEAT6 HIGHWAY ENFORCEMENT-DUI	141,672	44,722	0	0	0
BYR BYRNE-JAG	15,754	13,506	15,619	15,000	15,000
BVPG BULLETPROOF VEST PARTNERSHIP	50,051	13,820	17,552	20,730	0
PCID PERIMETER CTR IMP DISTRICT	0	0	0	0	0
OSSP SPAULDING DRIVE PH 1 & 2	0	0	0	0	0
PDMP PRE-DISASTER MITIGATION PROG	348,844	0	0	0	0
T5000 HAZARD MITIGATION GRANT PROG	3,000	0	0	0	0
TOTAL EXPENDITURES	559,321	72,048	33,171	35,730	15,000

NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0	0
FUND BALANCE END OF YEAR	0	0	0	0	0

FUND BUDGETS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

245

FUND BUDGETS

PRIVATE DONATIONS FUND 250



SANDY SPRINGS
GEORGIA

**PRIVATE DONATIONS FUND 250
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

CONTRIBUTIONS/DONATIONS	24,450	3,092	5,625	15,000	15,000
INTEREST REVENUE	0	0	0	0	0
TOTAL REVENUES	24,450	3,092	5,625	15,000	15,000

EXPENDITURES:

POLICE OPERATIONS	0	0	0	5,000	5,000
FIRE OPERATIONS	0	4,873	0	5,000	5,000
RECREATION OPERATIONS	7,514	0	88,888	5,000	5,000
TOTAL EXPENDITURES	7,514	4,873	88,888	15,000	15,000

NET CHANGE IN FUND BALANCE	16,936	(1,781)	(83,263)	0	0
FUND BALANCE BEGINNING OF YEAR	106,448	123,384	121,603	121,603	38,340
FUND BALANCE END OF YEAR	123,384	121,603	38,340	121,603	38,340

FUND BUDGETS

HOTEL MOTEL FUND

275



**HOTEL MOTEL FUND 275
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

HOTEL/MOTEL TAX	4,462,241	5,262,170	5,345,321	4,500,000	5,000,000
INTEREST REVENUE	0	0	0	0	0

TOTAL REVENUES	4,462,241	5,262,170	5,345,321	4,500,000	5,000,000
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EXPENDITURES:

GEORGIA WORLD CONGRESS CTR	1,753,661	1,514,237	0	0	0
TRANSFER TO GENERAL FUND	1,274,416	2,057,449	1,526,624	1,285,200	1,428,000
TRANSFER TO GENERAL FUND (PFA)	0	0	2,100,711	1,768,500	1,965,000
SANDY SPRINGS HOSPITALITY	1,434,164	1,691,585	1,717,986	1,446,300	1,607,000

TOTAL EXPENDITURES	4,462,241	5,263,271	5,345,321	4,500,000	5,000,000
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NET CHANGE IN FUND BALANCE	0	(1,101)	0	0	0
FUND BALANCE BEGINNING OF YEAR	1,101	1,101	0	0	0
FUND BALANCE END OF YEAR	1,101	0	0	0	0

FUND BUDGETS

RENTAL MOTOR VEHICLE EXCISE TAX FUND

280



**RENTAL MOTOR VEHICLE EXCISE TAX FUND 280
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

EXCISE TAX ON RMV	109,384	116,434	108,995	105,000	105,000
TOTAL REVENUES	109,384	116,434	108,995	105,000	105,000

EXPENDITURES:

TRANSFER TO GENERAL FUND	109,384	116,434	108,995	105,000	105,000
TOTAL EXPENDITURES	109,384	116,434	108,995	105,000	105,000

NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0	0
FUND BALANCE END OF YEAR	0	0	0	0	0

FUND BUDGETS

TSPLOST PROJECT FUND 335



SANDY SPRINGS
GEORGIA

**TSPLOST PROJECTS FUND 335
FY 2018 APPROVED BUDGET**

Project Code	Description	Total Rec/Exp/Enc to Date	2018 Budget
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REVENUES:

TSPLOST FUNDING	0	20,111,791
USE OF FUND BALANCE	0	0
<u>TOTAL REVENUES</u>	<u>0</u>	<u>20,111,791</u>

EXPENDITURES:

TIER 1

TS100	Tier 1 - Uncommitted (future TEI/LMC/SWP)	0
TS101	TEI-Riverside@HeardsFerry	0
TS102	TEI-Glenridge@I-285	0
TS103	TEI-Spalding@Dalrymple/Trowbridge	106,000
TS104	TEI-Roswell@Trowbridge	0
TS105	TEI-Roswell@GrogansFerry	93,683
TS106	TEI-Riverview@Northside	0
TS107	TEI-SCOOT Upgrade	0
TS108	TEI-Roswell@Dalrymple	0
TS109	TEI-PeachtreeDunwoody@Windsor	0
TS110	TEI-MountParan@PowersFerry	0
TS111	TEI-Spalding@Pitts	0
TS112	TEI-MountVernon@Glenridge	0
TS113	TEI-LakeForrest@MountParan	0
TS114	TEI-MountVernon@HeardsFerry (Ph2)	0
TS115	TEI-MountVernon@LongIsland	0
TS116	TEI-DunwoodyClub@JettFerry	0
TS131	All LMC projects (treat as committed)	0
TS161	SWP-JohnsonFerry:Harleston/425	109,796
TS162	SWP-JohnsonFerry:Keryon/Glenridge	0
TS163	SWP-JohnsonFerry:Glenridge/WellsFar	28,000
TS164	SWP-Windsor:PeachtreeDun/CityLimit	96,500
TS165	SWP-Northwood:Kingsport/Roswell	55,000
TS166	SWP-Spalding:SpaldingLake/Publix	187,319
TS167	SWP-BrandonMill:MarshCr/LostForest	0
TS168	SWP-Dalrymple:Princeton/Duncourtney	0
TS169	SWP-DunwoodyClub:Spalding/Fenimore	0



SANDY SPRINGS
GEORGIA

**TSPLOST PROJECTS FUND 335
FY 2018 APPROVED BUDGET**

Project Code	Description	Total Rec/Exp/Enc to Date	2018 Budget
TS170	SWP-InterstateN:CityLimit/Northside	0	
TS171	SWP-Roberts:Northridge/DavisAcademy	0	
TS172	SWP-BrandonMill:LostForest/BrandonR	0	
TS173	SWP-Dalrymple:605/Duncourtney	0	
TS174	SWP-Riverside:JohnsonFerry/BrandonM	0	
TS191	JohnsonFerry/MountVernon Efficiency	0	
TS192	MountVernon Multiuse Path	300	
TS193	Hammond Phase 1 (ROW/Design)	0	
		676,598	18,036,472
<u>TIER 2</u>			
TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	0	
TS201	GA-400 Trail System	0	
TS202	Roberts Drive Multiuse Path	0	
		0	0
<u>TIER 3</u>			
TS300	Tier 3 - Uncommitted (Rd Maint)	0	
TS301	Roadway Maintenance and Paving	0	
		0	0
<u>ADMINISTRATIVE COSTS</u>			
TS999	Task Order Contracted Staff	0	
		0	2,075,319
<u>TOTAL TSPLOST CAPITAL PROJECTS</u>		676,598	20,111,791

FUND BUDGETS

CAPITAL PROJECTS FUND 351



**CAPITAL PROJECTS FUND 351
FY 2018 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2018 City Funding	2018 Budget
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REVENUES:

FEDERAL/STATE/OTHER OUTSIDE FUNDING	5,159,734
TRANSFER FROM GENERAL FUND	15,028,961
USE OF FUND BALANCE	31,887,995

TOTAL REVENUES

52,076,690

EXPENDITURES:

SMALL PROJECTS

C9999 Capital Contingency	0	3,490,210	0	3,490,210	68,961	3,559,171
MARTA Marta Bus Shelter Advertising	312,726	0	122,246	190,480	0	190,480
	312,726	3,490,210	122,246	3,680,690	68,961	3,749,651

FACILITY PROJECTS

F0005 Trowbridge Facility	725,000	600,000	1,324,266	734	385,000	385,734
	725,000	600,000	1,324,266	734	385,000	385,734

CITY CENTER PROJECTS

CC001 Land Acquisition	0	30,675,213	29,669,784	1,005,428	0	1,005,428
CC005 Utility Relo Program	0	3,330,000	592,925	2,737,075	0	2,737,075
CC007 Marsh Creek Headwater BMP	387,747	4,232,991	4,461,318	159,420	0	159,420
CC010 Sandy Springs Circle Phase 2	2,392,355	1,910,970	458,197	3,845,128	1,500,000	5,345,128
CC011 City Springs FF&E	0	2,725,005	0	2,725,005	3,750,000	6,475,005
CC012 City Springs Parking Eqpt & Offices	0	0	0	0	1,500,000	1,500,000
	2,780,102	42,874,179	35,182,224	10,472,057	6,750,000	17,222,057

PARKS PROJECTS

P0002 Abernathy-Greenway Linear Park	1,472,105	8,972,127	9,662,560	781,672	0	781,672
P0005 Riverside Bluff	0	50,000	8,205	41,795	0	41,795
P0006 SS Tennis Center	0	765,000	524,339	240,661	0	240,661
P0007 Hammond Park Improvements	0	2,733,981	2,009,124	724,857	175,000	899,857
P0009 Morgan Falls Overlook	0	3,871,191	3,871,191	0	200,000	200,000
P0013 Allen Road Park	0	0	0	0	50,000	50,000
P0019 Old Riverside Dr Park	0	1,827,000	1,578,439	248,561	0	248,561
P0020 Crooked Creek Park	96,882	351,725	180,082	268,525	0	268,525
P0021 Windsor Meadows Park	0	476,725	61,281	415,444	0	415,444
	1,568,988	19,047,749	17,895,222	2,721,515	425,000	3,146,515



**CAPITAL PROJECTS FUND 351
FY 2018 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2018 City Funding	2018 Budget
EXPENDITURES (continued) :							
TRANSPORTATION PROJECTS							
T0008	Roswell Rd Streetscape	1,844,542	446,445	1,951,693	339,294	0	339,294
T0011	JohnsonFy-Glenridge CD&PE	4,050,478	1,340,800	2,185,647	3,205,632	0	3,205,632
T0019	Roswell Road SS Phase I	0	603,051	231,521	371,530	0	371,530
T0024	Hammond Dr -CD	499,915	4,920,000	3,022,094	2,397,821	0	2,397,821
T0034	Morgan Falls Road	1,200,000	2,300,000	3,270,998	229,002	0	229,002
T0035	Chattahoochee Pedestrian Bridge	0	760,000	44,927	715,073	0	715,073
T0042	City Gateway Beautification	0	1,250,000	1,207,158	42,842	0	42,842
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,000,000	200,973	960,381	400,000	1,360,381
T0044	Plan 2040	1,112,573	330,000	1,433,361	9,212	0	9,212
T0045	Windsor Parkway Realignment	5,224,028	368,241	5,327,745	264,524	0	264,524
T0046	Carpenter Drive Realignment	0	3,586,199	3,165,224	420,975	0	420,975
T0051	Heards Ferry Intersection Imp	0	2,175,000	2,071,179	103,821	0	103,821
T0053	Windsor Pkwy Ped Bridge	0	528,669	508,672	19,997	0	19,997
T0054	Hammond PD Glenridge ATMS	1,200,000	300,000	224,968	1,275,032	0	1,275,032
T0057	I-285/SR 400 Shared Use Trail	0	1,000,000	0	1,000,000	0	1,000,000
T0058	City Center Transportation Network	0	3,315,000	2,817,016	497,984	0	497,984
T0059	Perimeter Ctr Last Mile Connectivity	0	500,000	99,974	400,026	0	400,026
T0060	Bike/Ped/Trail Design & Implem	0	500,000	0	500,000	0	500,000
T0061	Hilderbrand Streetscape	0	100,000	29,700	70,300	0	70,300
T0062	City Springs Streetscape	0	350,000	225,688	124,312	2,000,000	2,124,312
T3000	Pavement Management Program	3,393,937	31,876,911	33,323,239	1,947,609	4,500,000	6,447,609
T6000	Sidewalk Program	0	10,608,500	9,021,082	1,587,418	0	1,587,418
T7000	Intersection & Operational Imp	0	5,474,529	4,769,629	704,900	0	704,900
T9000	Bridge & Dam Maintenance	450,000	2,754,882	1,124,283	2,080,599	0	2,080,599
T9500	Traffic Management Program	0	4,330,507	3,593,844	736,662	500,000	1,236,662
T9600	Traffic Calming	0	290,000	122,213	167,787	0	167,787
		19,136,827	81,008,734	79,972,828	20,172,733	7,400,000	27,572,733
TOTAL CAPITAL PROJECTS		24,523,643	147,020,872	134,496,786	37,047,729	15,028,961	52,076,690

FUND BUDGETS

IMPACT FEE

FUND

356



**IMPACT FEE FUND 356
FY 2018 APPROVED BUDGET**

2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

RECREATION & PARKS	86,955	170,445	532,000	12,200	340,206
PUBLIC SAFETY	132,206	185,493	275,000	26,800	30,928
TRANSPORTATION	565,344	1,047,186	1,410,000	161,000	128,866
GF ADMINISTRATIVE FEE	0	0	0	0	15,000

TOTAL REVENUES

784,505	1,403,123	2,217,000	200,000	515,000
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EXPENDITURES:

TRANSFER TO CAPITAL PROJECTS	315,817	1,267,316	1,200,000	200,000	500,000
TRANSFER TO GENERAL FUND	0	0	0	0	15,000

TOTAL EXPENDITURES

315,817	1,267,316	1,200,000	200,000	515,000
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NET CHANGE IN FUND BALANCE

468,687	135,808	1,017,000	0	0
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FUND BALANCE BEGINNING OF YEAR

2,384,927	2,853,614	2,989,422	2,989,422	4,006,422
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FUND BALANCE END OF YEAR

2,853,614	2,989,422	4,006,422	2,989,422	4,006,422
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FUND BUDGETS

**PUBLIC FACILITIES
AUTHORITY FUND**

360



**PUBLIC FACILITIES AUTHORITY FUND 360 - CONSTRUCTION
FY 2018 APPROVED BUDGET**

Description	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
CONSTRUCTION BUDGET					
SOURCES:					
INTEREST REVENUE	0	116,908	0	0	0
TRANSFER FROM GENERAL FUNI	0	19,211,824	3,677,145	22,888,969	22,888,969
TRANSFER FROM CAPITAL PROJ	0	19,423,031	0	19,423,031	19,423,031
SALE OF ASSETS	0	0	9,000,000	9,000,000	9,000,000
REVENUE BOND PROCEEDS	0	171,400,000	0	171,400,000	171,400,000
TOTAL SOURCES	0	210,151,763	12,677,145	222,712,000	222,712,000
USES:					
PROFESSIONAL SERVICES	4,812,275	7,914,755	2,694,000	17,032,928	17,175,808
INFRASTRUCTURE	145,625	45,696,090	93,758,014	180,057,353	192,685,693
INFRASTRUCTURE - SPECIAL	802,994	5,699,273	3,500,000	10,945,260	10,945,260
FURNITURE & FIXTURES	0	0	0	9,273,183	0
CONTINGENCIES	0	0	0	5,403,276	1,905,239
TOTAL CONSTRUCTION	5,760,894	59,310,117	99,952,014	222,712,000	222,712,000
DEBT SERVICE BUDGET					
REVENUES:					
INTEREST REVENUE	0	0	0	0	0
BOND PROCEEDS	0	8,299,542	0	0	0
TRANSFER FROM GENERAL FUNI	0	0	6,097,625	6,097,625	9,752,050
TOTAL REVENUES	0	8,299,542	6,097,625	6,097,625	9,752,050
EXPENDITURES:					
PRINCIPAL DEBT RETIREMENT	0	0	2,440,000	2,440,000	2,510,000
INTEREST EXPENSE	0	3,718,585	7,315,250	7,315,250	7,242,050
COSTS OF ISSUANCE	0	914,011	0	0	0
TOTAL DEBT SERVICE	0	4,632,596	9,755,250	9,755,250	9,752,050
TOTAL PFA REVENUES	0	218,451,305	18,774,770	228,809,625	232,464,050
TOTAL PFA EXPENDITURES	5,760,894	63,942,713	109,707,264	232,467,250	232,464,050
NET CHANGE IN FUND BALANCE	(5,760,894)	154,508,591	(90,932,494)	(3,657,625)	0
FUND BALANCE BEGINNING OF YEAR	0	(5,760,894)	148,747,697	148,747,697	57,815,203
FUND BALANCE END OF YEAR	(5,760,894)	148,747,697	57,815,203	145,090,072	57,815,203

FUND BUDGETS

STORMWATER FUND 560



**STORMWATER FUND 561
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
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REVENUES:

TRANSFER IN FROM GENERAL FUND	1,750,000	2,550,000	2,500,000	2,500,000	2,000,000
TOTAL REVENUES	1,750,000	2,550,000	2,500,000	2,500,000	2,000,000

EXPENDITURES:

CIP

PROFESSIONAL SERVICES	76,980	66,306	191,567	150,000	695,000
STORMWATER IMPROVEMENTS	836,846	624,877	1,750,000	700,000	925,000
	913,826	691,183	1,941,567	850,000	1,620,000

Mabry Project

PROFESSIONAL SERVICES	0	0	0	0	0
STORMWATER IMPROVEMENTS	0	68,066	75,000	1,050,000	1,900,000
	0	68,066	75,000	1,050,000	1,900,000

Operations

PROFESSIONAL SERVICES	7,819	8,915	10,000	50,000	200,000
REPAIRS & MAINTENANCE	268,183	188,946	425,000	450,000	450,000
CONTRACTUAL SERVICES	37,573	21,152	60,000	70,000	150,000
MACHINERY & EQUIPMENT	0	10,150	25,000	30,000	195,000
	313,575	229,164	520,000	600,000	995,000

TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
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TOTAL STORMWATER EXPENDITURES	1,227,401	988,412	2,536,567	2,500,000	4,515,000
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NET CHANGE IN FUND BALANCE	522,599	1,561,588	(36,567)	0	(2,515,000)
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FUND BALANCE BEGINNING OF YEAR	467,380	989,979	2,551,567	2,551,567	2,515,000
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FUND BALANCE END OF YEAR	989,979	2,551,567	2,515,000	2,551,567	0
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FUND BUDGETS

DEVELOPMENT AUTHORITY FUND

840



**DEVELOPMENT AUTHORITY FUND 840
FY 2018 APPROVED BUDGET**

	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget
REVENUES:					
GRANTS	0	0	0	0	0
BOND ADMINISTRATION FEES	211,250	100,000	93,750	0	0
INTEREST INCOME	1	0	0	0	0
TOTAL REVENUES	211,251	100,000	93,750	0	0

EXPENDITURES:

TECHNICAL SERVICES	0	0	50,000	0	25,000
PROPERTY & LIABILITY INSURANCE	5,000	5,000	5,045	5,000	5,500
TRAVEL	217	0	109	0	250
EDUCATION / TRAINING	245	520	520	0	250
TOTAL EXPENDITURES	5,462	5,520	55,674	5,000	31,000
NET CHANGE IN FUND BALANCE	205,788	94,480	38,076	(5,000)	(31,000)
FUND BALANCE BEGINNING OF YEAR	9,157	214,946	309,426	214,946	347,502
FUND BALANCE END OF YEAR	214,946	309,426	347,502	209,946	316,502



GLOSSARY OF TERMS



SANDY SPRINGS

GEORGIA

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.

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

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

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

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

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

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

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used



SANDY SPRINGS

GEORGIA

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.



SANDY SPRINGS

GEORGIA

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

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 long-term obligations.



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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.



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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.



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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.



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

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

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

LARP: Landscape Architecture and Regional Planning

LGIP: Local Government Investment Pool.

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

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

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

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

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

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



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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.



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Ordinance: See “Budget Resolution or Ordinance”

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

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

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

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

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

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

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

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

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

Resolution: See “Budget Resolution or Ordinance”

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



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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, that property's assessed value, and the amount of taxes due.

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.

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



BUDGET PRESENTATIONS

FY2018 Budget Workshop #1

John McDonough
City Manager

May 2, 2017



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FY 2018 Budget Calendar

March - April	Departmental Budget Hearings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 2	Budget Workshop #1
May 16	Budget Workshop #2
May 23	City Council Budget Presentation (Proposed Budget)
June 6	1st Public Hearing on FY 2018 Budget and Discussion
June 20	Final Public Hearing and Adoption by City Council

City Council Priorities

PUBLIC SAFETY

SUSTAINABLE GROWTH

ECONOMIC DEVELOPMENT

DOWNTOWN DEVELOPMENT

COMMUNITY APPEARANCE

TRANSPORTATION

NATURAL RESOURCE PROTECTION

RECREATION AND CULTURAL ENHANCEMENT



Purpose of Meeting

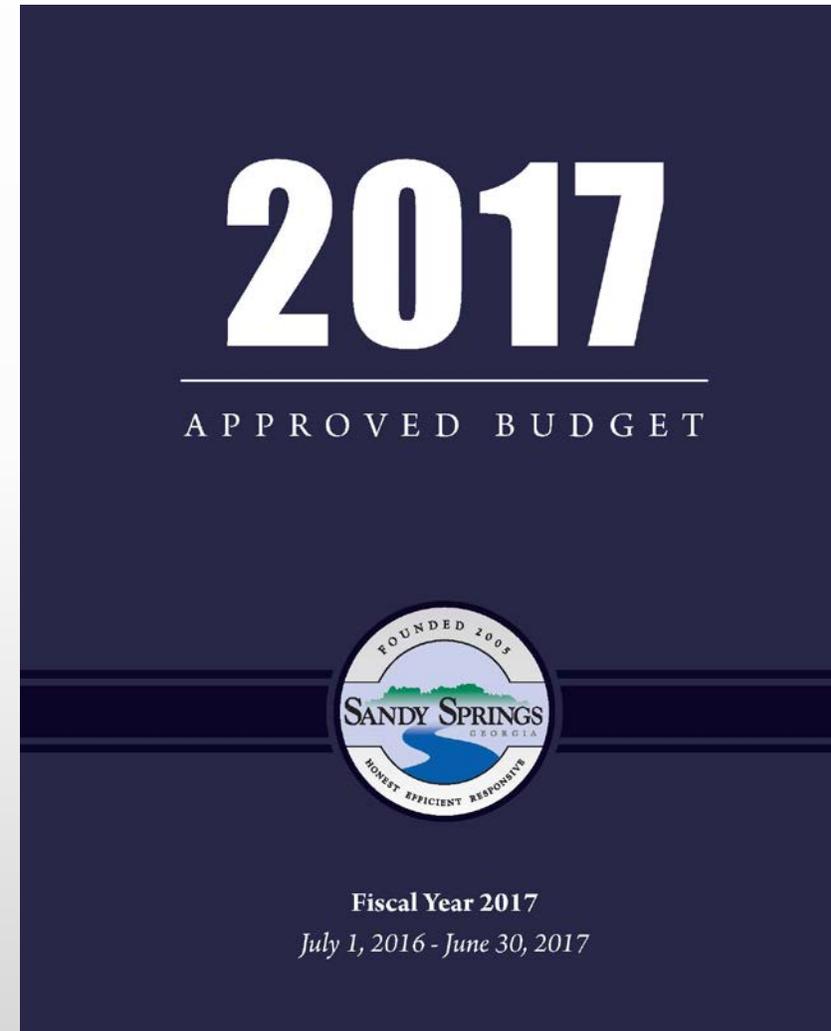
- To receive feedback and direction from City Council as we develop the FY 2018 Budget
- Review FY 2018 planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

Priority Driven Programming



Priority Based Budgeting

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



Capital Improvement Project Budgeting

- **Capital Budgeting Process**
 - Based on priorities validated during Annual Retreat
 - Projects recommended during the year by Council
 - Vetted by staff prior to placing on ballot
 - Ballot is given to Mayor and Councilmembers at first Budget Workshop
 - Mayor and Councilmembers rank priority areas
 - Ballots are returned to City Managers Office where they are averaged and available funds are applied until dollars are exhausted

Operating Departments

Sandy Springs Police
Department



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PD Overview

- **UCR Crime Stats 2016**
 - Violent Crime – 134 – down 11.26%
 - Property Crime – 2,867 – up 13.28%
- **Traffic Crashes**
 - 2016 – 7,491 up 8.35%
- **Traffic Citations**
 - 2016 – 24,049 down 7.92%



SSPD - FY 18 Goals

- **Continue to reduce overall crime**
 - Neighborhood safety
 - Vehicle break-ins
 - Theft of vehicle parts
- **Enhance police/community relationships**
- **Maximize use of Citizens on Patrol and part-time officers**
- **Enhance protection for public at large events**

SSPD - FY 18 Priorities

- Retention and Recruiting of Officers for existing and new positions
- Security for City Springs
- Traffic congestion concerns with:
 - New Braves Stadium
 - GA400/I285 Construction
 - Roswell Rd and Peachtree Dunwoody Corridors
- Radio Infrastructure - continuation of radio purchases

SSPD - Programs & Initiatives

Volunteer Programs

COPs (Citizens on Patrol)

- Primary Duties: House checks, handicap parking citations, traffic control assistance
- 2016 Volunteer Hours – 14,189.75

SSRV (Sandy Springs Response Vehicles)

- 97 Commendations for SSRVs since April 2016
- 2016 SSRV's has handled:
 - 2,300 Self-Initiated calls
 - Changed 270 flat tires
 - Investigated 300 vehicle accidents
 - Dispensed over 230 gallons of gasoline



SSPD - Programs & Initiatives

Recruiting and Retention

- Using hiring bonus and moving expense reimbursement
- Increasing sworn salaries to compete in the metro area

Bike Unit

- Create a bike unit to provide security and community support to the City Springs area.

Fleet

- Removing vehicles from the fleet that are 10 or more years old.

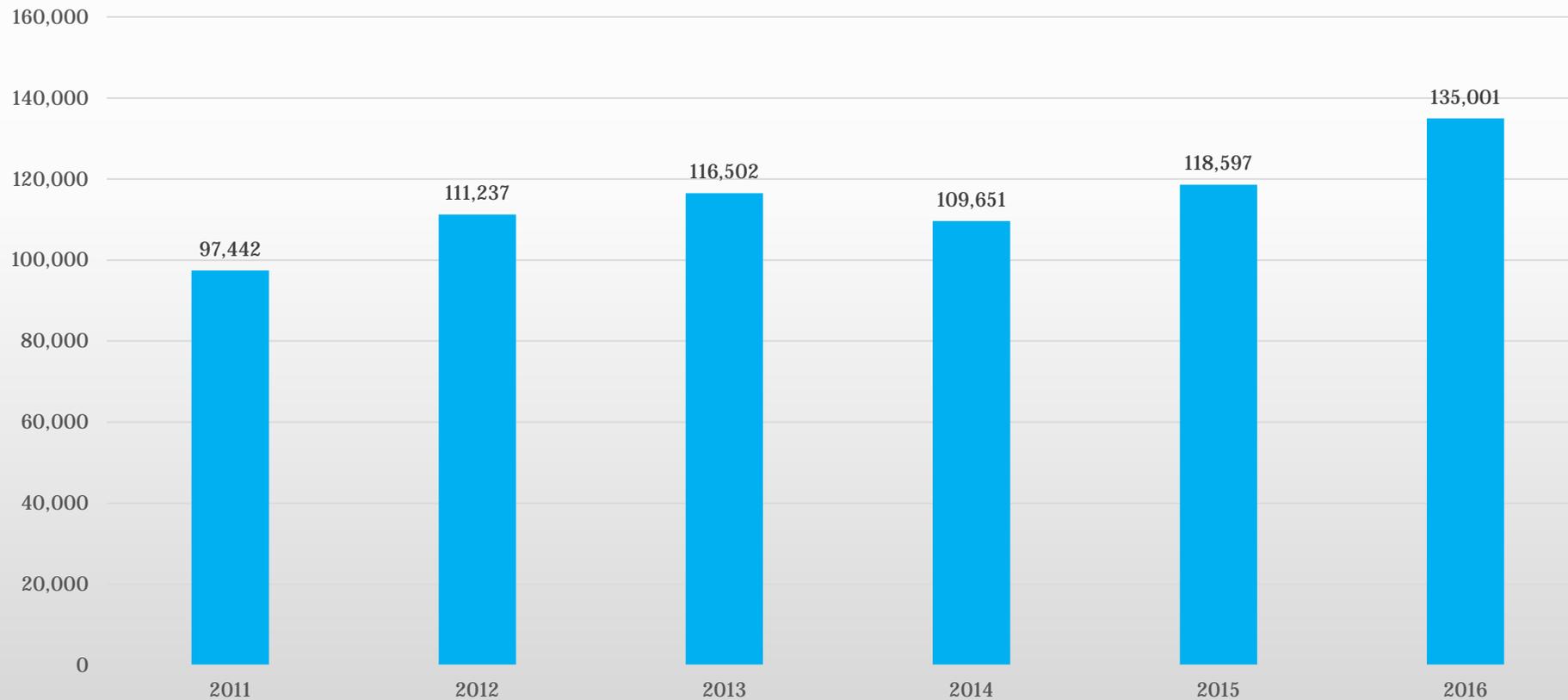
Multi-jurisdictional Task Force Participation

Within the Sandy Springs Police Department, officers participate in the following activities:

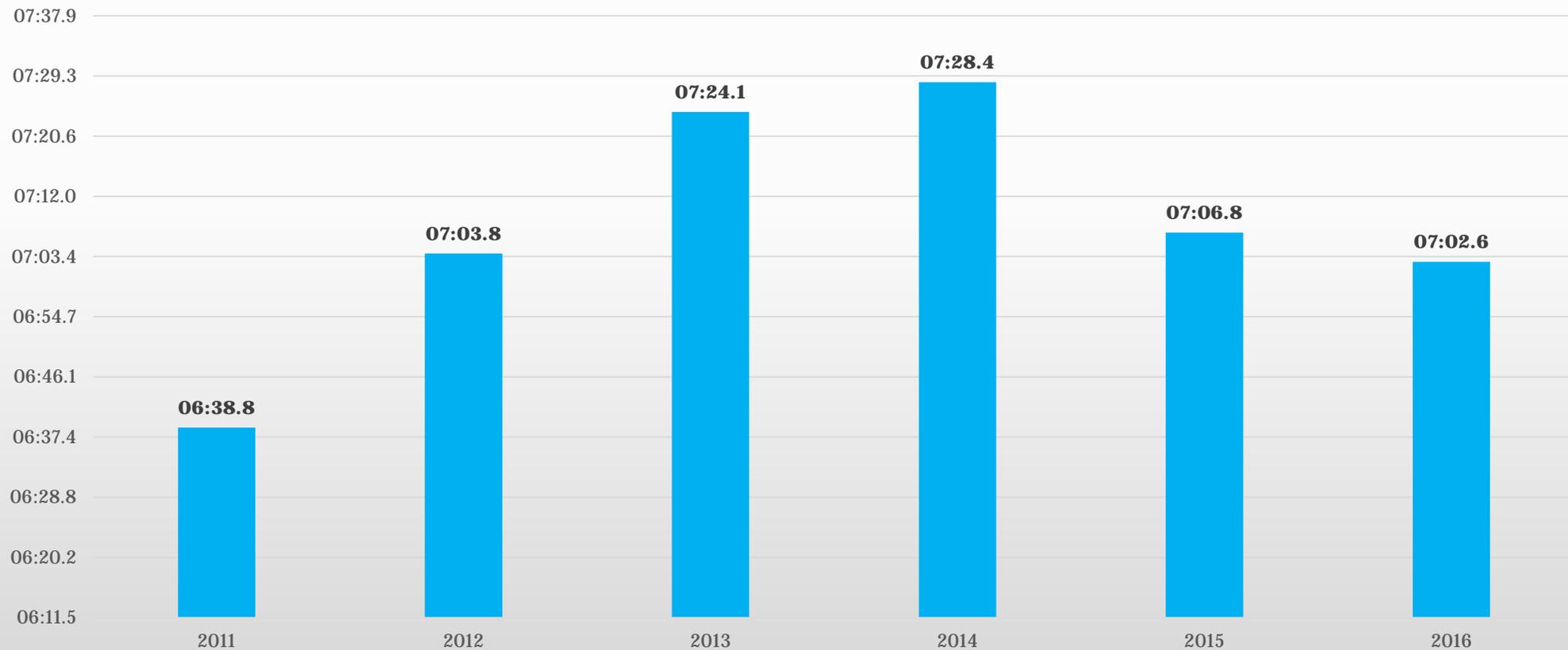
- DEA (FIT) Financial Investigations Team (1 FTE)
- DEA Strike Force (1 FTE)
- North Metro SWAT Team

Calls for Service - Citizen and Officer Initiated

Since 2011, the City has experienced a 38.5% increase in calls for service.



Sandy Springs Response Time - All Levels Priority



Source: ChatComm

SSPD - FY18 Requested Enhancements

- Addition of 1 Sergeant, 8 police officers and 2 part-time
- Replace 13 vehicles and an additional 9 vehicles for new officers
- Purchase 10 additional body cameras
- Purchase 30 new radios
- FY 2017: 133 sworn, 21 non-sworn, 14 part-time – 168 Total
- Proposed FY 2018: 142 sworn, 21 non-sworn, 16 part-time – 179 Total

SSPD - Forecasting Strategic Considerations

- **Short Range (1-3 years)**
 - Complete the purchase of radios for communications upgrade
 - Body Camera program implementation plus add 10 additional cameras for field officers and Sergeants
 - Move GCIC to SSPD Headquarters so that we have public access 24hrs a day

SSPD - Forecasting Strategic Considerations

- **Mid Range (3-5 years)**
 - Evaluate the Report Management System to determine the needs for updating or replacing
 - Evaluate the need for keeping the firearms simulations facility at its current location or finding a new location.
- **Long Range (5-10 years)**
 - Identify a location and build a new Police Department/Public Safety facility
 - Replace specialized vehicles
 - SWAT truck and trailer; TRVs; Crime Scene Response

Operating Departments

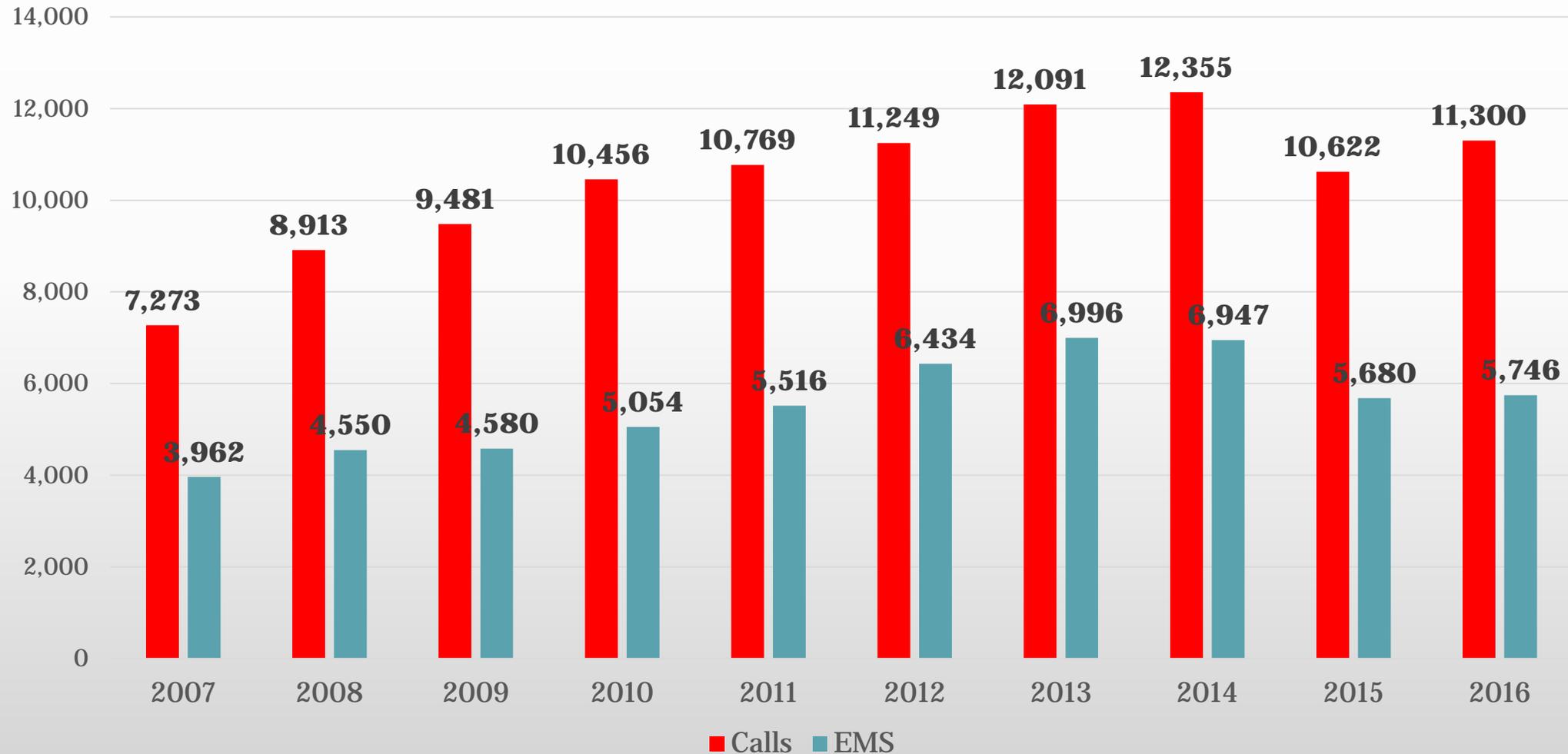
**Sandy Springs Fire
Department**



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Sandy Springs Fire Rescue



SSFR - FY18 Goals

PUBLIC SAFETY AND COMMUNITY OUTREACH

- **Response times:**
 - In 2016, EMS arrived in 7 min. and 59 sec. 90% of the time.
 - In 2016, Fire arrived in 8 min. and 53 sec. 90% of the time.
- **Increase Cardiac Save Rate through continued response**
 - National Save Rate is 12% Sandy Springs Save Rate is 31%
- **Provide Community CPR and AED training, Fire Drill training in Sandy Springs**
 - 10,361 Residents, students, teachers, and corporate employees were trained
- **Communicate and educate new apartment ordinance to all apartment communities**
 - FMO personnel distributing new apartment ordinance
- **Fire Warden and Corporate Fire Safety Training**
 - Community Affairs Section personnel trained 1,106 corporate employees

SSFR - FY18 Goals

PERSONNEL DEVELOPMENT

- **Organizational Realignment to better allocate personnel resources**
 - Restructure command staff to Division Chiefs to ameliorate day-to-day responsibilities
 - Deputy Chief position will be unfunded
 - Field Captain reassigned to Administrative Section Captain
 - Administrative Assistant given increased budgetary tasks (Budget request to reclassify PT to FT)
- **Fund Career Advancement Initiative for Fire Captains, and Battalion Chiefs**
 - Final phase of 3 year Career Advancement Initiative
- **Conduct Fire Apparatus Engineer (FAE) Promotional Process**
 - 3 Open positions (waiting on promotional process)
 - 3 Requested Promoted Positions for mini-pumper at Station 2 March 2018

SSFR - FY18 Requested Enhancements

- Evaluation of Quint vs. Traditional Engine & Truck Concept
 - Purchased Engine 55 for Panhandle/February 2018 Delivery Date
- Add mini-pumper/rescue for parking deck responses – March 2018
- Purchase and Replacement of 1 administrative vehicle – July 2017
- Complete fire station plumbing renovations to meet water conservation requirements by the EPA – July 2017
- Evaluate Fire Station locations and update plans for future station locations
 - Station 1 - Relocation Roswell Road North of Morgan Falls Road
 - Station 2 - Rebuild at current location or relocate area of Abernathy Glenridge or Mt. Vernon and Glenridge
 - Station 4 - Relocation Roswell Road Belle Isle Road
 - Station 5 - Location in the area of Jett Ferry Road and Spalding Drive

SSFR - FY18 Requested Enhancements

- **Replace and augment personal safety protection equipment**
 - Final Phase of Turn-out Gear replacement project: July 2017
 - Replace all Turn out Boots more ergonomic for firefighting: July 2017
- **Purchase Mobile Air Trailer/Breathing System – July 2017**
- **Evaluate preemption solutions to reduce response times 2018**
- **Personnel Resource requests to support operations:**
 - Current PT to FT Administrative Assistant for department budgeting and open records
 - Current PT to FT Community Affairs educator to address community programs and private hydrant program
 - Add 1 PT Training Officer for Training Division
- **FY 2017 FT Fire Personnel – 114 PT Fire Personnel - 6**
- **FY 2018 Proposed FT Fire Personnel – 115 PT Fire Personnel - 5**

SSFR - Forecasting Strategic Considerations

SHORT-RANGE (1 to 3 Years)

- Identify and purchase property in Panhandle. Modify a house to accommodate apparatus. Fund with IMPACT FEES for Station 5 (ISO Recommendation)
- Additional Mini-Pumper to provide (replace Rescue 2) for adequate city-wide coverage during multiple structure fire responses and parking deck access (March 2018)
- Purchase Engine 5 with IMPACT FEES.
- Purchase Engine to replace Quint 3 and place Quint 3 in Reserve Status

SSFR - Forecasting Strategic Considerations

MID-RANGE (3 to 8 Years)

- Relocate, rebuild, or renovate Station 2, (built in 1969)
- Develop Search and Rescue Team (High Angle Rescue, Collapse Rescue (On-going Training and Certification Process))
- Apparatus Replacement program transition from Quints to Engine Ladder Truck deployment model
- Identify Property in City for Training Tower and Burn Building. IMPACT FEES (ISO Improvement)
- Build a Single Engine Fire Station in the Peachtree-Dunwoody District (Relocate one unit and personnel from station 2) IMPACT FEES
- Relocate Station 1 to Roswell Road North of Morgan Falls Road. (Built in 1968) improve Distribution (ISO Recommendation)
- Identify Property within the City to Relocate Station 4 (Built in 1975). Will decrease response times and significantly improve Distribution (ISO Recommendation)

Operating Departments

General Government Services
Contracts



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Finance

- **FY18 Goals**

- Provide excellent financial services support for the City as well as improving procedures which contribute to efficiency

- **FY18 Priorities**

- **Accounts Payable:** Improve 1099 setup and processing knowledge, implement online check info availability via Munis
- **Revenue:** Offer an optional online application process for Business License Renewals, Special Events and Permits
- **Purchasing:** Implement contract management software for effective contract storage and solutions, implement a solution to move COSS from paperless to electronic submission of proposals, bids, etc.

- **FY 17 Results**

- **Accounts Payable:** Increased vendor summary billings reducing # of invoices entered
- **Revenue:** Implemented dual control vault processes, standardized procedures for end of day reporting, now provide optional online alcohol application
- **Purchasing:** Accelerated bidding on PW projects and contract execution process

- **FTE Summary**

- **FY 2017** 19 FTEs
- **Proposed FY 2018** 19 FTEs

Information Technology

- **FY18 Goals**

- Reduce potential for downtime by improving connectivity and redundancy
- Increase security awareness for all staff
- Integrate GPS services during weather events for Public Safety and Public Works

- **FY18 Priorities**

- Design and implement network infrastructure for City Springs
- Upgrade or replace aging computer and network equipment
- Improve maps of parks and walking trails
- Address any vulnerabilities discovered during penetration test

- **FY17 Summary**

- Added redundant firewall at second location
- Network hardware refreshed for Police building
- Network penetration testing
- Private Fire Hydrant mapping
- Traffic Watch Map
- 450 Service/Support requests per month

- **FTE Summary**

- FY 2017 12 FTEs
- Proposed FY 2018 12 FTEs

Communications

FY 18 Goals

- Convey key messages of the City to internal/external audiences
- Facilitate citizen input to aid in decision-making processes of the City
- Reinforce the City's identity promoting a strong, positive image among target audiences that are vital to the community's economic well-being

FY 18 Priorities

- Work with City Springs team in development of initial collateral and redevelopment of City Springs website as well as Grand Opening
- Continue to refine City website for usability and enhanced functionality
- Continue work with H&T and City Springs on new event development
- Enhanced proactive community outreach related to TSPLOST and other City improvement projects

FY 17 Summary

- Added video shorts for City Springs
- Increased functionality on Sandy Springs Works app
- Launched Sandy Springs Alerts
- Rolled out new logo for the City
- Worked with H & T on launch of Lantern Parade, Food that Rocks and Spooky Springs

FTE Summary

- FY 2017 5 FTEs
- Proposed FY 2018 6 FTEs
 - Add Visual Communications Manager

Municipal Court

- **FY18 Goals**
 - Accurately maintain, safeguard and store all Court documents as well as ensure all monies are disbursed as directed by law
 - Implement dual court sessions (morning and afternoon sessions) starting July 1
- **FY17 Summary**
 - Maintained day to day operations in accordance with Court Policy and Procedures
 - Increased the automation of the court through utilization of the new software
 - E-Warrants started August 2016
- **CY17 Caseload**
 - 2017: 8,313 YTD
 - 2016: 17,482
 - 2015: 18,384
 - 2014: 21,554
- **FTE Summary**
 - FY 2017 11 FT
 - Proposed FY 2018 11 FT

Community Development - FY18 Goals

Planning & Zoning:

- Complete update to zoning and development codes with clearly communicated roll-out of the new Development Code and new applications, procedures and forms
- Update Roswell Rd, Perimeter Center and City Center LCI's
- Communications regarding new codes:
 - Prepare content for web page update for new code (by July) & update helpful hints
 - Organize and conduct training roundtables for developers, applicants and staff
- Support Parks & Recreation Master Plan update related to Open Space and Greenway planning and prioritization components
- Consolidated Housing Plan update (due May 2018); Workforce Housing program
- Project Management: continue internal training & mentoring program

Community Development - FY18 Goals

Land Development and Building:

- Preparing training manual (plan review) permits office
- E-review – training complete (May); well communicated and managed roll out
- Communications: refine web pages; helpful hints; video shorts “how to’s”
- Expand and standardize transportation submittal requirements
- Developer and builder roundtables (3-4 per year)

Community Development – FY18 Goals

Code Enforcement:

- Increase web access to data and reduce routine calls
- Distressed neighborhoods focus – part of Fair Housing requirements
- Map police and Code Enforcement cases (heat maps) for future strategic planning
- Work toward pro-active approach and assess need for bilingual services
- Support Soil/Erosion inspections (NPDES training)
- Support 2020 Census Prep

By the Numbers: Zoning & Variances Activity

Activity Type	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 thru Q3
Zoning Hearing	18	22	20	30	11
Zoning Modifications	5	12	18	17	7
Variances	33	43	36	60	36*
Zoning Certifications	77	74	101	75	76
Zoning/Dev Regs Text Amendments	-	-	-	4	13

* Does not include **70** noise variances

By the Numbers: Building Activity

Fiscal Year	Building Inspections
2010	8,774
2011	9,511
2012	10,857
2013	12,697
2014	17,758
2015	16,104
2016	13,283
2017 (projected)	12,861

By the Numbers: Permit Activity

Fiscal Year	Total Number of Permits Issued	Number of Permits Processed
2012	2,881	<i>not reported</i>
2013	3,241	“
2014	3,573	“
2015	3,538	“
2016	3,947	4,378
2017 through Q3	3,375	3,175
<i>2017 projected</i>	3,969	4,219

Economic Development

FY18 Goals

- Market the City to our target industries and their workforce, with focus our unique attributes
- Support retention and expansion efforts for existing businesses
- Continue to work collaboratively with regional/state economic development partners

FY18 Priorities

- Recruitment:
 - Continue collaboration with economic development partners to better utilize marketing resources
 - Support Sister City efforts
- Retention:
 - Meet with 80+ existing business
 - Implement quarterly communication effort to businesses
- Redevelopment
 - Update Incentive Policy
 - Promote the results of Next10 plan at various events

FY17 Highlights

- Recruitment: Met with 58 prospect companies with at least 5 companies announcing moves/expansions, resulting in more than 1,700 jobs, 442,000 SF and \$16M in capital investment
- Retention meetings: 18 large employers / 80 small business (increase of 50% over FY2016), 61 retailers and restaurants
- Collaborative marketing:
 - Marketing budget - \$55,000
 - Hosted three familiarization tours for state and regional economic development partners
 - 37 events designed to showcase City, including redevelopment opportunities
 - Collaboration with partners on advertising opportunities
 - Hosted various international delegations, including Western Galilee, Israel
- FTE Summary
 - FY 2017 2.0 FTEs
 - Proposed FY 2018 2.0 FTEs

Facilities

- **FY18 Goals**

- Provide for and continuously improve the process for the delivery of building maintenance, utility services, and skilled trades to meet facility needs
- Provide for a safe, energy-efficient, clean, and well-maintained interior environment
- To be good stewards of all resources entrusted to our care, and will utilize those resources in the most efficient and economic manner possible

- **FY18 Priorities**

- Develop a comprehensive Facilities Operational Plan to include standard operating & maintenance procedures and life safety policies for the City Springs complex
- Hire and train a talented maintenance team to operate the City Springs complex
- Develop a relocation plan to include the transfer of all staff, furniture fixtures and equipment into the new municipal building

- **FY17 Accomplishments**

- Demolition of 8475 Roswell Rd (Crown Gas Station) property, 145 (Prior House), 175 (Mt Vernon Walk Shopping Center) & 185 (Elite Spa) Mt Vernon Hwy properties and 380,400, 418 & 550 Hammond Dr properties
- 3 Office Build-outs to increase staff workstations from 10 to 20
- Launched Visitor Management Kiosk in main lobby
- Upgraded Audio systems in City Hall to include digital microphones for council chambers, (3) 80" display screens with Barco Click share for 3 conference rooms
- Assisted in RFP process for City Springs Parking Manager and managed selection of parking deck eqpt.

- **FTE Summary**

- FY 2017 2 FT / 0 PT
- Proposed FY 2018 10 FT / 0 PT

Public Works

- **FY18 Goals**

- Utilize resources to deliver safe, efficient, and responsive public services (emergency response, customer call backs, etc.)
- Maintain the City's infrastructure to a set level of service based on available/prioritized resources
- Maintain a high level of community appearance
- Deliver approved capital and TSPLOST projects on time and budget

- **FY18 Priorities**

- Customer service responsiveness
- Provide a safe, sustainable transportation system that is sensitive to its citizens and environment
- TSPLOST program delivery
- Provide required support to City Springs development process

- **FTE Summary**

- FY 2017 33.25 FTEs
- Proposed FY 2018 31.25 FTEs

Public Works

- **FY17 Highlights**

- 3,067 service requests/inquiries received/processed through department (through April)
- TSPLOST vote approved and program delivery commenced
- **Projects delivered:**
 - 23 Stormwater projects completed (32 last year)
 - 2.75 miles of road paved (3.8 miles last year)
 - Marsh Creek Headwaters project
 - T-8 Roswell Road streetscape project
 - Glenridge @ Greenland sidewalk project
 - T-45 Windsor Parkway intersection re-alignment
 - Completed Lake Forrest Drive dam drawdown and alternatives analysis
 - T-51 Heards Ferry at Raider Drive intersection project and Heards Road at Powers Ferry intersection projects
 - T-34 Morgan Falls Road paving and bike facility striping
 - T-42 Roswell Road wall beautification
 - CDBG Northridge Drive pedestrian scale lighting
 - T-2 Abernathy Road pedestrian scale lighting

Public Works

- **FY17 Highlights**

- **Projects under design:**

- **TSPLOST**

- **TS-103 Spalding Drive/Dalrymple/Trowbridge intersection**
- **TS-105 Roswell Road at Grogans Ferry intersection**
- **TS-110 Mt. Paran Road at Powers Ferry Road Intersection**
- **TS-115 Mt. Vernon Highway at Long Island Drive**
- **TS-162 Johnson Ferry from Harleston to Glenridge sidewalk**
- **TS-163 Johnson Ferry at Glenridge Connector sidewalk**
- **TS-164 Windsor Parkway from Peachtree Dunwoody to city limits sidewalk**
- **TS-165 Northwood Drive from Kingsport to Roswell Road sidewalk**
- **TS-166 Spalding Drive from Spalding Lake Ct. to River Exchange sidewalk**
- **TS-191 T-11 Johnson Ferry/Mt. Vernon one way pair**
- **TS-192 Mt. Vernon multi-use corridor**
- **TS-193 T-24 Hammond Drive (acquisition/demolition)**
- **TS-201 GA400 multi-use trail**

Public Works – Project Update

- **Projects under design/construction:**
 - T-34 Morgan Falls Road beautification Phase II (Transportation Enhancement (TE) grant)
 - T-53 Windsor Parkway pedestrian bridge
 - T-43 Roswell Road at Glenridge Drive intersection project
 - T-46 Cliftwood/Carpenter Drive at Roswell Road intersection project
 - T-44 Roswell Road Advanced Traffic Management System (ATMS) Phase II
 - T-54 Hammond Drive/Peachtree Dunwoody/Glenridge (ATMS) Phase III
 - T-6000 Sidewalk Program (Brandon Mill Road, Glenridge Drive gap fill, other programmed projects)
 - Mabry Road drainage project

Public Works - FY18 Requested Enhancements

As Needed Support

- Increase from \$175,000 to \$225,000

Will be used to fund City Springs roadway inspector position, utility permits field inspector position and any other as needed support

Recreation & Parks

- **FY18 Goals**

- Provide safe, well organized and supervised leisure programs for citizens of Sandy Springs
- Provide beautiful, safe, well maintained parks and playgrounds
- Increase leisure programming by 10% per year
- Expand programming emphasizing nature, plant study, and hiking at Lost Corner Preserve
- Add one new adult program vendor
- Update departmental Master Plan and develop Greenway Plan

- **FTE Summary**

- FY 2017 12 FT / 63 City
- Proposed FY 2018 12 FT / 63 City

- **FY17 Accomplishments**

- Estimated users for FY17 – more than 100,000
- Continued to add children and adults to department programming. Increases in youth afterschool programs, river programs and adult sport programs
- Opening of Marsh Creek
- Finished design of South Greenway Park and North Pod
- Started design of the Windsor Meadows Park and Crooked Creek Park
- Worked with program partner to develop nature programs at Lost Corners Preserve
- Hammond Park Gymnastic Center concept design completed

Performing Arts Center Operations

- **FY18 Goals**

- Onboarding of new PAC staff
- Initiation of PAC booking system and negotiation of long-term event contracts with affiliated companies
- Developing venue commissioning procedures
- Implementation of PAC ticketing system and food & beverage operations and procedures

- **FY18 Priorities**

- Creation and development of an arts/education program
- Developing the visual arts policy for the campus
- Development of policies and procedures for use of City Green

- **FY17 Summary**

- Review and purchase of PAC booking calendar system
- Review and approval of PAC FF&E expenditures
- Research and categorize local events and promoters for future booking
- Developed and implemented responsible fiscal policies and procedures

- **FTE Summary**

- FY 2017 1 FTE
- Proposed FY 2018 13 FTEs
- 12 PTEs

Operational Requested Enhancements Summary

- **Communications - \$140,818 increase**
 - Addition of 1.0 FTE Visual Brand Manager to oversee City web products
- **Public Works/Facilities - \$183,597 increase**
 - Addition of 1.0 FTE Building Engineer and increased “as needed” work allocation to assist with additional staffing requests for both Public Works and Facilities
- **Community Development - \$9,610 increase**
 - Increase Building Inspector III positions from 1.0 to 2.0 FTE, and decrease Building Inspector II from 2.0 to 1.0 FTE
- **Total Increases for Enhancements - \$334,025**

General Government – FY17 Contract Service Partners

GGS Contractor	Work Area
Severn Trent Services	Finance & Admin
InterDev	IT
Collaborative	Communications
Faneuil	Call Center
Jacobs	Court
AECom	Public Works
Jacobs	Recs & Park
Collaborative	Comm/Econ Development

Public Works Subcontractors	Work Area
Blount	Street Maintenance
Optech	Parks, ROW, Street Cleaning
ProCutters	Mowing on Interstates
Casey / Yellow Ribbon / Richmond	Tree Removal
Siemens	Traffic Signals
Tomal / TMI	Road Striping
Optech	Road Signage

Preliminary Task Order Analysis

Contractor	Work Area	NTE Escalator	FY 17 Amount	FY 18 Amount	% Change
Severn Trent	Finance & Admin	3.50%	\$1,884,304	\$1,950,258	3.50%
InterDev	IT	4.00%	\$1,591,734	\$1,655,403	4.00%
Collaborative	Communications	2.50%	\$681,989	\$839,856	23.15%
Faneuil	Call Center	4.88%	\$495,584	\$510,725	3.06%
Jacobs	Court	3.00%	\$1,107,085	\$1,129,227	2.00%
AECOM	Public Works/Facilities	4.00%	\$4,808,850	\$5,348,236	11.22%
Jacobs	Recs & Park	3.00%	\$1,381,723	\$1,423,115	3.00%
Collaborative	Comm/Econ Development	2.50%	\$4,396,078	\$4,515,590	2.72%
			\$16,347,347	\$17,372,410	6.27%

FY18 Public Works Contractor Analysis

Contractor	Work Area	FY 17 Amount
TBD	Street Maintenance	\$1,445,000
TBD	Community Appearance	\$2,040,000
TBD	Landscape Maintenance	\$800,000
ProCutters	Mowing on Interstates	\$257,900
Casey / Yellow Ribbon / Richmond	Tree Removal	\$200,000
TBD	Traffic Signals	\$630,000
Tomal / TMI	Road Striping	\$150,000
Optech	Road Signage	\$300,000
TBD	Stormwater	\$0
		\$5,822,900

Non Profit Summary

Direct Allocations:	Amount
Heritage Green	\$110,000
Sandy Springs Youth Sports	\$127,500
Keep Sandy Springs Beautiful - Recycling	\$65,000
Keep Sandy Springs Beautiful - Hazardous Waste*	\$0
Concert by the Springs	\$15,000
Movies by Moonlight	\$15,000
Sandy Springs Festival	\$12,500
Community Assistance Center	\$100,000
Subtotal	\$445,000

* Occurs every other fiscal year

FY18 Operating Budget Assumptions

GGs Contract Renewals	\$17,372,410
Subcontractor Agreement Renewals	\$6,190,000
Facilities Operations Increase for City Springs	\$1,200,000
PAC Operations	\$1,286,942
Parking Manager	\$118,513
Fund Add'l SSPD Personnel and Retention	\$375,000
Continued Fleet Replacement - SSPD (22 vehicles)	\$1,000,000
Continued Fleet Replacement - SSFR (1 vehicle)	\$40,000
Technology Operations for City Springs	\$425,000
Continued Funding for Community Events/Nonprofits	\$445,000
Debt Service for Fire Trucks/Station 3	\$930,205
E911 Center Operations	\$150,000
Radio Authority Operations	\$550,000
Continued EMS Subsidy for Enhanced Services	\$120,000

FY18 Capital Budget Assumptions

Funding to Public Fac. Authority for P&I on Bonds	\$7,736,850
FF&E for City Springs and PAC	\$3,500,000
Parking Equipment for City Springs	\$750,000
Parking Manager Offices	\$500,000
Trowbridge Parking Lot	\$385,000
Sandy Springs Circle Streetscape	\$1,500,000
Hammond Park Upgrades	\$175,000
Glenridge @ Roswell Rd. Intersection	\$400,000
City Springs Streetscape	\$2,000,000
Pavement Management Program	\$4,500,000
Intersection Improvements	\$500,000
Traffic Management Program	\$500,000
Continued Funding for Stormwater Infrastructure Imp	\$2,000,000

Capital Project Candidates



SANDY SPRINGS
GEORGIA



Heritage Bluestone (F0002)

FY18 Suggested Priorities	FY 18 Amount
Stage Cover & Restrooms Design	\$125,000
	\$125,000



Morgan Falls Overlook Park (P0009)

FY18 Suggested Priorities	FY 18 Amount
Overlook Park Renovations	\$200,000
	\$200,000



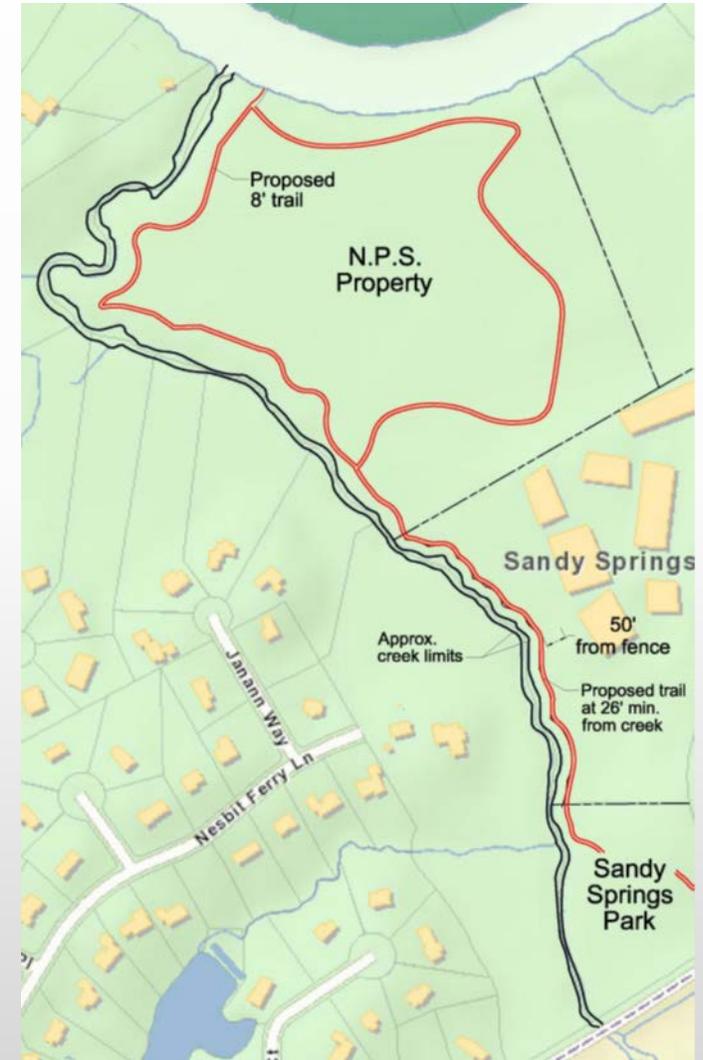
Allen Road Park (P0013)

FY18 Suggested Priorities	FY 18 Amount
Turf Field Replacement	\$50,000
	\$50,000



Crooked Creek Park (P0020)

FY18 Suggested Priorities	FY 18 Amount
Construction	\$250,000
	\$250,000



Sidewalk Program (T6000)

FY18 Suggested Priorities	FY 18 Amount
Gap Fill Projects	\$150,000
	\$150,000



Traffic Calming Program (T9600)

FY18 Suggested Priorities	FY 18 Amount
Continued neighborhood request support	\$200,000
	\$200,000



FY18 Review of Potential Citywide Capital Projects

FY18 Citywide Capital Projects (Consolidated Rankings)	
1. Rank Categories	
2. Estimated Allocation within Each Category	
Priority	Proposed
Heritage Stage Cover/Restrooms Design	125,000
Overlook Park Renovations	200,000
Allen Road Park	50,000
Crooked Creek Park	250,000
Sidewalk Program	150,000
Traffic Calming	200,000
	\$ 975,000

Capital Investments Since Incorporation

Fiscal Year	Capital Project Funds	Stormwater Fund	Total
2007	\$6,180,936	\$0	\$6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	2,550,000	31,978,429
2016	29,904,824	2,550,000	32,454,824
2017	29,096,075	2,500,000	31,596,075
2018	15,028,961	2,000,000	17,028,961
Total	\$256,108,550	\$20,750,000	\$276,858,550

Questions

FY 2018 Budget Workshop #2

John McDonough
City Manager

May 16, 2017



FY 2018 Budget Calendar

March - April	Departmental Budget Hearings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 2	Budget Workshop #1
May 16	Budget Workshop #2
May 23	City Council Budget Presentation (Proposed Budget)
June 6	1st Public Hearing on FY 2018 Budget and Discussion
June 20	Final Public Hearing and Adoption by City Council

Workshop Goals

- Receive feedback and direction from City Council as we develop the FY18 Budget
- Review and validate FY18 planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

Fund Balance Reserve

- Adopted as part of the approved Budgetary Policy
- Fund Balance is the cash reserve and working capital to cover the following:
 - Expenditures caused by unforeseen emergencies
 - Shortfalls caused by revenue decline
 - Eliminates need for short-term borrowing for cash flow purposes

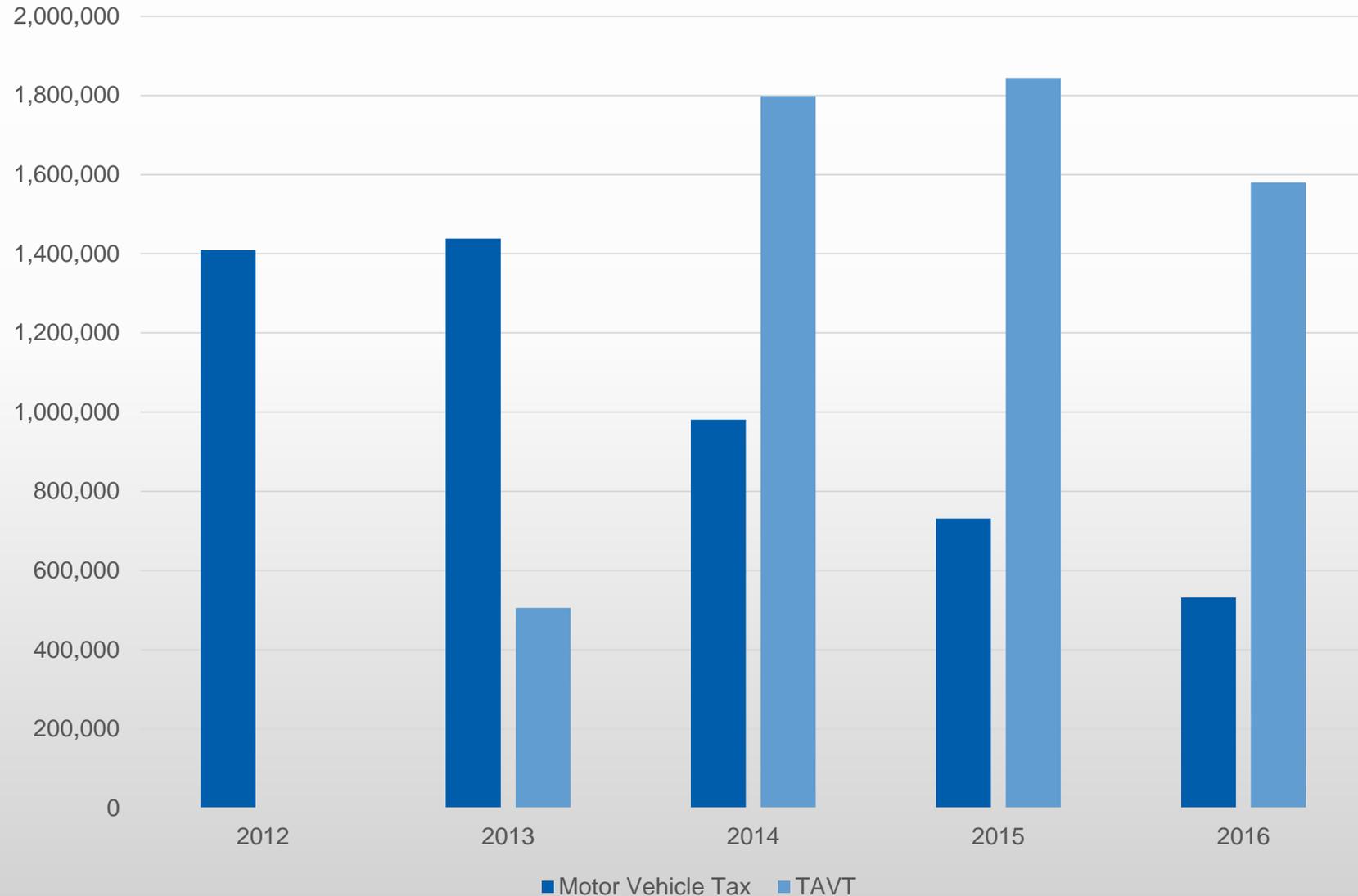
Projected Undesignated Fund Balance

Audited June 30, 2016 Fund Balance	\$35,233,432
Add: FY 2017 Projected Revenues	<u>96,901,707</u>
Less: FY 2017 Projected Expenditures	-\$97,374,826
Subtotal	<u>34,760,312</u>
Less: Fund Balance Reserve	-20,500,000
Year End Estimated Undesignated General Fund Balance:	\$14,260,312

General Fund Revenues FY17 vs. Proposed FY18

	2017 Budget	2018 Budget	Variance	% Change
Property Taxes	\$32,950,000	\$32,225,000	(\$725,000)	-2.20%
Sales Tax	24,575,000	25,350,000	775,000	3.15%
Business & Occupational Tax	9,250,000	9,500,000	250,000	2.70%
Franchise Taxes	9,225,000	9,225,000	0	0.00%
Insurance Premium Taxes	5,000,000	5,500,000	500,000	10.00%
Other Revenue	9,804,268	10,022,620	218,352	2.23%
Total Revenues	\$90,804,268	\$91,822,620	\$1,018,352	1.12%

Motor Vehicle Tax vs. TAVT trend



General Fund Expenditures FY17 vs. Proposed FY18

	2017 Budget	2018 Budget	Variance	% Change
City Council	\$224,922	\$224,822	(\$100)	-0.04%
City Manager	1,044,947	1,073,778	28,831	2.76%
City Clerk	175,524	436,383	260,859	148.62%
Finance	2,443,376	2,520,134	76,758	3.14%
City Attorney	835,000	835,000	0	0.00%
Information Services	2,352,566	2,785,303	432,737	18.39%
Human Resources	325,637	350,097	24,460	7.51%
Facilities Management	1,701,583	3,035,002	1,333,419	78.36%
Communications	1,533,122	1,683,231	150,109	9.79%
General Administration	2,276,013	2,581,043	305,030	13.40%

General Fund Expenditures FY17 vs. Proposed FY18(cont.)

	2017 Budget	2018 Budget	Variance	% Change
Municipal Court	1,784,920	1,852,270	67,350	3.77%
Police	20,815,114	22,751,845	1,936,731	9.30%
Fire	13,114,851	13,457,072	342,221	2.61%
Emergency Management	1,222,000	1,022,000	(200,000)	-16.37%
Public Works	12,783,369	13,211,951	428,582	3.35%
Parks & Recreation	3,600,916	4,698,615	1,097,699	30.48%
Community Development	4,999,130	4,707,805	(291,325)	-5.83%
Economic Development	381,448	387,785	6,337	1.66%
Transfers to Other Funds	33,923,262	28,468,796	(5,454,466)	-16.08%
Total Expenditures	\$105,537,700	\$106,082,932	\$545,232	0.52%

Preliminary Task Order Analysis

Contractor	Work Area	NTE Escalator	FY 17 Amount	FY 18 Amount	% Change
Severn Trent	Finance & Admin	3.50%	\$1,884,304	\$1,950,258	3.50%
InterDev	IT	4.00%	\$1,591,734	\$1,655,403	4.00%
Collaborative	Communications	2.50%	\$681,989	\$839,856	23.15%
Faneuil	Call Center	4.88%	\$495,584	\$510,725	3.06%
Jacobs	Court	3.00%	\$1,107,085	\$1,129,227	2.00%
AECOM	Public Works/Facilities	4.00%	\$4,808,850	\$5,348,236	11.22%
Jacobs	Recs & Park	3.00%	\$1,381,723	\$1,453,115	5.17%
Collaborative	Comm/Econ Development	2.50%	\$4,396,078	\$4,515,590	2.72%
			\$16,347,347	\$17,402,410	6.45%

Public Works Contractor Analysis

Work Area	FY 17 Amount	Proposed FY 18 Amount	% Change
Street Maintenance	\$1,445,000	\$1,005,000	-30.45%
Community Appearance	\$2,040,000	\$1,272,100	-37.64%
Landscape Maintenance	\$600,000	\$440,790	-26.54%
Mowing on Interstates	\$257,900	\$265,000	2.75%
Tree Removal	\$200,000	\$200,000	0.00%
Traffic Signals	\$630,000	\$692,500	9.92%
Road Striping	\$150,000	\$150,000	0.00%
Road Signage	\$300,000	\$370,000	23.33%
Stormwater	\$200,000	\$460,000	130.00%
	\$5,822,900	\$4,855,390	-16.62%

FY18 Operating Budget Assumptions

GGG Contract Renewals	\$17,402,410
Subcontractor Agreement Renewals	\$4,855,390
Facilities Operations Increase for City Springs	\$1,200,000
PAC Operations	\$1,286,942
Parking Manager	\$118,513
Fund Add'l SSPD Personnel and Retention	\$375,000
Continued Fleet Replacement - SSPD (22 vehicles)	\$1,000,000
Continued Fleet Replacement - SSFR (1 vehicle)	\$40,000
Technology Operations for City Springs	\$425,000
Continued Funding for Community Events/Nonprofits	\$445,000
Debt Service for Fire Trucks/Station 3	\$930,205
E911 Center Operations	\$150,000
Radio Authority Operations	\$550,000
Continued EMS Subsidy for Enhanced Services	\$120,000

FY18 Capital Budget Assumptions

Funding to PFA for Principal & Interest on Bonds	\$7,736,850
FF&E for City Springs and PAC	\$3,750,000
Parking Equipment for City Springs	\$750,000
Parking Manager Offices	\$750,000
Trowbridge Parking Lot	\$385,000
Sandy Springs Circle Streetscape	\$1,500,000
Hammond Park Upgrades	\$175,000
Morgan Falls Overlook Park Repairs	\$200,000
Glenridge @ Roswell Rd. Intersection	\$400,000
City Springs Streetscape	\$2,000,000
Pavement Management Program	\$4,500,000
Intersection Improvements	\$0
Traffic Management Program	\$500,000
Continued Funding for Stormwater Infrastructure Imp	\$2,000,000

FY18 Review of Potential Citywide Capital Projects

FY18 Citywide Capital Projects (Consolidated Rankings)	
1. Rank Categories	
2. Estimated Allocation within Each Category	
Priority	Proposed
Heritage Stage Cover/Restrooms Design	125,000
Allen Road Park	50,000
Crooked Creek Park	250,000
Sidewalk Program	150,000
Traffic Calming	200,000
	\$ 775,000

FY18 Recommended Citywide Capital Projects

		FY18 Citywide Capital Projects (Consolidated Rankings)		
		1. Rank Categories		
		2. Estimated Allocation within Each Category		
Average	PRIORITY		Est. Allocation	Amount
2.71	1	Allen Road Park	50,000	50,000
3.00	2	Heritage Stage Cover/Restrooms Design	125,000	0
3.00	2	Crooked Creek Park	250,000	0
3.00	2	Traffic Calming	200,000	0
3.29	3	Sidewalk Program	150,000	0
		TOTAL		50,000
		Anticipated Amount Available =	118,961	(68,961)

Questions

FY 2018 Budget Presentation

John McDonough
City Manager

May 23, 2017



FY 2018 Budget Calendar

March - April	Departmental Budget Hearings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 2	Budget 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.

City Council Priorities

PUBLIC SAFETY

SUSTAINABLE GROWTH

ECONOMIC DEVELOPMENT

DOWNTOWN DEVELOPMENT

COMMUNITY APPEARANCE

TRANSPORTATION

NATURAL RESOURCE PROTECTION

RECREATION AND CULTURAL ENHANCEMENT



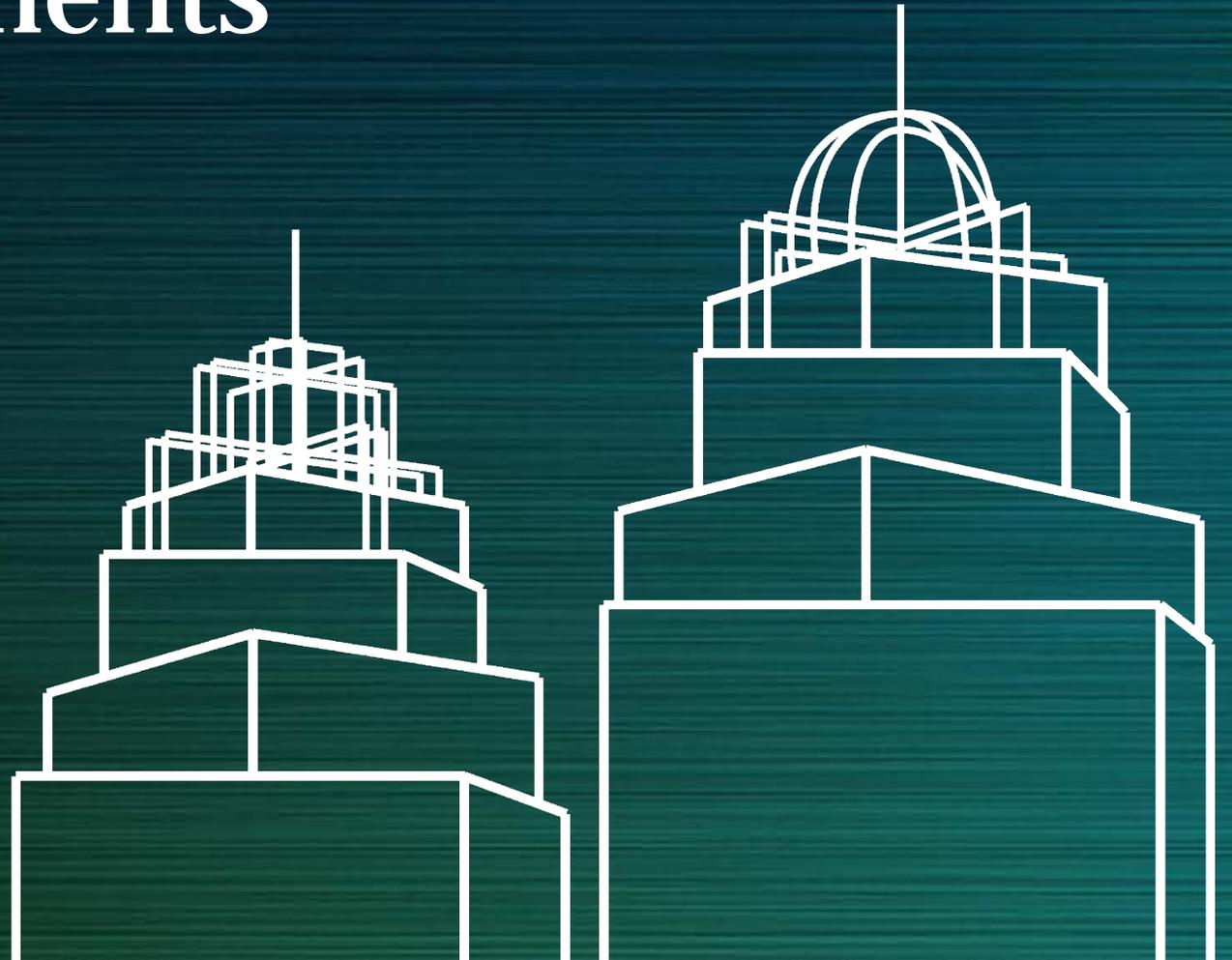
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Debt Service for Fire Trucks/Station 3	\$930,205
E911 Center Operations	\$150,000
Radio Authority Operations	\$550,000
Continued EMS Subsidy for Enhanced Services	\$120,000

FY18 Capital Budget Highlights

Funding to PFA for Principal & Interest on Bonds	\$7,736,850
FF&E for City Springs and PAC	\$3,750,000
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Hammond Park Upgrades	\$175,000
Morgan Falls Overlook Park Repairs	\$200,000
Glenridge @ Roswell Rd. Intersection	\$400,000
City Springs Streetscape	\$2,000,000
Pavement Management Program	\$4,500,000
Traffic Management Program	\$500,000
Continued Funding for Stormwater Infrastructure Imp	\$2,000,000

Service Enhancements



SSPD FY18 Enhancements

- Addition of 1 Sergeant, 8 police officers and 2 part-time
- Increasing sworn salaries to compete in the metro area
- Replace 13 vehicles and an additional 9 vehicles for new officers
- Purchase 10 additional body cameras
- Purchase 30 new radios

SSFR FY18 Enhancements

- Fund Career Advancement Initiative for Captains and Battalion Chiefs
- Replacement of 1 administrative vehicle
- Complete fire station plumbing renovations to meet water conservation requirements by the EPA
- Purchase Mobile Air Trailer/Breathing System

GGs FY18 Enhancements

- **Communications - \$140,818 increase**
 - Addition of 1.0 FTE Visual Brand Manager to oversee City web products
- **Public Works/Facilities - \$183,597 increase**
 - Addition of 1.0 FTE Building Engineer and increased “as needed” work allocation to assist with additional staffing requests for both Public Works and Facilities
- **Community Development - \$9,610 increase**
 - Increase Building Inspector III positions from 1.0 to 2.0 FTE, and decrease Building Inspector II from 2.0 to 1.0 FTE
- **Total Increases for Enhancements - \$334,025**

FY 18 General Fund Budget Summary

Revenues	\$91,822,620
Expenditures	<u>106,082,932</u>
Subtotal	(\$14,260,312)
Use of Fund Balance	<u>14,260,312</u>
Total	\$0

Revenues – FY17 vs. Proposed FY18

	2017 Budget	2018 Budget	Variance	% Change
Property Taxes	\$32,950,000	\$32,225,000	(\$725,000)	-2.20%
Sales Taxes	24,575,000	25,350,000	775,000	3.15%
Business & Occupational Tax	9,250,000	9,500,000	250,000	2.70%
Franchise Taxes	9,225,000	9,225,000	0	0.00%
Insurance Premium Tax	5,000,000	5,500,000	500,000	10.00%
Other Revenue	9,804,268	10,022,620	218,352	2.23%
Total	\$90,804,268	\$91,822,620	\$1,018,352	1.12%

Expenditures – FY17 vs. Proposed FY18

	2017 Budget	2018 Budget	Variance	% Change
City Council	\$224,922	\$224,822	(\$100)	-0.04%
City Manager	1,044,947	1,073,778	28,831	2.76%
City Clerk	175,524	436,383	260,859	148.62%
Finance	2,443,376	2,520,134	76,758	3.14%
City Attorney	835,000	835,000	0	0.00%
Information Services	2,352,566	2,785,303	432,737	18.39%
Human Resources	325,637	350,097	24,460	7.51%
Facilities Management	1,701,583	3,035,002	1,333,419	78.36%
Communications	1,533,122	1,683,231	150,109	9.79%
General Administration	2,276,013	2,581,043	305,030	13.40%

Expenditures – FY17 vs. Proposed FY18 (cont.)

	2017 Budget	2018 Budget	Variance	% Change
Municipal Court	1,784,920	1,852,270	67,350	3.77%
Police	20,815,114	22,751,845	1,936,731	9.30%
Fire	13,114,851	13,457,072	342,221	2.61%
Emergency Management	1,222,000	1,022,000	-200,000	-16.37%
Public Works	12,783,369	13,211,951	428,582	3.35%
Recreation & Parks	3,600,916	4,698,615	1,097,699	30.48%
Community Development	4,999,130	4,707,805	-291,325	-5.83%
Economic Development	381,448	387,785	6,337	1.66%
Transfers to Other Funds	33,923,262	28,468,796	-5,454,466	-16.08%
Total	\$105,537,700	\$106,082,932	\$545,232	0.52%

Task Order Analysis

Contractor	Work Area	NTE Escalator	FY 17 Amount	FY 18 Amount	% Change
Severn Trent	Finance & Admin	3.50%	\$1,884,304	\$1,950,258	3.50%
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Faneuil	Call Center	4.88%	\$495,584	\$510,725	3.06%
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AECOM	Public Works/Facilities	4.00%	\$4,808,850	\$5,348,236	11.22%
Jacobs	Recs & Park	3.00%	\$1,381,723	\$1,453,115	5.17%
Collaborative	Comm/Econ Development	2.50%	\$4,396,078	\$4,515,590	2.72%
			\$16,347,347	\$17,402,410	6.45%

Public Works Contractor Analysis

Contractor	Work Area	Escalator	FY 17 Amount	Proposed FY 18 Amount	% Change
Blount	Street Maintenance	0.00%	\$1,445,000	\$1,005,000	-30.45%
GCA	Community Appearance	2.00%	\$2,040,000	\$1,272,100	-37.64%
Yellowstone	Landscape Maintenance	2.00%	\$600,000	\$440,790	-26.54%
	Recs & Park Materials	-	\$0	\$100,000	n/a
ProCutters	Mowing on Interstates	-	\$257,900	\$265,000	2.75%
Casey / Yellow Ribbon / Richmond	Tree Removal	-	\$200,000	\$200,000	0.00%
Aegis ITS	Traffic Signals	3.00%	\$630,000	\$692,500	9.92%
Tomal / TMI	Road Striping	-	\$150,000	\$150,000	0.00%
Optech	Road Signage	-	\$300,000	\$370,000	23.33%
Optech	Stormwater	0.00%	\$200,000	\$460,000	130.00%
	Public Works Materials	-	\$0	\$300,000	n/a
	TOTAL		\$5,822,900	\$5,255,390	-9.75%

General Fund Contingency Detail

Description	Amount
General Administration	\$300,000
City Manager	150,000
Facilities	100,000
Police	200,000
Fire	200,000
Emergency Management	15,000
Recreation & Parks	100,000
Total	\$1,065,000

FY18 Capital Priority Projects

Project Name	Amount
Allen Road Park	\$50,000
Total	\$50,000

FY18 Summary of All Funds

Fund Name	Balance
General Fund	\$106,082,932
Performing Arts Center Fund	\$1,327,455
Confiscated Assets Fund	\$200,000
Emergency 911 Fund	\$2,700,000
Tree Fund	\$244,084
Multiple Grant Fund	\$15,000
Community Development Block Grant Fund	\$1,170,211
Private Donations Fund	\$15,000
Hotel/Motel Tax Fund	\$5,000,000
Excise Tax on Rental Motor Vehicle Fund	\$105,000
TSPLOST Fund	\$20,111,791
Capital Projects Fund	\$52,076,690
Impact Fee Fund	\$515,000
Public Facilities Authority Fund	\$232,464,050
Stormwater Management Fund	\$4,515,000
Development Authority Fund	\$31,000
Total All Funds	\$426,573,213

Performing Arts Center Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$0	\$0	\$144,194
Revenues	0	0	350,000	1,327,455
Expenditures	0	0	205,806	1,327,455
Ending Fund Balance	\$0	\$0	\$144,194	\$144,194

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Confiscated Assets Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$826,567	\$680,588	\$243,875	\$373,875
Revenues	452,468	257,116	345,000	200,000
Expenditures	598,447	693,829	215,000	200,000
Ending Fund Balance	\$680,588	\$243,875	\$373,875	\$373,875

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

E911 Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	2,735,219	2,964,350	3,077,775	2,700,000
Expenditures	2,735,219	2,964,350	3,077,775	2,700,000
Ending Fund Balance	\$0	\$0	\$0	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Tree Fund

Balance of Funds Available 7/1/2017	\$164,084
Proposed Revenue for FY18	\$80,000
Total Available for FY18	\$244,084
Projects Previously Approved by Council Not Yet Complete	
Park Tree Plantings/Replacements	\$5,000
Abernathy Street Trees	\$20,000
Powers Ferry Area I-285	\$20,000
Johnson Ferry Reforestation	\$25,000
Total Outstanding Projects	\$70,000
Total Remaining to Allocate for FY18	\$174,084
FY18 Recommended Projects	
Sandy Springs Circle	\$20,000
Additional Park Tree Planting	\$20,000
Balance to Approve	\$134,084
Total FY18 Recommended Projects	\$174,084
Balance to Allocate	\$0

Tree Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$48,125	\$110,000	\$164,084
Revenues	48,125	123,660	84,084	80,000
Expenditures	0	61,785	30,000	244,084
Ending Fund Balance	\$48,125	\$110,000	\$164,084	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Multiple Grants Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	559,321	72,048	33,171	15,000
Expenditures	559,321	72,048	33,171	15,000
Ending Fund Balance	\$0	\$0	\$0	\$0

FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.

Community Development Block Grant (CDBG) Fund

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$38,469	\$41,678	\$41,678	\$41,678
Revenues	812,694	334,186	735,067	1,170,211
Expenditures	809,485	334,186	735,067	1,170,211
Ending Fund Balance	\$41,678	\$41,678	\$41,678	\$41,678

FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.

Private Donations Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$106,448	\$123,384	\$121,603	\$38,340
Revenues	24,450	3,092	5,625	15,000
Expenditures	7,514	4,873	88,888	15,000
Ending Fund Balance	\$123,384	\$121,603	\$38,340	\$38,340

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Hotel/Motel Tax Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$1,101	\$1,101	\$0	\$0
Revenues	4,462,241	5,262,170	5,345,321	5,000,000
Expenditures	4,462,241	5,263,271	5,345,321	5,000,000
Ending Fund Balance	\$1,101	\$0	\$0	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Excise Tax on Rental Motor Vehicle Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	109,384	116,434	108,995	105,000
Expenditures	109,384	116,434	108,995	105,000
Ending Fund Balance	\$0	\$0	\$0	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Approved TSPLOST Project List

Project Name/ Title	Project Description	TSPLOST Budget
TIER ONE		
Traffic Efficiency Improvements	Provide for local intersection and traffic efficiency upgrades throughout the city	\$18,000,000
Perimeter Transit Last Mile Connectivity	Construct Perimeter Trails and acquire right-of-way for future high capacity transit linking the Perimeter CID and other alternative transportation options	\$8,000,000
Sidewalk Program	Continue filling sidewalk gaps throughout Sandy Springs	\$11,000,000
Johnson Ferry/Mt Vernon Efficiency Improvements	Construct dual roundabouts at Johnson Ferry Road and Mt. Vernon Hwy intersections, sidewalks, and will return streets to two-way traffic operations.	\$26,000,000
Mt. Vernon Multiuse Path	City Springs to Sandy Springs MARTA	\$11,000,000
Hammond Drive, Phase 1 Efficiency Improvements	Phase 1: Complete design for Hammond Drive to include 4 lanes with sidewalks, bicycle lanes, and transit lanes and acquire right-of-way.	\$16,000,000
	Tier 1 Sub-Total	\$90,000,000
	Fulton County/State Administration Fee (approx.)	\$1,555,571
TIER TWO		
SR 400 Trail System	Connect Path400 Trail from terminus at Loridans Drive to I-285/SR 400 interchange trail	\$5,500,000
Roberts Drive Multiuse Path	Roswell Road to Island Ford Park	\$5,500,000
TIER THREE		
Roadway Maintenance and Paving	Provide for paving and roadway maintenance throughout the city	\$16,766,231
	TOTAL ALL TIERS	\$119,321,802

TSPLOST Project Budget Detail

Project Code	Description	Total Rec/Exp/Enc to Date	2018 Budget	Total Approved Budget
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REVENUES:

TSPLOST FUNDING		0	20,111,791	119,321,802
USE OF FUND BALANCE		0	0	0
TOTAL REVENUES		0	20,111,791	119,321,802

EXPENDITURES:

TIER 1

TS100	Tier 1 - Uncommitted (future TEI/LMC/SWP)	0		2,507,108
TS101	TEI-Riverside@HeardsFerry	0		0
TS102	TEI-Glenridge@I-285	0		450,000
TS103	TEI-Spalding@Dalrymple/Trowbridge	106,000		1,350,000
TS104	TEI-Roswell@Trowbridge	0		1,800,000
TS105	TEI-Roswell@GrogansFerry	93,683		2,700,000
TS106	TEI-Riverview@Northside	0		2,700,000
TS107	TEI-SCOOT Upgrade	0		1,170,000
TS108	TEI-Roswell@Dalrymple	0		540,000
TS109	TEI-PeachtreeDunwoody@Windsor	0		90,000
TS110	TEI-MountParan@PowersFerry	0		1,800,000
TS111	TEI-Spalding@Pitts	0		450,000
TS112	TEI-MountVernon@Glenridge	0		180,000
TS113	TEI-LakeForrest@MountParan	0		540,000
TS114	TEI-MountVernon@HeardsFerry (Ph2)	0		270,000
TS115	TEI-MountVernon@LongIsland	0		90,000
TS116	TEI-DunwoodyClub@JettFerry	0		900,000
TS131	All LMC projects (treat as committed)	0		7,200,000
TS161	SWP-JohnsonFerry:Harleston/425	109,796		861,638

TSPLOST Project Budget Detail

Project Code	Description	Total Rec/Exp/Enc to Date	2018 Budget	Total Approved Budget
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EXPENDITURES:

TIER 1 (cont.)

TS162	SWP-JohnsonFerry:Keryon/Glenridge	0		0
TS163	SWP-JohnsonFerry:Glenridge/WellsFar	28,000		114,600
TS164	SWP-Windsor:PeachtreeDun/CityLimit	96,500		481,250
TS165	SWP-Northwood:Kingsport/Roswell	55,000		250,950
TS166	SWP-Spalding:SpaldingLake/Publix	187,319		600,000
TS167	SWP-BrandonMill:MarshCr/LostForest	0		825,000
TS168	SWP-Dalrymple:Princeton/Duncourtney	0		290,126
TS169	SWP-DunwoodyClub:Spalding/Fenimore	0		425,750
TS170	SWP-InterstateN:CityLimit/Northside	0		870,926
TS171	SWP-Roberts:Northridge/DavisAcademy	0		286,000
TS172	SWP-BrandonMill:LostForest/BrandonR	0		661,876
TS173	SWP-Dalrymple:605/Duncourtney	0		1,330,000
TS174	SWP-Riverside:JohnsonFerry/BrandonM	0		0
TS191	JohnsonFerry/MountVernon Efficiency	0		23,084,108
TS192	MountVernon Multiuse Path	300		9,900,000
TS193	Hammond Phase 1 (ROW/Design)	0		14,400,000
		676,598	18,036,472	79,119,333

TIER 2

TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	0		4,100,136
TS201	GA-400 Trail System	0		4,950,000
TS202	Roberts Drive Multiuse Path	0		4,950,000
		0	0	14,000,136

TIER 3

TS300	Tier 3 - Uncommitted (Rd Maint)	0		0
TS301	Roadway Maintenance and Paving	0		14,055,377
		0	0	14,055,377

ADMINISTRATIVE COSTS

TS999	Task Order Contracted Staff	0		12,146,956
		0	2,075,319	12,146,956

TOTAL TSPLOST CAPITAL PROJECTS

		676,598	20,111,791	119,321,802
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TSPLOST Staffing Phase-In

	FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		Total Years	
Community Development														
CD Trans Rev	1	72,675	1	148,984	1	151,680	1	154,424	1	157,219	1	160,063	1	845,046
Public Works														
TSPLOST Mgr	1	108,472	1	225,622	1	229,704	1	233,861	1	238,092	1	242,400	1	1,278,151
TSPLOST preconstruction	1	80,964	4	673,620	4	685,809	4	698,218	4	710,852	4	723,715	4	3,573,179
Construction Inspector		-	2	230,640	2	234,814	2	239,062	3	365,082	3	371,688	3	1,441,287
ROW		-	1	118,976	1	121,129	1	123,321	1	125,552	1	127,824	1	616,801
Utility Pre-Construction		-	1	128,126	1	130,445	1	132,805	1	135,208	1	137,655	1	664,239
Cost Control		-	1	128,126	1	130,445	1	132,805	1	135,208	1	137,655	1	664,239
Admin Asst		-	1	84,192	1	85,715	1	87,266	1	88,845	1	90,453	1	436,471
Construction Manager		-					1	123,198	1	125,427	1	127,697	1	376,322
Finance														
Contract Spec	1	60,382	1	124,992	1	127,253	1	129,556	1	131,900	1	134,287	1	708,369
Exec Admin Asst		-	1	96,166	1	97,906	1	99,677	1	101,481	1	103,317	1	498,546
Accountant III		-	1	-	1	-	1	126,714	1	129,007	1	131,341	1	387,062
Communications														
Community Relations Specialist	1	56,524	1	115,874	1	117,971	1	120,105	1	122,279	1	124,491	1	657,245
	5	379,017	16	2,075,319	16	2,112,870	17	2,401,013	18	2,566,152	18	2,612,585	18	12,146,956

TSPLOST Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	0	0	4,894,368	20,111,791
Expenditures	0	0	4,894,368	20,111,791
Ending Fund Balance	\$0	\$0	\$0	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Capital Projects Fund Budget

Fiscal Year	CIP Fund	SW Fund	Total
2006	\$0	\$0	\$0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	1,750,000	31,178,429
2016	29,904,824	2,550,000	32,454,824
2017	18,777,231	2,500,000	21,277,231
2018	15,028,961	2,000,000	17,028,961
	\$245,789,706	\$19,950,000	\$265,739,706

** FY2013-FY 2016 include monies now in the Public Facilities Authority Fund for the City Springs project.*

Impact Fee Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$2,384,927	\$2,853,614	\$2,989,422	\$4,006,422
Revenues	784,505	1,403,123	2,217,000	515,000
Expenditures	315,817	1,267,316	1,200,000	515,000
Ending Fund Balance	\$2,853,614	\$2,989,422	\$4,006,422	\$4,006,422

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Public Facilities Authority Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$0	(\$5,760,894)	\$148,747,697	\$57,815,203
Revenues	0	218,451,305	18,774,770	232,464,050
Expenditures	5,760,894	63,942,713	109,707,264	232,464,050
Ending Fund Balance	(\$5,760,894)	\$148,747,697	\$57,815,203	\$57,815,203

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Stormwater Management Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$467,380	\$989,979	\$2,551,567	\$2,515,000
Revenues	1,750,000	2,550,000	2,500,000	2,000,000
Expenditures	1,227,401	988,412	2,536,567	4,515,000
Ending Fund Balance	\$989,979	\$2,551,567	\$2,515,000	\$0

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Development Authority Fund Budget

	FY2015	FY2016	FY2017	FY2018
Beginning Fund Balance	\$9,157	\$214,946	\$309,426	\$347,502
Revenues	211,251	100,000	93,750	0
Expenditures	5,462	5,520	55,674	31,000
Ending Fund Balance	\$214,946	\$309,426	\$347,502	\$316,502

- *FY 2015 and FY 2016 are actuals. FY 2017 is projected and FY 2018 is proposed budget.*

Questions