

2015

APPROVED BUDGET



Fiscal Year 2015

July 1, 2014 - June 30, 2015





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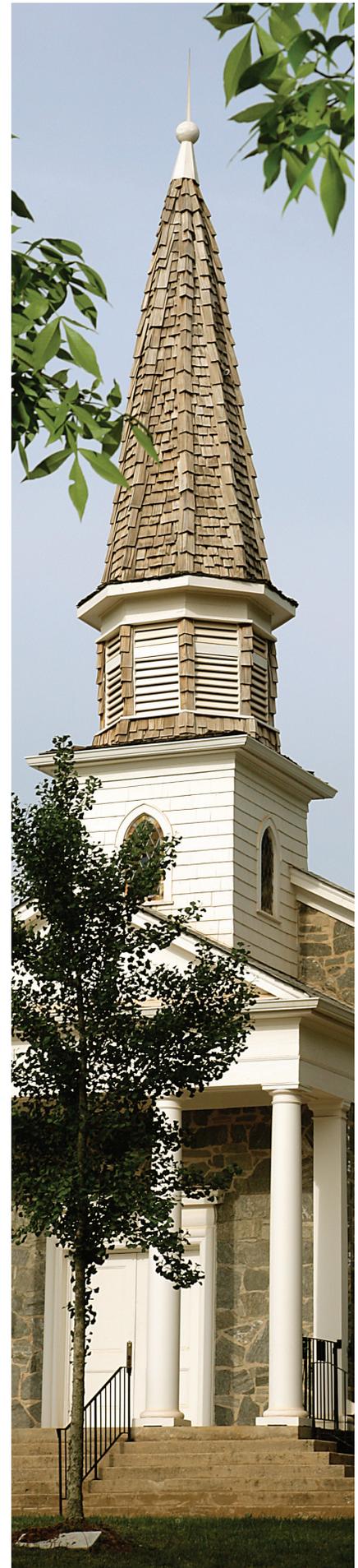
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INTRODUCTION

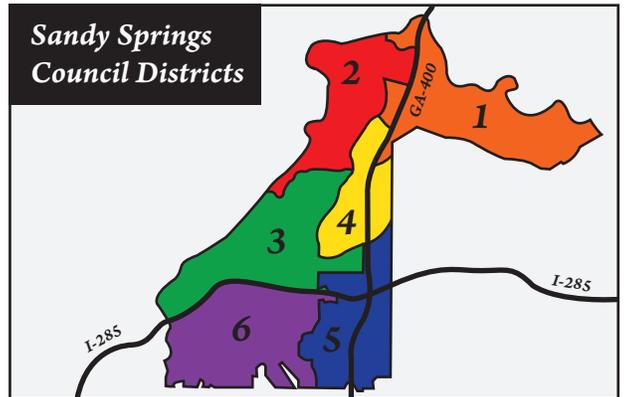
MAYOR AND CITY COUNCIL

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
Graham McDonald
gmcDonald@sandyspringsga.gov



District 4
Gabriel Sterling
gsterling@sandyspringsga.gov



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

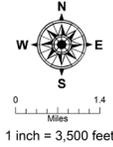


District 6
Andy Bauman
abauman@sandyspringsga.gov



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



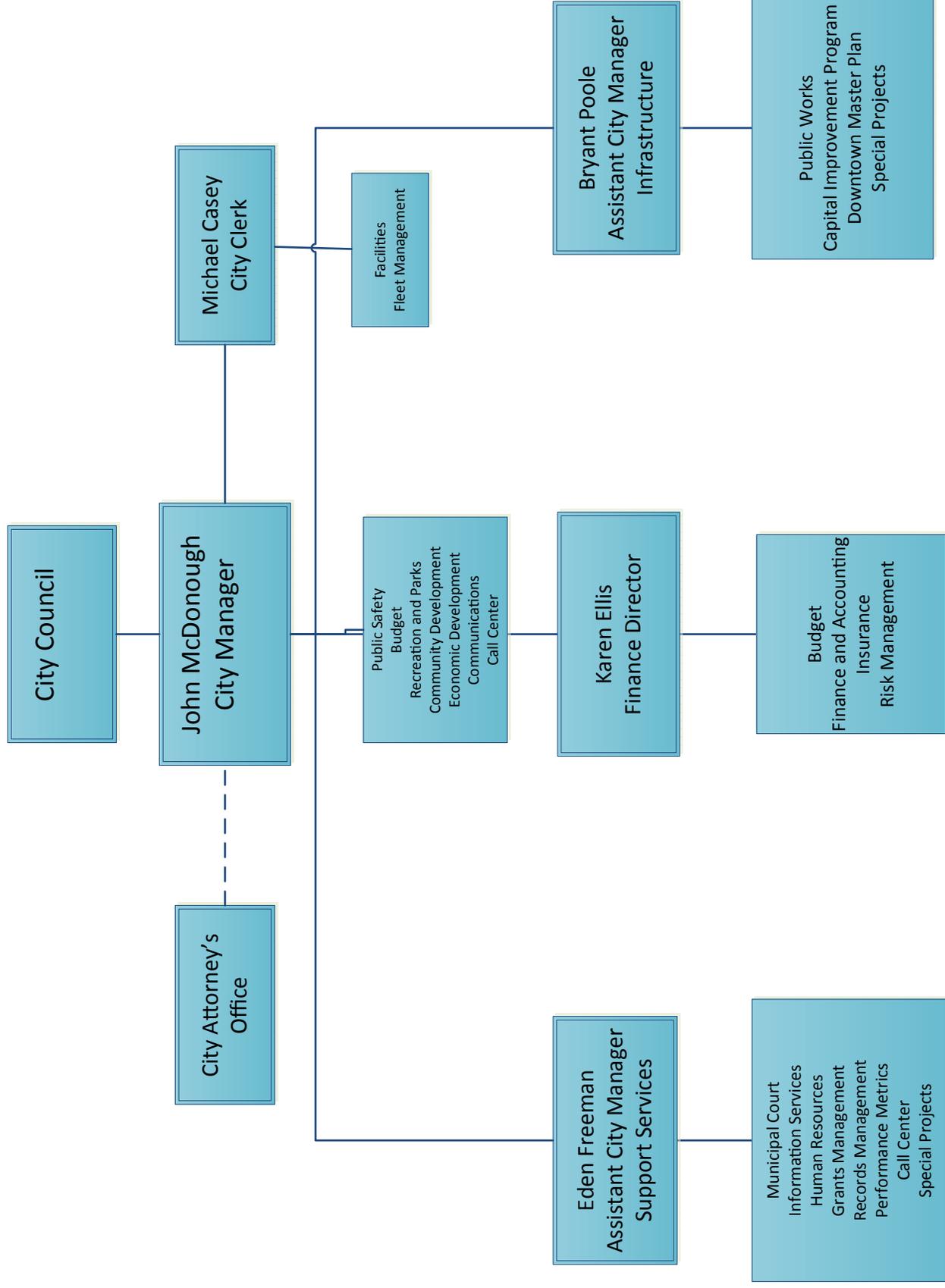
Legend

- 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. Therefore, this map is for
informational purposes only and is not to be interpreted as a legal document.
The City of Sandy Springs assumes no legal responsibility for the information shown on this map.

City of Sandy Springs, 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, 2014 AND ENDING
 JUNE 30, 2015

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, 2014 through June 30, 2015, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$199,992,595, based on the budget estimates as prepared by the City Manager. Amounts in this budget may be re-allocated 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 \$90,185,932, for the general obligations and legal obligations in FY 2015.

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

Taxes	\$75,725,000
Licenses and Permits	1,545,000
Charges for Services	815,000
Fines & Forfeitures	3,300,000
Investment Income	150,000
Other Revenue	471,120
Transfer from Hotel Motel	1,123,160
Total Estimated General Fund Revenues	\$83,129,280
Use of Prior Year Fund Balance	\$7,056,652
Total Estimated General Fund Funding Sources	\$90,185,932

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.

Section III. There is appropriated for the general operation and payment of certain legal obligations of the City of Sandy Springs for the fiscal year 2015 a total of \$90,185,932, or as much as may be deemed necessary, not to exceed this amount and such sums shall be disbursed from the following:

City Council	\$224,922
City Manager	786,745
City Clerk	160,411
Finance	2,322,670
City Attorney	823,000
Information Services	2,085,783

ORDINANCE NO. 2014-06-14

Human Resources	276,047
Facilities	1,629,154
Communications	1,228,451
General Administration	2,287,395
Municipal Court	1,797,701
Police	19,233,793
Fire	11,861,209
Emergency Medical/Services	1,406,400
Public Works	11,387,058
Recreation	3,089,683
Community Development	3,682,448
Economic Development	328,063
Other Financing Uses	25,575,000

Total Estimated General Fund Expenditures **\$90,185,932**

Section IV. Anne Frank Fund. There is hereby established an Anne Frank Fund for the City of Sandy Springs with an appropriation of \$75,000.

Revenues for the Anne Frank Fund shall be from the following sources:

Transfer in from General Fund	\$ 75,000
Total Anne Frank Fund Revenues	\$ 75,000

The following disbursements are authorized for the fiscal year 2015:

Operations	\$ 75,000
Total Anne Frank Fund Expenditures	\$ 75,000

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

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

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

The following disbursements are authorized for the fiscal year 2015:

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

Section VI. Emergency 911 Fund. There is hereby established an Emergency 911 Fund for the City of Sandy Springs with an appropriation of \$2,552,210.

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

Charges for Services	\$ 2,552,210
Total Emergency 911 Fund Revenue	\$ 2,552,210

The following disbursements are authorized for the fiscal year 2015:

Transfer to Chattahoochee River 911 Authority	\$ 2,552,210
Total Emergency 911 Telephone Expenditures	\$ 2,552,210

Section VII. Multiple Grant Fund. There is hereby established a Multiple Grant Fund for City of Sandy Springs with an appropriation of \$4,100,643.

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

State and Federal Grants	\$ 3,043,113
General Fund Matching Funds	1,057,530
Total Multiple Grant Fund Revenues	\$ 4,100,643

The following disbursements are authorized for the fiscal year 2015:

Highway Enforcement - DUI 2013	\$ 81,143
Highway Enforcement - DUI 2014	70,300
Byrne- JAG 2014	20,000
Bulletproof Vest Partnership	20,000
Pre-Disaster Mitigation Program	3,809,200
Hazard Mitigation Grant Program	100,000
Total Multiple Grant Fund Expenditures	\$ 4,100,643

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 \$1,533,275.

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

2013 CDBG Award	\$ 533,275
2014 CDBG Award	500,000
2015 CDBG Award	500,000
Total Community Development Block Grant Revenues	\$ 1,533,275

The following disbursements are authorized for the fiscal year 2015:

2013 CDBG Award	\$	533,275
2014 CDBG Award		500,000
2015 CDBG Award		500,000
Total Community Development Block Grant Expenditures	\$	1,533,275

Section IX. Private Donations Fund. There is hereby established a Private Donations Fund for the City of Sandy Springs with an appropriation of \$25,000.

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

Police Donations	\$	5,000
Fire Donations		5,000
Recreation Donations		15,000
Total Private Donations Revenues	\$	25,000

The following disbursements are authorized for the fiscal year 2015:

Police Operations	\$	5,000
Fire Operations		5,000
Recreation Operations		15,000
Total Private Donations Fund Expenditures	\$	25,000

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 \$3,600,000.

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

Taxes	\$	3,600,000
Total Hotel/Motel Tax Fund Revenues	\$	3,600,000

The following disbursements are authorized for the fiscal year 2015:

Georgia World Congress Center	\$	1,414,800
City of Sandy Springs General Fund		1,028,160
Sandy Springs Hospitality Board		1,157,040
Total Hotel/Motel Tax Fund Expenditures	\$	3,600,000

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 \$95,000.

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

Taxes	\$ 95,000
Total Rental Motor Vehicle Excise Tax Fund Revenue	\$ 95,000

The following disbursements are authorized for the fiscal year 2015:

Transfer to General Fund	\$ 95,000
Total Rental Motor Vehicle Excise Tax Fund Expenditures	\$ 95,000

Section XII. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$95,717,400.

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

Federal & State Funding	\$18,021,906
Transfer In from General Fund	23,750,000
Total Estimated General Fund Revenues	\$41,771,906
Use of Prior Year Fund Balance	\$53,945,494
Total Estimated General Fund Funding Sources	\$95,717,400

The following disbursements are authorized for the fiscal year 2015:

Capital Contingency	\$2,642,677
Marta Bus Shelter Advertising	219,413
Fire Station - Wieuca Road	1,249,040
City Hall Storage Facility	62,111
Land Acquisition	24,987,980
Demolition	239,337
City Center Parking Study	200
Mt. Vernon/Bluestone Rd Extension	7,650,000
City Center Infrastructure / Green	3,295,378
Utilities Program Mgmt & Design	370,980
Utilities Relocation	1,000,000
Marsh Creek Headwater BMP	4,045,498
Sandy Springs Circle Phase 1	1,400,000
Sandy Springs Circle Phase 2	2,530,523
Professional Services	549,153

ORDINANCE NO. 2014-06-14

Abernathy-Greenway Linear Park	1,502,868
SS Tennis Center Imprvmts	244,631
Hammond Pk Imprvmts	454,867
Morgan Falls Overlook	40,000
Morgan Falls Athletic Fields	2,410
Lost Corner Preserve	375,606
Astro Turf @ School fields	180,263
Old Riverside Dr Park	259,857
Spalding Dr Park (Cowart Property)	100,000
Abernathy / Johnson Ferry Rdwy Imp	736,828
Roswell Rd Streetscape	1,537,155
Johnson Fy Rd Streetscape	34,400
JohnsonFy-Glenridge CD&PE	4,653,439
RRSS-Johnson Fy-Abernathy	1,784,618
Roswell Road ATMS	160,507
Roswell Road SS Phase I	2,347,648
Windsor Parkway Sidewalks	278,669
Hammond Dr -CD	686,855
Ptree-Dwdy Rd Impr-CD	73,855
Morgan Falls Road	2,513,580
Chattahoochee Pedestrian Bridge	731,844
MARTA (TIP)	37,650
Spalding @ Mt Vernon	1,428,815
Glenridge Drive Widening	5,934
Riverside Dr Shoulder/Slope Repair	408,568
City Gateway Beautification	814,369
Glenridge @ Roswell Rd Intersection	1,989,355
Plan 2040	270,000
Windsor Parkway Realignment	3,488,205
Carpenter Drive Realignment	1,762,764
Bicycle Pedestrian Plan	108
HAWK Project (Non MARTA)	31,034
Riverside Dr Interchange	500,000
Heards Ferry Intersection Imp	2,425,000
Left Turn Lane @ Rivers Edge	300,000
Windsor Pkwy Ped Bridge	250,000
Pavement Management Prg	3,606,114
Sidewalk Program	1,840,351
Intersection & Operational	1,131,899
Ptree/Dwdy @ Abernathy	150,000
Bridge & Dam Maintenance	871,088
Traffic Management Program	708,014
Traffic Calming	165,301
Sandy Springs Weighted Share	4,190,640
FCC Mandatory Radio Update	400,000
Total Capital Project Fund Expenditures	\$95,717,400

Section XIII. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$100,000.

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

Charges for Services	\$ 100,000
Total Impact Fee Fund Revenue	\$ 100,000

The following disbursements are authorized for the fiscal year 2015:

Transfers to Other Funds	\$ 100,000
Total Impact Fee Fund Expenditures	\$ 100,000

Section XIV. Stormwater Management Fund. There is hereby established a Stormwater Management Fund for the City of Sandy Springs with an appropriation of \$1,750,000.

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

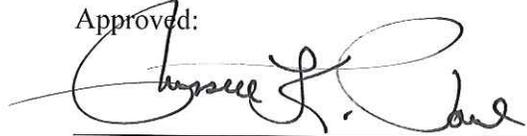
Transfer in From General Fund	\$ 1,750,000
Total Stormwater Management Fund Revenue	\$ 1,750,000

The following disbursements are authorized for the fiscal year 2015:

Infrastructure	\$ 1,750,000
Total Stormwater Management Fund Expenditures	\$ 1,750,000

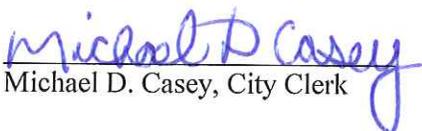
APPROVED AND ADOPTED this the 17th day of June, 2014.

Approved:

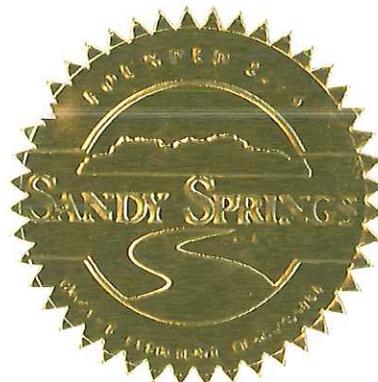


Russell K. Paul, Mayor

Attest:


Michael D. Casey, City Clerk

(Seal)





EXECUTIVE SUMMARY



May 20, 2014

Dear Mayor, City Council and Citizens of Sandy Springs,

The proposed Fiscal Year (FY) 2015 budget was prepared based on established priorities and defined rankings developed from a series of budget workshops held with City Council in April and May 2014. 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 2015 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 2015 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 and challenges and capital programs. After reviewing a number of potential options, this budget includes \$13,750,000 for City Center Phase I Implementation, \$400,000 for Public Safety radio upgrade, \$940,000 for park projects, \$8,700,000 for transportation infrastructure and \$1,750,000 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, Transportation Improvements, Community Appearance, Recreation and Cultural Enhancement, Downtown Development, Natural Resource Protection and Economic Development.

The FY 2015 General Fund Budget provides the following contributions to the Capital Fund according to the priorities outlined by the Mayor and City Council:

1.	City Center Project	\$13,500,000
2.	Marsh Creek Headwater BMP	250,000
3.	SS Tennis Center	240,000
4.	Lost Corner Preserve	350,000
5.	Old Riverside Dr Park	250,000
6.	Spalding Dr Park	100,000
7.	Abernathy/Johnson Ferry Roadway Improvements	500,000
8.	Morgan Falls Road	(1,000,000)
9.	Spalding @ Mt Vernon	685,000
10.	Carpenter Drive Realignment	900,000
11.	Riverside Dr Interchange Enhancements	500,000
12.	Heards Ferry Intersection Improvements	2,425,000
13.	Intersection Improvement for Interstate N Pkwy/Rivers Edge	300,000
14.	Windsor Pkwy Ped Bridge	250,000
15.	Pavement Management Prg	2,500,000
16.	Sidewalk Program	750,000
17.	Intersection & Operational Improvements	500,000
18.	Traffic Management Program	350,000
19.	FCC Mandatory Radio Upgrades	400,000
	TOTAL	\$23,750,000

The budget development 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 17, 2014.

The proposed budgets for all operating, capital and special revenue funds total \$199,992,595. 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 \$90,185,932. The remaining funds include: Anne Frank Exhibit, Innovations Fund, Confiscated Assets, E-911, Multiple Grants Fund, Community Development Block Grant, Private Donations Fund, Hotel/Motel Fund, Rental Motor Vehicle Excise Tax Fund, Capital Projects Fund, Impact Fee Fund and Stormwater Maintenance Fund. The Capital Project Fund and the Stormwater Maintenance Fund, both capital construction funds, adopt project budgets for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

The FY 2015 General Fund Budget provides for \$13,430,424 for general government contracts for city services; \$24,751,568 for personnel and related benefits; \$26,503,940 for operations and equipment; and \$25,500,000 for capital improvement programs. All eligible City employees may receive a 3.0% 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 25% of operating expenditures and debt service. The purpose of fund balance is to provide adequate cash flow and cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

The FY 2015 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 City Center 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 2015 Budget is to provide best-in-class services to our citizens and business customers and to continue to allocate significant resources dedicated to improving the City's quality of life.

Anne Frank Exhibit Fund

In 2009, the City entered into an agreement with the Georgia Commission on the Holocaust to serve as the home for the Anne Frank in the World Exhibit for a three-year period. This agreement was renewed for a three-year period on January 1, 2013. This fund was established in order to account for the costs associated with this agreement.

Innovations Fund

This fund was capitalized from the General Fund. Amounts are used to further enhance the City's state of the art programs and services that have made the City of Sandy Springs the leader in the public-private partnership arena.

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 2015 budget has been set at \$200,000.

E911 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 E911 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 2015 budget is \$2,552,210.

Multiple Grant Fund

This grant fund accounts for numerous grants received by the City. Currently, we have nine grants accounted for in this fund with a total FY 2015 budget of \$4,100,643.

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 three awards: 2013, 2014 and 2015. The Total FY 2015 budget is \$1,533,275.

Private Donations Fund

Donations from the public for specific projects in recreation, police and fire are accounted for in this fund. The FY 2015 budget amount is \$25,000.

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 General Fund - 28.56%, the Sandy Springs Hospitality Board - 32.14% and the Georgia World Congress - 39.30%. The anticipated taxes budgeted for FY 2015 are \$3,600,000.

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 2015 are \$95,000.

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 (\$23,750,000 in the FY 2015 budget) 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 FY 2015 budget for this fund is \$95,717,400.

Impact Fee Fund

Impact fees are amounts assessed on construction development projects to offset the anticipated cost of additional infrastructure needed as a result of the new development. These funds, although collected in this fund, are dedicated to capital projects, which are accounted for in the Capital Projects Fund. The amount expected to be collected in the FY 2015 budget is \$100,000.

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 2015 budget for this fund is \$1,750,000.

Sandy Spring's FY 2015 Budget is a sound fiscal document that provides resources to ensure a well-run City government that meets 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 to focus our resources on Public Safety, Transportation, Recreation and Code Enforcement.

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 2008. 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 2015 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 2015 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 accord with continuing efforts to apprise the public of City activities, the Adopted 2015 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 2015 Budget are described below:

March – April 2014	Departmental Budget Hearings/Finance Review Phase
April – May 2014	Senior Management/Mayor Review Phase
April 29	Budget Workshop #1
May 6	Budget Workshop #2
May 20	City Council Budget Presentation (Proposed Budget)
June 3	1 st Public Hearing on FY14 Budget and Discussion
June 17	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 county'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. Other general funds include:

Anne Frank Exhibit Fund

A fund to account for the appropriations to support the Anne Frank Exhibit and Museum.

Innovations Fund

A fund to account for the appropriations to support energy efficiency and other innovative projects within the City.

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

Confiscated Assets Fund

A fund to account for confiscated cash seizures by City of Sandy Springs Law enforcement from drug related crimes.

Emergency Telephone System Fund

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

Multiple Grant Fund

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

Hotel/Motel Tax Fund

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

Private Donations Fund

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

Capital Projects Funds

A 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 procedures established. The modified accrual basis of accounting is applied. Other Capital Projects include:

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.

Stormwater 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 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 many outstanding businesses, including corporate giants such as First Data, Newell Rubbermaid, UPS, Cox Enterprises and ING North America.



FUND BUDGETS

FUND BUDGETS

GENERAL FUND

100



**GENERAL FUND 100 - SUMMARY
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget	%
REVENUES						
Property Taxes	29,525,159	29,348,418	30,786,152	28,250,000	30,400,000	7.61%
Sales Tax	23,717,444	23,727,126	23,715,969	23,375,000	23,125,000	-1.07%
Business & Occupational Tax	8,348,890	9,041,856	9,028,607	8,250,000	8,750,000	6.06%
Franchise Taxes	9,654,696	9,311,894	8,982,596	9,075,000	8,850,000	-2.48%
Insurance Premium Taxes	4,402,100	4,675,766	4,841,259	4,300,000	4,600,000	6.98%
Municipal Court	3,271,883	3,324,956	3,500,000	3,300,000	3,300,000	0.00%
Licenses & Permits	1,851,971	2,482,713	2,142,620	1,222,500	1,545,000	26.38%
Transfer from Hotel/Motel	1,064,369	1,088,248	1,148,149	1,120,000	1,123,160	0.28%
Intergovernmental	-	105,840	141,120	141,120	141,120	0.00%
Charges for Services	808,689	945,132	902,901	1,015,000	815,000	-19.70%
Interest	204,857	145,290	125,283	175,000	150,000	-14.29%
Miscellaneous	342,574	4,050,055	1,587,000	133,500	330,000	147.19%
Total Revenues	83,192,633	88,247,294	86,901,657	80,357,120	83,129,280	3.45%
EXPENDITURES						
City Council	148,490	136,787	187,240	188,061	224,922	19.60%
City Manager	582,376	714,227	732,397	772,151	786,745	1.89%
City Clerk	114,817	136,405	453,970	569,016	160,411	-71.81%
Finance	2,117,674	2,083,344	2,151,287	2,232,615	2,322,670	4.03%
City Attorney	822,107	1,138,593	806,290	808,000	823,000	1.86%
Information Services	1,629,889	1,512,438	2,055,973	2,088,479	2,085,783	-0.13%
Human Resources	-	238,636	294,145	295,407	276,047	-6.55%
Facilities	1,385,633	1,260,391	1,562,070	1,591,410	1,629,154	2.37%
Communications	1,380,873	1,360,912	1,404,406	1,537,556	1,228,451	-20.10%
General Administration	2,159,794	4,039,421	2,085,705	2,272,667	2,287,395	0.65%
Municipal Court	1,459,939	1,691,077	1,651,627	1,668,649	1,797,701	7.73%
Police	17,282,400	17,003,356	17,996,331	18,654,539	19,233,793	3.11%
Fire	10,479,806	10,505,963	16,305,255	11,726,355	11,861,209	1.15%
Emergency Medical/Services	1,413,409	1,589,345	1,430,965	1,752,339	1,406,400	-19.74%
Public Works	9,673,690	9,852,079	10,466,462	10,717,049	11,387,058	6.25%
Recreation	2,709,325	2,768,876	2,798,034	3,000,521	3,089,683	2.97%
Community Development	2,631,710	3,385,455	3,421,414	3,424,034	3,682,448	7.55%
Economic Development	-	-	256,096	265,935	328,063	23.36%
Other Financing Uses	15,107,255	29,439,012	25,786,131	25,786,131	25,575,000	-0.82%
	71,099,187	88,856,314	91,845,798	89,350,913	90,185,932	0.93%



**GENERAL FUND 100 - REVENUE
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
100 311100 Ad Valorem (Real) Property	\$27,562,606	\$26,657,679	\$27,594,285	\$26,500,000	\$27,500,000
100 311310 Motor Vehicle	1,408,765	1,438,101	1,186,701	1,200,000	900,000
100 311315 Motor Vehicle (TAVT)	0	505,450	1,294,895	0	1,400,000
100 311340 Intangible Tax (Reg & Rec)	434,465	553,491	517,104	450,000	450,000
100 311600 Real Estate Transfer Tax	119,324	193,697	193,166	100,000	150,000
100 311710 GA Power Franchise Fee	6,649,858	6,191,758	5,929,372	6,250,000	6,000,000
100 311730 Atlanta Gas Franchise Fee	749,054	729,559	722,743	700,000	725,000
100 311750 Television Franchise Fee	1,129,559	1,183,356	1,187,004	1,100,000	1,100,000
100 311760 Telephone Franchise Fee	773,485	856,127	774,210	675,000	675,000
100 311790 Solid Waste Franchise Fee	352,739	351,094	369,267	350,000	350,000
100 313100 Local Option Sales Tax	22,286,539	22,165,872	22,209,883	22,000,000	21,750,000
100 314200 Alcoholic Beverage Excise	1,052,124	1,120,921	1,158,171	1,075,000	1,075,000
100 314300 Excise Mixed Drink Tax	277,380	335,084	347,915	300,000	300,000
100 314400 Excise Tax on Rental MV	101,402	105,249	0	0	0
100 316100 Business & Occupational Tax	8,348,890	9,041,856	9,028,607	8,250,000	8,750,000
100 316200 Insurance Premium Tax	4,402,100	4,675,766	4,841,259	4,300,000	4,600,000
Total Taxes	\$75,648,290	\$76,105,060	\$77,354,584	\$73,250,000	\$75,725,000
100 321100 Alcoholic Beverage Licenses	\$579,136	\$560,221	\$565,475	\$560,000	\$560,000
100 321910 Firearm Permits	35,897	160,580	125,896	25,000	75,000
100 321920 GCIC Permit Fees	89,795	98,247	59,400	90,000	75,000
100 322210 Planning/Zoning Fees	59,711	70,691	61,374	30,000	50,000
100 322215 Development Review Fee	11,357	99,294	80,575	7,500	25,000
100 323120 Building Permits	803,798	1,413,345	1,187,044	450,000	700,000
100 323130 Plumbing Permits	12,816	13,550	7,875	10,000	10,000
100 323140 Electrical Permits	9,199	9,705	9,710	10,000	10,000
100 323160 HVAC Permits	20,248	17,875	18,095	15,000	15,000
100 323910 Soil Erosion Permits	33,084	11,481	1,000	10,000	10,000
100 323920 Building Reinspection Fee	28,875	27,725	26,175	15,000	15,000
100 341320 Development Impact Fees	168,056	0	0	0	0
Total Licenses and Permits	\$1,851,971	\$2,482,713	\$2,142,620	\$1,222,500	\$1,545,000
100 347500 Recreation Program Fees	\$735,938	\$861,987	\$773,413	\$870,000	\$700,000
100 347900 Tennis Center	0	30,000	60,000	60,000	60,000
100 347910 Facility Rentals	72,751	53,145	69,489	85,000	55,000
Total Charges for Services	\$808,689	\$945,132	\$902,901	\$1,015,000	\$815,000
100 343300 GDOT	\$0	\$105,840	\$141,120	\$141,120	\$141,120
Total Intergovernmental	\$0	\$105,840	\$141,120	\$141,120	\$141,120
100 351170 Municipal Court Fines	\$3,271,883	\$3,324,956	\$3,500,000	\$3,300,000	\$3,300,000
Total Fines and Forfeitures	\$3,271,883	\$3,324,956	\$3,500,000	\$3,300,000	\$3,300,000
100 361000 Interest Earnings	\$204,857	\$145,290	\$125,283	\$175,000	\$150,000
Total Investment Earnings	\$204,857	\$145,290	\$125,283	\$175,000	\$150,000
100 316200 Insurance Reimbursements	\$0	\$212,524	\$53,989	\$0	\$0
100 341910 Election Qualifying Fee	0	0	6,540	3,500	0
100 349900 Other Charges for Services	31,753	69,664	48,987	0	0
100 381000 Rental Revenue	0	0	41,340	0	25,000
100 389000 Miscellaneous Revenues	260,821	200,805	219,057	125,000	125,000
100 391275 Transfers in	1,064,369	1,088,248	1,148,149	1,120,000	1,123,160
100 392100 Sale of Assets	50,000	59,612	1,217,087	5,000	180,000
100 393500 Proceeds from Capital Leases	0	3,507,449	0	0	0
Miscellaneous Revenue	\$1,406,943	\$5,138,303	\$2,735,149	\$1,253,500	\$1,453,160
TOTAL REVENUES	\$83,192,633	\$88,247,294	\$86,901,657	\$80,357,120	\$83,129,280



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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CITY COUNCIL

1001310 511100	REGULAR SALARIES	88,917	97,000	122,500	122,500	148,000
1001310 512200	SOCIAL SECURITY	5,513	6,014	7,595	7,595	9,176
1001310 512300	MEDICARE	1,289	1,407	1,776	1,776	2,146
1001310 512600	UNEMPLOYMENT TAX	368	279	630	630	800
1001310 512700	WORKERS' COMPENSATION	0	569	221	260	300
	Total Salaries and Benefits	96,087	105,268	132,722	132,761	160,422
1001310 523200	COMMUNICATIONS	1,523	3,636	3,818	4,000	4,000
1001310 523500	TRAVEL	2,769	6,376	4,376	5,000	7,500
1001310 523600	DUES & FEES	37,910	7,500	30,212	30,800	37,500
1001310 523700	EDUCATION/TRAINING	2,130	2,100	2,000	2,000	2,000
1001310 531100	GENERAL OPERATING SUPPLIES	2,474	4,893	6,710	6,000	5,000
1001310 531300	HOSPITALITY	5,598	7,013	7,402	7,500	8,500
	Total Operations and Capital	52,404	31,518	54,518	55,300	64,500
	Total Budget	148,490	136,787	187,240	188,061	224,922

PERSONNEL INFORMATION - CITY COUNCIL

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 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 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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CITY MANAGER

1001320 511100	REGULAR SALARIES	367,900	471,377	479,266	481,293	497,526
1001320 511110	BONUSES	11,750	18,100	18,100	19,385	19,385
1001320 511200	PART-TIME/TEMP EMPLOYEES	14,028	0	0	0	0
1001320 512101	HEALTH INSURANCE	18,437	20,899	23,289	25,000	26,150
1001320 512102	DISABILITY INSURANCE	1,569	1,115	1,182	1,200	1,680
1001320 512103	DENTAL INSURANCE	1,659	2,055	2,055	2,400	1,440
1001320 512104	LIFE INSURANCE	2,487	3,621	3,611	3,720	3,780
1001320 512200	SOCIAL SECURITY	18,190	24,149	24,185	31,042	32,049
1001320 512300	MEDICARE	5,699	6,950	7,166	7,260	7,495
1001320 512401	RETIREMENT 401A	55,559	67,583	66,759	65,379	70,861
1001320 512402	RETIREMENT-MATCHING	16,824	21,876	22,379	21,398	23,194
1001320 512600	UNEMPLOYMENT TAX	301	169	283	2,503	2,585
1001320 512700	WORKERS' COMPENSATION	0	6,340	1,011	1,190	1,200
	Total Salaries and Benefits	514,403	644,236	649,285	661,771	687,345
1001320 521200	PROFESSIONAL SERVICES	4,868	17,988	15,000	20,000	20,000
1001320 522210	REPAIRS & MAINTENANCE-EQUIP	18	0	500	500	0
1001320 522320	EQUIPMENT OPERATING LEASE	0	0	0	0	0
1001320 523200	COMMUNICATIONS	2,455	2,272	1,379	1,380	1,900
1001320 523300	ADVERTISING	2,050	175	0	0	0
1001320 523400	PRINTING & BINDING	2,661	1,510	2,352	5,000	3,000
1001320 523500	TRAVEL	5,365	3,338	6,131	10,000	10,000
1001320 523600	DUES & FEES	9,186	10,869	11,000	11,000	12,000
1001320 523700	EDUCATION/TRAINING	4,567	7,321	7,500	7,500	6,500
1001320 523900	CONTRACTUAL SERVICES	4,097	2,844	10,000	14,000	10,000
1001320 531100	GENERAL OPERATING SUPPLIES	11,502	5,369	8,500	10,000	10,000
1001320 531300	HOSPITALITY	21,204	17,703	20,000	30,000	25,000
1001320 531600	SMALL TOOLS & EQUIPMENT	0	604	750	1,000	1,000
	Total Operations and Capital	67,973	69,991	83,112	110,380	99,400
	Total Budget	582,376	714,227	732,397	772,151	786,745

PERSONNEL INFORMATION - CITY MANAGER

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
City Manager	1	1	1	1	1
Assistant City Manager	2	2	2	2	2
Grants Administrator	0	0	0	0	0
Executive Assistant	1	1	1	1	1
TOTAL POSITIONS	4	4	4	4	4



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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CITY CLERK

1001330 511100	REGULAR SALARIES	78,153	78,875	80,798	80,394	84,720
1001330 511110	BONUSES	3,000	3,000	3,000	3,152	3,152
1001330 512101	HEALTH INSURANCE	3,469	3,597	3,989	3,720	4,980
1001330 512102	DISABILITY INSURANCE	349	207	236	240	300
1001330 512103	DENTAL INSURANCE	479	441	328	480	240
1001330 512104	LIFE INSURANCE	581	651	638	720	720
1001330 512200	SOCIAL SECURITY	5,013	5,011	5,228	5,180	5,448
1001330 512300	MEDICARE	1,119	1,172	1,223	1,211	1,274
1001330 512401	RETIREMENT 401A	9,346	9,431	9,570	9,647	10,166
1001330 512402	RETIREMENT-MATCHING	3,894	3,930	3,997	4,020	4,236
1001330 512600	UNEMPLOYMENT TAX	54	38	80	402	424
1001330 512700	WORKERS' COMPENSATION	0	997	170	200	200
	Total Salaries and Benefits	105,457	107,350	109,256	109,366	115,861
1001330 521200	PROFESSIONAL SERVICES	0	0	0	0	0
1001330 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	0
1001330 522230	REPAIRS & MAINTENANCE-VEH	0	2,448	2,100	7,500	5,000
1001330 523200	COMMUNICATIONS	0	1,570	1,399	1,400	1,400
1001330 523300	ADVERTISING	0	1,889	5,000	11,500	5,000
1001330 523400	PRINTING & BINDING	2,424	0	1,000	1,000	3,750
1001330 523500	TRAVEL	924	1,001	1,500	1,500	1,500
1001330 523600	DUES & FEES	1,473	2,435	1,888	2,000	2,000
1001330 523700	EDUCATION/TRAINING	1,400	1,612	1,500	2,500	2,000
1001330 523900	CONTRACTUAL SERVICES	1,246	15,926	328,000	428,000	20,650
1001330 531100	GENERAL OPERATING SUPPLIES	1,149	685	744	750	750
1001330 531270	GASOLINE	0	1,062	583	2,500	1,500
1001330 531300	HOSPITALITY	743	427	500	500	500
1001330 531600	SMALL TOOLS & EQUIPMENT	0	0	500	500	500
1001330 542100	MACHINERY & EQUIPMENT	0	0	0	0	0
	Total Operations and Capital	9,359	29,056	344,714	459,650	44,550
	Total Budget	114,817	136,405	453,970	569,016	160,411

PERSONNEL INFORMATION - CITY CLERK

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
City Clerk	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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FINANCE

1001500 511100	REGULAR SALARIES	129,735	131,380	133,234	133,926	138,354
1001500 511110	BONUSES	0	4,500	4,500	5,357	5,356
1001500 512101	HEALTH INSURANCE	4,330	8,745	11,250	7,884	12,800
1001500 512102	DISABILITY INSURANCE	132	312	390	300	480
1001500 512103	DENTAL INSURANCE	391	765	754	840	780
1001500 512104	LIFE INSURANCE	442	1,044	1,051	1,080	1,080
1001500 512200	SOCIAL SECURITY	5,622	7,746	7,216	8,636	8,910
1001500 512300	MEDICARE	1,841	1,909	1,977	2,020	2,084
1001500 512401	RETIREMENT 401A	8,951	15,710	15,937	16,071	16,602
1001500 512402	RETIREMENT-MATCHING	3,729	6,296	6,677	6,696	6,918
1001500 512600	UNEMPLOYMENT TAX	60	38	78	670	692
1001500 512700	WORKERS' COMPENSATION	0	1,173	255	300	315
	Total Salaries and Benefits	155,233	179,617	183,319	183,779	194,370
1001500 521200	PROFESSIONAL SERVICES	62,970	33,875	34,580	40,000	35,000
1001500 521201	PROF SERVICES-GVMT SERVICES	1,598,555	1,605,242	1,667,561	1,673,836	1,755,000
1001500 521210	PROF SERVICES-AUDIT	96,248	98,100	91,400	100,000	100,000
1001500 521300	TECHNICAL SERVICES	135,278	91,309	101,143	100,000	105,000
1001500 523200	COMMUNICATIONS	432	1,487	1,169	2,500	1,800
1001500 523250	POSTAGE	137	32	500	500	0
1001500 523300	ADVERTISING	2,949	4,410	14,650	15,000	15,000
1001500 523400	PRINTING & BINDING	3,646	4,833	7,246	8,000	7,500
1001500 523500	TRAVEL	1,905	2,165	4,493	18,000	18,000
1001500 523600	DUES & FEES	2,155	1,905	2,869	4,000	4,000
1001500 523700	EDUCATION/TRAINING	3,746	10,220	3,440	36,000	36,000
1001500 523900	CONTRACTUAL SERVICES	10,454	7,840	12,199	15,000	15,000
1001500 523950	MERCHANT SERVICES CHARGES	9,793	14,539	7,577	12,000	12,000
1001500 523955	BANK SERVICE CHARGES	20,173	20,404	15,561	20,000	20,000
1001500 531100	GENERAL OPERATING SUPPLIES	1,285	3,358	2,902	3,000	3,000
1001500 531270	GASOLINE	0	0	0	0	0
1001500 531300	HOSPITALITY	428	841	677	1,000	1,000
1001500 542400	COMPUTER EQUIPMENT	12,288	3,168	0	0	0
	Total Operations and Capital	1,962,442	1,903,727	1,967,967	2,048,836	2,128,300
	Total Budget	2,117,674	2,083,344	2,151,287	2,232,615	2,322,670

PERSONNEL INFORMATION - FINANCE

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Finance Director	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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CITY ATTORNEY

1001530	521250	PROF SERVICES-LEGAL	422,811	463,418	459,434	460,000	475,000
1001530	521255	PROF SERVICES-LITIGATION	399,296	675,175	346,856	348,000	348,000
Total Budget			822,107	1,138,593	806,290	808,000	823,000

INFORMATION SERVICES

1001535	521201	PROF SERVICES-GVMT SERVICES	1,134,311	1,176,537	1,308,717	1,315,829	1,361,883
1001535	521300	TECHNICAL SERVICES	302,832	234,691	310,109	325,000	325,000
1001535	523200	COMMUNICATIONS	2,470	10,428	11,172	10,800	11,000
1001535	523500	TRAVEL	16,265	512	5,053	8,000	8,000
1001535	523600	DUES & FEES	300	337	1,000	5,000	1,000
1001535	523700	EDUCATION/TRAINING	10,004	9,849	26,423	30,350	30,400
1001535	523900	CONTRACTUAL SERVICES	86,472	64,279	75,000	75,000	25,000
1001535	531100	GENERAL OPERATING SUPPLIES	3,433	1,238	7,500	7,500	7,500
1001535	531600	SMALL TOOLS & EQUIPMENT	73,802	14,566	26,000	26,000	26,000
1001535	542400	COMPUTER EQUIPMENT	0	0	285,000	285,000	290,000
Total Budget			1,629,889	1,512,438	2,055,973	2,088,479	2,085,783

Note: FY2012 is the first year this department has been accounted for separately.



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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HUMAN RESOURCES

1001540 511100	REGULAR SALARIES	0	98,945	134,652	148,385	150,181
1001540 511110	BONUSES	0	1,900	4,900	6,000	6,000
1001540 512101	HEALTH INSURANCE	0	8,007	12,274	10,800	13,400
1001540 512102	DISABILITY INSURANCE	0	225	379	420	480
1001540 512103	DENTAL INSURANCE	0	341	524	480	540
1001540 512104	LIFE INSURANCE	0	753	971	1,140	1,020
1001540 512200	SOCIAL SECURITY	0	5,895	8,402	9,572	9,683
1001540 512300	MEDICARE	0	1,379	1,965	2,239	2,265
1001540 512401	RETIREMENT 401A	0	10,026	14,979	15,052	15,587
1001540 512402	RETIREMENT-MATCHING	0	7,260	6,234	6,272	6,495
1001540 512500	TUITION REIMBURSEMENT	0	1,900	0	0	3,000
1001540 512600	UNEMPLOYMENT TAX	0	186	176	1,158	1,171
1001540 512700	WORKERS' COMPENSATION	0	2,082	340	400	425
	Total Salaries and Benefits	0	138,899	185,795	201,917	210,247
1001540 521200	PROFESSIONAL SERVICES	0	94,713	100,387	71,690	55,000
1001540 523200	COMMUNICATIONS	0	1,387	1,678	1,800	1,800
1001540 523500	TRAVEL	0	483	2,000	5,000	2,500
1001540 523600	DUES & FEES	0	704	700	5,000	1,500
1001540 523700	EDUCATION/TRAINING	0	745	2,500	5,000	2,500
1001540 531100	GENERAL OPERATING SUPPLIES	0	1,705	1,084	5,000	2,500
	Total Operations and Capital	0	99,737	108,350	93,490	65,800
	Total Budget	0	238,636	294,145	295,407	276,047

PERSONNEL INFORMATION - HUMAN RESOURCES

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
HR Director	0	1	1	1	1
Employee Relations Coord	0	1	1	1	1
HR Generalist	0	0	1	0.5	0.5
TOTAL POSITIONS	0.0	2.0	2.5	2.5	2.5

Note: FY2013 is the first year this department has been accounted for separately.



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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FACILITIES MANAGEMENT

1001565 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	0
1001565 521300	TECHNICAL SERVICES	133,196	27,100	24,405	30,000	24,000
1001565 522100	CLEANING	53,000	50,072	50,000	50,000	56,000
1001565 522110	GARBAGE DISPOSAL	1,573	4,172	7,500	7,500	6,200
1001565 522210	REPAIRS & MAINTENANCE-EQPT	12,852	103,458	52,416	63,700	60,800
1001565 522220	REPAIRS & MAINTENANCE-BLDG	84,517	54,471	94,121	95,000	70,000
1001565 522310	BUILDING OPERATING LEASE	913,850	853,366	867,409	868,000	890,000
1001565 522320	EQUIPMENT LEASE	0	0	69,694	70,000	70,000
1001565 523250	POSTAGE	0	0	44,951	30,000	50,000
1001565 531100	GENERAL OPERATING SUPPLIES	29,039	28,222	49,098	50,000	45,000
1001565 531210	WATER	2,772	3,189	5,075	2,500	6,000
1001565 531220	NATURAL GAS	16,260	17,636	19,503	30,000	21,600
1001565 531230	ELECTRICITY	129,328	113,725	110,452	125,000	125,000
1001565 531600	SMALL TOOLS & EQUIPMENT	9,246	4,980	43,485	43,750	30,000
1001565 541200	SITE IMPROVEMENTS	0	0	14,250	16,250	65,000
1001565 581200	CAPITAL LEASE PRINCIPAL	0	0	100,496	100,496	100,043
1001565 582200	CAPITAL LEASE INTEREST	0	0	9,214	9,214	9,510
Total Budget		1,385,633	1,260,391	1,562,070	1,591,410	1,629,154

COMMUNICATIONS

1001570 521201	PROF SERVICES-PUBLIC RELATION	0	9,072	4,824	5,000	30,000
1001570 521201	PROF SERVICES-CALL CENTER	776,252	792,036	702,449	819,757	450,534
1001570 521202	PROF SERVICES-GVMT SERVICES	563,668	500,752	513,249	513,248	549,917
1001570 523200	COMMUNICATIONS	1,592	4,450	4,260	4,300	4,400
1001570 523300	ADVERTISING	24,088	11,346	16,418	17,000	22,000
1001570 523400	PRINTING & BINDING	10,947	16,256	18,303	25,000	25,000
1001570 523500	TRAVEL	0	1,709	2,054	3,000	3,000
1001570 523600	DUES & FEES	604	341	600	3,000	3,000
1001570 523700	EDUCATION/TRAINING	699	1,734	2,000	7,000	7,000
1001570 523900	CONTRACTUAL SERVICES	1,999	10,799	3,999	4,000	50,000
1001570 523905	WEBSITE ENHANCEMENTS	0	0	131,250	131,250	68,600
1001570 531100	GENERAL OPERATING SUPPLIES	1,024	12,418	5,000	5,000	15,000
Total Budget		1,380,873	1,360,912	1,404,406	1,537,556	1,228,451

Note: FY2012 is the first year this department has been accounted for separately.



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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GENERAL ADMINISTRATION

1001595 511200	PART-TIME/TEMP EMPLOYEES	0	14,880	10,615	45,000	30,000
1001595 512200	SOCIAL SECURITY	0	923	658	2,790	1,860
1001595 512300	MEDICARE	0	216	154	653	435
1001595 512300	UNEMPLOYMENT TAX	0	63	25	224	100
1001595 521200	PROFESSIONAL SERVICES	468,466	91,603	58,518	50,000	50,000
1001595 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	0
1001595 521240	PROF SERVICES-NON-PROFITS	149,518	247,395	210,000	210,000	340,000
1001595 521300	TECHNICAL SERVICES	60,528	1,169	9,246	10,000	35,000
1001595 522320	EQUIPMENT LEASE	48,732	0	0	0	0
1001595 523100	PROPERTY & LIABILITY INS	1,005,610	882,191	950,000	950,000	1,000,000
1001595 523200	COMMUNICATIONS	224,481	249,160	78,407	84,000	85,000
1001595 523250	POSTAGE	2,559	38,677	0	0	0
1001595 531100	GENERAL OPERATING SUPPLIES	126,780	175,411	189,712	190,000	200,000
1001595 531350	SPECIAL EVENTS	0	0	10,921	10,000	20,000
1001595 579000	CONTINGENCY	55,619	246,125	437,450	440,000	225,000
1001595 579010	CONTINGENCY-CITY MANAGER	0	0	0	150,000	150,000
1001595 579050	MATCHING GRANTS	17,500	0	130,000	130,000	150,000
1001595 581200	RETIREMENT OF DEBT SERVICE	0	2,091,608	0	0	0
Total Budget		2,159,794	4,039,421	2,085,705	2,272,667	2,287,395

Non-Profits	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Community Action Center	100,000	100,000	100,000	100,000	100,000
Keep North Fulton Beautiful	-	110,000	60,000	60,000	135,000
All Other Non-Profits	50,000	85,000	50,000	50,000	105,000
	150,000	295,000	210,000	210,000	340,000



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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MUNICIPAL COURT

1002650 511100	REGULAR SALARIES	40,646	75,416	76,505	77,265	79,333
1002650 511110	BONUSES	0	3,000	3,000	3,000	3,000
1002650 512101	HEALTH INSURANCE	553	5,943	6,559	6,000	7,200
1002650 512102	DISABILITY INSURANCE	228	198	264	240	300
1002650 512103	DENTAL INSURANCE	0	478	431	480	420
1002650 512104	LIFE INSURANCE	231	665	687	660	660
1002650 512200	SOCIAL SECURITY	2,488	4,635	4,809	4,976	5,105
1002650 512300	MEDICARE	582	1,084	1,125	1,164	1,194
1002650 512401	RETIREMENT 401A	2,550	9,165	9,164	9,632	9,880
1002650 512402	RETIREMENT-MATCHING	1,062	3,728	3,818	3,211	4,117
1002650 512600	UNEMPLOYMENT TAX	121	43	72	602	618
1002650 512700	WORKERS' COMPENSATION	0	915	170	200	215
	Total Salaries and Benefits	48,462	105,268	106,604	107,430	112,041
1002650 521201	PROF SERVICES-GVMT SERVICES	983,661	1,082,368	1,076,889	1,093,219	1,102,660
1002650 521260	PROF SERVICES-COURT	312,310	391,868	355,595	345,000	345,000
1002650 521300	TECHNICAL SERVICES	46,593	56,576	58,395	50,000	60,000
1002650 523200	COMMUNICATIONS	964	800	889	1,000	1,000
1002650 523300	ADVERTISING	0	0	0	500	500
1002650 523400	PRINTING & BINDING	4,754	4,337	4,256	5,000	5,000
1002650 523500	TRAVEL	717	465	4,979	10,000	10,000
1002650 523600	DUES & FEES	119	3,077	495	2,000	2,000
1002650 523700	EDUCATION/TRAINING	2,025	415	5,125	16,000	16,000
1002650 523900	CONTRACTUAL SERVICES	2,814	29,818	3,500	3,500	3,500
1002650 523950	MERCHANT SERVICES CHARGES	28,601	10,821	24,239	20,000	25,000
1002650 531100	GENERAL OPERATING SUPPLIES	11,841	0	10,000	10,000	10,000
1002650 542100	MACHINERY & EQUIPMENT	17,079	5,262	662	5,000	5,000
1002650 542400	COMPUTER EQUIPMENT	0	0	0	0	100,000
	Total Operations and Capital	1,411,477	1,585,808	1,545,023	1,561,219	1,685,660
	Total Budget	1,459,939	1,691,077	1,651,627	1,668,649	1,797,701

PERSONNEL INFORMATION - MUNICIPAL COURT

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Municipal Court Clerk/Administrator	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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POLICE

1003210	511100	REGULAR SALARIES	7,803,873	7,881,086	8,166,306	8,210,349	8,562,283
1003210	511110	BONUSES	199,957	200,272	214,980	200,000	200,000
1003210	511200	PART-TIME/TEMP EMPLOYEES	214,473	249,970	369,206	505,731	600,934
1003210	511300	OVERTIME	579,909	466,302	774,563	600,000	650,000
1003210	512101	HEALTH INSURANCE	695,744	793,765	858,624	840,000	900,000
1003210	512102	DISABILITY INSURANCE	38,710	30,571	27,180	25,200	30,000
1003210	512103	DENTAL INSURANCE	33,949	55,459	56,916	72,000	66,000
1003210	512104	LIFE INSURANCE	58,969	65,523	69,604	72,000	72,000
1003210	512200	SOCIAL SECURITY	512,749	515,636	573,050	589,997	620,819
1003210	512300	MEDICARE	122,371	123,106	134,895	137,983	145,192
1003210	512401	RETIREMENT 401A	888,330	942,433	974,746	985,242	1,027,474
1003210	512402	RETIREMENT-MATCHING	341,532	362,927	369,597	369,466	406,707
1003210	512500	TUITION REIMBURSEMENT	41,865	37,276	50,000	50,000	50,000
1003210	512600	UNEMPLOYMENT TAX	8,679	6,117	18,004	65,371	33,955
1003210	512700	WORKERS' COMPENSATION	276,130	221,201	294,510	294,510	305,000
		Total Salaries and Benefits	11,817,239	11,951,644	12,952,182	13,017,848	13,670,365
1003210	521200	PROFESSIONAL SERVICES	370,661	395,745	428,254	500,000	500,000
1003210	521270	JAIL SERVICES	340,003	243,621	300,000	450,000	450,000
1003210	521275	INMATE MEDICAL SERVICES	91,696	129,591	130,000	170,000	170,000
1003210	521300	TECHNICAL SERVICES	56,173	60,669	68,823	82,213	82,213
1003210	522100	CLEANING SERVICES	39,008	36,824	38,264	42,000	42,000
1003210	522110	GARBAGE DISPOSAL	506	0	0	0	0
1003210	522210	REPAIRS & MAINTENANCE-EQPT	64,122	20,474	30,041	55,000	55,000
1003210	522220	REPAIRS & MAINTENANCE-BLDG	14,357	0	0	0	0
1003210	522230	REPAIRS & MAINTENANCE-VEH	326,816	304,502	300,000	300,000	300,000
1003210	522310	BUILDING OPERATING LEASE	461,370	514,166	570,000	585,000	569,000
1003210	522330	OTHER RENTALS	1,753	2,171	3,500	3,500	4,000
1003210	523200	COMMUNICATIONS	231,929	335,769	320,493	321,000	321,000
1003210	523250	POSTAGE	3,708	8,822	7,216	7,500	7,500
1003210	523300	ADVERTISING	22,022	34,038	24,103	27,500	27,500
1003210	523400	PRINTING & BINDING	13,333	7,372	10,000	10,000	10,000
1003210	523500	TRAVEL	54,091	54,424	55,842	64,500	64,500
1003210	523600	DUES & FEES	28,630	19,250	27,228	27,375	27,375
1003210	523700	EDUCATION/TRAINING	65,325	70,549	69,577	80,000	80,000
1003210	523900	CONTRACTUAL SERVICES	5,887	96,356	100,686	106,000	106,000
1003210	523950	MERCHANT SERVICES CHARGES	2,418	3,066	2,920	3,500	3,500
1003210	531100	GENERAL OPERATING SUPPLIES	131,329	143,514	91,358	93,000	150,000
1003210	531150	UNDERCOVER OPERATIONS	13,720	4,648	20,000	20,000	20,000
1003210	531210	WATER	(8)	0	0	0	0
1003210	531220	NATURAL GAS	8,749	11,559	12,682	10,500	10,500
1003210	531230	ELECTRICITY	56,316	57,249	60,091	70,000	70,000
1003210	531270	GASOLINE	613,468	639,485	654,279	675,000	675,000
1003210	531300	HOSPITALITY	15,453	17,421	11,101	12,500	12,500
1003210	531600	SMALL TOOLS & EQUIPMENT	166,844	238,138	277,000	277,000	375,000
1003210	531750	UNIFORMS	97,846	111,818	119,951	125,000	175,000
		Total Operations	3,297,527	3,561,240	3,733,411	4,118,088	4,307,588



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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POLICE Continued

1003210	541200	SITE IMPROVEMENTS	50,889	13,560	75,000	75,000	25,000
1003210	542100	MACHINERY & EQUIPMENT	337,809	24,259	47,000	57,000	50,000
1003210	542200	VEHICLES	746,162	763,606	808,800	808,800	626,840
1003210	542400	COMPUTER EQUIPMENT	442,042	144,985	165,000	165,000	354,000
Total Capital			1,576,902	946,409	1,095,800	1,105,800	1,055,840
1003210	579000	CONTINGENCY	0	0	0	200,000	200,000
1003210	581200	CAPITAL LEASE PRINCIPAL	573,817	536,803	214,163	212,060	0
1003210	582200	CAPITAL LEASE INTEREST	16,916	7,259	775	743	0
Total Debt Service			590,733	544,062	214,938	412,803	200,000
Total Budget			17,282,400	17,003,356	17,996,331	18,654,539	19,233,793

PERSONNEL INFORMATION -POLICE

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Police Chief	1	1	1	1	1
Deputy Police Chief	1	1	1	1	1
Major	1	2	2	2	2
Captain	10	9	9	9	9
Sergeant	19	19	20	20	21
Crime Analyst Manager	-	1	1	1	1
GIS Technician	1	1	1	1	1
Police Officer III	61	67	72	72	70
Police Officer II	30	24	18	18	19
Police Officer I	5	4	4	4	5
Executive Admin. Asst.	1	1	1	1	1
Clerical Staff	3	1	1	1	2
QuarterMaster	1	1	1	1	1
Records Supervisor	1	1	1	1	1
Records Clerk	7	6	5	5	5
GCIC Records Clerk	4	5	6	6	5
Part-time (Sworn Off/Civ)	10	9	12	12	16
TOTAL PERSONNEL	156	153	156	156	161



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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FIRE

1003510	511100	REGULAR SALARIES	3,989,402	4,000,889	4,114,140	4,266,329	4,446,495
1003510	511110	BONUSES	677,160	713,169	755,433	756,000	762,500
1003510	511200	PART-TIME/TEMP EMPLOYEES	942,701	829,491	818,596	859,757	869,626
1003510	511300	OVERTIME	404,422	605,470	792,711	490,000	490,000
1003510	512101	HEALTH INSURANCE	462,648	522,123	579,671	528,000	552,000
1003510	512102	DISABILITY INSURANCE	87,760	64,016	73,226	100,000	79,000
1003510	512103	DENTAL INSURANCE	46,303	33,695	35,696	36,000	37,200
1003510	512104	LIFE INSURANCE	31,717	36,086	35,272	38,400	36,000
1003510	512200	SOCIAL SECURITY	351,848	359,812	391,654	395,069	407,254
1003510	512300	MEDICARE	84,012	84,578	91,930	92,395	95,245
1003510	512401	RETIREMENT 401A	460,870	468,556	524,200	554,196	577,600
1003510	512402	RETIREMENT-MATCHING	179,301	207,547	219,311	184,732	240,667
1003510	512500	TUITION REIMBURSEMENT	13,670	7,245	18,041	20,000	20,000
1003510	512600	UNEMPLOYMENT TAX	8,019	5,072	9,964	25,926	26,935
1003510	512700	WORKERS' COMPENSATION	283,420	172,630	122,200	122,200	130,000
		Total Salaries and Benefits	8,023,251	8,110,381	8,582,042	8,469,004	8,770,522
1003510	521200	PROFESSIONAL SERVICES	186,996	108,632	109,719	116,725	112,000
1003510	522210	REPAIRS & MAINTENANCE-EQPT	58,134	47,001	53,190	60,000	60,000
1003510	522220	REPAIRS & MAINTENANCE-BLDG	121,673	145,530	340,261	400,000	250,000
1003510	522230	REPAIRS & MAINTENANCE-VEH	228,771	269,057	157,248	150,000	125,000
1003510	523200	COMMUNICATIONS	40,536	34,850	34,211	35,000	35,000
1003510	523300	ADVERTISING	152	300	5,000	5,000	5,000
1003510	523400	PRINTING & BINDING	4,617	1,908	3,551	5,000	5,000
1003510	523500	TRAVEL	40,196	40,399	23,295	36,500	55,000
1003510	523600	DUES & FEES	13,501	14,736	16,039	12,700	14,000
1003510	523700	EDUCATION/TRAINING	27,634	40,065	36,500	36,500	53,700
1003510	523900	CONTRACTUAL SERVICES	148,731	306,809	271,248	288,461	287,172
1003510	531100	GENERAL OPERATING SUPPLIES	84,090	86,504	95,619	100,000	100,000
1003510	531160	EMS MEDICAL SUPPLIES	95,346	73,440	99,951	110,000	110,000
1003510	531210	WATER	23,644	18,817	24,511	15,800	25,000
1003510	531220	NATURAL GAS	24,260	27,211	23,505	31,000	31,000
1003510	531230	ELECTRICITY	52,292	47,638	51,180	55,000	55,000
1003510	531270	GASOLINE	170,892	189,831	119,871	200,000	200,000
1003510	531300	HOSPITALITY	5,334	16,893	16,500	16,500	16,500
1003510	531600	SMALL TOOLS & EQUIPMENT	59,480	141,246	196,887	125,000	125,000
1003510	531750	UNIFORMS	184,679	150,491	154,773	150,000	160,000
		Total Operations	1,570,960	1,761,358	1,833,058	1,949,186	1,824,372
1003510	542100	MACHINERY & EQUIPMENT	2,622	156,849	251,199	241,000	140,000
1003510	542200	VEHICLES	77,433	84,586	4,816,802	145,000	115,000
1003510	542400	COMPUTER EQUIPMENT	14,500	3,231	46,989	47,000	37,000
		Total Capital	94,555	244,666	5,114,990	433,000	292,000



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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FIRE Continued

1003510 579000	CONTINGENCY	0	0	0	100,000	200,000
1003510 581200	CAPITAL LEASE PRINCIPAL	617,472	308,629	665,261	665,261	677,367
1003510 582200	CAPITAL LEASE INTEREST	173,567	80,929	109,904	109,904	96,949
	Total Operations and Capital	791,040	389,558	775,165	875,165	974,316
	Total Budget	10,479,806	10,505,963	16,305,255	11,726,355	11,861,209

PERSONNEL INFORMATION - FIRE

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
Fire Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	2
Fire Marshall	1	1	1	1	1
Asst Chief/Training	1	1	1	1	1
Fire Protection Engineer	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Fire Inspector	1	1	1	1	1
Fire/Rescue Tech I	20	22	22	22	22
Fire/Rescue Tech II	40	38	38	38	38
Crew Chief	18	18	18	18	18
Battalion Chief	6	6	6	6	6
TOTAL FT POSITIONS	91	91	91	91	92
TOTAL PT POSITIONS	52	53	53	53	53



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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EMERGENCY SERVICES/ MEDICAL

1003810	511100	REGULAR SALARIES	0	0	73,062	160,788	0
1003810	511110	BONUSES	0	0	0	5,000	0
1003810	512101	HEALTH INSURANCE	0	0	1,985	6,000	0
1003810	512102	DISABILITY INSURANCE	0	0	94	1,608	0
1003810	512103	DENTAL INSURANCE	0	0	110	804	0
1003810	512104	LIFE INSURANCE	0	0	316	1,206	0
1003810	512200	SOCIAL SECURITY	0	0	2,256	10,279	0
1003810	512300	MEDICARE	0	0	1,106	2,404	0
1003810	512401	RETIREMENT 401A	0	0	8,035	19,895	0
1003810	512402	RETIREMENT-MATCHING	0	0	3,348	6,432	0
1003810	512600	UNEMPLOYMENT TAX	0	0	0	804	0
1003810	512700	WORKERS' COMPENSATION	0	0	4,858	5,720	0
		Total Salaries and Benefits	0	0	95,170	220,939	0
1003810	521200	PROFESSIONAL SERVICES	450,000	450,000	450,000	450,000	450,000
1003810	521300	TECHNICAL SERVICES	56,698	24,000	89,152	100,000	100,000
1003810	523200	COMMUNICATIONS	1,290	2,394	3,616	5,400	5,400
1003810	523500	TRAVEL	0	0	295	2,000	2,000
1003810	523600	DUES & FEES	0	0	125	1,000	1,000
1003810	523700	EDUCATION/TRAINING	0	0	88	2,000	2,000
1003810	523900	EMERGENCY EVENT RESPONSE	0	0	0	0	75,000
1003810	531100	GENERAL OPERATING SUPPLIES	0	0	999	1,000	1,000
1003810	542100	MACHINERY & EQUIPMENT	50,842	4,781	55,000	55,000	55,000
1003810	572000	PAYMENTS TO OTHER AGENCIES	854,579	1,069,624	721,521	900,000	700,000
1003810	579000	CONTINGENCY	0	38,546	15,000	15,000	15,000
		Total Operations	1,413,409	1,589,345	1,335,795	1,531,400	1,406,400
		Total Budget	1,413,409	1,589,345	1,430,965	1,752,339	1,406,400

PUBLIC WORKS

1004100	521200	PROFESSIONAL SERVICES	63,533	0	5,000	5,000	5,000
1004100	521201	PROF SERVICES-GVMT SERVICES	3,086,205	3,318,265	3,434,549	3,514,549	3,732,558
1004100	522230	VEHICLE MAINTENANCE	34,378	15,195	20,828	40,000	25,000
1004100	522240	STREETLIGHT MAINTENANCE	0	0	25,000	25,000	25,000
1004100	522250	BRIDGE & DAM MAINTENANCE	0	0	0	0	200,000
1004100	523200	COMMUNICATIONS	587	1,052	849	0	0
1004100	523500	TRAVEL	6,785	5,763	6,819	17,500	17,500
1004100	523600	DUES & FEES	0	0	2,117	7,500	7,500
1004100	523700	EDUCATION/TRAINING	18,633	13,271	19,455	37,500	37,500
1004100	523900	CONTRACTUAL SERVICES	5,159,022	5,220,477	5,559,546	5,570,000	5,659,000
1004100	531100	GENERAL OPERATING SUPPLIES	50,168	28,102	70,000	70,000	50,000
1004100	531235	STREET LIGHTS	1,138,661	1,154,088	1,198,001	1,310,000	1,310,000
1004100	531270	GASOLINE	29,235	23,061	24,262	30,000	25,000
1004100	531600	SMALL TOOLS & EQUIPMENT	0	0	0	0	20,000
1004100	531750	UNIFORMS	2,412	7,817	7,876	15,000	10,000
1004100	542100	MACHINERY & EQUIPMENT	14,883	0	0	0	0
1004100	542200	VEHICLES	0	0	0	0	70,000
1004100	542400	PROJECT MGMT SOFTWARE	0	0	0	0	100,000
1004100	572000	PAYMENTS TO OTHER AGENCIES	69,189	64,988	92,160	75,000	93,000
		Total Budget	9,673,690	9,852,079	10,466,462	10,717,049	11,387,058



**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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RECREATION

1006110 511200	PART-TIME/TEMP EMPLOYEES	630,631	791,352	641,072	708,150	782,000
1006110 512700	WORKERS COMPENSATION	0	0	12,765	15,030	16,000
1006110 521200	PROFESSIONAL SERVICES	13,725	887	0	0	0
1006110 521201	PROF SERVICES-GVMT SERVICES	1,013,438	1,023,571	1,033,852	1,033,822	1,042,912
1006110 522100	CLEANING SERVICES	40,702	47,232	42,798	50,000	90,000
1006110 522220	REPAIRS & MAINTENANCE-BLDG	31,100	23,093	60,677	70,000	70,000
1006110 522230	VEHICLES MAINTENANCE	4,245	7,642	10,710	25,000	25,000
1006110 522240	REPAIRS & MAINTENANCE-PARKS	68,766	54,054	70,705	80,000	80,000
1006110 523200	COMMUNICATIONS	20,536	19,270	16,919	23,000	23,000
1006110 523300	ADVERTISING	11,456	15,164	15,322	17,000	17,000
1006110 523600	DUES & FEES	1,405	1,018	1,420	5,000	5,000
1006110 523700	EDUCATION/TRAINING	3,770	1,108	1,400	3,000	3,000
1006110 523900	CONTRACTUAL SERVICES	313,206	365,294	394,940	417,519	411,771
1006110 523950	MERCHANT SERVICES CHARGES	241	174	245	3,000	3,000
1006110 531100	GENERAL OPERATING SUPPLIES	66,286	59,990	60,580	70,000	70,000
1006110 531210	WATER	70,169	35,342	62,240	72,000	84,000
1006110 531220	NATURAL GAS	15,955	18,803	19,542	22,000	22,000
1006110 531230	ELECTRICITY	151,489	144,805	144,684	153,000	167,000
1006110 531270	GASOLINE	25,750	25,337	26,373	30,000	30,000
1006110 531600	SMALL TOOLS & EQUIPMENT	6,384	3,006	20,000	20,000	20,000
1006110 531750	UNIFORMS	2,528	1,733	1,790	3,000	3,000
1006110 542100	MACHINERY & EQUIPMENT	0	0	0	0	0
1006110 542200	VEHICLES	87,542	0	0	0	0
1006110 572000	PAYMENTS TO OTHER AGENCIES	130,000	130,000	130,000	130,000	75,000
1006110 579000	CONTINGENCIES	0	0	30,000	50,000	50,000

Total Budget	2,709,325	2,768,876	2,798,034	3,000,521	3,089,683
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COMMUNITY DEVELOPMENT

1007450 521201	PROF SERVICES-GVMT SERVICES	2,355,594	2,751,956	3,064,284	3,064,284	3,246,698
1007450 521205	DOWNTOWN MASTER PLAN	0	212,726	0	0	0
1007450 521206	ECONOMIC DEVELOPMENT	146,720	112,455	0	0	0
1007450 522230	VEHICLES MAINTENANCE	4,893	4,522	7,976	15,000	12,000
1007450 523200	COMMUNICATIONS	0	21,792	19,168	25,000	32,000
1007450 523300	ADVERTISING	19,846	36,134	29,607	30,000	30,000
1007450 523500	TRAVEL	0	6,828	1,007	9,000	9,000
1007450 523600	DUES & FEES	3,757	4,558	4,960	5,000	5,000
1007450 523700	EDUCATION/TRAINING	27,316	10,535	10,639	36,750	36,750
1007450 523900	CONTRACTUAL SERVICES	0	57,433	140,000	140,000	18,000
1007450 523910	CONTRACTUAL SVCS-TREE ESCRO	0	43,338	20,980	0	0
1007450 523950	MERCHANT SERVICES CHARGES	26,411	30,654	42,621	30,000	40,000
1007450 531100	GENERAL OPERATING SUPPLIES	18,152	23,955	41,389	30,000	38,000
1007450 531270	GASOLINE	10,997	23,338	22,634	21,000	23,000
1007450 531300	HOSPITALITY	7,793	7,424	6,193	6,000	10,000
1007450 531750	UNIFORMS	10,229	7,107	9,957	12,000	12,000
1007450 542200	VEHICLES	0	30,698	0	0	0
1007450 542400	COMPUTER EQUIPMENT	0	0	0	0	170,000

Total Budget	2,631,710	3,385,455	3,421,414	3,424,034	3,682,448
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**GENERAL FUND 100 - EXPENDITURES
FY 2015 ADOPTED BUDGET**

2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
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ECONOMIC DEVELOPMENT

1007520 521201	PROF SERVICES-GVMT SERVICES	0	0	137,685	137,685	188,263
1007520 521205	DOWNTOWN MASTER PLAN	0	0	70,500	75,000	60,000
1007520 521206	ECONOMIC DEVELOPMENT	0	0	0	0	0
1007520 523200	COMMUNICATIONS	0	0	1,077	1,100	1,100
1007520 523300	ADVERTISING	0	0	30,058	47,150	60,000
1007520 523500	TRAVEL	0	0	3,262	1,000	3,500
1007520 523600	DUES & FEES	0	0	10,660	500	11,000
1007520 523700	EDUCATION/TRAINING	0	0	1,925	2,000	2,000
1007520 531300	HOSPITALITY	0	0	929	1,500	2,200
Total Budget		0	0	256,096	265,935	328,063

Note: FY2014 is the first year this department has been accounted for separately.

OTHER USES

1009000 611120	TRANSFER TO ANNE FRANK	0	24,306	59,500	59,500	75,000
1009000 611130	TRANSFER TO INNOV. FUND	105,505	225,000	0	0	0
1009000 611240	TRANSFER TO GRANTS FUND	181,552	117,884	0	0	0
1009000 611351	TRANSFER TO CAPITAL PROJECTS	12,320,198	26,571,822	24,126,631	24,126,631	23,750,000
1009000 611560	TRANSFER TO STORMWATER	2,500,000	2,500,000	1,600,000	1,600,000	1,750,000
Total Budget		15,107,255	29,439,012	25,786,131	25,786,131	25,575,000

GENERAL FUND TOTAL EXPENDITURES	71,099,187	88,856,314	91,845,798	89,350,913	90,185,932
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NET CHANGE IN FUND BALANCE	12,093,445	(609,020)	(4,944,141)	(8,993,793)	(7,056,652)
FUND BALANCE BEGINNING OF YEAR	21,016,368	33,109,813	32,500,793	32,500,793	27,556,652
FUND BALANCE END OF YEAR	33,109,813	32,500,793	27,556,652	23,507,000	20,500,000

FUND BUDGETS

ANNE FRANK EXHIBIT FUND

120



**ANNE FRANK EXHIBIT FUND 120
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Contributions / Donations	73,573	20,762	30,500	15,000	0
Transfer In from General Fund	0	24,306	32,614	60,000	75,000
TOTAL REVENUES	73,573	45,068	63,114	75,000	75,000
EXPENDITURES:					
Technical Services	4,332	716	600	1,700	1,700
Repairs & Maintenance-Buildings	8,425	5,646	2,000	7,000	7,000
Repairs & Maintenance-Other	0	0	0	2,500	2,500
Communications	1,053	1,051	1,300	1,400	1,400
Printing & Binding	0	0	0	1,000	1,000
Contractual Services	50,000	43,106	50,000	50,000	50,000
Bank Service Charges	318	305	1,200	400	400
Operating Supplies	760	0	0	1,000	1,000
Electricity	8,162	7,520	7,500	8,500	8,500
Hospitality	0	0	0	1,500	1,500
TOTAL EXPENDITURES	73,049	58,343	62,600	75,000	75,000
NET CHANGE IN FUND BALANCE	524	-13,275	514	0	0
FUND BALANCE BEGINNING OF YEAR	12,237	12,761	-514	-514	0
FUND BALANCE END OF YEAR	12,761	-514	0	-514	0

FUND BUDGETS

INNOVATIONS FUND

130



**INNOVATIONS FUND 130
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Transfer In from General Fund	105,505	225,000	0	0	0
Federal Matching Grants	60,946	79,636	0	0	0
TOTAL REVENUES	166,451	304,636	0	0	0
EXPENDITURES:					
Contractual Services	121,893	166,060	125,000	0	58,135
TOTAL EXPENDITURES	121,893	166,060	125,000	0	58,135
NET CHANGE IN FUND BALANCE	44,559	138,576	-125,000	0	-58,135
FUND BALANCE BEGINNING OF YEAR	0	44,559	183,135	183,135	58,135
FUND BALANCE END OF YEAR	44,559	183,135	58,135	183,135	0

FUND BUDGETS

CONFISCATED ASSETS FUND

210



**CONFISCATED ASSETS FUND 210
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Federal / State Seized Funds	147,618	707,659	575,000	200,000	200,000
Interest Revenue	204	646	400	0	0
TOTAL REVENUES	147,822	708,305	575,400	200,000	200,000
EXPENDITURES:					
Police Operation	83,207	187,170	30,000	200,000	200,000
Capital Improvements	62,087	0	145,000	0	0
TOTAL EXPENDITURES	145,294	187,170	175,000	200,000	200,000
NET CHANGE IN FUND BALANCE	2,528	521,135	400,400	0	0
FUND BALANCE BEGINNING OF YEAR	343,914	346,442	867,577	346,442	1,267,977
FUND BALANCE END OF YEAR	346,442	867,577	1,267,977	346,442	1,267,977

FUND BUDGETS

E911 FUND

215



**E911 FUND 215
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
E911 Revenues	2,518,968	2,748,115	2,560,000	2,552,210	2,552,210
TOTAL REVENUES	2,518,968	2,748,115	2,560,000	2,552,210	2,552,210
EXPENDITURES:					
Transfers to Other Agencies	2,518,968	2,748,115	2,560,000	2,552,210	2,552,210
TOTAL EXPENDITURES	2,518,968	2,748,115	2,560,000	2,552,210	2,552,210
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

MULTIPLE GRANTS FUND

240



**MULTIPLE GRANTS FUND 240
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Federal Grants	4,231,508	1,509,034	744,483	807,768	3,043,113
General Fund Match Xfr In	181,552	117,884	96,100	162,436	1,057,530
TOTAL REVENUES	4,413,060	1,626,918	840,583	970,205	4,100,643

EXPENDITURES:

AFGL Assistance to Fire Fighters	0	57,685	130,500	110,000	0
EECBG Energy Eff Comm Block Grant	361,548	17,588	0	0	0
HEAT Highway Enforcement - DUI	218,896	180,213	54,187	81,143	151,443
BYR Byrne- JAG	14,859	0	15,384	22,260	20,000
BVPG Bulletproof Vest Partnership	25,000	0	4,057	1,779	20,000
PCID Perimeter Center Imp District	2,568,747	0	0	0	0
PDMP Pre-Disaster Mitigation Program	230,513	0	407,410	0	3,809,200
T5000 Hazard Mitigation Grant Progran	993,497	1,371,432	229,045	755,023	100,000
TOTAL EXPENDITURES	4,413,060	1,626,918	840,583	970,205	4,100,643

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



**COMMUNITY DEVELOPMENT BLOCK GRANT FUND 245
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Federal Grants	689,291	284,997	586,850	1,013,961	1,533,275
Interest Income	168	374	100	0	0
TOTAL REVENUES	689,459	285,371	586,950	1,013,961	1,533,275
EXPENDITURES:					
CDBG2 2009 CDBG	73,636	0	0	0	0
CDBG3 2010 CDBG	580,237	1,266	0	0	0
CDBG4 2011 CDBG	0	282,453	206,836	192,252	0
CDBG5 2012 CDBG	0	0	421,709	421,709	0
CDBG6 2013 CDBG	0	0	0	400,000	533,275
CDBG7* 2014 CDBG	0	0	0	0	500,000
CDBG8* 2015 CDBG	0	0	0	0	500,000
CDBGR CDBG (ARRA)	35,419	1,278	0	0	0
TOTAL EXPENDITURES	689,291	284,997	628,545	1,013,961	1,533,275
NET CHANGE IN FUND BALANCE	168	374	-41,595	0	0
FUND BALANCE BEGINNING OF YEAR	41,053	41,221	41,595	41,595	0
FUND BALANCE END OF YEAR	41,221	41,595	0	41,595	0

FUND BUDGETS

PRIVATE DONATIONS FUND 250



PRIVATE DONATIONS FUND 250
FY 2015 ADOPTED BUDGET

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Contributions / Donations	64,273	4,740	3,000	25,000	25,000
Interest Income	0	0	40	0	0
TOTAL REVENUES	64,273	4,740	3,040	25,000	25,000
EXPENDITURES:					
Police Operation	1,985	0	0	12,500	5,000
Fire Operations	0	0	0	12,500	5,000
Recreation	8,924	13,276	4,169	0	15,000
TOTAL EXPENDITURES	10,909	13,276	4,169	25,000	25,000
NET CHANGE IN FUND BALANCE	53,364	-8,535	-1,129	0	0
FUND BALANCE BEGINNING OF YEAR	77,257	130,622	122,086	130,622	120,958
FUND BALANCE END OF YEAR	130,622	122,086	120,958	130,622	120,958

FUND BUDGETS

HOTEL MOTEL FUND

275



**HOTEL MOTEL FUND 275
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Hotel / Motel Tax	3,695,536	3,763,909	3,650,258	3,588,935	3,600,000
Interest Income	64	88	25	0	0
TOTAL REVENUES	3,695,600	3,763,997	3,650,283	3,588,935	3,600,000
EXPENDITURES:					
Georgia World Congress Ctr.	1,452,346	1,479,216	1,434,551	1,410,451	1,414,800
Transfer to General Fund	1,055,445	1,074,973	1,042,514	1,025,000	1,028,160
Sandy Springs Hospitality	1,187,745	1,209,720	1,173,193	1,153,484	1,157,040
TOTAL EXPENDITURES	3,695,536	3,763,909	3,650,258	3,588,935	3,600,000
NET CHANGE IN FUND BALANCE	64	88	25	0	0
FUND BALANCE BEGINNING OF YEAR	923	987	1,075	1,075	1,100
FUND BALANCE END OF YEAR	987	1,075	1,100	1,075	1,100

FUND BUDGETS

RENTAL MOTOR VEHICLE EXCISE TAX FUND

280



**RENTAL MOTOR VEHICLE EXCISE TAX FUND 280
FY 2015 ADOPTED BUDGET**

	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:				
Excise Tax on Rental Motor Vehic	0	105,635	95,000	95,000
TOTAL REVENUES	0	105,635	95,000	95,000
EXPENDITURES:				
Transfers to General Fund	0	105,635	95,000	95,000
TOTAL EXPENDITURES	0	105,635	95,000	95,000
NET CHANGE IN FUND BALANCE	0	0	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0
FUND BALANCE END OF YEAR	0	0	0	0

FUND BUDGETS

CAPITAL PROJECTS FUND

351



**CAPITAL PROJECTS FUND 351
FY 2015 ADOPTED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	FY2015 Outside Funding	FY2015 City Funding to Date	2015 Budget
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REVENUES:

Federal & State Funding	18,021,906
Transfer In from General Fund	23,750,000
Use of Fund Balance	53,945,494

TOTAL REVENUES

95,717,400

EXPENDITURES:

SMALL PROJECTS

C9999 Capital Contingency	0	2,642,677	0	2,642,677	0	0	2,642,677
MARTA Marta Bus Shelter Advertising	368,163	0	148,750	219,413	0	0	219,413
	368,163	2,642,677	148,750	2,862,090	0	0	2,862,090

FACILITY PROJECTS

F0004 Fire Station - Wieuca Road	0	1,250,000	960	1,249,040	0	0	1,249,040
F0005 City Hall Storage Facility	725,000	500,000	1,162,889	62,111	0	0	62,111
	725,000	1,750,000	1,163,849	1,311,151	0	0	1,311,151

CITY CENTER

CC001 Land Acquisition	0	18,075,213	6,587,232	11,487,980	0	10,500,000	21,987,980
Demolition	0	500,000	260,663	239,337	0	0	239,337
CC002 City Center Parking Study	0	115,250	115,050	200	0	0	200
CC003 Mt. Vernon/Bluestone Rd Extensic	0	7,650,000	0	7,650,000	0	0	7,650,000
CC004 City Center Infrastructure / Green	0	3,295,378	0	3,295,378	0	0	3,295,378
CC005 Utilities Program Mgmt & Design	0	600,000	229,020	370,980	0	0	370,980
CC006 Utilities Relocation	0	1,000,000	0	1,000,000	0	3,000,000	4,000,000
CC007 Marsh Creek Headwater BMP	387,747	3,082,991	875,240	2,595,498	1,200,000	250,000	4,045,498
CC008 Structured Parking (500 spaces)	0	0	0	0	0	0	0
CC009 Sandy Springs Circle Phase 1	623,369	776,631	0	1,400,000	0	0	1,400,000
CC010 Sandy Springs Circle Phase 2	2,527,000	308,740	305,217	2,530,523	0	0	2,530,523
CC011 Heritage Playground	0	0	0	0	0	0	0
CC999 Professional Services	0	672,343	123,190	549,153	0	0	549,153
	3,538,116	36,076,546	8,495,613	31,119,049	1,200,000	13,750,000	46,069,049

PARKS PROJECTS

P0001/2 Abernathy-Greenway Linear Park	1,472,105	8,972,127	8,941,364	1,502,868	0	0	1,502,868
P0006 SS Tennis Center	0	525,000	520,369	4,631	0	240,000	244,631
P0007 Hammond Pk Imprvmts	0	2,067,641	1,612,774	454,867	0	0	454,867
P0009 Morgan Falls Overlook	0	3,899,472	3,859,472	40,000	0	0	40,000
P0010 Morgan Falls Athletic Fields	0	4,775,000	4,772,590	2,410	0	0	2,410
P0015 Lost Corner Preserve	0	537,500	511,894	25,606	0	350,000	375,606
P0018 Astro Turf @ School fields	0	700,000	519,737	180,263	0	0	180,263
P0019 Old Riverside Dr Park	0	1,577,000	1,567,143	9,857	0	250,000	259,857
P0020 Spalding Dr Park	94,071	75,000	169,071	0	0	100,000	100,000
	1,566,176	23,377,177	22,722,849	2,220,504	0	940,000	3,160,504

EXPENDITURES (continued) :



**CAPITAL PROJECTS FUND 351
FY 2015 ADOPTED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	FY2015 Outside Funding	FY2015 City Funding to Date	2015 Budget
TRANSPORTATION PROJECTS								
T0002	Abernathy/Johnson Ferry Roadwa	0	500,000	263,172	236,828	0	500,000	736,828
T0008	Roswell Rd Streetscape	1,873,542	446,445	782,832	1,537,155	0	0	1,537,155
T0009	Johnson Fy Rd Streetscape	820,472	70,000	856,073	34,400	0	0	34,400
T0011	JohnsonFy-Glenridge CD&PE	4,050,478	1,340,800	737,839	4,653,439	0	0	4,653,439
T0012	RRSS-Johnson Fy-Abernathy	1,902,080	1,240,000	1,357,462	1,784,618	0	0	1,784,618
T0013	Roswell Road ATMS	3,516,958	589,352	3,945,803	160,507	0	0	160,507
T0019	Roswell Road SS Phase I	0	2,600,000	252,352	2,347,648	0	0	2,347,648
T0020	Windsor Parkway Sidewalks	0	1,750,000	1,471,331	278,669	0	0	278,669
T0024	Hammond Dr -CD	499,915	610,000	423,060	686,855	0	0	686,855
T0026	Ptree-Dwdy Rd Impr-CD	0	1,500,000	1,426,145	73,855	0	0	73,855
T0034	Morgan Falls Road	1,200,000	3,300,000	986,420	3,513,580	0	(1,000,000)	2,513,580
T0035	Chattahoochee Pedestrian Bridge	0	760,000	28,156	731,844	0	0	731,844
T0036	MARTA (TIP)	1,737,500	0	1,699,850	37,650	0	0	37,650
T0037	Northridge @ GA400 Beautificatio	7,989	500,000	507,989	0	0	0	0
T0038	Abernathy @ GA400	2,993	0	2,993	0	0	0	0
T0039	Spalding @ Mt Vernon	0	900,000	156,185	743,815	0	685,000	1,428,815
T0040	Glenridge Drive Widening	0	640,000	634,066	5,934	0	0	5,934
T0041	Riverside Dr Shoulder/Slope Repa	0	500,000	91,432	408,568	0	0	408,568
T0042	City Gateway Beautification	0	1,250,000	435,631	814,369	0	0	814,369
T0043	Glenridge @ Roswell Rd Intersecti	0	1,000,000	10,645	989,355	1,000,000	0	1,989,355
T0044	Plan 2040	0	270,000	0	270,000	0	0	270,000
T0045	Windsor Parkway Realignment	3,700,000	0	211,795	3,488,205	0	0	3,488,205
T0046	Carpenter Drive Realignment	0	886,199	23,435	862,764	0	900,000	1,762,764
T0047	Bicycle Pedestrian Plan	80,000	20,000	99,892	108	0	0	108
T0048	Lake Forrest Slope Repair	0	921,386	921,386	0	0	0	0
T0049	HAWK Project (Non MARTA)	0	294,000	262,966	31,034	0	0	31,034
T0050	Riverside Dr Interchange Enhance	0	0	0	0	0	500,000	500,000
T0051	Heards Ferry Intersection Improve	0	0	0	0	0	2,425,000	2,425,000
T0052	Intersection Improvement for Inter	0	0	0	0	0	300,000	300,000
T0053	Windsor Pkwy Ped Bridge	0	0	0	0	0	250,000	250,000
T3000	Pavement Management Prg	2,139,518	27,201,911	28,235,315	1,106,114	0	2,500,000	3,606,114
T6000	Sidewalk Program	0	8,183,500	7,093,149	1,090,351	0	750,000	1,840,351
T7000	Intersection & Operational Improv.	0	4,470,000	3,838,101	631,899	0	500,000	1,131,899
T7501	Ptree/Dwdy @ Abernathy	0	150,000	0	150,000	0	0	150,000
T9000	Bridge & Dam Maintenance	0	1,654,882	783,794	871,088	0	0	871,088
T9500	Traffic Management Program	0	2,600,000	2,241,986	358,014	0	350,000	708,014
T9600	Traffic Calming	0	200,000	34,699	165,301	0	0	165,301
		21,531,446	66,348,475	59,815,955	28,063,965	1,000,000	8,660,000	37,723,965
N. FULTON UNIFIED RADIO SYSTEM								
R0001	Sandy Springs Weighted Share	0	4,250,000	59,360	4,190,640	0	0	4,190,640
R0002	FCC Mandatory Radio Upgrades	0	0	0	0	0	400,000	400,000
		0	4,250,000	59,360	4,190,640	0	400,000	4,590,640
TOTAL CAPITAL PROJECTS		27,728,900	134,444,876	92,406,376	69,767,400	2,200,000	23,750,000	95,717,400

FUND BUDGETS

IMPACT FEE

FUND

356



**IMPACT FEE FUND 356
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Parks and Recreation	15,675	54,310	29,535	15,250	6,100
Public Safety	112,385	59,273	32,240	33,500	13,400
Transportation	1,095,659	351,842	244,175	201,250	80,500
Interest Income	279	1,229	1,100	0	0
TOTAL REVENUES	1,223,998	466,654	307,050	250,000	100,000
EXPENDITURES:					
Parks and Recreation	0	0	97,000	15,250	6,100
Public Safety	0	0	0	33,500	13,400
Transportation	0	0	0	201,250	80,500
Transfer to Capital Projects	0	300,000	0	700,000	0
TOTAL EXPENDITURES	0	300,000	97,000	950,000	100,000
NET CHANGE IN FUND BALANCE	1,223,998	166,654	210,050	-700,000	0
FUND BALANCE BEGINNING OF YEAR	324,676	1,548,674	1,715,328	1,715,328	1,925,378
FUND BALANCE END OF YEAR	1,548,674	1,715,328	1,925,378	1,015,328	1,925,378

FUND BUDGETS

STORMWATER FUND

561



**STORMWATER FUND 561
FY 2015 ADOPTED BUDGET**

	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget
REVENUES:					
Transfer In from General Fund	2,500,000	2,500,000	1,600,000	1,600,000	1,750,000
TOTAL REVENUES	2,500,000	2,500,000	1,600,000	1,600,000	1,750,000
EXPENDITURES:					
Operations & Maintenance					
4226 Professional Services	411,205	55,280	126,617	100,000	100,000
4226 Repairs & Maintenance	956,466	406,606	664,359	400,000	400,000
	1,367,671	461,886	790,976	500,000	500,000
CIP					
4250 Professional Services	0	210,481	176,776	100,000	100,000
4250 Stormwater Improvements	0	1,304,962	951,192	929,500	1,095,000
	0	1,515,443	1,127,968	1,029,500	1,195,000
Permit Compliance					
4310 Professional Services	0	12,509	28,160	70,000	50,000
4310 Machinery & Equipment	0	0	0	500	5,000
	0	12,509	28,160	70,500	55,000
WIP					
4320 Professional Services	0	53,864	28,805	0	0
4320 Stormwater Improvements	0	128,025	530,558	0	0
	0	181,889	559,363	0	0
9000 Transfer out to Capital Projects	0	980,000	0	0	0
TOTAL STORMWATER EXPENDITURES	1,367,671	3,151,727	2,506,466	1,600,000	1,750,000
NET CHANGE IN FUND BALANCE	1,132,329	(651,727)	(906,466)	0	0
FUND BALANCE BEGINNING OF YEAR	425,864	1,558,193	906,466	1,558,193	0
FUND BALANCE END OF YEAR	1,558,193	906,466	0	1,558,193	0



GLOSSARY OF TERMS



Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they are earned or occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a 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 which have monetary value.

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

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. 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 which 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.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization’s financial status.

Capital Assets: Property and equipment with a unit value of \$10,000 or more 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.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Confiscated Assets Fund: A fund to account for confiscated cash seizures by City Law Enforcement from drug related crimes.

Continuing Appropriations: An appropriation which 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 which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on City long-term obligations.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which 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.

Emergency Telephone System Fund: A special revenue fund to finance the operation and maintenance of 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 general 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 which 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.

Fire Department: A division of the General Fund to finance the operations of City Fire and Rescue Services.

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 which 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.

GAAP: Generally Accepted Accounting Principles – 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).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34: Passed by the Governmental Standard’s Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of the City.

Goals: Broad aims of the City and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Hotel/Motel Tax Fund: A special revenue fund to finance tourism and marketing programs within the City.

Impact Fee Fund: A special revenue fund to account for monies collected from new development based on that development’s fair share of the cost to provide additional facilities in the following categories – public roads, public safety, fire protection, and parks.



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 Fund: An internal service fund to finance automobile and personal liability insurance and health and benefits insurance for employees.

Insurance Premium Tax: A tax on insurance to finance various departments of the General Fund.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

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

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

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

LARP: Landscape Architecture and Regional Planning

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past which 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.

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

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

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

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



Mission Statement: Statement of what the City does and why and for whom it does it. A statement of purpose. Also applies to departments within the City.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the City from state and federal agencies for specific purposes.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which 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 which primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See “Budget Resolution or Ordinance”

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



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

Recreation Division: A division of the General Fund to finance the day to day operations of the recreation programs in the City.

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.

RFP: Request for Proposal – 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, their 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

FY2015 Budget Workshop #1

John McDonough
City Manager

April 29, 2014



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FY2015 Budget Calendar

March – April	Departmental Budget Hearings/Finance Review Phase
April – May	Senior Management/Mayor Review Phase
April 29	Budget Workshop #1
May 6	Budget Workshop #2
May 20	City Council Budget Presentation (Proposed Budget)
June 3	1 st Public Hearing on FY15 Budget and Discussion
June 17	Final Public Hearing and Adoption by City Council



City Council Priorities



Purpose of Meeting

- To receive feedback and direction from City Council as we develop the FY15 Budget
- Review and validate FY15 planning assumptions
- Understand Public Safety, General Government Services, Public Works, Recreation, and Facilities priorities as part of an overall citywide service delivery and capital program

Priority Driven Programming

5

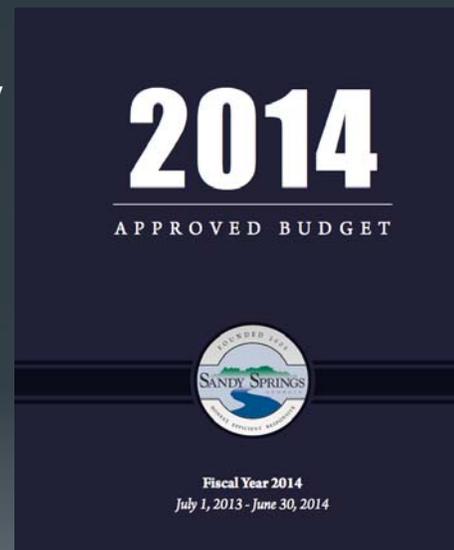


Priority Based Budgeting

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- Unique approach to 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

Review of Potential FY14 Citywide Capital Projects

Citywide Capital Projects (Consolidated Rankings)

1. Rank Categories		
2. Estimate Allocation within Each Category		
Priority		Proposed
	Abernathy Greenway Park	750,000
	Abernathy/Johnson Ferry Roadway Improvements	500,000
	Bridge and Dam Improvement Program (Ped Bridge on Dunwoody Club)	250,000
	Hammond Park Improvements	250,000
	Intersection Improvement Program	300,000
	Lost Corner Preserve	425,000
	Pavement Management/Resurfacing	3,000,000
	Roswell Road Streetscape - City Limit North to Long Island Design (T-0019)	150,000
	Sandy Springs Tennis Center Improvements - Phase I	500,000
	Sidewalk Program	500,000
	Traffic Management Center	350,000
	TOTAL	\$6,975,000

Review of Potential FY14 Citywide Capital Projects

Citywide Capital Projects (Consolidated Rankings)

1. Rank Categories		
2. Estimate Allocation within Each Category		
PRIORITY		Est. Allocation
1	Pavement Management/Resurfacing	\$3,000,000
2	Traffic Management Center	\$350,000
2	Abernathy Greenway Park	\$750,000
4	Intersection Improvement Program	\$300,000
5	Abernathy / Johnson Ferry Roadway Improvements	\$500,000
6	Bridge and Dam Improvement Program (Ped Bridge on Dunwoody Club)	\$250,000
7	Sidewalk Program	\$500,000
8	Lost Corner Preserve	\$425,000
9	Roswell Road Streetscape - City Limit North to Long Island Design (T-0019)	\$150,000
9	Hammond Park Improvements	\$250,000
11	Sandy Springs Tennis Center Improvements - Phase I	\$500,000
	Total	\$6,975,000

9

Recommended FY14 Citywide Capital Projects

Citywide Capital Projects (Consolidated Rankings)

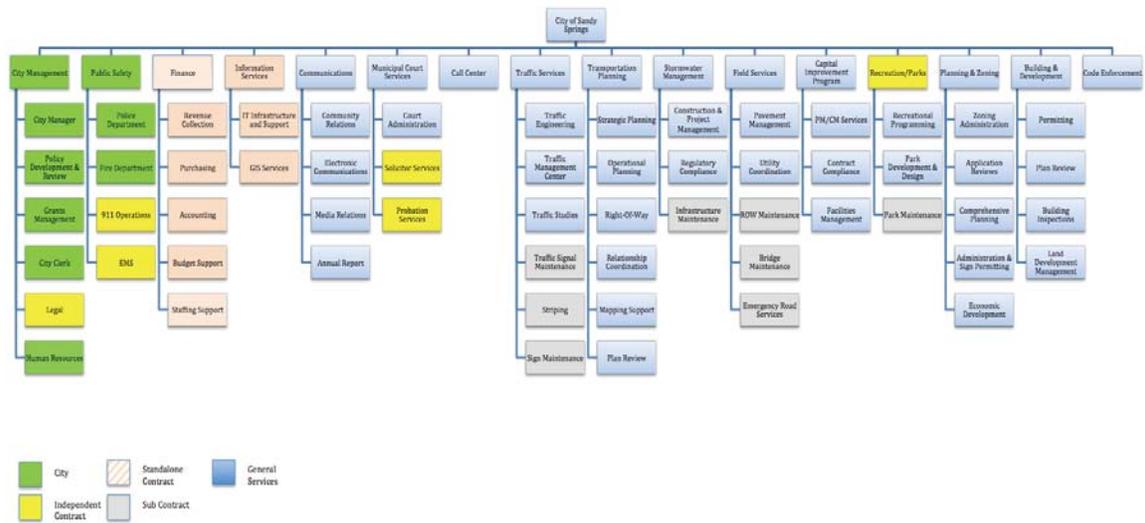
1. Rank Categories			
2. Estimate Allocation within Each Category			
PRIORITY		Est. Allocation	Amount
1	Pavement Management/Resurfacing	\$3,000,000	\$3,000,000
2	Traffic Management Center	\$350,000	\$350,000
2	Abernathy Greenway Park	\$750,000	\$750,000
4	Intersection Improvement Program	\$300,000	\$300,000
5	Abernathy / Johnson Ferry Roadway Improvements	\$500,000	\$154,882
6	Bridge and Dam Improvement Program (Ped Bridge on Dunwoody Club)	\$250,000	
7	Sidewalk Program	\$500,000	
8	Lost Corner Preserve	\$425,000	
9	Roswell Road Streetscape - City Limit North to Long Island Design (T-0019)	\$150,000	
9	Hammond Park Improvements	\$250,000	
11	Sandy Springs Tennis Center Improvements - Phase I	\$500,000	
	Total	\$6,975,000	

Amount Available \$4,554,882

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Work Breakdown Structure



Karen Ellis
Finance Director





Considerations Used in Budget Forecasting

- With a positive upturn to the housing and development market, property taxes are anticipated to be at least level to our current year collections.
- Unknown impact of changes to Georgia's motor vehicle title tax/ad valorem laws
- Sales tax revenues are unpredictable
- Georgia Power franchise fee and insurance premium tax continue to fluctuate
- COSS Unemployment rates have improved slightly from last year to 5.5% (3/2014)



Economic Conditions

- The country has made economic progress, and is transitioning to better conditions
- Market strategists and economists continue to expect slow recovery – growth has been moderate
- Slowed growth will continue to affect Sandy Springs as the economy moves towards a more positive outlook

Operating Departments

Sandy Springs Police Department

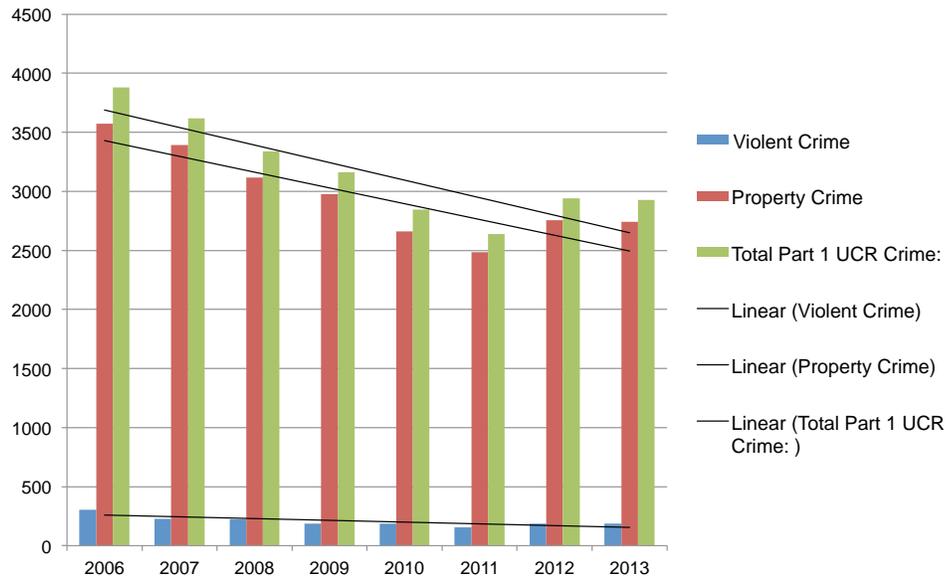


Sandy Springs Police Department

A nationally accredited,
full service agency



Crime Stats



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FY15 Goals

- Continue to reduce overall crime
 - Neighborhood safety
 - Vehicle break-ins
- Enhance access to police services
 - Kiosk at Police Department
 - Online reporting and accident retrieval
 - Introduction of Sandy Springs Emergency Response Vehicle (SSERV)
- Maximize use of Citizens on Patrol, Reserve staff and part-time officers
- Reduction in False Alarm Calls
- Enhance preparedness for major incidents and emerging threats

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FY15 Priorities

- Second propane filling station
- Radio Infrastructure - continuation of radio purchases
- Complete training facility with defensive tactics room
- Development of department leadership



FY15 Enhancements

- Vehicle replacement of 18 vehicles
- Restore 5 propane vehicles
- Replace 65 ballistic vests
- Complete patrol vehicle laptops replacement
- Portable and In-car Radio enhancements
- Complete propane systems on last 25 vehicles
- Replacement of 75 tasers (upgrades from X-26 to X-2)
- 4 PT positions:
 - GCIC Specialist
 - SSERV
 - Park Security





Discussion

Operating Departments

Sandy Springs Fire Rescue



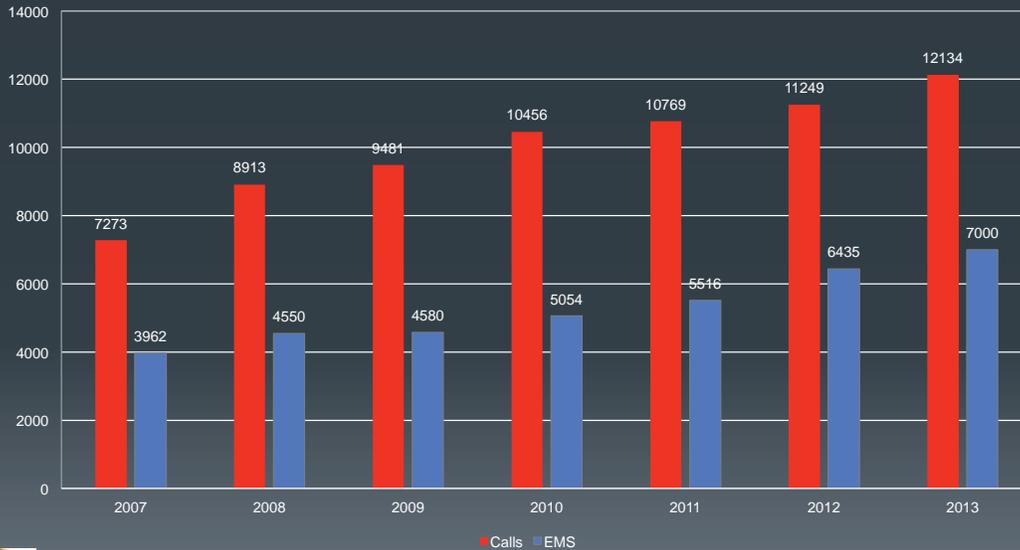


Sandy Springs Fire Rescue



Sandy Springs Fire Rescue

Total Incidents and EMS





FY15 Goals

- Improve community awareness
 - Increase presence in the community to expand fire safety message
 - Strengthen our CPR/AED program
 - Expand smoke detector education and installation program
 - Improve address markings to enhance 911 response
- Enhance CERT capabilities
 - Recruit and educate more members, strengthen ways to retain current members
 - Develop a spare vehicle use initiative like the COPs
- Expand emergency preparedness capabilities
- Improve emergency communications



FY15 Priorities

- Work with EMS and 911 partners to decrease dispatch and response times for fire and EMS calls
- Edify training within the department
 - Officer core classes focusing on achieving national standard certifications
 - Work on the Pipeline Safety training initiative
- Expand employee Health and Safety program to reduce injuries
- Strengthen hydrant inspection program to include private streets and condos





FY15 Enhancements

- Replacement of Mobile Data Computers (MDT)
 - Computers are dated / no longer serviceable
- Replacement of 4 Vehicles
 - (3-Inspector P/U's & 1-Rescue)-Mileage, Age
- Upgrading Firefighter Gear
 - Annual replacement program
- Fire Station 4 renovations
 - Planned upgrades continuing from FY14
- Purchase of new portable and mobile radios



Emergency Medical Services

- FY15 Goals
 - Provide superb medical services with high quality personnel and equipment
- FY15 Priorities
 - Maintain current resource commitment: 5 peak / 3 off-peak ambulances, and renegotiate contract for improved savings without any reductions in services or care
 - RMA replaced their fleet with new ambulances in 2013
- Calendar Year 2013 Response Results
 - Ambulances arrived within 7 minutes 59 seconds to emergency calls 92% of the time; avg. response time 7:01
 - Ambulances arrived within 14 minutes 59 seconds to non-emergency calls 96% of the time





ChatComm E911 Services

- FY15 Goals
 - Provide excellent 911 call taking and public safety dispatching services
- FY15 Priorities
 - Maintain current performance metrics on call answering and call processing for High Priority calls
 - Execute contracted technology upgrades noted in contract extension through August 2019
 - Achieve CALEA accreditation, IAED EMD and EFD re-accreditation
- CY2013 Performance metrics
 - Call answering 92.2% of 911 calls answered within 10 seconds
 - 94.3% of High Priority calls processed for dispatch within 60 seconds



Discussion

General Government Services Contracts



Finance

- FY15 Goals
 - Provide excellent financial services support for the City as well as improving procedures which contribute to efficiency
- FY15 Priorities
 - Streamline Purchasing procedures
 - Improve Payables process
- Calendar Year 2013 Results
 - Reduced time frame for annual audit resulting in City's Audited Financial Report available at an earlier date
 - Reduction in check runs to twice weekly
- FTEs
 - FY 2012 – 2014 18.5 FTEs
 - Proposed FY 2015 19 FTEs



Information Technology

- FY15 Goals
 - Improve server performance platform by expanding current hardware
 - Improve perimeter and data security by implementing additional security services
- FY15 Priorities
 - Focus on improved reporting options for all business data
 - Improve network security through automation tools
- FY14 Summary
 - 11 FTEs dedicated to the City
 - 2,663 Service/Support request
 - 99.64% Uptime of all systems
 - CISSP and CCNP certifications of Staff



Communications

- FY15 Goals
 - Convey the key messages of the City to internal and external audiences
 - Facilitate citizen input and feedback concerning programs and policies to aid in the decision-making processes of the City
 - Reinforce the City's identity, including promoting a strong, positive city image outside the Sandy Springs area among target audiences that are vital to the community's economic well-being
- FY15 Priorities
 - Expand the breadth of easily accessible information through refinement of the City's website content
 - Refine use of a variety of media platforms that reach the City's various constituencies, providing users with a sense of community
 - Provide consistent flow of information regarding City Center progress
- Current FTE Count (4)



Municipal Court

- FY15 Goals
 - Accurately maintain, safeguard and store all Court documents as well as ensure all monies are disbursed as directed by law
- FY15 Priorities
 - Maintain day to day operations in accordance with Court Policy and Procedures
 - Complete a review of all open cases over 2 years old
 - Review case management software options
- Calendar Year 2013 Statistics
 - 2014: 7,929 (YTD)
 - 2013: 23,654
 - 2012: 20,021
 - FTE: 10 FT / 2 PT



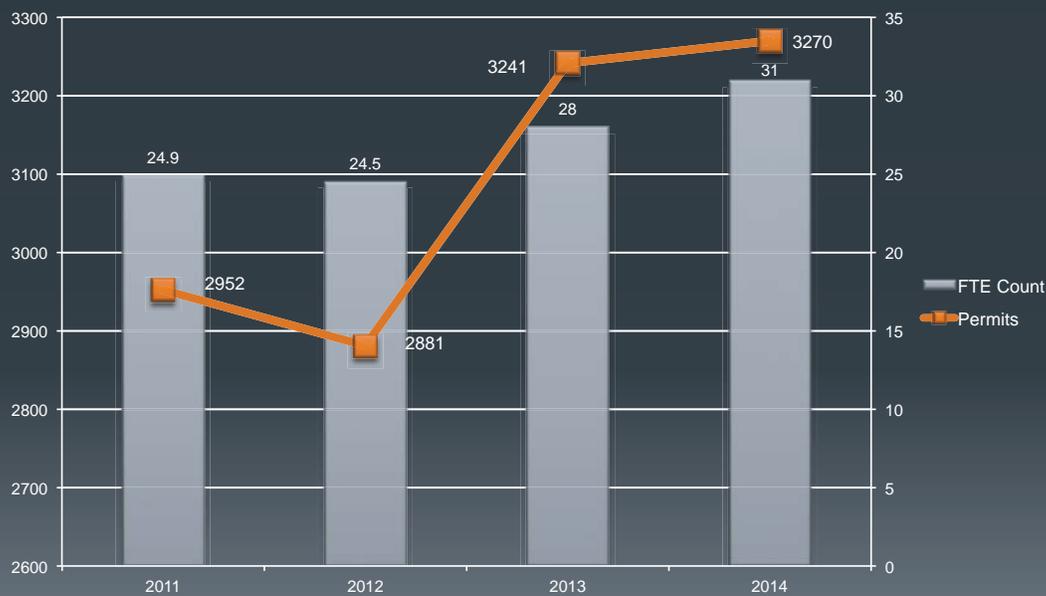
Community Development

FY15 Priorities

- Continue to meet next day commitment for building and site inspections for all requests made by 2 PM
- Enhanced plan review and site inspections throughout construction for erosion control and storm water facilities, particularly on single family development
- Continue to reduce plan review turn around, particularly for renovations, additions and smaller projects
- Calendar Year 2013 Statistics
 - Building Inspections: 12,697
 - Construction Inspections: 2,839
 - New Single Family permits: 301
- Staffing Levels
 - 2014: 31 FTE



Community Development Staffing and Permitting Growth



Community Development

- Increase Building and Inspection Unit resources to meet additional development demand
 - Building Inspector (1.0 FTE)
 - Land Development Inspector (.4 FTE)
 - Planning Technician (1.0 FTE)
 - Plan Review Engineer (.6 FTE)
- Energov Implementation



Economic Development

- FY15 Goals
 - Market attributes which differentiate City from competition within the region
 - Support retention and expansion efforts for existing businesses
 - Support City Center effort to create a focus for community
- FY15 Priorities
 - Better align strategy, operations and resources of our economic development partners
 - Refine marketing campaign that is targeted to specific industries
 - Expand retention outreach efforts
 - Establish redevelopment strategy for aging retail and housing districts
- Calendar Year 2013 Statistics and Resources
 - Number of businesses (6/2013): 5,502
 - FTE: 1
 - Marketing budget: \$35,000
 - Retention meetings: 40
- Request:
 - Add .5 FTE Economic Development Specialist to assist with small business, restaurant recruitment and retention



Public Works

- FY15 Goals
 - Deliver approved capital projects on time and on budget
 - Promote environmentally sensitive infrastructure solutions
 - *Transportation (LED lighting/traffic signals, innovative traffic solutions such as ATMS/traffic adaptive software/etc. to minimize congestion and pollution)*
 - *Stormwater (watershed improvement project - Marsh Creek Headwaters)*
 - 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 resources
 - Maintain a high level of community appearance
- FY15 Priorities
 - Support for City Center Phase I development process
 - Provide a safe, sustainable transportation system that is sensitive to its citizens and environment
 - Customer service responsiveness
 - Leverage local funding with outside funds



Public Works

- FY14 Highlights
 - 28.5 FTEs dedicated to the City
 - 3,740 service requests received/processed through department
 - Outside funding obtained – GDOT Off System Safety funds (\$70+k), CMAQ grant PCID ATMS (\$1.2M), GDOT/ARC SR9 ATMS Ph2 (\$1.32M), GDOT LMIG (\$636k), and 319h Grant (\$387k)
 - Projects delivered:
 - 39 stormwater projects completed
 - 24 miles of road paved
 - 2,200 linear feet of guard rail replaced
 - Dunwoody Club pedestrian bridge installed
 - Wright Road/Johnson Ferry signal let to construction
 - HAWK pedestrian signal installed on Roswell Rd.
 - Demolished old Target and Waffle House buildings
 - Completed Marsh Creek conceptual design
 - Completed CDBG Phase 1 and Hightower Trail sidewalks and awarded phase 2 for construction
 - Awarded construction contract for T-0012 Roswell Road streetscape
 - Installed phase 1 MARTA bus shelter upgrades in City Center
 - Awarded construction contract for T-0040 Glenridge Drive at High Point
 - Completed demolition of FEMA Hazard Mitigation Grant Program (HMGP) properties (11 in all)
 - Installed overhead illuminated street name signs at 11 locations
 - Installed two new vehicle ahead flashing beacons and added pilot lights to 19 other locations
 - Completed T-0013 Roswell Road Ph1 ATMS project
 - Installed striping and signs along Spalding Drive funded by GDOT off system safety funds



Recreation and Parks

- FY15 Priorities
 - Construct Hammond Park vehicle storage facility, parking lot light system and the police propane gas station by January 2015
 - Install lighting for night use at Dunwoody Springs Elementary School turf field by August 2014
 - Continue minor park upgrades as funding allows at all parks
- FY14 Highlights
 - 85,000 participants in department offerings
 - 8 FTE, 63 PTE

General Government Contract Service Partners

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General Government Services	Public Works Subcontractor
ST Services of Georgia – Financial Services	Blount – Street Maintenance
InterDev – Information Services	Optech – Parks, ROW and Street Cleaning
The Collaborative - Communications	ProCutters – Mowing on Interstates
Jacobs – Municipal Court	Tree Removal
Call Center – Faneuil	Siemens – Traffic Signals
Public Works - URS	Wildcat Striping – Road Striping
Jacobs – Recreation and Parks	Road Signage
The Collaborative – Community Development	

Public Safety Contract Service Partners

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Public Safety Services
ChatComm – E911 Services
Rural Metro Ambulance – Ambulance Services



Operational Enhancements

- Financial Services (\$39,343.20 enhancement /\$41,820.53 escalator)
 - Increase .5 Buyer to 1.0FTE to assist with increased procurement workload
- Communications (\$29,376.00 enhancement/\$11,292 escalator)
 - Same staffing, promotion of 1.0 Communications Editor to Communications Editor Lead I
- Public Works (\$95,000 enhancement/\$123,138.60 escalator)
 - Increasing “as needed” work allocation from \$80,000 to \$175,000 to assist with additional traffic/transportation work.
- Community Development & Economic Development (\$166,416.64 enhancement/\$70,443.00 escalator)
 - Additional staff of 1.0 FTE Building Inspector, .4 FTE Land Development Inspector and .5 FTE Economic Development Specialist.

Preliminary Task Order Analysis



Firm/Work Package	NTE Escalator	Actual Escalator	FY14 Amount	FY15 Amount	Difference
Finance/ST Services	2.50%	2.50%	\$1,673,836.00	\$1,755,000.00	4.85%
Information Services/ InterDev	5.25%	3.50%	1,315,828.80	1,361,882.81	3.50%
Communications/ Collaborative	2.20%	2.20%	513,249.00	549,917.00	7.14%
Municipal Court/Jacobs	3.00%	.86%	1,093,219.00	1,102,660.00	.86%
Call Center/Faneuil	n/a	n/a	819,757.26	450,537.98	-45.04%
Public Works/URS	4.00%	3.50%	3,514,549.00	3,732,558.22	6.20%
Recreation/Jacobs	3.00%	.86%	1,033,822.00	1,042,912.00	.86%
Community Development/ Collaborative	2.20%	2.20%	3,201,969.00	3,434,961.12	7.28%
Total	3.14%	3.14%	\$13,166,230.06	\$13,434,296.96	2.01%

*Re-bid during FY14 and awarded to Faneuil, resulting in annualized savings of \$369,218

Public Works Contractor Analysis



Firm/Service	Escalator	FY14 Amount	FY15 Amount	Difference
Blount (Street Maintenance)	0%	\$1,445,000	\$1,445,000	0%
Optech (Park Maintenance, ROW, Street Cleaning)	0%	2,720,000	2,720,000	0%
ProCutters (Mowing on Interstates)	0%	220,000	220,000	0%
(Tree Removal)	*	200,000	*	*
(Road Signage)	*	310,000	*	*
Siemens (Traffic Signals)	3.0%	550,000	566,500	3.0%
Wildcat Striping (Road Striping)	2.0%	125,000	150,000	2.0%
Total	3.0%	\$5,570,000	\$5,619,000	.88%

*Currently out for bid.

FY15 Budget Assumptions – Operating

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- Fixed Cost of General Government Services Contracts - \$13,434,426.35 (+2.04%)
- Renewal of subcontractor agreements - \$5,619,000 (.88%)
- Continued funding for Police Fleet Replacement Program - \$626,840
- Vehicle Acquisition Costs - \$115,000 (4 Fire)
- Upgrade Court Management System - \$100,000
- Upgrade Community Development System - \$170,000
- Continued funding for Community Events/Non-profits - \$467,500
- Funding for bi-annual Household Hazardous Waste Event - \$75,000
- Debt service for Fire Department - \$774,316
- E-911 Center operation - \$700,000
- Continued EMS subsidy for enhanced service - \$450,000



Non-Profit Summary

▪ Direct allocations:	
▪ Heritage Green*	\$75,000
▪ Keep Sandy Springs Beautiful*	\$60,000
▪ Sandy Springs Youth Sports*	\$127,500
▪ Community Assistance Center	\$100,000
▪ Call for Proposals	\$105,000
TOTAL	\$467,500

*Service Contracts



FY15 Budget Assumptions – Capital

- Continued funding for City Center Phase I Priority Projects - \$13,500,000
- Continued funding for Stormwater Infrastructure Improvements - \$1,750,000
- Pavement Management Program - \$2,000,000
- [Intersection Improvements for Heards Ferry - \\$2,000,000](#)
- Riverside Drive Interchange Beautification Enhancement - \$500,000
- FCC Mandatory Portable Radio Update by 2017 - \$400,000
- [Dupree Sidewalk to New Heards Ferry School - \\$425,000](#)
- [Left Turn Lane at Interstate North Parkway/Rivers Edge - \\$300,000](#)
- [T-0039 Spalding Drive/Mount Vernon Intersection - \\$400,000](#)
- C-0007 Marsh Creek BMP Contingency - \$250,000
- Transfer of funds from Morgan Falls Road – (\$1,000,000)

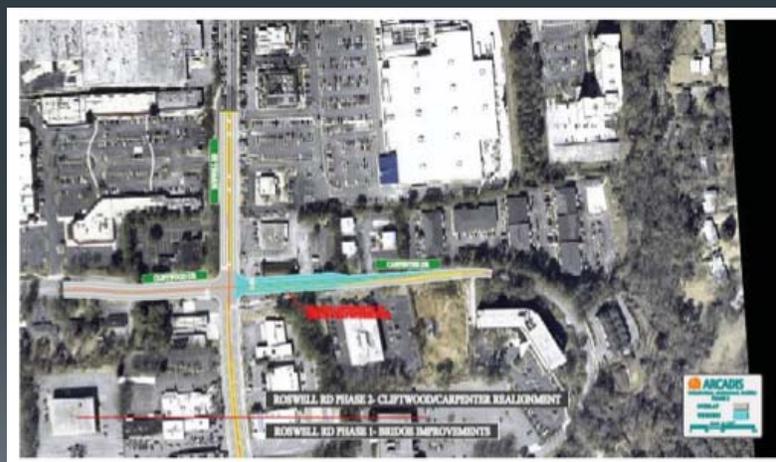


Capital Projects



T-0046 Carpenter at SR9 Realignment

FY15 Suggested Priorities	Amount
Estimated for Design and Construction	\$900,000
TOTAL	\$900,000



*\$862,000 currently budgeted for ROW acquisition



Sidewalk Program

FY15 Suggested Priorities	Amount
Dalrymple to Spalding (East of North Springs High School)	\$55,000
Hammond – Mitchell to Long Island	85,000
Interstate North Parkway – Northside to County Line	370,000
Stella – Dudley to City Limit	213,000
TOTAL	\$723,000



Abernathy/Johnson Ferry Roadway Improvements

FY15 Suggested Priorities	Amount
Completion of Johnson Ferry Streetscapes (lighting/pavers/landscape)	\$200,000
Abernathy Pedestrian Lighting @ Greenway (Wright/Brandon Mill (60 lights)	420,000
Abernathy Pedestrian Lighting from Wright Road to Roswell Road (30 lights)	200,000
TOTAL	\$820,000



Intersection Improvement Program

FY15 Suggested Priorities	Amount
Northridge at Colquitt – Traffic Signal	\$135,000
Mt. Paran at Powers Ferry – Traffic Signal	150,000
Powers Ferry at Northside Drive – Traffic Signal Replacement	200,000
Powers Ferry at New Northside Drive – Traffic Signal Replacement	175,000
Roswell Road at Grogans Bluff – Traffic Signal/Drive Assess Alterations	200,000
Johnson Ferry at Glenridge – Channelization Islands and striping	30,000
TOTAL	\$890,000



Sandy Springs Tennis Center Improvements

FY15 Suggested Priorities	Amount
Construction to cover four existing courts*	\$500,000
TOTAL	\$500,000

**Groslimond Tennis Services, Inc. has commitments to match any funds appropriated by the City to support this project.*





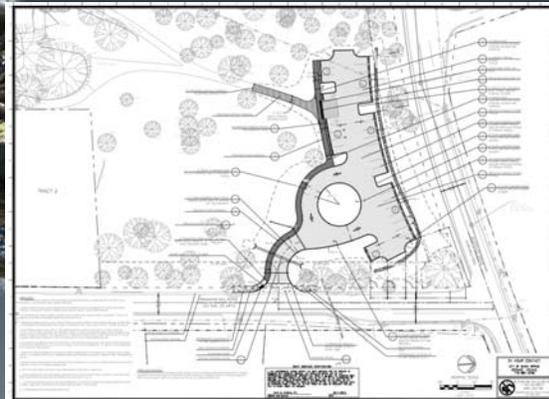
Traffic Management Center

FY15 Suggested Priorities	Amount
Installation of Fiber; Additional SCOOT Projects	\$350,000
TOTAL	\$350,000



Lost Corner Preserve

FY15 Suggested Priorities	Amount
Entrance and Parking Lot	\$350,000
TOTAL	\$350,000





Spalding Drive Park (Cowart Property)

FY15 Suggested Priorities	Amount
Estimated for Design	\$100,000
TOTAL	\$100,000



Review of Potential FY15 Citywide Capital Projects



FY15 Citywide Capital Projects (Consolidated Rankings)

1. Rank Categories	
2. Estimated Allocation within Each Category	
Priority	Proposed
T-0046 Carpenter at SR9 Realignment	900,000
Sidewalk Program	750,000
Abernathy/Johnson Ferry Roadway Improvements	500,000
Intersection Improvement Program	500,000
Sandy Springs Tennis Center Improvements	500,000
Traffic Management Center	350,000
Lost Corner Preserve Entrance and Parking Lot	350,000
Windsor Parkway Pedestrian Bridge	250,000
Old Riverside Drive Park	250,000
Spalding Drive Park (Cowart Property)	100,000
TOTAL	\$4,450,000



Capital Investments

- Since incorporation, \$185,276,788 has been invested in capital improvements.

	CIP Fund	Stormwater Fund	Total
FY 06	0	0	0
FY 07	\$ 6,180,936	0	\$ 6,180,936
FY 08	15,540,483	450,000	15,990,483
FY 09	29,590,824	1,800,000	31,390,824
FY 10	23,647,716	500,000	24,147,716
FY 11	14,900,001	1,800,000	16,700,001
FY 12	12,320,198	2,500,000	14,820,198
FY 13	23,570,000	2,500,000	26,070,000
FY 14	24,126,630	1,600,000	25,726,630
FY 15	22,500,000	1,750,000	24,250,000
TOTAL	\$ 172,376,788	\$ 12,900,000	\$ 185,276,788

Discussion



FY2015 Budget Workshop #2

John McDonough
City Manager

May 6, 2014



2



FY2015 Budget Calendar

March – April	Departmental Budget Hearings/Finance Review Phase
April – May	Senior Management/Mayor Review Phase
April 29	Budget Workshop #1
May 6	Budget Workshop #2
May 20	City Council Budget Presentation (Proposed Budget)
June 3	1 st Public Hearing on FY15 Budget and Discussion
June 17	Final Public Hearing and Adoption by City Council



Workshop Goals

- Receive feedback and direction from City Council as we develop the FY15 Budget
- Review and validate FY15 planning assumptions
- Understand public safety, public works, community development and parks priorities as part of an overall Citywide service delivery and capital program



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.



Issues Raised in Workshop #1

- Request for additional staff in Community Development
- Non-profit funding
- Sidewalk Policy



Development Activity



Revenue increase

- Indicative of increased permit activity, development related revenues have increased

Fiscal Year	Revenue
2010	\$694,264
2011	\$652,214
2012	\$1,147,143
2013 (as per 2014 Budget Book)	\$1,661,612
2014 Through March	\$1,388,849



Development Activity

- Larger more complex projects are being reviewed and permitted
- When comparing total permit counts, the true impact of these larger projects is not captured
- A major project such as the Cox Tower or a 5-story apartment building is issued one building permit
- The construction period for larger projects is significantly longer; multiple site and building inspections are required
- Overall permit activity FY 2013 to FY 2014 is estimated to show a 15% year-over-year increase
- Increase has trended upward more significantly in the last six months
- While development activity is traditionally slower in the winter months, building inspection activity over the last six months is up 24% when compared to the same time period a year ago



Building Inspections

- Building inspections, for all types of projects - single family residential, multi-family and commercial development have increased, particularly in the last six months
- From November to April, 2014 a total of 7,157 inspections were requested, compared to 5,765 inspection requests in 2013 for the same period
- Requests called in by 2 PM are inspected the following day

Calendar Year	Building Inspections Performed
2010	8,774
2011	9,511
2012	10,857
2013	12,697
Through April 2014	4,724



Private Inspections

- The City allows inspections to be conducted by private inspectors
- Staff estimates that no more than 10% of all inspections were conducted by private inspectors (inspections totals in report does not include private inspections)
- City conducted inspections are more attractive to developers due to next day scheduling and cost



Single Family Permits

- Single Family construction has increased significantly

Calendar Year	New Single Family Permits
2010	68
2011	81
2012	215
2013	301
2014 Through April	121



Community Development Staffing

- Permit Activity by Type and Fiscal Year

2011	2012	2013	2014*	
9	20	14	8	New Commercial Buildings
68	133	271	316	New Single Family Homes
2	13	4	5	New Multi-Family Residential Buildings
387	503	488	548	Commercial Improvements
793	709	699	654	Residential Improvements
37	29	24	31	Land Disturbance Permits
34	44	84	119	Demolition Permits
108	95	134	85	Administrative Permits
431	524	468	396	Sign Permits
1083	811	687	568	Trade Permits
0	0	398	402	Tree Removal Permits
2952	2881	3271	3132	Total

**Through April 2014. Community Development staff estimates a 15% year-over-year increase between FY13 and FY14.*



FY15 Budget Assumptions – Operating

- Fixed Cost of General Government Services Contracts - \$13,434,296.96 (+2.01%)
- Renewal of subcontractor agreements - \$5,619,000 (.88%)
- Continued funding for Police Fleet Replacement Program - \$626,840
- Vehicle Acquisition Costs - \$115,000 (4 Fire)
- Upgrade Court Management System - \$100,000
- Upgrade Community Development System - \$170,000
- Continued funding for Community Events/Non-profits - \$467,500
- Funding for bi-annual Household Hazardous Waste Event - \$75,000
- Debt service for Fire Department - \$774,316
- E-911 Center operation - \$700,000
- Continued EMS subsidy for enhanced service - \$450,000



FY15 Budget Assumptions – Capital

- Continued funding for City Center Phase I Priority Projects - \$13,500,000
- Continued funding for Stormwater Infrastructure Improvements - \$1,750,000
- Pavement Management Program - \$2,500,000
- Intersection Improvements for Heards Ferry - \$2,000,000
- Riverside Drive Interchange - \$500,000
- FCC Mandatory Portable Radio Update by 2017 - \$400,000
- Dupree Sidewalk to Heards Ferry - \$425,000
- Left Turn Lane at Interstate North Parkway/Rivers Edge - \$300,000
- T-0039 Spalding Drive/Mount Vernon Intersection - \$685,000
- C-0007 Marsh Creek BMP Contingency - \$250,000
- Transfer of funds from Morgan Falls Road – (\$1,000,000)



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
 - Eliminate short-term borrowing for cash flow purposes
 - Reserve policy calls for no less than three (3) months of operating and debt expenditures (25%)



Projected Undesignated Fund Balance

June 30, 2013 General Fund Balance	\$ 32,500,793
Add: FY14 Projected Revenues	86,901,657
Less: FY14 Projected Expenditures	91,845,798
Subtotal	27,556,652
Less: Fund Balance Reserve	(20,500,000)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	\$ 7,056,652



Revenue FY14 vs. FY15

	2014 Budget	2015 Projected Budget	Variance
Property Taxes	\$ 28,250,000	\$ 30,400,000	\$ 2,150,000
Sales Tax	23,375,000	23,125,000	(250,000)
Business & Occupational Tax	8,250,000	8,750,000	500,000
Franchise Fees	9,075,000	8,850,000	(225,000)
Insurance Premium Taxes	4,300,000	4,600,000	300,000
Other Revenues	7,012,120	7,404,280	297,160
Total Revenues	\$ 80,357,120	\$ 83,129,280	\$ 2,772,160

Expenditures FY14 vs. FY15



	2014 Budget	2015 Budget	Variance	Variance
City Council	188,061	224,922	38,861	19.60%
City Manager	772,151	786,745	14,594	1.89%
City Clerk	569,016	160,411	(408,605)	-71.89%
Finance	2,232,615	2,322,670	90,055	4.03%
City Attorney	808,000	823,000	15,000	1.86%
Information Services	2,088,479	2,085,783	(2,696)	-0.13%
Human Resources	295,407	276,047	(19,360)	-6.55%
Facilities Management	1,591,410	1,629,154	37,744	2.37%
Communications	1,537,556	1,228,451	(309,105)	-20.10%
General Administration	2,272,667	2,287,395	14,728	0.65%
Municipal Court	1,668,649	1,797,701	129,052	7.73%
Police	18,654,539	19,233,793	579,254	3.11%
Fire	11,726,355	11,861,209	134,854	1.15%
Emergency Management	1,752,339	1,406,400	(345,939)	-19.74%
Public Works	10,717,049	11,387,058	670,009	6.25%
Recreation and Parks	3,000,521	3,089,683	89,162	2.97%
Community Development	3,424,034	3,682,448	258,414	7.55%
Economic Development	265,935	328,063	62,128	23.36%
Transfers to Other Funds	25,786,131	25,575,000	(211,131)	-0.82%
Total General Fund:	\$89,350,913	\$90,185,932	835,019	0.93%

*Projections only.

Preliminary Task Order Analysis



Firm/Work Package	NTE Escalator	Actual Escalator	FY14 Amount	FY15 Amount	Difference
Finance/ST Services	2.50%	2.50%	\$1,673,836.00	\$1,755,000.00	4.85%
Information Services/ InterDev	5.25%	3.50%	1,315,828.80	1,361,882.81	3.50%
Communications/ Collaborative	2.20%	2.20%	513,249.00	549,917.00	7.14%
Municipal Court/Jacobs	3.00%	.86%	1,093,219.00	1,102,660.00	.86%
Call Center/Faneuil	n/a	n/a	819,757.26	450,537.98	-45.04%
Public Works/URS	4.00%	3.50%	3,514,549.00	3,732,558.22	6.20%
Recreation/Jacobs	3.00%	.86%	1,033,822.00	1,042,912.00	.86%
Community Development/ Collaborative	2.20%	2.20%	3,201,969.00	3,434,961.12	7.28%
Total	3.14%		\$13,166,230.06	\$13,434,296.96	2.01%

*Re-bid during FY14 and awarded to Faneuil, resulting in annualized savings of \$369,218

Public Works Contractor Analysis



Firm/Service	Escalator	FY14 Amount	FY15 Amount	Difference
Blount (Street Maintenance)	0%	\$1,445,000	\$1,445,000	0%
Optech (Park Maintenance, ROW, Street Cleaning)	0%	2,720,000	2,720,000	0%
ProCutters (Mowing on Interstates)	0%	220,000	220,000	0%
Multiple Contractors (Tree Removal)	—	200,000	200,000	0%
(Road Signage)	*	310,000	350,000	12.9%
Siemens (Traffic Signals)	3.0%	550,000	566,500	3.0%
Wildcat Striping (Road Striping)	2.0%	125,000	150,000	20.0%
Total	3.0%	\$5,570,000	\$5,659,000	1.59%

*Currently out for bid, FY15 amount is an estimate based on past budget amounts.

Review of Potential FY15 Citywide Capital Projects



FY15 Citywide Capital Projects

1. Rank Categories	
2. Estimated Allocation within Each Category	
Priority	Proposed
T-0046 Carpenter at SR9 Realignment	900,000
Sidewalk Program	750,000
Abernathy/Johnson Ferry Roadway Improvements	500,000
Intersection Improvement Program	500,000
Sandy Springs Tennis Center Improvements	500,000
Traffic Management Center	350,000
Lost Corner Preserve Entrance and Parking Lot	350,000
Windsor Parkway Pedestrian Bridge	250,000
Old Riverside Drive Park	250,000
Spalding Drive Park (Cowart Property)	100,000
TOTAL \$4,450,000	

Ranking of Potential FY15 Citywide Capital Projects



FY15 Citywide Capital Projects (Consolidated Rankings)

1. Rank Categories	
2. Estimated Allocation within Each Category	
PRIORITY	Est. Allocation
1	Sidewalk Program 750,000
2	Intersection Improvement Program 500,000
3	Abernathy/Johnson Ferry Roadway Improvements 500,000
4	Traffic Management Center 350,000
5	T-0046 Carpenter at SR9 Realignment 900,000
6	Lost Corner Preserve Entrance and Parking Lot 350,000
7	Windsor Parkway Pedestrian Bridge 250,000
8	Old Riverside Drive Park 250,000
9	Spalding Drive Park (Cowart Property) 100,000
10	Sandy Springs Tennis Center Improvements 500,000
	Total \$4,450,000

Recommended FY15 Citywide Capital Projects



FY15 Citywide Capital Projects (Consolidated Rankings)

1. Rank Categories			
2. Estimated Allocation within Each Category			
PRIORITY		Est. Allocation	Amount
1	Sidewalk Program	750,000	\$750,000
2	Intersection Improvement Program	500,000	\$500,000
3	Abernathy/Johnson Ferry Roadway Improvements	500,000	\$500,000
4	Traffic Management Center	350,000	\$350,000
5	T-0046 Carpenter at SR9 Realignment	900,000	\$900,000
6	Lost Corner Preserve Entrance and Parking Lot	350,000	\$350,000
7	Windsor Parkway Pedestrian Bridge	250,000	\$250,000
8	Old Riverside Drive Park	250,000	\$250,000
9	Spalding Drive Park (Cowart Property)	100,000	\$100,000
10	Sandy Springs Tennis Center Improvements	500,000	\$240,000
	TOTAL	\$4,450,000	\$4,190,000

Discussion



FY2015 Budget Presentation

John McDonough
City Manager

May 20, 2014



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FY2015 Budget Calendar

March – April	Departmental Budget Hearings/Finance Review Phase
April – May	Senior Management/Mayor Review Phase
April 29	Budget Workshop #1
May 6	Budget Workshop #2
May 20	City Council Budget Presentation (Proposed Budget)
June 3	1 st Public Hearing on FY15 Budget and Discussion
June 17	Final Public Hearing and Adoption by City Council



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





General Fund Budget

Revenues	\$ 83,129,280
Expenditures	90,185,932
Subtotal	(7,056,652)
Use of Fund Balance	7,056,652
Total	\$ 0

Total Budget for all funds = \$ 199,992,595



FY15 Budget Highlights – Operating

- Fixed Cost of General Government Services Contracts - \$13,434,296.96 (+2.01%)
- Renewal of subcontractor agreements - \$5,659,000 (1.59%)
- Continued funding for Police Fleet Replacement Program - \$626,840
- Vehicle Acquisition Costs - \$115,000 (4 Fire)
- Upgrade Court Management System - \$100,000
- Upgrade Community Development System - \$170,000
- Continued funding for Community Events/Non-profits - \$467,500
- Funding for bi-annual Household Hazardous Waste Event - \$75,000
- Debt service for Fire Department - \$774,316
- E-911 Center operation - \$700,000
- Continued EMS subsidy for enhanced service - \$450,000

FY15 Budget Highlights – Capital



- Continued funding for City Center Phase I Priority Projects - \$13,500,000
- Continued funding for Stormwater Infrastructure Improvements - \$1,750,000
- Pavement Management Program - \$2,500,000
- Intersection Improvements for Heards Ferry Elementary - \$2,000,000
- Riverside Drive Interchange Enhancements - \$500,000
- FCC Mandatory Portable Radio Update by 2017 - \$400,000
- Dupree Sidewalk to Heards Ferry Elementary - \$425,000
- Intersection Improvement for Interstate North Parkway/Rivers Edge - \$300,000
- T-0039 Spalding Drive/Mount Vernon Intersection - \$685,000
- C-0007 Marsh Creek BMP Contingency - \$250,000
- Transfer of funds from Morgan Falls Road – (\$1,000,000)
- Funding for Other Council Identified Priority Projects - \$4,190,000



Service Enhancements



SSPD FY15 Enhancements

- Vehicle replacement of 18 vehicles
- Restore 5 propane vehicles
- Replace 65 ballistic vests
- Complete patrol vehicle laptops replacement
- Complete propane systems on last 25 vehicles
- Replacement of 75 tasers (upgrades from X-26 to X-2)
- 4 PT positions:
 - GCIC Specialist
 - SSERV
 - Park Security



SSFR FY15 Enhancements

- Replacement of Mobile Data Computers (MDT)
 - Computers are dated / no longer serviceable
- Replacement of 4 Vehicles
 - (3-Inspector P/U's & 1-Rescue) Mileage, Age
- Upgrading Firefighter Gear
 - Annual replacement program
- Fire Station 4 renovations
 - Planned upgrades continuing from FY14





General Government Services Enhancements

- Financial Services
 - Increase .5 FTE Buyer 1 to 1.0 FTE to improve purchasing and procurement timelines
- Communications
 - Upgrade Communications Editor 1 to Communications Editor Lead 1
- Municipal Court
 - Funds to upgrade court case management system
- Public Works
 - Increasing “as needed” task order budget to \$175,000 to assist with traffic and transportation workload
- Community Development
 - Adding \$115,000 to the task order for “as needed” building and development staff support; funding to implement electronic plan submission and review
- Economic Development
 - Adding .5 FTE Economic Development Specialist



Revenue FY14 vs. FY15

	2014 Budget	2015 Projected Budget	Variance
Property Taxes	\$ 28,250,000	\$ 30,400,000	\$ 2,150,000
Sales Tax	23,375,000	23,125,000	(250,000)
Business & Occupational Tax	8,250,000	8,750,000	500,000
Franchise Fees	9,075,000	8,850,000	(225,000)
Insurance Premium Taxes	4,300,000	4,600,000	300,000
Other Revenues	7,107,120	7,404,280	297,160
Total Revenues	\$ 80,357,120	\$ 83,129,280	\$ 2,772,160

Expenditures FY14 vs. FY15



	2014 Budget	2015 Budget	Variance	Variance
City Council	188,061	224,922	38,861	19.60%
City Manager	772,151	786,745	14,594	1.89%
City Clerk	569,016	160,411	(408,605)	-71.81%
Finance	2,232,615	2,322,670	90,055	4.03%
Legal Services	808,000	823,000	15,000	1.86%
Information Services	2,088,479	2,085,783	(2,696)	-0.13%
Human Resources	295,407	276,047	(19,360)	-6.55%
Facilities Management	1,591,410	1,629,154	37,744	2.37%
Communications	1,537,556	1,228,451	(309,105)	-20.10%
General Administration	2,272,667	2,287,395	14,728	0.65%
Municipal Court	1,668,649	1,797,701	129,052	7.73%
Police	18,654,539	19,233,793	579,254	3.11%
Fire	11,726,355	11,861,209	134,854	1.15%
Emergency Management	1,752,339	1,406,400	(345,939)	-19.74%
Public Works	10,717,049	11,387,058	670,009	6.25%
Recreation and Parks	3,000,521	3,089,683	89,162	2.97%
Community Development	3,424,034	3,682,448	258,414	7.55%
Economic Development	265,935	328,063	62,128	23.36%
Transfers to Other Funds	25,786,131	25,575,000	(211,131)	-0.82%
Total General Fund:	\$89,350,913	\$90,185,932	835,019	0.93%

Task Order Analysis



Firm/Work Package	NTE Escalator	Actual Escalator	FY14 Amount	FY15 Amount	Difference
Finance/ST Services	2.50%	2.50%	\$1,673,836.00	\$1,755,000.00	4.85%
Information Services/ InterDev	5.25%	3.50%	1,315,828.80	1,361,882.81	3.50%
Communications/ Collaborative	2.20%	2.20%	513,249.00	549,917.00	7.14%
Municipal Court/Jacobs	3.00%	.86%	1,093,219.00	1,102,660.00	.86%
Call Center/Faneuil	n/a	n/a	819,757.26	450,537.98	-45.04%
Public Works/URS	4.00%	3.50%	3,514,549.00	3,732,558.22	6.20%
Recreation/Jacobs	3.00%	.86%	1,033,822.00	1,042,912.00	.86%
Community Development/ Collaborative	2.20%	2.20%	3,201,969.00	3,434,961.12	7.28%
Total	3.14%	3.14%	\$13,166,230.06	\$13,430,429.12	2.01%

*Re-bid during FY14 and awarded to Faneuil, resulting in annualized savings of \$369,218

Public Works Contractor Analysis



Firm/Service	Escalator	FY14 Amount	FY15 Amount	Difference
Blount (Street Maintenance)	0%	\$1,445,000	\$1,445,000	0%
Optech (Park Maintenance, ROW, Street Cleaning)	0%	2,720,000	2,720,000	0%
ProCutters (Mowing on Interstates)	0%	220,000	220,000	0%
Multiple Contractors (Tree Removal)	—	200,000	200,000	0%
(Road Signage)	*	310,000	350,000	12.9%
Siemens (Traffic Signals)	3.0%	550,000	566,500	3.0%
Wildcat Striping (Road Striping)	2.0%	125,000	150,000	20.0%
Total	3.0%	\$5,570,000	\$5,659,000	1.59%

*Currently out for bid, FY15 amount is an estimate based on past budget amounts.

General Fund Expenditures – Contingency Detail

Description	2015 Budget
Fire Department	200,000
Police Department	200,000
Emergency Management	90,000
Recreation	50,000
City Manager Contingency	150,000
General Contingency	225,000
Grand Total	\$915,000

FY15 - Capital Priority Projects

Sidewalk Program	\$ 750,000
Intersection Improvement Program	500,000
Abernathy/Johnson Ferry Roadway Improvements	500,000
Traffic Management Center	350,000
T-0046 Carpenter at SR9 Realignment	900,000
Lost Corner Preserve Entrance and Parking Lot	350,000
Windsor Parkway Pedestrian Bridge	250,000
Old Riverside Drive Park	250,000
Spalding Drive Park	100,000
Sandy Springs Tennis Center	240,000
Total	\$4,190,000

FY15 - Summary of All Funds

	FY15 Budget
General Fund	\$ 90,185,932
Anne Frank Fund	75,000
Innovations Fund	58,135
Confiscated Assets Fund	200,000
Emergency 911 Fund	2,552,210
Excise Tax on Rental Motor Vehicles Fund	95,000
Multiple Grant Fund	4,100,643
Community Development Block Grant	1,533,275
Donations Fund	25,000
Hotel/Motel Fund	3,600,000
Capital Projects Fund	95,717,400
Impact Fee Fund	100,000
Stormwater Management Fund	1,750,000
TOTAL ALL FUNDS	\$199,992,595

Summary of Fund Balance by Fund

	FY13 Audit
General Fund	\$ 32,500,794
Anne Frank Fund	(514)
Innovations Fund	183,135
Confiscated Assets Fund	867,577
Emergency 911 Fund	-----
Multiple Grant Fund	-----
Community Development Block Grant	41,595
Private Donations Fund	122,086
Hotel/Motel Fund	1,075
Excise Tax on Rental Motor Vehicles Fund	-----
Capital Projects Fund	52,795,595
Impact Fee Fund	1,715,328
Stormwater Management Fund	906,466
TOTAL ALL FUNDS	\$ 89,067,137



Anne Frank Fund

- City entered into agreement with Georgia Commission on the Holocaust in 2009 to host the Anne Frank in the World Exhibit
- Agreement was renewed January 1, 2013 for three years and requires City to provide funds for operating expenses

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 12,237	\$ 12,761	\$ (514)	\$ -----
Revenues	73,573	45,068	63,114	75,000
Expenditures	73,049	58,343	62,600	75,000
Ending Fund Balance	\$ 12,761	\$ (514)	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Innovations Fund

- Created in 2011 to support innovative programs implemented to bring efficiencies to the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ -----	\$ 44,559	\$ 183,135	\$ 58,135
Revenues	166,451	304,636	-----	-----
Expenditures	121,893	166,060	125,000	58,135
Ending Fund Balance	\$ 44,559	\$ 183,135	\$ 58,135	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Confiscated Assets Fund

- Used to account for funds and assets seized by the Sandy Springs Police Department as a result of narcotics arrests in conjunction with state and federal agencies
- Used by Police Departments to augment general fund budget, and can only be used for law enforcement programs or activities

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 343,914	\$ 346,442	\$ 867,577	\$ 1,267,977
Revenues	147,822	708,305	575,400	200,000
Expenditures	145,294	187,170	175,000	200,000
Ending Fund Balance	\$ 346,442	\$ 867,577	\$ 1,267,977	\$ 1,267,977

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



E911 Fund

- Accounts for revenues received from the 911 surcharge on telephone bills

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----
Revenues	2,518,968	2,748,115	2,560,000	2,552,210
Expenditures	2,518,968	2,748,115	2,560,000	2,552,210
Ending Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Multiple Grants Fund

- Accounts for the numerous grants received by the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----
Revenues	4,413,060	1,626,918	840,583	4,100,643
Expenditures	4,413,060	1,626,918	840,583	4,100,643
Ending Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.

Community Development Block Grant (CDBG) Fund



- Used to account for funds awarded under the Community Development Block Grant (CDBG)

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 41,221	\$ 41,221	\$ 41,595	\$ -----
Revenues	689,459	285,371	586,950	1,533,275
Expenditures	689,291	284,997	628,545	1,533,275
Ending Fund Balance	\$ 41,221	\$ 41,595	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.

Private Donations Fund



- Accounts for donations from the public for specific projects in the recreation, police and fire departments

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 77,822	\$ 130,622	\$ 122,086	\$ 120,958
Revenues	64,273	4,740	3,040	25,000
Expenditures	10,909	13,276	4,169	25,000
Ending Fund Balance	\$ 130,622	\$ 122,086	\$ 120,958	\$ 120,958

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Hotel/Motel Fund

- Used to account for funds received through hotel/motel taxes. Under state law, 28.56% to the General Fund, 32.14% to the Sandy Springs Hospitality Board and 39.30% to the Georgia World Congress Center

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 923	\$ 987	\$ 1,075	\$ 1,100
Revenues	3,695,600	3,763,997	3,650,283	3,600,000
Expenditures	3,695,536	3,763,909	3,650,258	3,600,000
Ending Fund Balance	\$ 987	\$ 1,075	\$ 1,100	\$ 1,100

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Excise Tax on Rental Motor Vehicles

- Accounts for revenues received from the taxes on vehicles rented in the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----
Revenues	----	----	105,635	95,000
Expenditures	----	----	105,635	95,000
Ending Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Capital Projects Fund

- Used to fund all facilities, parks and infrastructure construction
- Funds are derived from contributions from the General Fund

	CIP Fund	Stormwater Fund	Total
FY 06	0	0	0
FY 07	\$ 6,180,936	0	\$ 6,180,936
FY 08	15,540,483	450,000	15,990,483
FY 09	29,152,474	1,800,000	30,952,474
FY 10	23,647,716	500,000	24,147,716
FY 11	14,900,001	1,800,000	16,700,001
FY 12	12,320,198	2,500,000	14,820,198
FY 13	23,571,822	2,500,000	29,071,822
FY 14	24,126,630	1,600,000	25,726,630
FY 15	23,750,000	1,750,000	25,500,000
TOTAL	\$ 176,190,261	\$ 12,900,000	\$ 189,090,261



Impact Fee Fund

- Amounts assessed on construction development projects to offset the anticipated cost of infrastructure needed as a result of the new development

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 324,676	\$ 1,548,674	\$ 1,715,328	\$ 1,925,378
Revenues	1,223,998	466,654	307,050	100,000
Expenditures	-----	300,000	97,000	100,000
Ending Fund Balance	\$ 1,548,674	\$ 1,715,328	\$ 1,925,378	\$ 1,925,378

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Stormwater Maintenance Fund

- Used to account for construction projects to improve the City's stormwater infrastructure

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 425,864	\$ 1,558,193	\$ 906,466	\$ -----
Revenues	2,500,000	2,500,000	1,600,000	1,750,000
Expenditures	1,367,671	3,151,727	2,506,466	1,750,000
Ending Fund Balance	\$ 1,558,193	\$ 906,466	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.

Discussion





