

2016

APPROVED BUDGET



Fiscal Year 2016

July 1, 2015 - June 30, 2016



TABLE OF CONTENTS

SECTION I - INTRODUCTION

Governance in Sandy Springs: Mayor and City Council

Map of North Fulton County

City of Sandy Springs Organizational Chart

City Budget Ordinance

SECTION II - EXECUTIVE SUMMARY

Executive Summary

SECTION III - POLICIES AND PROCEDURES

Mission Statement

Goals

Introduction

SECTION IV - FUND BUDGETS

General Revenue Fund - 100

Anne Frank Exhibit Fund - 120

Innovations Fund - 130

Confiscated Assets Fund - 210

E911 Fund - 215

Multiple Grants Fund - 240

Community Development Block Grant Fund - 245

Private Donations Fund - 250

Hotel Motel Fund - 275

Rental Motor Vehicle Excise Tax Fund - 280

Capital Projects Fund - 351

Impact Fee Fund - 356

Stormwater Fund - 561

SECTION V - GLOSSARY OF TERMS

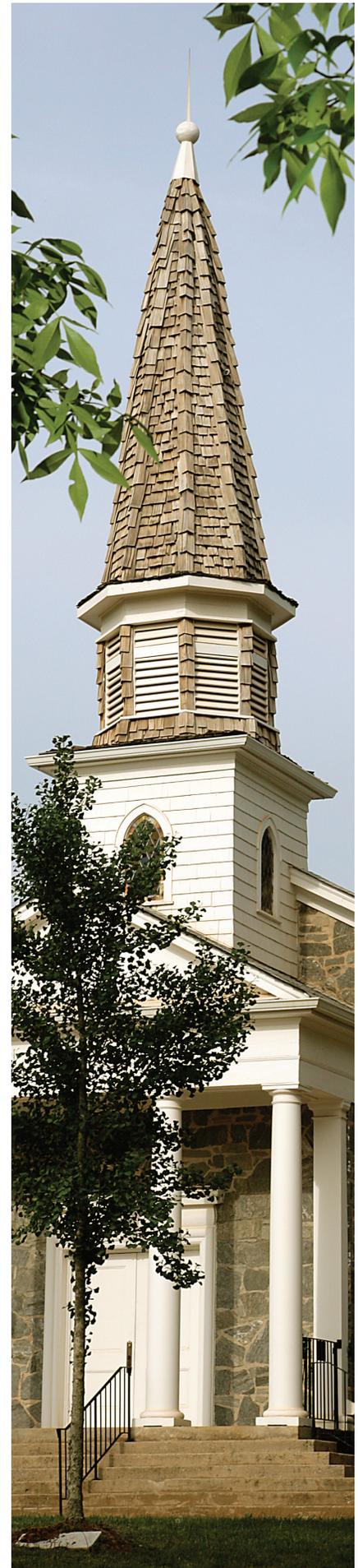
Glossary Of Terms

SECTION VI - BUDGET PRESENTATIONS

FY2016 Budget Workshop #1 Presentation

FY2016 Budget Workshop #2 Presentation

FY2016 Budget Presentation





INTRODUCTION

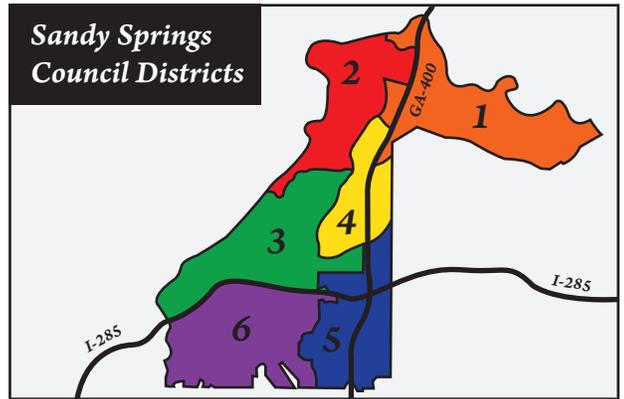
MAYOR AND CITY COUNCIL

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



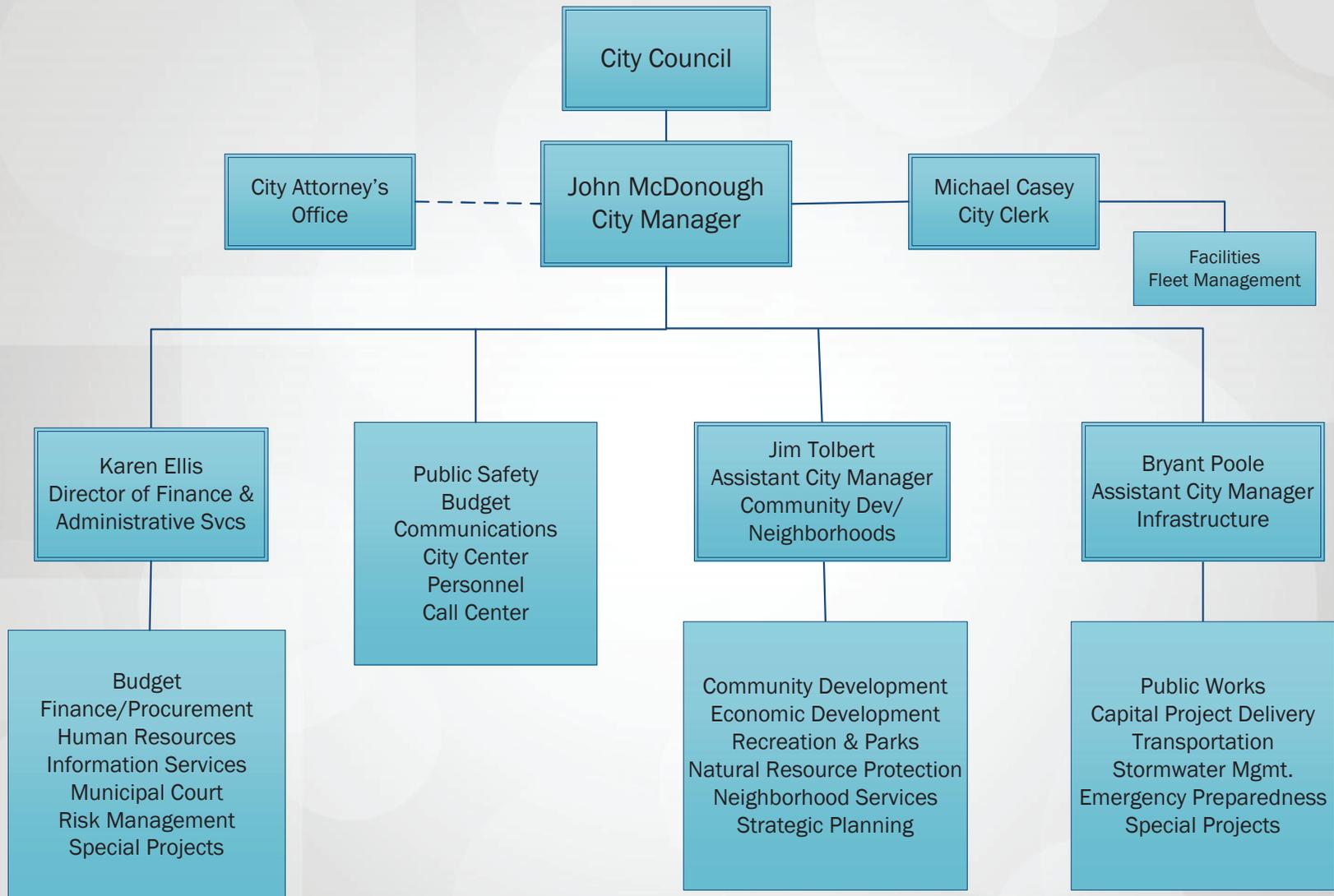
Legend

- 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, 2015 AND ENDING JUNE
 30, 2016**

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, 2015 through June 30, 2016, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$207,588,412, 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 \$95,298,938, for the general obligations and legal obligations in FY 2016.

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

Taxes	\$78,300,000
Licenses and Permits	1,930,000
Charges for Services	770,000
Fines & Forfeitures	3,000,000
Investment Income	125,000
Other Revenue	470,568
Transfer from Hotel Motel	1,171,000
Total Estimated General Fund Revenues	\$85,766,568
Use of Prior Year Fund Balance	\$9,532,370
Total Estimated General Fund Funding Sources	\$95,298,938

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 2016 a total of \$95,298,938, 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	885,490
City Clerk	164,855
Finance	2,363,916
City Attorney	823,000
Information Services	2,251,258

Human Resources	311,788
Facilities	1,734,574
Communications	1,246,836
General Administration	2,784,895
Municipal Court	1,840,647
Police	19,570,623
Fire	12,092,123
Emergency Medical/Services	1,072,000
Public Works	12,024,933
Recreation	3,188,808
Community Development	4,793,700
Economic Development	311,570
Other Financing Uses	27,613,000
Total Estimated General Fund Expenditures	\$95,298,938

Section IV. Anne Frank Fund. There is hereby established an Anne Frank Fund for the City of Sandy Springs with an appropriation of \$63,000.

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

Transfer in from General Fund	\$ 63,000
Total Anne Frank Fund Revenues	\$ 63,000

The following disbursements are authorized for the fiscal year 2016:

Operations	\$ 63,000
Total Anne Frank Fund Expenditures	\$ 63,000

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 2016:

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 2016:

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 \$170,350.

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

State and Federal Grants	\$ 170,350
Total Multiple Grant Fund Revenues	\$ 170,350

The following disbursements are authorized for the fiscal year 2016:

Highway Enforcement - DUI	\$ 82,500
Byrne- JAG	20,000
Bulletproof Vest Partnership	67,850
Total Multiple Grant Fund Expenditures	\$ 170,350

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 \$1,123,426.

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

2013 CDBG Award	\$ 545,644
2014 CDBG Award	577,782
Total Community Development Block Grant Revenues	\$ 1,123,426

The following disbursements are authorized for the fiscal year 2016:

2013 CDBG Award	\$ 545,644
2014 CDBG Award	577,782
Total Community Development Block Grant Expenditures	\$ 1,123,426

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 2016:

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 \$3,750,000.

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

Taxes	\$ 3,750,000
Total Hotel/Motel Tax Fund Revenues	\$ 3,750,000

The following disbursements are authorized for the fiscal year 2016:

Georgia World Congress Center	\$ 1,473,750
City of Sandy Springs General Fund	1,071,000
Sandy Springs Hospitality Board	1,205,250
Total Hotel/Motel Tax Fund Expenditures	\$ 3,750,000

Section XI. Rental Motor Vehicle Excise Tax Fund. There is hereby established a Rental Motor Vehicle Excise Tax Fund for the City of Sandy Springs with an appropriation of \$100,000.

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

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

The following disbursements are authorized for the fiscal year 2016:

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

Section XII. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$101,655,488.

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

Federal, State & Other Outside Funding	\$15,821,906
Transfer In from General Fund	25,000,000
Total Estimated General Fund Revenues	\$40,821,906
Use of Prior Year Fund Balance	\$60,833,583
Total Estimated General Fund Funding Sources	\$101,655,488

The following disbursements are authorized for the fiscal year 2016:

Capital Contingency	\$1,945,917
Marta Bus Shelter Advertising	347,335
City Hall Storage Facility	95,367
Land Acquisition	18,529,970
Mt. Vernon/Bluestone Rd Extension	10,650,000
City Center Infrastructure / Green	3,295,378
Utilities Program Mgmt & Design	199,725
Utilities Relocation	4,988,429
Marsh Creek Headwater BMP	2,212,191
Sandy Springs Circle Phase 1	1,400,000
Sandy Springs Circle Phase 2	3,132,753
Professional Services	14,065,994
Abernathy-Greenway Linear Park	1,135,022
SS Tennis Center	240,661
Hammond Pk Imprvmts	906,413
Morgan Falls Overlook	40,000
Lost Corner Preserve	192,348
Astro Turf @ School fields	127,553
Old Riverside Dr Park	248,661
Spalding Dr Park	100,000
Windsor Meadows Park	300,000

Abernathy/Johnson Fy Roadway Imp	264,941
Roswell Rd Streetscape	1,512,388
JohnsonFy-Glenridge CD&PE	4,572,248
RRSS-Johnson Fy-Abernathy	532,283
Roswell Road SS Phase I	2,347,648
Hammond Dr -CD	685,329
Ptree-Dwdy Rd Impr-CD	73,855
Morgan Falls Road	2,409,953
Chattahoochee Pedestrian Bridge	725,882
Spalding @ Mt Vernon	258,092
Riverside Dr Shoulder/Slope Repair	857,824
City Gateway Beautification	750,731
Glenridge @ Roswell Rd Intersection	1,820,434
Plan 2040	1,872,011
Windsor Parkway Realignment	4,169,173
Carpenter Drive Realignment	1,275,474
Heards Ferry Intersection Improvements	1,649,922
Left-turn Lane @ Riveredge Pkwy	393,583
Windsor Pkwy Ped Bridge	438,864
Hammond PD Glenridge ATMS	255,032
Dupree Sidewalks	356,185
IJR for new I-285 Interchange	450,000
I-285/SR 400 Interchange Shared Use Trail	1,000,000
Pavement Management Prg	1,870,604
Sidewalk Program	1,638,264
Intersection & Operational Improvements	558,637
Ptree/Dwdy @ Abernathy	150,000
Bridge & Dam Maintenance	1,565,320
Traffic Management Program	852,603
Traffic Calming	139,933
City's Weighted Share for NFRRSA	1,953,527
FCC Mandatory Radio Upgrades	101,028
Total Capital Project Fund Expenditures	\$101,655,488

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 2016:

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 \$2,550,000.

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

Transfer in From General Fund	\$ 2,550,000
Total Stormwater Management Fund Revenue	\$ 2,550,000

The following disbursements are authorized for the fiscal year 2016:

Infrastructure	\$ 2,550,000
Total Stormwater Management Fund Expenditures	\$ 2,550,000



EXECUTIVE SUMMARY



May 20, 2015

Dear Mayor, City Council and Citizens of Sandy Springs,

The proposed Fiscal Year (FY) 2016 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 2015. 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 2016 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 2016 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 \$18,852,230 for City Center Projects, \$960,000 for park projects, \$5,187,770 for transportation infrastructure and \$2,550,000 for stormwater infrastructure.

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

The FY 2016 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	\$15,000,000
2	City Transportation Grid Implementation	3,000,000
3	Marsh Creek Headwater BMP	250,000
4	Sandy Springs Circle Phase 2 Federal Match	602,230
5	Hammond Pk Imprvmts	660,000
6	Windsor Meadows Park	300,000
7	Plan 2040	368,241
8	Carpenter Drive Realignment	900,000
9	Hammond PD Glenridge ATMS	255,000
10	IJR for new I-285 Interchange	450,000
11	I-285/SR 400 Interchange Shared Use Trail	1,000,000
12	Pavement Management Prg	500,000
13	Sidewalk Program	500,000
14	Intersection & Operational Improvements	164,529
15	Bridge & Dam Maintenance	700,000
16	Traffic Management Program	350,000
	TOTAL	\$25,000,000

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 16, 2015.

The proposed budgets for all operating, capital and special revenue funds total \$207,588,412. 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 \$95,298,938. The remaining funds include: Anne Frank Exhibit, Confiscated Assets, E-911, Multiple Grants, Community Development Block Grant, Private Donations, Hotel/Motel, Rental Motor Vehicle Excise Tax, Capital Projects, Impact Fees and Stormwater Maintenance Funds. 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 2016 General Fund Budget provides for \$14,817,950 for general government contracts for city services; \$26,040,219 for personnel and related benefits; \$26,890,769 for operations and equipment; and \$27,550,000 for capital improvement programs. All eligible City employees may receive a 2.5% salary increase and are eligible for an additional bonus based on job performance if they meet certain standards.

The City's goal is to adopt an operating budget where current revenues equal anticipated expenditures. All departments supported by the resources of the City must function within the limits of the financial resources identified or available specifically to them. Budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

The budget is a dynamic rather than static plan which allows for adjustments and amendments as circumstances change. The City Council must approve all increases in total fund appropriations. Amounts in this budget may be reallocated within funds by approval of the City Manager as long as the total budgeted amounts do not exceed these appropriations by fund. Department Heads submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation with approval by the 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 2016 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 2016 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, the FY 2016 budget has been set for \$63,000.

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 2016 budget has been set at \$200,000.

E-911 Fund

This fund accounts for the revenues received from the 911 surcharge on telephone bills. The City of Sandy Springs participates in a joint venture with the City of Johns Creek for E-911 operations. All money collected in this fund is dedicated to a separate operating authority – Chattahoochee River 911 Authority. The amount estimated to be collected for the FY 2016 budget is \$2,552,210.

Multiple Grants Fund

This grant fund accounts for numerous grants received by the City. Currently, we have three grants accounted for in this fund with a total FY 2016 budget of \$170,350.

Community Development Block Grant Fund (CDBG)

The CDBG fund is used to account for funds received through an entitlement award as a result of federal congressional appropriations. The City's adopted plan directs that the awards be used for construction of infrastructure (primarily sidewalks) in the city. We are currently accounting for two awards: 2013 and 2014. The Total FY 2016 budget is \$1,123,426.

Private Donations Fund

Donations from the public for specific projects in recreation, police and fire are accounted for in this fund. The FY 2016 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 2016 are \$3,750,000.

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 2016 are \$100,000.

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 (\$25,000,000 in the FY 2016 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 2016 budget for this fund is \$101,655,488.

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 2016 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 2016 budget for this fund is \$2,550,000.

Sandy Spring's FY 2016 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, Sustainable Growth, Downtown Development, 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 2016 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 2016 budget request.

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

The public hearing/meetings throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from the public on City operations and services. In accordance with continuing efforts to apprise the public of City activities, the Adopted 2016 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 2016 Budget are described below:

March – April 2015	Departmental Budget Hearings/Finance Review Phase
April – May 2015	Senior Management/Mayor Review Phase
April 28	Budget Workshop #1
May 5	Budget Workshop #2
May 19	City Council Budget Presentation (Proposed Budget)
June 2	1 st Public Hearing on FY14 Budget and Discussion
June 16	Final Public Hearing and Adopting by City Council

BASIS OF PRESENTATION

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

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

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

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

General Funds

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

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

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 Director and the City Manager and approval by the Mayor and City Council.

There is no requirement that the City budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Comprehensive Annual Financial Report (CAFR) requires a reconciliation of the budget to GAAP. Therefore, the City budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the “basis of budgeting” or the “budgetary basis of accounting.” These terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop the City’s budget documents, and the basis of accounting that is reflected in the City’s CAFR prepared by the Finance Director.

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

Under GASB 34, the CAFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical actuals – both actual revenues and other sources and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan. The budget presents organizational summaries without differentiating the level of control the City Council may exercise over individual organizations.

From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) that redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the CAFR.

HISTORY OF SANDY SPRINGS

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

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

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



FUND BUDGETS

FUND BUDGETS

GENERAL FUND

100



**GENERAL FUND 100 - SUMMARY
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget	%
REVENUES						
Property Taxes	29,348,418	31,015,774	31,460,903	30,400,000	30,900,000	1.64%
Sales Tax	23,727,126	24,444,122	25,467,112	23,125,000	24,425,000	5.62%
Business & Occupational Tax	9,041,856	9,888,532	9,236,937	8,750,000	9,000,000	2.86%
Franchise Taxes	9,311,894	9,164,266	9,645,712	8,850,000	9,225,000	4.24%
Insurance Premium Taxes	4,675,766	4,841,259	5,061,941	4,600,000	4,750,000	3.26%
Municipal Court	3,324,956	3,417,669	3,092,922	3,300,000	3,000,000	-9.09%
Licenses & Permits	2,482,713	2,829,403	3,068,817	1,545,000	1,930,000	24.92%
Transfer from Hotel/Motel	1,088,248	1,228,364	1,125,000	1,123,160	1,171,000	4.26%
Intergovernmental	105,840	129,360	141,120	141,120	141,120	0.00%
Charges for Services	945,132	848,996	730,000	665,000	770,000	15.79%
Interest	145,290	113,054	138,999	150,000	125,000	-16.67%
Miscellaneous	4,050,055	2,304,128	490,755	330,000	329,448	-0.17%
Total Revenues	88,247,294	90,224,927	89,660,218	82,979,280	85,766,568	3.36%
EXPENDITURES						
City Council	136,787	186,972	210,306	224,922	224,922	0.00%
City Manager	714,227	703,278	747,548	786,745	885,490	12.55%
City Clerk	136,405	317,777	149,666	160,410	164,855	2.77%
Finance	2,083,344	2,116,728	2,232,222	2,322,671	2,363,916	1.78%
City Attorney	1,138,593	831,449	819,220	823,000	823,000	0.00%
Information Services	1,512,438	1,822,364	2,038,773	2,085,783	2,251,258	7.93%
Human Resources	238,636	270,016	273,920	276,047	311,788	12.95%
Facilities	1,260,391	1,482,742	1,585,833	1,629,154	1,734,574	6.47%
Communications	1,360,912	1,295,693	1,167,106	1,228,451	1,246,836	1.50%
General Administration	4,039,421	1,809,216	1,946,166	2,212,395	2,784,895	25.88%
Municipal Court	1,691,077	1,657,894	1,694,828	1,797,701	1,840,647	2.39%
Police	17,003,356	17,254,866	18,504,124	19,233,793	19,570,623	1.75%
Fire	10,505,963	15,730,879	11,452,255	11,861,209	12,092,123	1.95%
Emergency Medical/Services	1,589,345	1,239,907	1,200,216	1,406,400	1,072,000	-23.78%
Public Works	9,852,079	10,210,529	11,061,379	11,462,058	12,024,933	4.91%
Recreation	2,768,876	2,687,369	2,792,889	2,939,683	3,188,808	8.47%
Community Development	3,385,455	3,384,894	3,658,783	3,882,448	4,793,700	23.47%
Economic Development	-	181,296	293,166	328,063	311,570	-5.03%
Other Financing Uses	29,439,012	26,106,770	31,234,529	31,253,429	27,613,000	-11.65%
	88,856,314	89,290,639	93,062,929	95,914,361	95,298,938	-0.64%



**GENERAL FUND 100 - REVENUE
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
100 311100 Ad Valorem (Real) Property	26,657,679	27,583,512	28,102,681	27,500,000	28,000,000
100 311310 Motor Vehicle	1,438,101	981,097	811,829	900,000	0
100 311315 Motor Vehicle (TAVT)	505,450	1,798,342	1,885,139	1,400,000	2,300,000
100 311340 Intangible Tax (Reg & Rec)	553,491	429,571	416,418	450,000	400,000
100 311600 Real Estate Transfer Tax	193,697	223,252	244,836	150,000	200,000
100 311710 Electric Franchise Fee	6,191,758	5,929,372	6,302,988	6,000,000	6,000,000
100 311730 Gas Franchise Fee	729,559	723,673	737,556	725,000	725,000
100 311750 Television Franchise Fee	1,183,356	1,189,943	1,247,010	1,100,000	1,200,000
100 311760 Telephone Franchise Fee	856,127	908,589	931,784	675,000	900,000
100 311790 Solid Waste Franchise Fee	351,094	412,689	426,374	350,000	400,000
100 313100 Local Option Sales Tax	22,165,872	22,983,329	23,878,156	21,750,000	23,000,000
100 314200 Alcoholic Beverage Excise	1,120,921	1,118,912	1,212,344	1,075,000	1,100,000
100 314300 Excise Mixed Drink Tax	335,084	341,881	376,612	300,000	325,000
100 314400 Excise Tax on Rental MV	105,249	0	0	0	0
100 316100 Business & Occupational Tax	9,041,856	9,888,532	9,236,937	8,750,000	9,000,000
100 316200 Insurance Premium Tax	4,675,766	4,841,259	5,061,941	4,600,000	4,750,000
Total Taxes	76,105,060	79,353,952	80,872,605	75,725,000	78,300,000
100 321100 Alcoholic Beverage Licenses	560,221	558,410	560,000	560,000	560,000
100 321910 Firearm Permits	160,580	151,304	100,192	75,000	100,000
100 321920 GCIC Permit Fees	98,247	58,250	100,990	75,000	100,000
100 322210 Planning/Zoning Fees	70,691	93,653	80,000	50,000	60,000
100 322215 Development Review Fee	99,294	109,120	75,000	25,000	50,000
100 323120 Building Permits	1,413,345	1,770,541	2,066,655	700,000	1,000,000
100 323130 Plumbing Permits	13,550	10,380	11,655	10,000	10,000
100 323140 Electrical Permits	9,705	11,740	10,875	10,000	10,000
100 323160 HVAC Permits	17,875	27,280	19,350	15,000	15,000
100 323910 Soil Erosion Permits	11,481	1,000	0	10,000	10,000
100 323920 Building Reinspection Fee	27,725	37,725	44,100	15,000	15,000
Total Licenses and Permits	2,482,713	2,829,403	3,068,817	1,545,000	1,930,000
100 347500 Recreation Program - Gymnastics	861,987	709,865	600,000	550,000	567,000
100 347501 Recreation Program - Athl&Leis	0	0	0	0	63,000
100 347900 Tennis Center	30,000	60,000	60,000	60,000	60,000
100 347910 Facility Rentals	53,145	79,131	70,000	55,000	80,000
Total Charges for Services	945,132	848,996	730,000	665,000	770,000
100 343300 GDOT	105,840	129,360	141,120	141,120	141,120
Total Intergovernmental	105,840	129,360	141,120	141,120	141,120
100 351170 Municipal Court Fines	3,324,956	3,417,669	3,092,922	3,300,000	3,000,000
Total Fines and Forfeitures	3,324,956	3,417,669	3,092,922	3,300,000	3,000,000
100 361000 Interest Earnings	145,290	113,054	138,999	150,000	125,000
Total Investment Earnings	145,290	113,054	138,999	150,000	125,000
100 316200 Insurance Reimbursements	212,524	53,988	30,000	0	0
100 341910 Election Qualifying Fee	0	6,540	0	0	0
100 342900 Public Safety Fees	0	76,955	115,000	0	50,000
100 349900 Other Charges for Services	69,664	84,600	30,750	0	0
100 381000 Rental Revenue	0	46,133	44,977	25,000	25,000
100 389000 Miscellaneous Revenues	66,219	654,182	60,580	125,000	50,000
100 389860 Reimbursement for Eqpt	134,586	164,494	179,448	0	179,448
100 391275 Transfers in	1,088,248	1,228,364	1,125,000	1,123,160	1,171,000
100 392100 Sale of Assets	59,612	1,217,237	30,000	180,000	25,000
100 393500 Proceeds from Capital Leases	3,507,449	0	0	0	0
Miscellaneous Revenue	5,138,303	3,532,492	1,615,755	1,453,160	1,500,448
TOTAL REVENUES	88,247,294	90,224,927	89,660,218	82,979,280	85,766,568



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

CITY COUNCIL

1001310 511100	REGULAR SALARIES	97,000	119,766	148,000	148,000	148,000
1001310 512200	SOCIAL SECURITY	6,014	7,426	9,176	9,176	9,176
1001310 512300	MEDICARE	1,407	1,737	2,146	2,146	2,146
1001310 512600	UNEMPLOYMENT TAX	279	427	800	800	800
1001310 512700	WORKERS' COMPENSATION	569	221	250	300	300
	Total Salaries and Benefits	105,268	129,576	160,372	160,422	160,422
1001310 523200	COMMUNICATIONS	3,636	3,436	3,645	4,000	4,000
1001310 523500	TRAVEL	6,376	6,306	5,538	7,500	7,500
1001310 523600	DUES & FEES	7,500	34,258	34,693	37,500	40,000
1001310 523700	EDUCATION/TRAINING	2,100	2,410	2,000	2,000	2,000
1001310 531100	GENERAL OPERATING SUPPLIES	4,893	4,323	1,714	5,000	5,000
1001310 531300	HOSPITALITY	7,013	6,663	2,344	8,500	6,000
	Total Operations and Capital	31,518	57,396	49,934	64,500	64,500
	Total Budget	136,787	186,972	210,306	224,922	224,922

PERSONNEL INFORMATION - CITY COUNCIL

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 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 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

CITY MANAGER

1001320	511100	REGULAR SALARIES	471,377	479,692	485,143	497,526	587,908
1001320	511110	BONUSES	18,100	18,100	32,500	19,385	15,500
1001320	512101	HEALTH INSURANCE	20,899	23,101	25,483	26,150	36,570
1001320	512102	DISABILITY INSURANCE	1,115	1,357	1,521	1,680	2,580
1001320	512103	DENTAL INSURANCE	2,055	1,680	1,444	1,440	1,980
1001320	512104	LIFE INSURANCE	3,621	3,593	2,966	3,780	5,400
1001320	512200	SOCIAL SECURITY	24,149	24,064	25,339	32,049	37,411
1001320	512300	MEDICARE	6,950	7,138	7,464	7,495	8,749
1001320	512401	RETIREMENT 401A	67,583	70,102	70,007	70,861	85,240
1001320	512402	RETIREMENT-MATCHING	21,876	22,807	20,803	23,194	28,171
1001320	512600	UNEMPLOYMENT TAX	169	198	236	2,585	2,254
1001320	512700	WORKERS' COMPENSATION	6,340	1,011	1,001	1,200	1,127
		Total Salaries and Benefits	644,236	652,842	673,907	687,345	812,890
1001320	521200	PROFESSIONAL SERVICES	17,988	13,758	17,284	20,000	10,000
1001320	523200	COMMUNICATIONS	2,272	1,689	1,795	1,900	2,600
1001320	523400	PRINTING & BINDING	1,685	1,477	1,200	3,000	1,500
1001320	523500	TRAVEL	3,338	3,291	6,633	10,000	10,000
1001320	523600	DUES & FEES	10,869	10,514	11,082	12,000	11,000
1001320	523700	EDUCATION/TRAINING	7,321	1,934	3,820	6,500	6,500
1001320	523900	CONTRACTUAL SERVICES	2,844	204	5,000	10,000	5,000
1001320	531100	GENERAL OPERATING SUPPLIES	5,369	3,774	7,565	10,000	5,000
1001320	531300	HOSPITALITY	17,703	13,714	18,825	25,000	20,000
1001320	531600	SMALL TOOLS & EQUIPMENT	604	81	437	1,000	1,000
		Total Operations and Capital	69,991	50,436	73,641	99,400	72,600
		Total Budget	714,227	703,278	747,548	786,745	885,490

PERSONNEL INFORMATION - CITY MANAGER

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 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 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

CITY CLERK

1001330	511100	REGULAR SALARIES	78,875	80,235	86,386	84,720	92,724
1001330	511110	BONUSES	3,000	3,000	3,250	3,152	3,250
1001330	512101	HEALTH INSURANCE	3,597	3,953	5,681	4,980	5,730
1001330	512102	DISABILITY INSURANCE	207	237	299	300	360
1001330	512103	DENTAL INSURANCE	441	328	234	240	300
1001330	512104	LIFE INSURANCE	651	641	668	720	780
1001330	512200	SOCIAL SECURITY	5,011	5,213	5,458	5,448	5,950
1001330	512300	MEDICARE	1,172	1,219	1,277	1,274	1,392
1001330	512401	RETIREMENT 401A	9,431	9,609	10,274	10,166	11,127
1001330	512402	RETIREMENT-MATCHING	3,930	4,004	4,271	4,236	4,636
1001330	512600	UNEMPLOYMENT TAX	38	49	67	424	371
1001330	512700	WORKERS' COMPENSATION	997	170	167	200	185
		Total Salaries and Benefits	107,350	108,658	118,032	115,860	126,805
1001330	522230	REPAIRS & MAINTENANCE-VEH	2,448	995	4,661	5,000	5,000
1001330	523200	COMMUNICATIONS	1,570	1,666	1,501	1,400	1,700
1001330	523300	ADVERTISING	1,889	6,600	1,000	5,000	1,000
1001330	523400	PRINTING & BINDING	0	1,099	500	3,750	3,500
1001330	523500	TRAVEL	1,001	482	1,000	1,500	1,500
1001330	523600	DUES & FEES	2,435	1,537	1,455	2,000	2,000
1001330	523700	EDUCATION/TRAINING	1,612	0	1,825	2,000	2,000
1001330	523900	CONTRACTUAL SERVICES	15,926	194,637	17,222	20,650	18,100
1001330	531100	GENERAL OPERATING SUPPLIES	685	545	614	750	750
1001330	531270	GASOLINE	1,062	1,272	1,106	1,500	1,500
1001330	531300	HOSPITALITY	427	287	250	500	500
1001330	531600	SMALL TOOLS & EQUIPMENT	0	0	500	500	500
		Total Operations and Capital	29,056	209,120	31,634	44,550	38,050
		Total Budget	136,405	317,777	149,666	160,410	164,855

PERSONNEL INFORMATION - CITY CLERK

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
City Clerk	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

FINANCE

1001500 511100	REGULAR SALARIES	131,380	133,444	142,160	138,354	150,666
1001500 511110	BONUSES	4,500	4,500	5,000	5,356	5,000
1001500 512101	HEALTH INSURANCE	8,745	11,217	14,856	12,800	16,750
1001500 512102	DISABILITY INSURANCE	312	392	498	480	540
1001500 512103	DENTAL INSURANCE	765	754	744	780	780
1001500 512104	LIFE INSURANCE	1,044	1,055	1,118	1,080	1,080
1001500 512200	SOCIAL SECURITY	7,746	7,159	7,827	8,910	9,651
1001500 512300	MEDICARE	1,909	1,963	2,112	2,084	2,257
1001500 512401	RETIREMENT 401A	15,710	16,005	17,019	16,602	18,080
1001500 512402	RETIREMENT-MATCHING	6,296	6,669	7,089	6,918	7,533
1001500 512600	UNEMPLOYMENT TAX	38	49	98	692	603
1001500 512700	WORKERS' COMPENSATION	1,173	255	263	315	301
	Total Salaries and Benefits	179,617	183,464	198,784	194,371	213,241
1001500 521200	PROFESSIONAL SERVICES	33,875	16,630	16,068	35,000	25,000
1001500 521201	PROF SERVICES-GVMT SERVICES	1,605,242	1,654,282	1,752,882	1,755,000	1,798,875
1001500 521210	PROF SERVICES-AUDIT	98,100	91,400	99,001	100,000	110,000
1001500 521300	TECHNICAL SERVICES	91,309	101,084	99,213	105,000	105,000
1001500 523200	COMMUNICATIONS	1,487	1,347	855	1,800	800
1001500 523300	ADVERTISING	4,410	11,430	14,740	15,000	15,000
1001500 523400	PRINTING & BINDING	4,833	5,945	5,539	7,500	6,000
1001500 523500	TRAVEL	2,165	3,202	3,013	18,000	12,000
1001500 523600	DUES & FEES	1,905	2,700	3,007	4,000	4,000
1001500 523700	EDUCATION/TRAINING	10,220	2,750	8,007	36,000	27,000
1001500 523900	CONTRACTUAL SERVICES	7,840	12,127	13,483	15,000	15,000
1001500 523950	MERCHANT SERVICES CHARGES	14,539	12,600	3,531	12,000	6,000
1001500 523955	BANK SERVICE CHARGES	20,404	13,561	9,993	20,000	20,000
1001500 531100	GENERAL OPERATING SUPPLIES	3,390	4,003	3,499	3,000	5,000
1001500 531300	HOSPITALITY	841	203	607	1,000	1,000
1001500 542400	COMPUTER EQUIPMENT	3,168	0	0	0	0
	Total Operations and Capital	1,903,727	1,933,264	2,033,438	2,128,300	2,150,675
	Total Budget	2,083,344	2,116,728	2,232,222	2,322,671	2,363,916

PERSONNEL INFORMATION - FINANCE

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Finance Director	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

CITY ATTORNEY

1001530	521250	PROF SERVICES-LEGAL	463,418	461,972	471,220	475,000	475,000
1001530	521255	PROF SERVICES-LITIGATION	675,175	369,477	348,000	348,000	348,000
Total Budget			1,138,593	831,449	819,220	823,000	823,000

INFORMATION SERVICES

1001535	521201	PROF SERVICES-GVMT SERVICES	1,176,537	1,308,717	1,346,269	1,361,883	1,416,358
1001535	521300	TECHNICAL SERVICES	234,691	227,836	304,302	325,000	426,000
1001535	522320	EQUIPMENT LEASE	0	0	0	0	62,000
1001535	523200	COMMUNICATIONS	10,428	10,357	11,042	11,000	10,000
1001535	523500	TRAVEL	512	1,795	5,564	8,000	8,000
1001535	523600	DUES & FEES	337	50	625	1,000	1,000
1001535	523700	EDUCATION/TRAINING	9,849	22,818	22,795	30,400	30,400
1001535	523900	CONTRACTUAL SERVICES	64,279	7,522	25,000	25,000	25,000
1001535	531100	GENERAL OPERATING SUPPLIES	1,238	5,617	7,176	7,500	22,500
1001535	531600	SMALL TOOLS & EQUIPMENT	14,566	22,204	26,000	26,000	25,000
1001535	542400	COMPUTER EQUIPMENT	0	215,450	290,000	290,000	225,000
Total Budget			1,512,438	1,822,364	2,038,773	2,085,783	2,251,258



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

HUMAN RESOURCES

1001540 511100	REGULAR SALARIES	98,945	136,027	150,066	150,181	161,025
1001540 511110	BONUSES	1,900	4,900	5,150	6,000	5,150
1001540 512101	HEALTH INSURANCE	8,007	12,164	16,219	13,400	21,000
1001540 512102	DISABILITY INSURANCE	225	362	508	480	480
1001540 512103	DENTAL INSURANCE	341	524	559	540	600
1001540 512104	LIFE INSURANCE	753	972	1,145	1,020	1,080
1001540 512200	SOCIAL SECURITY	5,895	8,326	9,416	9,683	10,303
1001540 512300	MEDICARE	1,379	1,947	2,202	2,265	2,410
1001540 512401	RETIREMENT 401A	10,026	15,015	15,554	15,587	19,323
1001540 512402	RETIREMENT-MATCHING	7,260	6,256	6,481	6,495	8,051
1001540 512500	TUITION REIMBURSEMENT	1,900	0	1,810	3,000	6,000
1001540 512600	UNEMPLOYMENT TAX	186	152	142	1,171	644
1001540 512700	WORKERS' COMPENSATION	2,082	340	354	425	322
Total Salaries and Benefits		138,899	186,984	209,606	210,247	236,388
1001540 521200	PROFESSIONAL SERVICES	94,713	79,968	57,664	55,000	65,000
1001540 523200	COMMUNICATIONS	1,387	1,493	1,415	1,800	1,400
1001540 523500	TRAVEL	483	0	1,102	2,500	2,500
1001540 523600	DUES & FEES	704	758	1,119	1,500	1,500
1001540 523700	EDUCATION/TRAINING	745	546	800	2,500	2,500
1001540 531100	GENERAL OPERATING SUPPLIES	1,705	266	2,214	2,500	2,500
Total Operations and Capital		99,737	83,032	64,314	65,800	75,400
Total Budget		238,636	270,016	273,920	276,047	311,788

PERSONNEL INFORMATION - HUMAN RESOURCES

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
HR Director	1.0	1.0	1.0	1.0	1.0
Employee Relations Coord	1.0	1.0	1.0	1.0	1.0
HR Generalist	0.0	0.5	0.5	0.5	0.5
TOTAL POSITIONS	2.0	2.5	2.5	2.5	2.5



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

FACILITIES MANAGEMENT

1001565 521201	PROF SERVICES-GVMT SERVICES	0	0	0	0	0
1001565 521300	TECHNICAL SERVICES	27,100	27,743	20,000	24,000	24,000
1001565 522100	CLEANING	50,072	52,227	78,542	56,000	108,000
1001565 522110	GARBAGE DISPOSAL	4,172	3,116	3,028	6,200	4,000
1001565 522210	REPAIRS & MAINTENANCE-EQPT	103,458	35,971	62,225	60,800	60,000
1001565 522220	REPAIRS & MAINTENANCE-BLDG	54,471	52,202	67,405	70,000	99,620
1001565 522310	BUILDING OPERATING LEASE	853,366	896,878	635,455	890,000	920,000
1001565 522320	EQUIPMENT LEASE	0	71,780	82,406	70,000	25,000
1001565 523250	POSTAGE	0	43,471	40,997	50,000	50,000
1001565 531100	GENERAL OPERATING SUPPLIES	28,222	28,106	36,359	45,000	35,000
1001565 531210	WATER	3,189	6,462	3,212	6,000	3,000
1001565 531220	NATURAL GAS	17,636	18,099	20,401	21,600	20,400
1001565 531230	ELECTRICITY	113,725	108,757	97,002	125,000	116,000
1001565 531600	SMALL TOOLS & EQUIPMENT	4,980	14,126	24,401	30,000	10,000
1001565 541200	SITE IMPROVEMENTS	0	14,250	304,847	65,000	150,000
1001565 581200	CAPITAL LEASE PRINCIPAL	0	101,384	100,043	100,043	101,569
1001565 582200	CAPITAL LEASE INTEREST	0	8,169	9,510	9,510	7,985
Total Budget		1,260,391	1,482,742	1,585,833	1,629,154	1,734,574

COMMUNICATIONS

1001570 521201	PROF SERVICES-PUBLIC RELATION	9,072	3,989	10,000	30,000	0
1001570 521201	PROF SERVICES-CALL CENTER	792,036	702,449	450,534	450,534	472,524
1001570 521202	PROF SERVICES-GVMT SERVICES	500,752	499,945	543,475	549,917	653,012
1001570 523200	COMMUNICATIONS	4,450	3,492	2,991	4,400	2,800
1001570 523300	ADVERTISING	11,346	16,161	16,616	22,000	28,000
1001570 523400	PRINTING & BINDING	16,256	14,498	12,569	25,000	20,000
1001570 523500	TRAVEL	1,709	1,984	2,000	3,000	3,000
1001570 523600	DUES & FEES	341	2,485	2,000	3,000	3,000
1001570 523700	EDUCATION/TRAINING	1,734	932	2,500	7,000	7,000
1001570 523900	CONTRACTUAL SERVICES	10,799	1,999	49,469	50,000	11,000
1001570 523905	WEBSITE ENHANCEMENTS	0	40,974	67,663	68,600	29,000
1001570 531100	GENERAL OPERATING SUPPLIES	12,418	6,786	7,289	15,000	7,500
1001570 531300	HOSPITALITY	0	0	0	0	10,000
Total Budget		1,360,912	1,295,693	1,167,106	1,228,451	1,246,836



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

GENERAL ADMINISTRATION

1001595 511200	PART-TIME/TEMP EMPLOYEES	14,880	9,739	18,275	30,000	30,000
1001595 512200	SOCIAL SECURITY	923	604	1,133	1,860	1,860
1001595 512300	MEDICARE	216	141	265	435	435
1001595 512300	UNEMPLOYMENT TAX	63	38	89	100	100
1001595 521200	PROFESSIONAL SERVICES	91,603	58,221	180,397	200,000	610,000
1001595 521240	PROF SERVICES-NON-PROFITS	247,395	179,211	340,000	340,000	265,000
1001595 521300	TECHNICAL SERVICES	1,169	0	0	35,000	0
1001595 523100	PROPERTY & LIABILITY INS	882,191	906,820	901,997	1,000,000	1,050,000
1001595 523200	COMMUNICATIONS	249,160	80,753	82,245	85,000	87,500
1001595 523250	POSTAGE	38,677	0	0	0	0
1001595 531100	GENERAL OPERATING SUPPLIES	175,411	170,001	100,000	200,000	100,000
1001595 531350	SPECIAL EVENTS	0	12,441	21,765	20,000	60,000
1001595 579000	CONTINGENCY	246,125	391,247	150,000	150,000	300,000
1001595 579010	CONTINGENCY-CITY MANAGER	0	0	0	0	150,000
1001595 579050	MATCHING GRANTS	0	0	150,000	150,000	130,000
1001595 581200	RETIREMENT OF DEBT SERVICE	2,091,608	0	0	0	0
Total Budget		4,039,421	1,809,216	1,946,166	2,212,395	2,784,895

Non-Profits	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Community Action Center	100,000	100,000	100,000	100,000	100,000
Keep North Fulton Beautiful	110,000	30,000	60,000	135,000	60,000
All Other Non-Profits	85,000	49,211.07	50,000	105,000	105,000
	295,000	179,211	210,000	340,000	265,000



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

MUNICIPAL COURT

1002650 511100	REGULAR SALARIES	75,416	76,784	84,879	79,333	88,069
1002650 511110	BONUSES	3,000	3,000	3,250	3,000	3,250
1002650 512101	HEALTH INSURANCE	5,943	7,268	11,609	7,200	12,073
1002650 512102	DISABILITY INSURANCE	198	226	308	300	360
1002650 512103	DENTAL INSURANCE	478	392	407	420	480
1002650 512104	LIFE INSURANCE	665	610	655	660	720
1002650 512200	SOCIAL SECURITY	4,635	4,723	5,327	5,105	5,662
1002650 512300	MEDICARE	1,084	1,104	1,246	1,194	1,324
1002650 512401	RETIREMENT 401A	9,165	9,212	10,186	9,880	10,568
1002650 512402	RETIREMENT-MATCHING	3,728	3,838	4,244	4,117	4,403
1002650 512600	UNEMPLOYMENT TAX	43	49	134	618	352
1002650 512700	WORKERS' COMPENSATION	915	170	1,500	215	176
Total Salaries and Benefits		105,268	107,377	123,745	112,041	127,437
1002650 521201	PROF SERVICES-GVMT SERVICES	1,082,368	1,073,623	1,077,169	1,102,660	1,102,660
1002650 521260	PROF SERVICES-COURT	391,868	378,236	362,997	345,000	375,000
1002650 521300	TECHNICAL SERVICES	56,576	53,177	57,367	60,000	90,000
1002650 523200	COMMUNICATIONS	800	778	845	1,000	800
1002650 523300	ADVERTISING	0	48	298	500	500
1002650 523400	PRINTING & BINDING	4,337	930	1,836	5,000	2,500
1002650 523500	TRAVEL	465	4,873	7,077	10,000	12,000
1002650 523600	DUES & FEES	3,077	408	545	2,000	1,000
1002650 523700	EDUCATION/TRAINING	415	6,145	6,735	16,000	14,000
1002650 523900	CONTRACTUAL SERVICES	29,818	0	0	3,500	0
1002650 523950	MERCHANT SERVICES CHARGES	10,821	21,718	8,462	25,000	10,000
1002650 531100	GENERAL OPERATING SUPPLIES	0	9,633	10,000	10,000	10,000
1002650 531300	HOSPITALITY	0	286	252	0	750
1002650 542100	MACHINERY & EQUIPMENT	5,262	662	2,500	5,000	5,000
1002650 542400	COMPUTER EQUIPMENT	0	0	35,000	100,000	89,000
Total Operations and Capital		1,585,808	1,550,517	1,571,083	1,685,660	1,713,210
Total Budget		1,691,077	1,657,894	1,694,828	1,797,701	1,840,647

PERSONNEL INFORMATION - MUNICIPAL COURT

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Municipal Court Clerk/Administrator	1	1	1	1	1
TOTAL POSITIONS	1	1	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

POLICE

1003210	511100	REGULAR SALARIES	7,881,086	8,068,512	8,510,707	8,562,283	9,036,974
1003210	511110	BONUSES	200,272	214,980	187,572	200,000	200,000
1003210	511200	PART-TIME/TEMP EMPLOYEES	249,970	270,838	390,530	600,934	450,000
1003210	511300	OVERTIME	466,302	636,774	570,008	650,000	650,000
1003210	512101	HEALTH INSURANCE	793,765	902,219	1,197,450	900,000	1,459,156
1003210	512102	DISABILITY INSURANCE	30,571	24,138	32,492	30,000	37,354
1003210	512103	DENTAL INSURANCE	55,459	55,978	57,469	66,000	62,527
1003210	512104	LIFE INSURANCE	65,523	62,903	66,255	72,000	70,390
1003210	512200	SOCIAL SECURITY	515,636	537,176	581,096	620,819	640,892
1003210	512300	MEDICARE	123,106	127,486	137,058	145,192	149,886
1003210	512401	RETIREMENT 401A	942,433	955,189	1,015,209	1,027,474	1,084,437
1003210	512402	RETIREMENT-MATCHING	362,927	399,815	419,568	406,707	451,849
1003210	512500	TUITION REIMBURSEMENT	37,276	12,126	47,419	50,000	25,000
1003210	512600	UNEMPLOYMENT TAX	6,117	16,585	9,129	33,955	37,948
1003210	512700	WORKERS' COMPENSATION	221,201	262,549	282,281	305,000	288,285
		Total Salaries and Benefits	11,951,644	12,547,267	13,504,243	13,670,365	14,644,698
1003210	521200	PROFESSIONAL SERVICES	395,745	312,180	699,652	700,000	450,000
1003210	521270	JAIL SERVICES	243,621	176,525	347,065	350,000	400,000
1003210	521275	INMATE MEDICAL SERVICES	129,591	54,239	53,080	170,000	150,000
1003210	521300	TECHNICAL SERVICES	60,669	34,736	29,793	82,213	75,000
1003210	522100	CLEANING SERVICES	36,824	38,813	42,000	42,000	48,000
1003210	522210	REPAIRS & MAINTENANCE-EQPT	20,474	32,374	55,000	55,000	55,000
1003210	522230	REPAIRS & MAINTENANCE-VEH	304,502	427,324	300,000	300,000	300,000
1003210	522310	BUILDING OPERATING LEASE	514,166	567,342	569,000	569,000	593,000
1003210	522330	OTHER RENTALS	2,171	3,464	1,284	4,000	2,000
1003210	523200	COMMUNICATIONS	335,769	285,269	296,065	321,000	321,000
1003210	523250	POSTAGE	8,822	966	1,326	7,500	3,000
1003210	523300	ADVERTISING	34,038	16,767	24,766	27,500	27,500
1003210	523400	PRINTING & BINDING	7,372	8,479	9,884	10,000	10,000
1003210	523500	TRAVEL	54,424	58,246	61,405	64,500	64,500
1003210	523600	DUES & FEES	19,250	36,660	25,365	27,375	27,375
1003210	523700	EDUCATION/TRAINING	70,549	65,891	79,958	80,000	80,000
1003210	523900	CONTRACTUAL SERVICES	96,356	118,648	104,100	106,000	120,000
1003210	523950	MERCHANT SERVICES CHARGES	3,066	2,770	2,852	3,500	3,500
1003210	531100	GENERAL OPERATING SUPPLIES	143,514	93,992	149,176	150,000	125,000
1003210	531150	UNDERCOVER OPERATIONS	4,648	16,793	10,000	20,000	10,000
1003210	531210	WATER	0	0	325	0	1,000
1003210	531220	NATURAL GAS	11,559	12,242	13,228	10,500	12,000
1003210	531230	ELECTRICITY	57,249	63,147	45,969	70,000	70,000
1003210	531270	GASOLINE	639,485	640,597	488,412	575,000	575,000
1003210	531300	HOSPITALITY	17,421	14,541	20,178	22,500	15,000
1003210	531600	SMALL TOOLS & EQUIPMENT	238,138	253,829	260,126	315,000	200,000
1003210	531750	UNIFORMS	111,818	112,843	151,442	175,000	136,000
		Total Operations	3,561,240	3,448,676	3,841,451	4,257,588	3,873,875



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

POLICE Continued

1003210	541200	SITE IMPROVEMENTS	13,560	54,242	25,000	25,000	25,000
1003210	542100	MACHINERY & EQUIPMENT	24,259	77,124	147,290	150,000	75,000
1003210	542200	VEHICLES	763,606	781,397	632,763	626,840	702,050
1003210	542400	COMPUTER EQUIPMENT	144,985	131,222	253,377	304,000	50,000
Total Capital			946,409	1,043,985	1,058,430	1,105,840	852,050
1003210	579000	CONTINGENCY	0	0	100,000	200,000	200,000
1003210	581200	CAPITAL LEASE PRINCIPAL	536,803	212,060	0	0	0
1003210	582200	CAPITAL LEASE INTEREST	7,259	2,879	0	0	0
Total Debt Service			544,062	214,938	100,000	200,000	200,000
Total Budget			17,003,356	17,254,866	18,504,124	19,233,793	19,570,623

PERSONNEL INFORMATION -POLICE

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Police Chief	1.0	1.0	1.0	1.0	1.0
Deputy Police Chief	1.0	1.0	1.0	1.0	1.0
Major	2.0	2.0	2.0	2.0	2.0
Captain	9.0	9.0	9.0	9.0	9.0
Sergeant	19.0	20.0	20.0	21.0	21.0
Crime Analyst Manager	1.0	1.0	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0	1.0	1.0
Police Officer III	67.0	72.0	72.0	70.0	81.0
Police Officer II	24.0	18.0	18.0	19.0	5.0
Police Officer I	4.0	4.0	4.0	5.0	14.0
Executive Admin. Asst.	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	2.0	2.0
QuarterMaster	1.0	1.0	1.0	1.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	1.0
Records Clerk	6.0	5.0	5.0	5.0	5.0
GCIC Records Clerk	5.0	6.0	6.0	5.0	6.0
Total Full-time	144.0	144.0	144.0	145.0	152.0
Total Part-time (Sworn Off/Civ)	9.0	12.0	12.0	16.0	14.0
TOTAL PERSONNEL	153.0	156.0	156.0	161.0	166.0



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

			2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
FIRE							
1003510	511100	REGULAR SALARIES	4,000,889	4,027,776	4,341,520	4,446,495	5,687,568
1003510	511110	BONUSES	713,169	732,262	743,564	762,500	125,000
1003510	511200	PART-TIME/TEMP EMPLOYEES	829,491	702,631	823,618	869,626	184,727
1003510	511300	OVERTIME	605,470	801,141	530,429	490,000	425,000
1003510	512101	HEALTH INSURANCE	522,123	569,172	742,159	552,000	1,004,574
1003510	512102	DISABILITY INSURANCE	64,016	76,297	79,961	79,000	90,249
1003510	512103	DENTAL INSURANCE	33,695	34,782	34,705	37,200	40,724
1003510	512104	LIFE INSURANCE	36,086	33,101	33,062	36,000	39,486
1003510	512200	SOCIAL SECURITY	359,812	370,453	388,029	407,254	398,182
1003510	512300	MEDICARE	84,578	86,971	91,108	95,245	93,123
1003510	512401	RETIREMENT 401A	468,556	480,721	555,720	577,600	682,508
1003510	512402	RETIREMENT-MATCHING	207,547	213,385	220,806	240,667	284,379
1003510	512500	TUITION REIMBURSEMENT	7,245	3,041	15,000	20,000	20,000
1003510	512600	UNEMPLOYMENT TAX	5,072	6,494	9,789	26,935	23,489
1003510	512700	WORKERS' COMPENSATION	172,630	113,290	128,799	130,000	139,934
Total Salaries and Benefits			8,110,381	8,251,517	8,738,269	8,770,522	9,238,943
1003510	521200	PROFESSIONAL SERVICES	108,632	64,652	90,183	112,000	50,000
1003510	522210	REPAIRS & MAINTENANCE-EQPT	47,001	66,379	47,442	60,000	60,000
1003510	522220	REPAIRS & MAINTENANCE-BLDG	145,530	204,129	237,277	250,000	105,000
1003510	522230	REPAIRS & MAINTENANCE-VEH	269,057	162,276	124,772	125,000	135,000
1003510	523200	COMMUNICATIONS	34,850	40,295	34,673	35,000	35,000
1003510	523300	ADVERTISING	300	800	1,000	5,000	1,000
1003510	523400	PRINTING & BINDING	1,908	2,434	2,511	5,000	2,500
1003510	523500	TRAVEL	40,399	24,263	30,417	55,000	35,000
1003510	523600	DUES & FEES	14,736	13,507	13,911	14,000	14,000
1003510	523700	EDUCATION/TRAINING	40,065	33,195	38,332	53,700	53,700
1003510	523900	CONTRACTUAL SERVICES	306,809	277,594	239,252	287,172	277,000
1003510	531100	GENERAL OPERATING SUPPLIES	86,504	81,951	99,593	100,000	110,000
1003510	531160	EMS MEDICAL SUPPLIES	73,440	114,737	107,049	110,000	115,000
1003510	531210	WATER	18,817	25,617	22,024	25,000	25,000
1003510	531220	NATURAL GAS	27,211	27,099	30,783	31,000	31,000
1003510	531230	ELECTRICITY	47,638	46,820	51,299	55,000	55,000
1003510	531270	GASOLINE	189,831	142,495	152,584	200,000	200,000
1003510	531300	HOSPITALITY	16,893	7,204	13,146	16,500	15,000
1003510	531600	SMALL TOOLS & EQUIPMENT	141,246	129,489	67,156	125,000	125,000
1003510	531750	UNIFORMS	150,491	155,103	153,942	160,000	160,000
Total Operations			1,761,358	1,620,038	1,557,346	1,824,372	1,604,200
1003510	542100	MACHINERY & EQUIPMENT	156,849	151,199	145,088	140,000	123,000
1003510	542200	VEHICLES	84,586	4,881,721	109,562	115,000	112,000
1003510	542300	FURNITURE & FIXTURES	0	0	27,674	28,000	30,000
1003510	542400	COMPUTER EQUIPMENT	3,231	51,240	0	9,000	10,000
Total Capital			244,666	5,084,159	282,324	292,000	275,000



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

FIRE Continued

1003510 579000	CONTINGENCY	0	0	100,000	200,000	200,000
1003510 581200	CAPITAL LEASE PRINCIPAL	308,629	664,650	677,367	677,367	690,242
1003510 582200	CAPITAL LEASE INTEREST	80,929	110,514	96,949	96,949	83,738
	Total Operations and Capital	389,558	775,165	874,316	974,316	973,980
	Total Budget	10,505,963	15,730,879	11,452,255	11,861,209	12,092,123

PERSONNEL INFORMATION - FIRE

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
Fire Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	2.0	1.0
Division Commander	1.0	1.0	1.0	1.0	1.0
Battalion Chief	6.0	6.0	6.0	6.0	6.0
Fire Marshall	1.0	1.0	1.0	1.0	1.0
Officers	1.0	1.0	1.0	1.0	3.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0
Fire Inspector	1.0	1.0	1.0	1.0	4.0
Fire/Rescue Tech I	22.0	22.0	22.0	22.0	27.0
Fire/Rescue Tech II	38.0	38.0	38.0	38.0	27.0
Capt/Lieuten	18.0	18.0	18.0	18.0	18.0
Fire Apparatus Engineer	0.0	0.0	0.0	0.0	18.0
Total Full-time	91.0	91.0	91.0	92.0	108.0
Total Part-time	53.0	53.0	53.0	53.0	6.0
TOTAL PERSONNEL	144.0	144.0	144.0	145.0	114.0



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

EMERGENCY SERVICES/ MEDICAL

1003810	511100	REGULAR SALARIES	0	73,062	0	0	0
1003810	511110	BONUSES	0	0	0	0	0
1003810	512101	HEALTH INSURANCE	0	1,985	0	0	0
1003810	512102	DISABILITY INSURANCE	0	94	0	0	0
1003810	512103	DENTAL INSURANCE	0	110	0	0	0
1003810	512104	LIFE INSURANCE	0	316	0	0	0
1003810	512200	SOCIAL SECURITY	0	2,256	0	0	0
1003810	512300	MEDICARE	0	1,106	0	0	0
1003810	512401	RETIREMENT 401A	0	8,035	0	0	0
1003810	512402	RETIREMENT-MATCHING	0	3,348	0	0	0
1003810	512600	UNEMPLOYMENT TAX	0	0	0	0	0
1003810	512700	WORKERS' COMPENSATION	0	4,858	0	0	0
Total Salaries and Benefits			0	95,170	0	0	0
1003810	521200	PROFESSIONAL SERVICES	450,000	450,000	353,755	450,000	120,000
1003810	521300	TECHNICAL SERVICES	24,000	46,152	87,620	100,000	75,000
1003810	523200	COMMUNICATIONS	2,394	2,058	1,547	5,400	2,000
1003810	523500	TRAVEL	0	295	0	2,000	0
1003810	523600	DUES & FEES	0	125	0	1,000	0
1003810	523700	EDUCATION/TRAINING	0	88	0	2,000	0
1003810	531100	GENERAL OPERATING SUPPLIES	0	598	2,700	1,000	5,000
1003810	531102	EMERGENCY EVENT RESPONSE	0	0	74,018	75,000	75,000
1003810	542100	MACHINERY & EQUIPMENT	4,781	0	55,000	55,000	30,000
1003810	572000	PAYMENTS TO OTHER AGENCIES	1,069,624	630,463	610,576	700,000	750,000
1003810	579000	CONTINGENCY	38,546	14,960	15,000	15,000	15,000
Total Operations			1,589,345	1,144,737	1,200,216	1,406,400	1,072,000
Total Budget			1,589,345	1,239,907	1,200,216	1,406,400	1,072,000

PUBLIC WORKS

1004100	521200	PROFESSIONAL SERVICES	0	0	4,910	5,000	5,000
1004100	521201	PROF SERVICES-GVMT SERVICES	3,318,265	3,425,848	3,503,874	3,732,558	4,326,318
1004100	522230	VEHICLE MAINTENANCE	15,195	14,930	14,320	25,000	25,000
1004100	522240	STREETLIGHT MAINTENANCE	0	0	24,860	25,000	25,000
1004100	522250	BRIDGE & DAM MAINTENANCE	0	0	205,500	200,000	200,000
1004100	523200	COMMUNICATIONS	1,052	2,464	1,374	0	1,620
1004100	523500	TRAVEL	5,763	6,283	7,459	17,500	17,500
1004100	523600	DUES & FEES	0	2,300	5,734	7,500	7,500
1004100	523700	EDUCATION/TRAINING	13,271	9,112	13,172	37,500	37,500
1004100	523900	CONTRACTUAL SERVICES	5,220,477	5,374,613	5,646,594	5,659,000	5,768,495
1004100	531100	GENERAL OPERATING SUPPLIES	28,102	51,678	56,992	50,000	50,000
1004100	531235	STREET LIGHTS	1,154,088	1,202,002	1,214,089	1,310,000	1,343,000
1004100	531270	GASOLINE	23,061	20,063	19,039	25,000	25,000
1004100	531600	SMALL TOOLS & EQUIPMENT	0	0	19,856	20,000	20,000
1004100	531750	UNIFORMS	7,817	9,076	8,229	10,000	10,000
1004100	542100	MACHINERY & EQUIPMENT	0	0	92,298	75,000	0
1004100	542200	VEHICLES	0	0	52,810	70,000	70,000
1004100	542400	PROJECT MGMT SOFTWARE	0	0	100,000	100,000	0
1004100	572000	PAYMENTS TO OTHER AGENCIES	64,988	92,160	70,269	93,000	93,000
Total Budget			9,852,079	10,210,529	11,061,379	11,462,058	12,024,933



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

RECREATION

1006110	511200	PT/TEMP EMPLOYEES - GYM	791,352	661,232	612,315	632,000	431,000
1006110	511201	PT/TEMP EMPLOYEES - LEISURE	0	0	0	0	229,000
1006110	511202	PT/TEMP EMPLOYEES - PARK	0	0	0	0	87,000
1006110	512700	WORKERS COMPENSATION	0	12,765	13,373	16,000	16,000
1006110	521200	PROFESSIONAL SERVICES	887	0	0	0	0
1006110	521201	PROF SERVICES-GVMT SERVICES	1,023,571	1,033,852	1,042,912	1,042,912	1,199,183
1006110	521300	TECHNICAL SERVICES	0	0	0	0	8,125
1006110	522100	CLEANING SERVICES	47,232	48,276	67,884	90,000	90,000
1006110	522220	REPAIRS & MAINTENANCE-BLDG	23,093	41,640	54,661	70,000	70,000
1006110	522230	VEHICLES MAINTENANCE	7,642	3,286	13,336	25,000	25,000
1006110	522240	REPAIRS & MAINTENANCE-PARKS	54,054	75,094	76,378	80,000	115,000
1006110	523200	COMMUNICATIONS	19,270	17,136	16,929	23,000	30,000
1006110	523300	ADVERTISING	15,164	8,653	16,273	17,000	15,000
1006110	523600	DUES & FEES	1,018	1,074	1,800	5,000	5,000
1006110	523700	EDUCATION/TRAINING	1,108	961	1,000	3,000	3,000
1006110	523900	CONTRACTUAL SERVICES	365,294	324,699	407,246	411,771	255,500
1006110	523950	MERCHANT SERVICES CHARGES	174	174	260	3,000	1,000
1006110	531100	GENERAL OPERATING SUPPLIES	59,990	77,995	67,649	70,000	70,000
1006110	531210	WATER	35,342	55,922	66,440	84,000	84,000
1006110	531220	NATURAL GAS	18,803	17,799	18,567	22,000	22,000
1006110	531230	ELECTRICITY	144,805	153,096	166,046	167,000	175,000
1006110	531270	GASOLINE	25,337	23,371	22,856	30,000	30,000
1006110	531600	SMALL TOOLS & EQUIPMENT	3,006	11,754	19,267	20,000	65,000
1006110	531750	UNIFORMS	1,733	1,091	2,697	3,000	3,000
1006110	572000	PAYMENTS TO OTHER AGENCIES	130,000	117,500	75,000	75,000	110,000
1006110	579000	CONTINGENCIES	0	0	30,000	50,000	50,000

Total Budget	2,768,876	2,687,369	2,792,889	2,939,683	3,188,808
---------------------	------------------	------------------	------------------	------------------	------------------

COMMUNITY DEVELOPMENT

1007450	521201	PROF SERVICES-GVMT SERVICES	2,751,956	2,988,535	3,093,727	3,246,698	3,654,950
1007450	521205	DOWNTOWN MASTER PLAN	212,726	0	0	0	0
1007450	521206	ECONOMIC DEVELOPMENT	112,455	0	0	0	0
1007450	521300	TECHNICAL SERVICES	0	0	0	0	41,000
1007450	522230	VEHICLES MAINTENANCE	4,522	6,321	8,057	12,000	10,000
1007450	523200	COMMUNICATIONS	21,792	20,855	19,690	32,000	24,000
1007450	523300	ADVERTISING	36,134	36,551	51,244	30,000	45,000
1007450	523500	TRAVEL	6,828	1,977	7,779	9,000	9,000
1007450	523600	DUES & FEES	4,558	3,477	4,720	5,000	5,000
1007450	523700	EDUCATION/TRAINING	10,535	9,153	12,372	36,750	36,750
1007450	523900	CONTRACTUAL SERVICES	57,433	147,580	218,000	218,000	813,000
1007450	523910	CONTRACTUAL SVCS-TREE ESCROW	43,338	33,839	15,519	0	0
1007450	523950	MERCHANT SERVICES CHARGES	30,654	42,615	30,779	40,000	40,000
1007450	531100	GENERAL OPERATING SUPPLIES	23,955	50,086	34,584	38,000	30,000
1007450	531270	GASOLINE	23,338	26,793	21,586	23,000	20,000
1007450	531300	HOSPITALITY	7,424	9,010	8,240	10,000	10,000
1007450	531750	UNIFORMS	7,107	8,103	6,790	12,000	10,000
1007450	542200	VEHICLES	30,698	0	0	0	0
1007450	542400	COMPUTER EQUIPMENT	0	0	125,696	170,000	45,000

Total Budget	3,385,455	3,384,894	3,658,783	3,882,448	4,793,700
---------------------	------------------	------------------	------------------	------------------	------------------



**GENERAL FUND 100 - EXPENDITURES
FY 2016 APPROVED BUDGET**

2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
-------------	-------------	-------------------	-------------	-------------

ECONOMIC DEVELOPMENT

1007520 521201	PROF SERVICES-GVMT SERVICES	0	137,116	183,923	188,263	194,070
1007520 521205	DOWNTOWN MASTER PLAN	0	5,500	59,799	60,000	50,000
1007520 523200	COMMUNICATIONS	0	611	878	1,100	1,500
1007520 523300	ADVERTISING	0	23,086	29,699	60,000	47,000
1007520 523500	TRAVEL	0	1,077	2,625	3,500	3,500
1007520 523600	DUES & FEES	0	11,966	14,283	11,000	12,000
1007520 523700	EDUCATION/TRAINING	0	960	1,400	2,000	2,000
1007520 531300	HOSPITALITY	0	981	559	2,200	1,500
Total Budget		0	181,296	293,166	328,063	311,570

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

OTHER USES

1009000 611120	TRANSFER TO ANNE FRANK	24,306	16,540	56,100	75,000	63,000
1009000 611130	TRANSFER TO INNOV. FUND	225,000	0	0	0	0
1009000 611240	TRANSFER TO GRANTS FUND	117,884	153,600	0	0	0
1009000 611351	TRANSFER TO CAPITAL PROJECTS	26,571,822	24,336,631	29,428,429	29,428,429	25,000,000
1009000 611560	TRANSFER TO STORMWATER	2,500,000	1,600,000	1,750,000	1,750,000	2,550,000
Total Budget		29,439,012	26,106,770	31,234,529	31,253,429	27,613,000

GENERAL FUND TOTAL EXPENDITURES

88,856,314	89,290,639	93,062,929	95,914,361	95,298,938
-------------------	-------------------	-------------------	-------------------	-------------------

NET CHANGE IN FUND BALANCE	(609,020)	934,288	(3,402,711)	(12,935,081)	(9,532,370)
FUND BALANCE BEGINNING OF YEAR	33,109,813	32,500,793	33,435,081	33,435,081	30,032,370
FUND BALANCE END OF YEAR	32,500,793	33,435,081	30,032,370	20,500,000	20,500,000

FUND BUDGETS

ANNE FRANK EXHIBIT FUND

120



**ANNE FRANK EXHIBIT FUND 120
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Contributions / Donations	20,762	30,479	0	0	0
Transfer In from General Fund	24,306	16,540	56,100	75,000	63,000
TOTAL REVENUES	45,068	47,018	56,100	75,000	63,000
EXPENDITURES:					
Technical Services	716	901	1,000	1,700	2,000
Repairs & Maintenance-Buildings	5,646	1,000	2,000	7,000	7,000
Repairs & Maintenance-Other	0	0	1,000	2,500	2,000
Communications	1,051	1,337	2,000	1,400	1,500
Printing & Binding	0	0	500	1,000	500
Contractual Services	43,106	34,494	40,000	50,000	40,000
Bank Service Charges	305	804	400	400	500
Operating Supplies	0	8	500	1,000	500
Electricity	7,520	7,961	8,200	8,500	8,500
Hospitality	0	0	500	1,500	500
TOTAL EXPENDITURES	58,343	46,505	56,100	75,000	63,000
NET CHANGE IN FUND BALANCE	-13,275	514	0	0	0
FUND BALANCE BEGINNING OF YEAR	12,761	-514	0	0	0
FUND BALANCE END OF YEAR	-514	0	0	0	0

FUND BUDGETS

INNOVATIONS FUND

130



**INNOVATIONS FUND 130
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Transfer In from General Fund	225,000	0	0	0	0
Federal Matching Grants	79,636	0	0	0	0
TOTAL REVENUES	304,636	0	0	0	0
EXPENDITURES:					
Contractual Services	166,060	159,369	23,766	58,135	0
TOTAL EXPENDITURES	166,060	159,369	23,766	58,135	0
NET CHANGE IN FUND BALANCE	138,576	-159,369	-23,766	-58,135	0
FUND BALANCE BEGINNING OF YEAR	44,559	183,135	23,766	23,766	0
FUND BALANCE END OF YEAR	183,135	23,766	0	-34,370	0

FUND BUDGETS

CONFISCATED ASSETS FUND

210



**CONFISCATED ASSETS FUND 210
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Federal / State Seized Funds	707,659	232,192	400,000	200,000	200,000
Interest Revenue	646	168	0	0	0
TOTAL REVENUES	708,305	232,359	400,000	200,000	200,000
EXPENDITURES:					
Police Operation	187,170	123,915	95,500	200,000	200,000
Capital Improvements	0	149,455	504,500	0	0
TOTAL EXPENDITURES	187,170	273,371	600,000	200,000	200,000
NET CHANGE IN FUND BALANCE	521,135	-41,011	-200,000	0	0
FUND BALANCE BEGINNING OF YEAR	346,442	867,577	826,566	826,566	626,566
FUND BALANCE END OF YEAR	867,577	826,566	626,566	826,566	626,566

FUND BUDGETS

E911 FUND

215



**E911 FUND 215
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
E911 Revenues	2,748,115	2,661,622	2,636,028	2,552,210	2,552,210
TOTAL REVENUES	2,748,115	2,661,622	2,636,028	2,552,210	2,552,210
EXPENDITURES:					
Transfers to Other Agencies	2,748,115	2,661,622	2,636,028	2,552,210	2,552,210
TOTAL EXPENDITURES	2,748,115	2,661,622	2,636,028	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 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Federal Grants	1,509,034	867,665	456,499	3,130,012	170,350
General Fund Match Xfr In	117,884	153,600	75,000	1,163,130	0
TOTAL REVENUES	1,626,918	1,021,264	531,499	4,293,142	170,350

EXPENDITURES:

AFGL Assistance to Fire Fighters	57,685	130,500	0	0	0
EECBG Energy Eff Comm Block Grant	17,588	0	0	0	0
HEAT6 Highway Enforcement - DUI	180,213	131,622	150,000	327,443	82,500
BYR Byrne- JAG	0	7,667	16,499	36,499	20,000
BVPG Bulletproof Vest Partnership	0	15,384	10,000	20,000	67,850
PCID Perimeter Center Imp District	0	229,045	0	0	0
OSSP Spaulding Drive Phase 1 & 2	0	61,126	0	0	0
PDMP Pre-Disaster Mitigation Program	0	0	350,000	3,809,200	0
T5000 Hazard Mitigation Grant Program	1,371,432	445,921	5,000	100,000	0
TOTAL EXPENDITURES	1,626,918	1,021,264	531,499	4,293,142	170,350

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 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Federal Grants	284,997	403,299	1,042,915	1,533,275	1,123,426
Interest Income	374	83	0	0	0
TOTAL REVENUES	285,371	403,382	1,042,915	1,533,275	1,123,426

EXPENDITURES:

CDBG2 2009 CDBG	0	0	0	0	0
CDBG3 2010 CDBG	1,266	0	0	0	0
CDBG4 2011 CDBG	282,453	206,836	0	0	0
CDBG5 2012 CDBG	0	199,672	222,037	0	0
CDBG6 2013 CDBG	0	0	545,644	533,275	545,644
CDBG7* 2014 CDBG	0	0	275,234	500,000	577,782
CDBG8* 2015 CDBG	0	0	0	500,000	0
CDBG8R CDBG (ARRA)	1,278	0	0	0	0
TOTAL EXPENDITURES	284,997	406,508	1,042,915	1,533,275	1,123,426

NET CHANGE IN FUND BALANCE	374	-3,126	0	0	0
FUND BALANCE BEGINNING OF YEAR	41,221	41,595	38,469	38,469	38,469
FUND BALANCE END OF YEAR	41,595	38,469	38,469	38,469	38,469

FUND BUDGETS

PRIVATE DONATIONS FUND 250



PRIVATE DONATIONS FUND 250
 FY 2016 APPROVED BUDGET

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Contributions / Donations	4,740	4,255	26,200	25,000	25,000
Interest Income	0	7	0	0	0
TOTAL REVENUES	4,740	4,262	26,200	25,000	25,000
EXPENDITURES:					
Police Operation	0	0	0	5,000	5,000
Fire Operations	0	0	0	5,000	5,000
Recreation	13,276	19,900	15,000	15,000	15,000
TOTAL EXPENDITURES	13,276	19,900	15,000	25,000	25,000
NET CHANGE IN FUND BALANCE	-8,535	-15,638	11,200	0	0
FUND BALANCE BEGINNING OF YEAR	130,622	122,086	106,448	106,448	117,648
FUND BALANCE END OF YEAR	122,086	106,448	117,648	106,448	117,648

FUND BUDGETS

HOTEL MOTEL FUND

275



**HOTEL MOTEL FUND 275
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Hotel / Motel Tax	3,763,909	3,866,704	3,851,148	3,600,000	3,750,000
Interest Income	88	26	0	0	0
TOTAL REVENUES	3,763,997	3,866,730	3,851,148	3,600,000	3,750,000
EXPENDITURES:					
Georgia World Congress Ctr.	1,479,216	1,519,615	1,513,501	1,414,800	1,473,750
Transfer to General Fund	1,074,973	1,104,331	1,099,888	1,028,160	1,071,000
Sandy Springs Hospitality	1,209,720	1,242,759	1,237,759	1,157,040	1,205,250
TOTAL EXPENDITURES	3,763,909	3,866,704	3,851,148	3,600,000	3,750,000
NET CHANGE IN FUND BALANCE	88	26	0	0	0
FUND BALANCE BEGINNING OF YEAR	987	1,075	1,101	1,101	1,101
FUND BALANCE END OF YEAR	1,075	1,101	1,101	1,101	1,101

FUND BUDGETS

RENTAL MOTOR VEHICLE EXCISE TAX FUND

280



**RENTAL MOTOR VEHICLE EXCISE TAX FUND 280
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Excise Tax on Rental Motor Vehicle	0	104,169	106,642	95,000	100,000
TOTAL REVENUES	0	104,169	106,642	95,000	100,000
EXPENDITURES:					
Transfers to General Fund	0	104,169	106,642	95,000	100,000
TOTAL EXPENDITURES	0	104,169	106,642	95,000	100,000
NET CHANGE IN FUND BALANCE	0	0	0	0	0
FUND BALANCE BEGINNING OF YEAR	0	0	0	0	0
FUND BALANCE END OF YEAR	0	0	0	0	0

FUND BUDGETS

CAPITAL PROJECTS FUND

351



**CAPITAL PROJECTS FUND 351
FY 2016 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	FY2016 City Funding to Date	2016 Budget
--------------	-------------	--------------------------	-------------------------------	-----------------------	-------------------------	-----------------------------	-------------

REVENUES:

Federal, State & Other Outside Funding	15,821,906
Transfer In from General Fund	25,000,000
Use of Fund Balance	60,833,583

TOTAL REVENUES

101,655,488

EXPENDITURES:

SMALL PROJECTS

C9999 Capital Contingency	0	2,595,917	0	2,595,917	(650,000)	1,945,917
MARTA Marta Bus Shelter Advertising	455,830	0	108,496	347,335	0	347,335
	455,830	2,595,917	108,496	2,943,252	(650,000)	2,293,252

FACILITY PROJECTS

F0004 Fire Station - Wieuca Road	0	1,253,957	1,253,957	0	0	0
F0005 City Hall Storage Facility	725,000	560,000	1,189,633	95,367	0	95,367
	725,000	1,813,957	2,443,590	95,367	0	95,367

CITY CENTER

CC001 Land Acquisition	0	30,675,213	12,145,243	18,529,970	0	18,529,970
CC003 Mt. Vernon/Bluestone Rd Extension	0	7,650,000	0	7,650,000	0	7,650,000
CC004 City Center Infrastructure / Green	0	3,295,378	0	3,295,378	0	3,295,378
CC005 Utilities Program Mgmt & Design	0	600,000	400,275	199,725	0	199,725
CC006 Utilities Relocation	0	5,028,429	40,000	4,988,429	0	4,988,429
CC007 Marsh Creek Headwater BMP	387,747	3,332,991	2,408,547	1,312,191	900,000	2,212,191
CC008 Structured Parking (500 spaces)	0	0	0	0	0	0
CC009 Sandy Springs Circle Phase 1	623,369	776,631	0	1,400,000	0	1,400,000
CC010 Sandy Springs Circle Phase 2	2,527,000	308,740	305,217	2,530,523	602,230	3,132,753
CC011 Heritage Playground	0	0	0	0	0	0
CC999 Professional Services	0	3,172,343	4,106,349	(934,006)	15,000,000	14,065,994
	3,538,116	54,968,030	19,533,935	38,972,210	16,502,230	55,474,440

PARKS PROJECTS

P0001/2 Abernathy-Greenway Linear Park	1,472,105	8,972,127	9,309,210	1,135,022	0	1,135,022
P0006 SS Tennis Center	0	765,000	524,339	240,661	0	240,661
P0007 Hammond Pk Imprvmts	0	2,067,641	1,821,228	246,413	660,000	906,413
P0009 Morgan Falls Overlook	0	3,899,472	3,859,472	40,000	0	40,000
P0015 Lost Corner Preserve	0	999,666	807,318	192,348	0	192,348
P0018 Astro Turf @ School fields	0	700,000	572,447	127,553	0	127,553
P0019 Old Riverside Dr Park	0	1,827,000	1,578,339	248,661	0	248,661
P0020 Spalding Dr Park	96,882	175,000	171,882	100,000	0	100,000
P0021 Windsor Meadows Park	0	0	0	0	300,000	300,000
	1,568,988	24,426,933	23,665,262	2,330,659	960,000	3,290,659



**CAPITAL PROJECTS FUND 351
FY 2016 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	FY2016 City Funding to Date	2016 Budget
EXPENDITURES (continued) :							
TRANSPORTATION PROJECTS							
T0002	Abernathy/Johnson Fy Roadway Imp	0	1,000,000	735,059	264,941	0	264,941
T0008	Roswell Rd Streetscape	1,873,542	446,445	807,599	1,512,388	0	1,512,388
T0011	JohnsonFy-Glenridge CD&PE	4,050,478	1,340,800	819,030	4,572,248	0	4,572,248
T0012	RRSS-Johnson Fy-Abernathy	1,902,080	1,240,000	2,609,797	532,283	0	532,283
T0019	Roswell Road SS Phase I	0	2,600,000	252,352	2,347,648	0	2,347,648
T0024	Hammond Dr -CD	499,915	610,000	424,586	685,329	0	685,329
T0026	Ptree-Dwdy Rd Impr-CD	0	1,500,000	1,426,145	73,855	0	73,855
T0034	Morgan Falls Road	1,200,000	2,300,000	1,090,047	2,409,953	0	2,409,953
T0035	Chattahoochee Pedestrian Bridge	0	760,000	34,118	725,882	0	725,882
T0039	Spalding @ Mt Vernon	0	1,585,000	1,326,908	258,092	0	258,092
T0041	Riverside Dr Shoulder/Slope Repair	0	950,000	92,176	857,824	0	857,824
T0042	City Gateway Beautification	0	1,250,000	499,269	750,731	0	750,731
T0043	Glenridge @ Roswell Rd Intersection	1,000,000	1,000,000	179,566	1,820,434	0	1,820,434
T0044	Plan 2040	1,380,000	270,000	146,230	1,503,770	368,241	1,872,011
T0045	Windsor Parkway Realignment	3,700,000	1,224,028	754,855	4,169,173	0	4,169,173
T0046	Carpenter Drive Realignment	0	1,786,199	1,410,724	375,474	900,000	1,275,474
T0050	Riverside Dr Interchange Enhancement	0	500,000	500,000	0	0	0
T0051	Heards Ferry Intersection Improvement	0	2,000,000	350,078	1,649,922	0	1,649,922
T0052	Left-turn Lane @ Riveredge Pkwy	0	475,000	81,417	393,583	0	393,583
T0053	Windsor Pkwy Ped Bridge	0	528,669	89,805	438,864	0	438,864
T0054	Hammond PD Glenridge ATMS	0	225,000	224,968	32	255,000	255,032
T0055	Dupree Sidewalks	0	425,000	68,815	356,185	0	356,185
T0056	IJR for new I-285 Interchange	0	0	0	0	450,000	450,000
T0057	I-285/SR 400 Interchg Shared Use Trail	0	0	0	0	1,000,000	1,000,000
T0058	City Center Transportation Network	0	0	0	0	3,000,000	3,000,000
T3000	Pavement Management Prg	2,765,435	29,701,911	31,096,742	1,370,604	500,000	1,870,604
T6000	Sidewalk Program	0	9,108,500	7,970,236	1,138,264	500,000	1,638,264
T7000	Intersection & Operational Improvement	0	4,970,000	4,575,892	394,108	164,529	558,637
T7501	Ptree/Dwdy @ Abernathy	0	150,000	0	150,000	0	150,000
T9000	Bridge & Dam Maintenance	0	1,654,882	789,562	865,320	700,000	1,565,320
T9500	Traffic Management Program	0	3,110,507	2,607,904	502,603	350,000	852,603
T9600	Traffic Calming	0	200,000	60,067	139,933	0	139,933
		24,537,362	77,110,384	71,388,302	30,259,445	8,187,770	38,447,215
N. FULTON UNIFIED RADIO SYSTEM							
R0001	City's Weighted Share for NFRRSA	0	4,250,000	2,296,473	1,953,527	0	1,953,527
R0002	FCC Mandatory Radio Upgrades	0	800,000	698,972	101,028	0	101,028
		0	5,050,000	2,995,444	2,054,556	0	2,054,556
TOTAL CAPITAL PROJECTS							
		30,825,296	165,965,222	120,135,030	76,655,488	25,000,000	101,655,488

FUND BUDGETS

IMPACT FEE

FUND

356



**IMPACT FEE FUND 356
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Parks and Recreation	54,310	195,690	69,520	6,100	6,100
Public Safety	59,273	212,171	125,333	13,400	13,400
Transportation	351,842	719,889	514,472	80,500	80,500
Interest Income	1,229	333	0	0	0
TOTAL REVENUES	466,654	1,128,083	709,326	100,000	100,000
EXPENDITURES:					
Transfer to Capital Projects	300,000	458,484	0	100,000	100,000
TOTAL EXPENDITURES	300,000	458,484	0	100,000	100,000
NET CHANGE IN FUND BALANCE	166,654	669,599	709,326	0	0
FUND BALANCE BEGINNING OF YEAR	1,548,674	1,715,328	2,384,927	2,384,927	3,094,253
FUND BALANCE END OF YEAR	1,715,328	2,384,927	3,094,253	2,384,927	3,094,253

FUND BUDGETS

STORMWATER FUND

561



**STORMWATER FUND 561
FY 2016 APPROVED BUDGET**

	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget
REVENUES:					
Transfer In from General Fund	2,500,000	1,600,000	1,750,000	1,750,000	2,550,000
TOTAL REVENUES	2,500,000	1,600,000	1,750,000	1,750,000	2,550,000
EXPENDITURES:					
Operations & Maintenance					
Professional Services	55,280	65,939	0	0	0
Repairs & Maintenance	406,606	620,419	0	0	0
	461,886	686,358	0	0	0
CIP					
Professional Services	210,481	97,018	133,170	100,000	220,000
Stormwater Improvements	1,432,987	1,222,121	1,592,340	1,200,000	1,800,000
	1,643,468	1,319,139	1,725,510	1,300,000	2,020,000
Permit Compliance					
Professional Services	12,509	8,691	0	0	0
Machinery & Equipment	0	0	0	0	0
	12,509	8,691	0	0	0
Operations					
Professional Services	53,864	24,899	87,020	50,000	50,000
Repairs & Maintenance	0	0	354,848	350,000	400,000
Contractual Services	0	0	50,002	50,000	80,000
	53,864	24,899	491,870	450,000	530,000
Transfer out to Capital Projects	980,000	0	0	0	0
TOTAL STORMWATER EXPENDITURES	3,151,727	2,039,087	2,217,380	1,750,000	2,550,000
NET CHANGE IN FUND BALANCE	(651,727)	(439,087)	(467,380)	0	0
FUND BALANCE BEGINNING OF YEAR	1,558,193	906,466	467,380	467,380	0
FUND BALANCE END OF YEAR	906,466	467,380	0	467,380	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

FY2016 Budget Workshop #1

John McDonough
City Manager

April 28, 2015





FY2016 Budget Calendar

March – April	Departmental Budget Hearings/Finance Review Phase
April – May	Senior Management/Mayor Review Phase
April 28	Budget Workshop #1
May 5	Budget Workshop #2
May 19	City Council Budget Presentation (Proposed Budget)
June 2	1 st Public Hearing on FY16 Budget and Discussion
June 16	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 FY16 Budget
- Review and validate FY16 planning assumptions
- Understand Public Safety, General Government Services, and Facilities priorities as part of the City's service delivery and capital programs

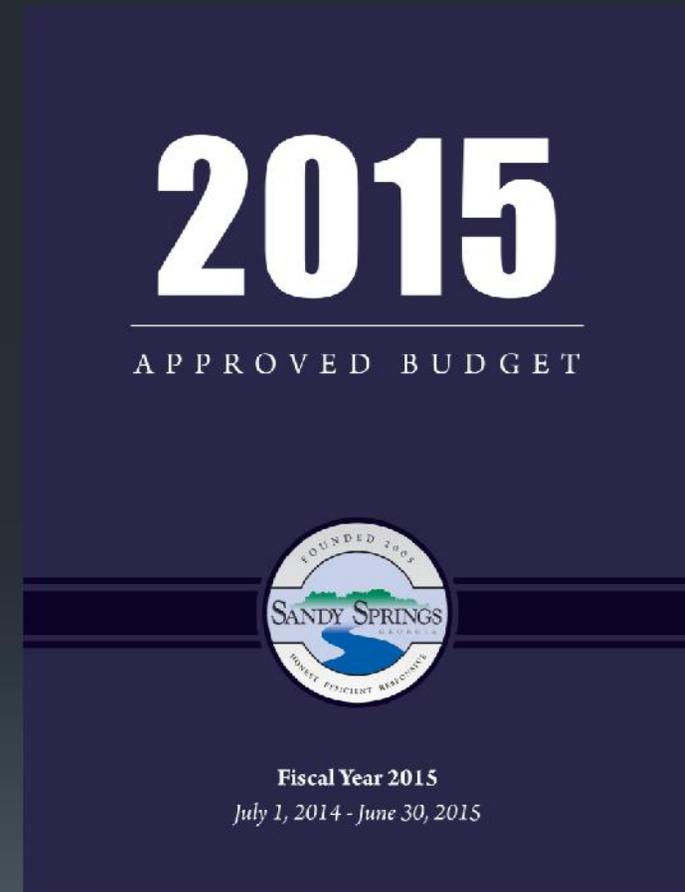
Priority Driven Programming





Priority Based Budgeting

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





Capital Improvement Project Budgeting

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



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



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

Operating Departments

Sandy Springs Police Department





Sandy Springs Police Department

A nationally accredited,
full service agency





Overview

- Residential Population
 - 99,770
 - US Census Bureau

- Workforce Population-
 - 2005 – 92,695
 - 2013 – 99,640
 - *Atlanta Regional Commission*

- Business Licenses
 - 2014 – 8,960
 - *Chamber of Commerce*

- I285 and 400 Interchange – Average Daily Count
 - 417,620 cars
 - *GDOT*

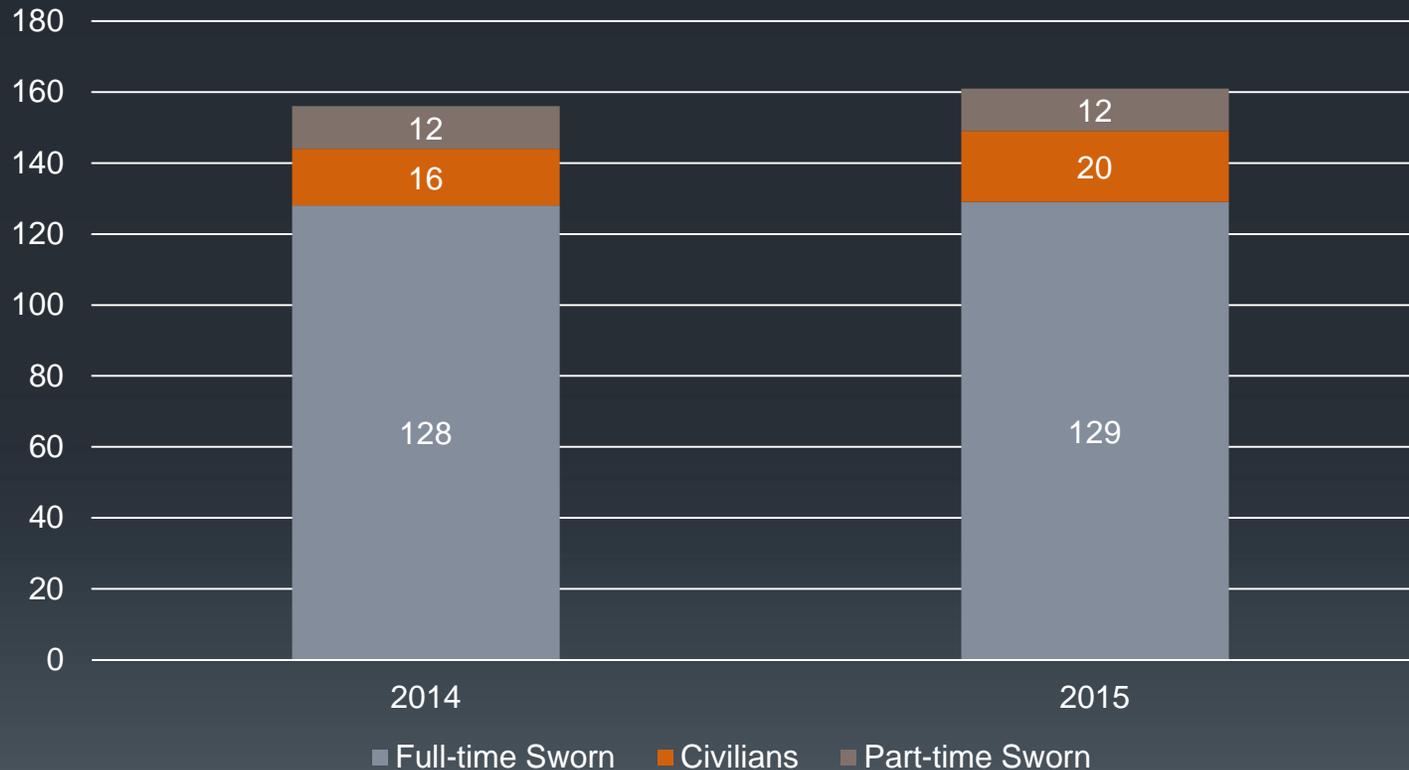




**SANDY SPRINGS
POLICE**

SSPD Staffing Overview

2014 - 2015 Budgeted Staffing





FY16 Goals

- Continue to reduce overall crime
 - Neighborhood safety
 - Vehicle break-ins
 - Theft of vehicle parts
- Enhance police services
- Continue Sandy Springs Emergency Response Vehicle (SSERV) program
- Maximize use of Citizens on Patrol and part-time officers
- Reduction in false alarm calls
- Enhance preparedness for active shooter
- Implement GPS system on police fleet



**SANDY SPRINGS
POLICE**

FY16 Priorities

- Reduce response time and improve customer service
- Radio Infrastructure - continuation of radio purchases
- Build active shooter training facility
- Development of department leadership
- Exploration of venue to place firing range
- Recertify department in Precision Immobilization Technique (PIT) maneuver



Programs & Initiatives

Volunteer Programs

COPs (Citizens on Patrol)

- Primary Duties: House checks, handicap parking citations, traffic control assistance
- 2012 - 2014: 10,035 volunteer hours

SSRV (Sandy Springs Response Vehicle)

- Primary Duties: Provide assistance to motorists
- Jan and Feb 2015:
 - 239 incidents
 - 125 hrs.
 - 20 days worked





Programs & Initiatives

Park Patrol

- Primary Duties: Provide dedicated law enforcement officers at City recreational facilities

Street Crimes Unit:

- Primary Duties: Focus on street-level crime including pedestrian robbery and thefts from vehicles.

Part-time Sworn Officers:

- Primary Duties: Staff court and prisoner transport



Multi-jurisdictional Task Force Participation

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

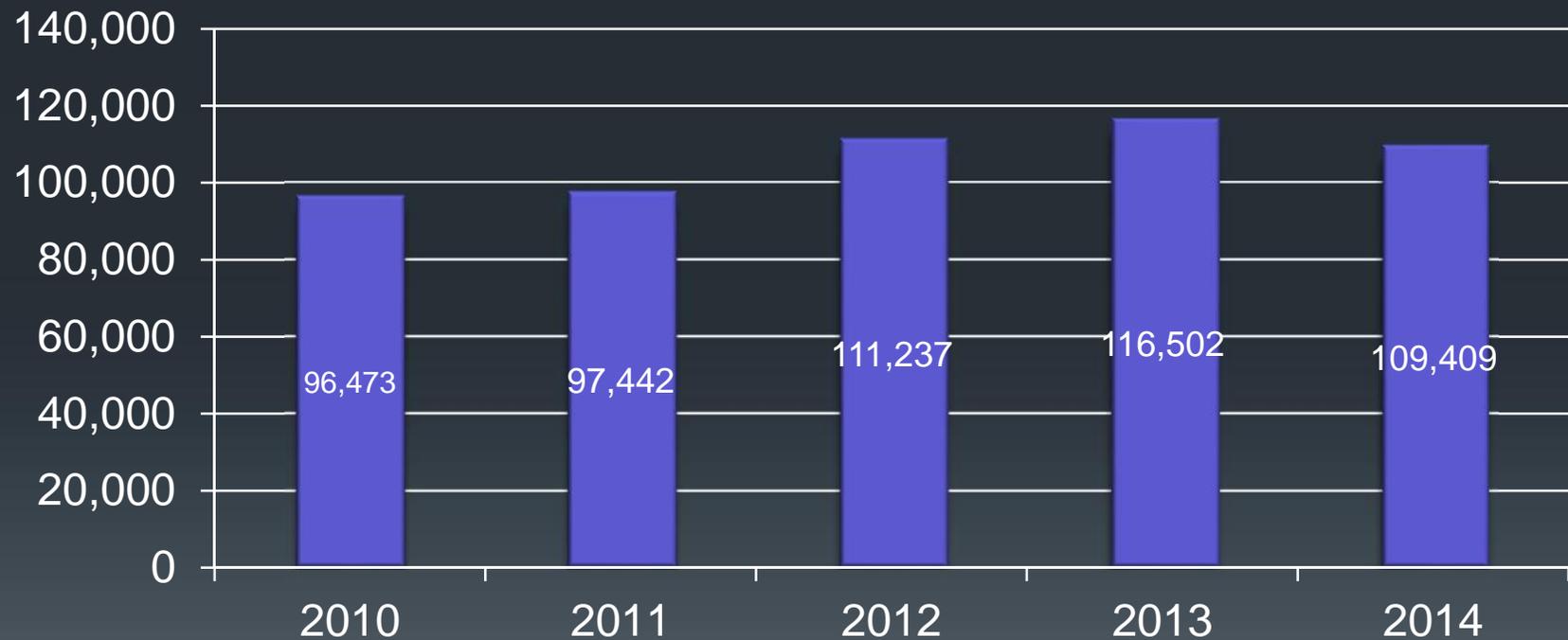
- High Intensity Drug Trafficking Area Unit (1 FTE)
- DEA Task Force (1 FTE)
- North Metro SWAT Team
- Joint Terrorism Task Force (1 FTE) - In CY2016, SSPD will decline participation due to reduced relevancy.



**SANDY SPRINGS
POLICE**

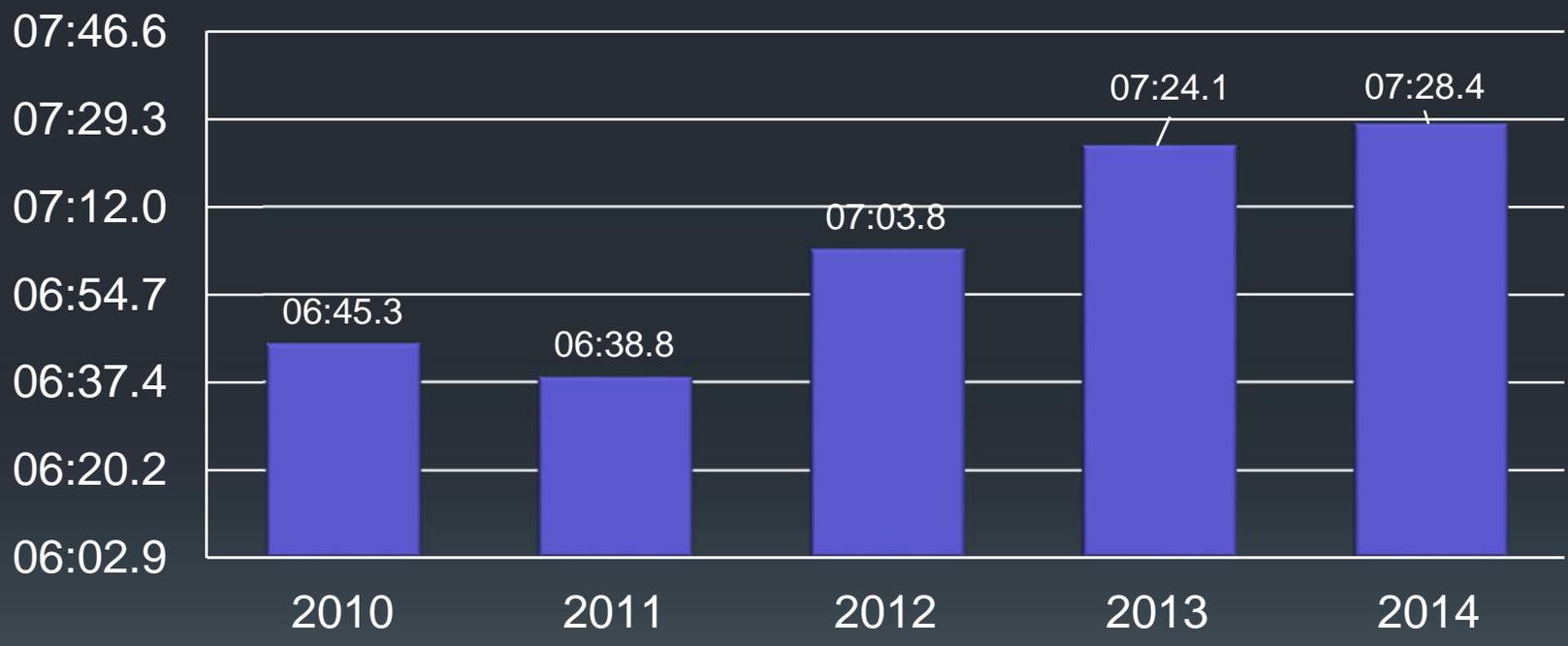
Calls for Service Citizen and Officer Initiated

Since 2010, the City has experienced a 13.41% increase in calls for service.





Sandy Springs Response Time All Levels Priority



Source: ChatComm



Average Response Times All Levels Priority



- Brookhaven Police Department
- Dunwoody Police Department
- Johns Creek Police Department
- Sandy Springs Police Department

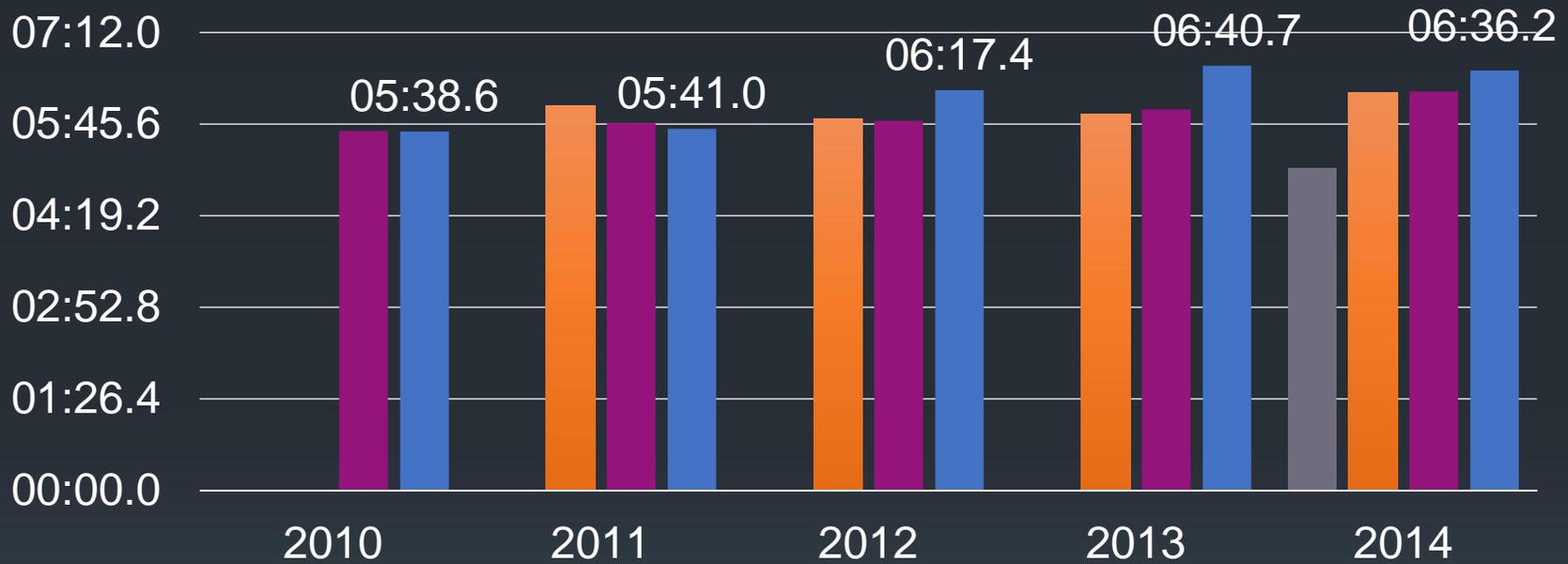


Sandy Springs Response Times Priority P & 1





Law Enforcement Response Times Priority P & 1



■ Brookhaven Police Department
■ Johns Creek Police Department

■ Dunwoody Police Department
■ Sandy Springs Police Department



Comparable Georgia Cities

City	Population	Sq. Miles	Officers	Civilians
Alpharetta	65,000	26.91	115	9
Marietta	45,856	23.08	135	35
Roswell	91,186	41.95	146	54
Sandy Springs	100,000	37.64	127	17
Valdosta	47,927	35.83	125	25
Warner Robins	50,000	35.07	110	44



**SANDY SPRINGS
POLICE**

Workload Analysis: Rule of 60 SSPD Patrolmen

- Best practice dictates 60% of the total number of sworn officers should be assigned to Patrol.*
- Sandy Springs: 59% (75/127) of filled sworn officer positions are currently assigned to Patrol.
 - Includes Traffic, K9 and Supervisors
 - Sworn officers assigned to Criminal Investigations, Operations, etc. are tied up on other duties and do not handle calls.

* As recommended by ICMA, Center for Public Safety Management (2015)



Workload Analysis: Rule of 60 SSPD Patrolmen Available Man Hours

- Best Practice: No more than 60% of available man-hours should be dedicated to workload.*
 - Workload: Total officer time required to respond to call for service.
 - Available Man- Hours: Hours worked per year minus sum of off-time and training time.
- Sandy Springs: Approximately 64% of patrol man-hours are dedicated to workload.

* As recommended by ICMA, Center for Public Safety Management (2015)

60 % Rule Calculations	
Average Calls for Service 2012-2014*	41,334
Average time spent on each call (hour)	X 0.75
Total time spent on call (hours)	31,001
# of Officers Responding	X 2
Total time spent on call (hours)	62,001
Current Patrol Officers	
Available hours per year per officer	1,938
Current Patrol officers	X 50
Total Available hours per year	96,900
Total time spent on calls, and admin	62,001
Total Available hours per year	/ 96,900
% Time spent on workload	63.98%
Additional 6 Officers	
Available hours per year per officer	1,938
Requested Patrol officers	X 56
Total Available hours per year	108,528
Total time spent on calls, and admin	62,001
Total Available hours per year	/ 108,528
% Time spent on workload	57.13%

* does not include business or residential checks



FY 2016 Budget Additional Staff Request

Man-Hours Dedicated to Workload

<u>Patrol Officers</u>	50	52	54	55	56
Total time spent on calls, and admin	62,001	62,001	62,001	62,001	62,001
Total available hours per year	/ 96,900	/ 100,776	/ 104,652	/ 106,590	/ 108,528
% Time spent on workload	63.98%	61.52%	59.24%	58.17%	57.13%

The logo for the Sandy Springs Police Department, featuring the text 'SANDY SPRINGS POLICE' in white and blue on a black background.

**SANDY SPRINGS
POLICE**

FY 2016 Budget Additional Staff Cost Analysis

- Salary and Benefits for 6 Officers
 - \$427,250 (\$71,208 / officer)

- Vehicles for 6 Officers
 - \$195,438

- Equipment for 6 Officers
 - \$72,000

- **Total Cost First Year - \$694,688 (\$116K per officer)**
- **Total Cost Second Year - \$457,342 (\$76K per officer)**



Requested FY16 Enhancements

- Addition of 6 Officer I positions for traffic and patrol
- Vehicle replacement of 16 vehicles and an additional 6 vehicles for new officers
- Restore 3 propane vehicles
- Replace 14 ballistic vests
- Purchase 40 new radios
- Addition of Active Shooter facility



Discussion

Operating Departments

Sandy Springs Fire Rescue



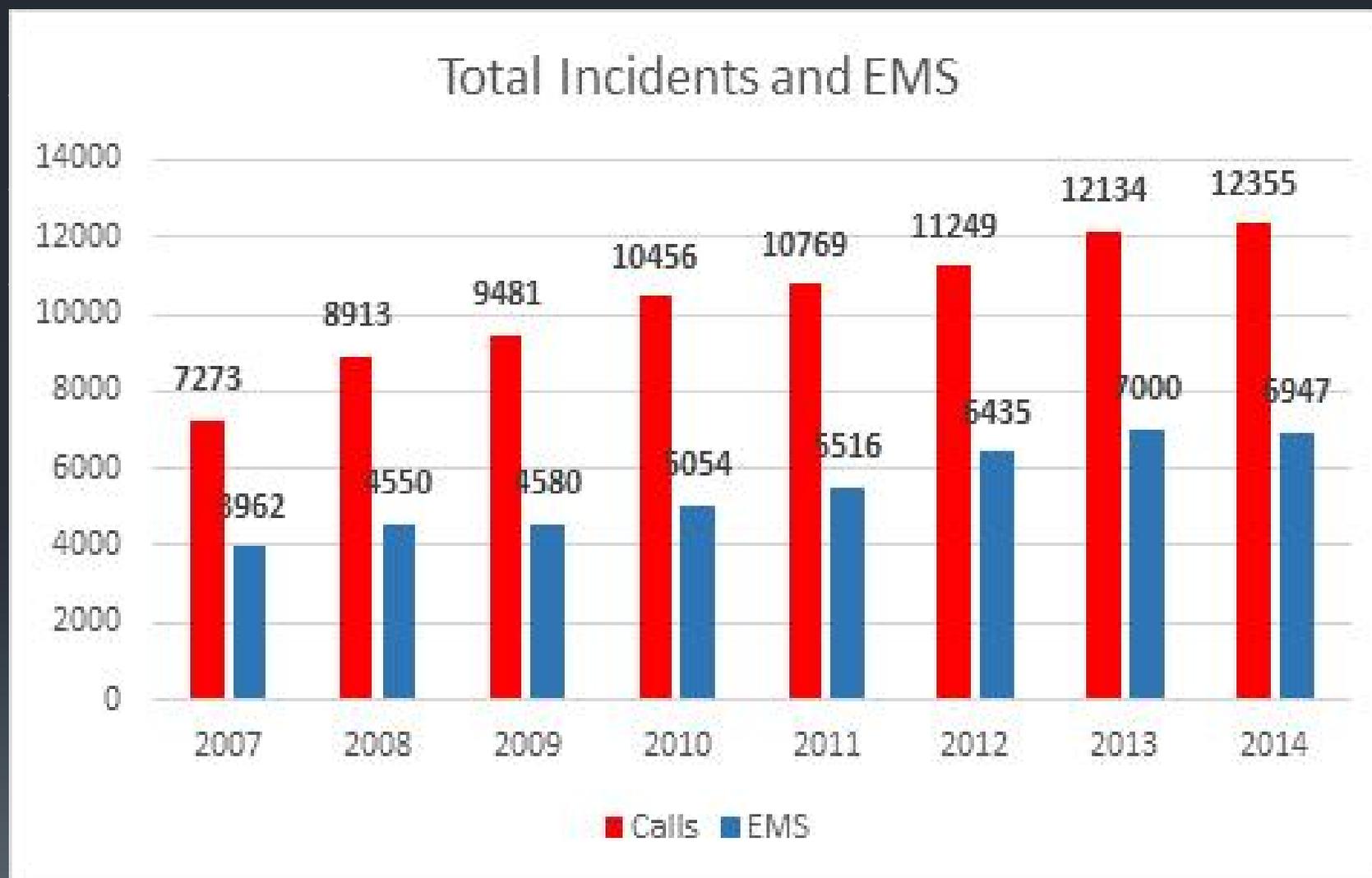


Sandy Springs Fire Rescue





Sandy Springs Fire Rescue





FY16 Goals

PUBLIC SAFETY RESPONSE

- First unit arrives at scene of a life threatening emergency in 7 minutes or less from receipt of call 90% of the time (Total Customer Service Time)
- Place 15 firefighters on a structure fire scene within 8 minutes from time units are dispatched to arrival on scene
- Enhance Automatic Aide Agreements with DeKalb and City of Atlanta
- Complete fire code inspections on all commercial base buildings annually
- Implement a commercial pre-fire planning program conducted by suppression personnel during non-emergency time

COMMUNITY PARTNERSHIPS

- Exceed National Standards of Community CPR and AED training to businesses, schools, and residents of Sandy Springs
- Implement fire prevention and education program to citizens living within multi-family communities in order to reduce accidental fires
- Partner with businesses to educate on the importance of installing AED's in facilities with 300 or more occupants
- Enhance the CERT and Fire Corps program with monthly training for members
- Expand High-rise Occupancy Planning Exercises (HOPE), fire warden and fire extinguisher use training to occupants
- Develop a Fire Explorer program for youth





FY16 Goals

PERSONNEL DEVELOPMENT

- Implement a standardized career development program in order to credential personnel for career advancement
- Partner with Carl Vinson Institute of Georgia to create and implement a promotional program for (18) Fire Apparatus Engineers and (6) Fire Lieutenant positions
- Implement a group physical fitness program
- Conduct an EMT-Advance class for 8 Firefighter I employees
- Increase annual live fire training opportunities utilizing surrounding agencies fire training towers and burn buildings
- Conduct NPQ classes for Pumper Operator, Fire Officer I, and Fire Inspector I
- Complete Standard Operational Procedures Manual





FY16 Enhancements

- Add 3 Fire Inspector I positions in the Fire Marshal's Office
Eliminate part-time program within the Fire Marshal's Office
- Add 12 full-time Firefighter I positions in Fire Suppression by reallocating a portion of part-time salaries and eliminate part-time program within Fire Suppression. Allows for **minimum staffing** of 2 on rescues, 3 on fire engines and 4 personnel on Truck 1 and Tower 2. Provides relief coverage for vacation, sick, WC, and FMLA leaves
- Fund 18 Fire Apparatus Engineers Promotions
- Fund 6 Fire Lieutenant Promotions
- Replacement of 4 administrative vehicles (mileage)
- Purchase and install 2 gear washers and 2 commercial dryers to properly clean and maintain firefighting gear
- Purchase 4 sets of Rapid Intervention Gear packs
- Purchase fitness equipment for 4 stations
- Replacement of 7 thermal cameras on apparatus.(age & better technology)





Emergency Medical Services

- FY 16 Goals
 - Continue to provide superb medical services with high quality personnel and equipment
- FY 16 Priorities
 - February 2015 the posting plan was modified to include posting an ambulance at 2090 Dunwoody Club Dr. (Kroger)
 - On-going analysis of response times to the panhandle since the posting plan modification in February 2015
 - Continue to work with Sandy Springs Fire Department in updating the Mobile Data Terminals in the ambulances.
 - Maintain resource commitment under contract
 - In April 2014 RMA received their initial Certificate of Commission on Accreditation of Ambulance Services
- CY 15 Response Results
 - Ambulances arrived within 7 minutes 59 seconds to emergency calls 91% of the time
 - Ambulances arrived within 14 minutes 59 seconds to non-emergency calls 100% of the time





ChatComm E911 Services

- FY16 Goals
 - Provide excellent 911 call taking and public safety dispatching services
- FY16 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
- CY14 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

- FY16 Goals
 - Provide excellent financial services support for the City as well as improving procedures which contribute to efficiency
- FY16 Priorities
 - Cross train key Accounting staff
 - Improve 1099 process
 - Standardize Open Records Request process across departments
- CY 15 Results
 - Revenue: Cross trained staff, implemented new credit card processor saving \$100,000 in fees, assisted City in updating Special Events policy
 - Accounts Payable: Improved internal controls, reporting
 - Purchasing: Developing specialized City Center procurements, change to policy to assist with accelerated bidding on PW projects
 - Finance: Instituted new travel card policy for City staff, shortened month end close
- FTE Summary
 - FY 2015 19 FTEs
 - Proposed FY 2016 19 FTEs



Information Technology

- FY16 Goals
 - Improve server reliability by upgrading current software
 - Continue to develop additional security measures to protect sensitive data
- FY16 Priorities
 - Focus on modernizing software and hardware
 - Leverage emerging technologies to improve reliability and replace aging equipment.
 - Implement additional security hardware to improve data protection
- CY15 Summary
 - 3492 Service/Support request
 - 98.94% Uptime of all systems
 - CISSP, CCNP, and AirWatch staff certifications
 - FY 2015 11 FTEs
 - Proposed FY 2016 11 FTEs



Communications

- FY16 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
- FY16 Priorities
 - Expand the breadth of easily accessible information through refinement of the City's website content
 - Ensure accurate and consistent flow of information for City projects with an emphasis on City Center, Transportation and Sustainable Growth initiatives
 - Enhance visibility for Recreation and Parks and special events within the city
- FTE Summary
 - FY 2015 4 FTEs
 - Proposed FY 2016 5 FTEs



Communications

Additional Staff Request

- Add 1.0 FTE to meet additional project demand. This position will:
 - Provide support for events and community outreach programs
 - Provide assistance with execution of public information open house events
 - Provide assistance with execution of City created Special Events
 - Provide assistance with Economic Development ribbon cutting events
 - Provide assistance with neighborhood community outreach under the direction of the Community Relations Manager
 - Provide writing assistance with e-newsletter, quarterly newsletter and other communications materials



Municipal Court

- FY16 Goals
 - Accurately maintain, safeguard and store all Court documents as well as ensure all monies are disbursed as directed by law
- FY16 Priorities
 - Maintain day to day operations in accordance with Court Policy and Procedures
 - Implement new case management software options
- FY15 Statistics
 - 2015: 6,254 (YTD)
 - 2014: 21,514
 - 2013: 23,654
- FTE Summary
 - FY 2015 10 FT / 1 PT
 - Proposed FY 2016 10 FT / 1 PT



Community Development

FY16 Goals

- Provide high quality customer service in the issuance of permits, processing of zoning requests and property maintenance enforcement
- Engage the community in the planning process in a meaningful way
- Plan for managed growth throughout the community
- Coordinate planning efforts with our neighbors/partners
- FTE Summary
 - FY 2015 30 FTEs
 - Proposed FY 2016 34.4 FTEs



Community Development

FY16 Priorities

- Complete update of the 2007 Comprehensive Plan
- Complete Small Area Plans for Roswell Road, PCID and Powers Ferry
- Manage Retail Coach contract
- Improve plan review process with better internal coordination
- Improve the quality of staff analysis and reports on zoning cases



Development Activities

Activity Type	FY 2012	FY 2013	FY 2014	YTD 2015
Zoning Cases	12	18	22	31
Zoning Modifications	11	5	12	7
Variances	31	33	43	45
Zoning Certifications	79	77	74	86



Development Activity

Building Inspections

Fiscal Year	Inspections Performed
2010	8,774
2011	9,511
2012	10,857
2013	12,697
2014	17,758
2015 YTD	14,272



Development Activity

Building Permits

Fiscal Year	Permits Issued
2011	2,952
2012	2,881
2013	3,241
2014	3,573
2015 YTD	2,423



Project Status Updates

- Engaged the Collaborative to perform community engagement process in advance of the Comprehensive Plan and Small Area Plans
- Engaged the Retail Coach for economic analysis and consultation regarding economic development issues
- Received qualification responses for team to prepare update to Comprehensive Plan and for Small Area Plans



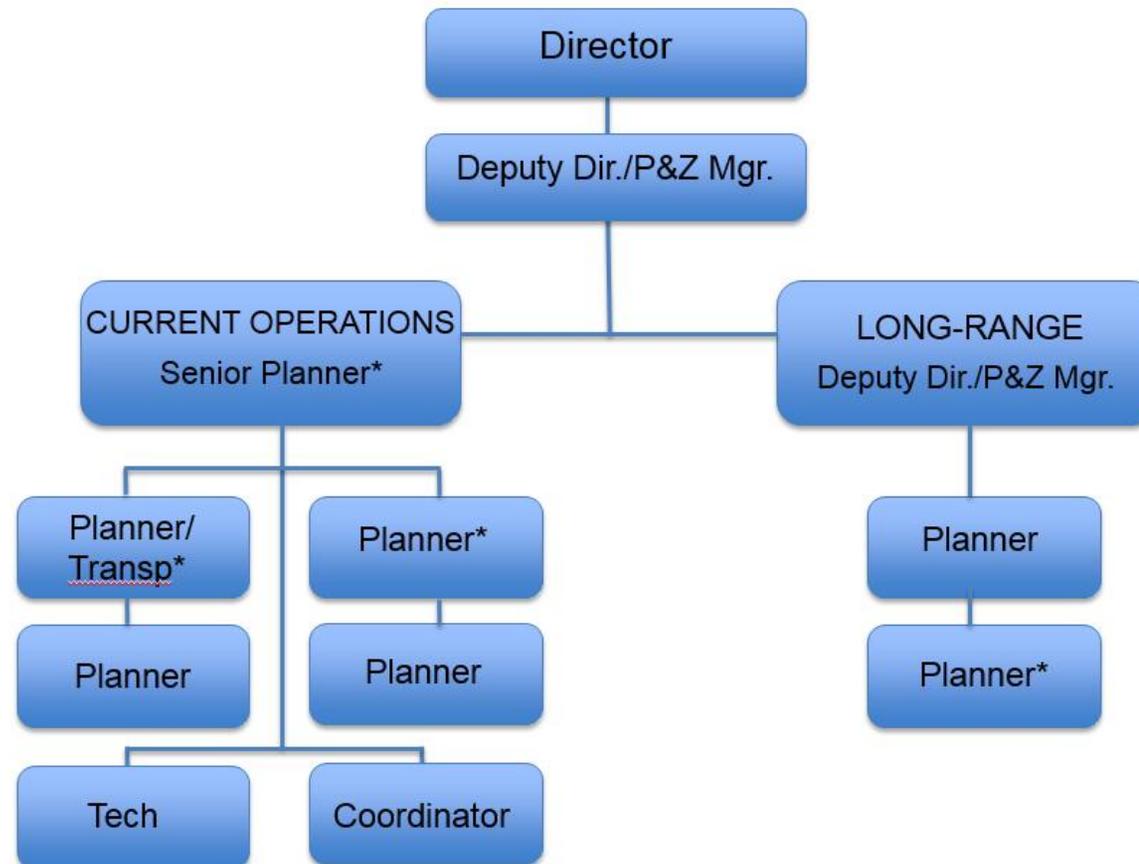
Community Development Staff Reorganization

- Increase and adjust staffing resources to meet additional development demand
 - Addition of three Planners, one with Transportation experience (3.0 FTEs)
 - Addition of Building Inspector using additional FY15 “As Needed” funding (1.0 FTE)
 - Re-purpose Planner II position to a Building & Land Development Manager (0.4 FTE)
 - Re-purpose P&Z Manager to Deputy Director position
 - Re-purpose Admin Asst. position to Plan Coordinator
 - Reduction of “As Needed” additional staff funding from \$115,000 to \$0



Community Development

Proposed Planning & Zoning Reorganization



* *Proposed additional FTEs*



Economic Development

- FY16 Goals
 - Market attributes which differentiate City from competition within the Atlanta region
 - Support retention and expansion efforts for existing businesses
 - Support City Center effort to create a focus for community
- FY16 Priorities
 - Activate a process to jointly brand and market the entire Perimeter market with our economic development partners, targeted to specific industries
 - Continue to work collaboratively with regional and state economic development partners
 - Expand retention outreach efforts
 - Support Comprehensive and Small Area planning efforts to encourage redevelopment for aging retail and housing districts
- FY15 Highlights
 - Number of businesses (4/2015): 5,532
 - Marketing budget: \$60,000
 - Retention meetings: 50
- FTE Summary
 - FY 2015 1.5 FTEs
 - Proposed FY 2016 1.5 FTEs



Public Works

- FY16 Goals
 - Deliver approved capital projects on time and on budget
 - Promote environmentally sensitive infrastructure solutions
 - *Transportation/Facilities (LED lighting/traffic signals, 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/prioritized resources
 - Maintain a high level of community appearance
- FY16 Priorities
 - Provide a safe, sustainable transportation system that is sensitive to its citizens and environment
 - Customer service responsiveness
 - Leverage local funding with outside funding sources
 - Provide required support to City Center development process



Public Works

- FY15 Highlights
 - 3,381 service requests/inquiries received/processed through department (3,740 last FY)
 - Outside funding obtained – GDOT Safety for T-43 Glenridge at Roswell Road intersection (\$1.0M), ARC for CC-10 Sandy Springs Circle streetscape (\$2.3M), GDOT for T-11 (\$1.3M)
 - Projects delivered:
 - 47 stormwater projects completed (39 last FY)
 - 18.5 miles of road paved (24 last FY)
 - Completed preliminary plans for Windsor Parkway pedestrian bridge
 - Wright Road/Johnson Ferry signal installed
 - Completed installation of streetscape project in conjunction with HAWK pedestrian (T-49)
 - Demolished five commercial buildings on City Center site
 - Completed \$1.2M sidewalk program utilizing MARTA funds around bus stops and stations
 - Completed construction of improvement along Glenridge Drive at High Point (T-40)
 - Completed demolition of single property acquired with FEMA Pre-Disaster Mitigation Program (PDMP) funds - (12 properties in all using FEMA funding)
 - Completed Roswell Road Phase 1 ATMS (T-13) project and have phase 2 in design
 - Completed Mt. Paran sidewalk project
 - Completed CDBG Phase 2 streetscape project along Roswell Road
- FTE Summary

■ FY 2015	28.25 FTEs
■ Proposed FY 2016	32.25 FTEs



Public Works – Project Update

- Projects in design/bid phase or under construction
 - Designed and bid four intersection improvement projects in relation to new Heards Ferry Elementary school site
 - Dupree Drive sidewalk also advertised for bid
 - Roswell Road streetscape (T-12) project is under construction
 - Marsh Creek headwaters project let to bid and demolished two existing structures on site
 - Spalding Drive at Mt. Vernon intersection (T-39) is under construction
 - Powers Ferry sidewalk project is under construction
 - Design is underway for CMAQ (\$1.3M) funded ATMS project along Hammond/PTD/Glenridge
 - Riverside Drive (T-41) will be under construction starting May 26th
 - Roswell Road at Glenridge Drive intersection improvement (T-43) is under design
 - Windsor Parkway pedestrian bridge (T-53) is pending advertisement for bid (awaiting FEMA approval of materials)
 - Morgan Falls Rd. (T-34) roadway improvement construction bids received and being reviewed for award recommendation to Council
 - Windsor Parkway at Roswell Rd. intersection re-alignment construction bids are due May 6, 2015.



Public Works

Additional Staff Request

- Increase and adjust staffing resources to meet additional project demand
 - Addition of Traffic Signal Operations/TMC Specialist (1.0 FTE)
 - Addition of CIP Field Service Superintendent (1.0 FTE)
 - Addition of Assistant Facilities Manager (1.0 FTE)
 - Addition of Project Manager (1.0 FTE)
 - Reduction of “As Needed” Staff Funding from \$175,000 to \$75,000



Recreation and Parks

- FY16 Goals

- Provide safe, well-organized and supervised leisure programs for citizens of Sandy Springs
- Provide safe, well-maintained parks and playgrounds
- Add a full time capital project manager to the department staff

- FY16 Priorities

- Increase enrollment in youth baseball, soccer, lacrosse, wrestling and kickball
- Add an MOU with an established youth soccer association
- Expand special event participation
- Add additional summer camps, including special needs children and nature-focused
- Construct the South Greenway Park
- Complete development of Lost Corner by adding the new entrance drive/parking lot
- Upgrade Hammond Park Facilities
- Reforest the Johnson Ferry/Riverside property

- FY15 Highlights

- 85,000 participants in department offerings

- FTE Summary

- FY 2015 7 FT / 4 PT (Jacobs) 61 PT (City)
- Proposed FY 2016 7 FT / 4 PT (Jacobs) 61 PT (City)



General Government Contract Service Partners

General Government Services	Public Works Subcontractors
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	Casey, Yellow Ribbon, Richmond - Tree Removal
Faneuil – Call Center	Siemens – Traffic Signals
AECOM/URS – Public Works	Tomal, TMI - Road Striping
Jacobs – Recreation and Parks	Optech - Road Signage
The Collaborative – Community Development	



Public Safety Contract Service Partners

Public Safety Services

ChatComm (iXP) – E911 Services

Rural Metro Ambulance – Ambulance Services



Preliminary Task Order Analysis

Firm / Work Package	NTE Escalator	Actual Escalator	FY 15 Amount	FY 16 Amount	% Change
ST Services / Finance	2.50%	2.50%	\$1,755,000	\$1,798,875	2.50%
InterDev / Information Services	5.25%	4.00%	1,361,883	1,416,358	4.00%
The Collaborative / Communications	2.20%	2.20%	549,917	653,012	18.75%
Jacobs / Municipal Court	3.00%	0.00%	1,102,660	1,102,660	0.00%
Faneuil / Call Center	4.88%	4.88%	450,538	472,524	4.88%
AECOM/URS / Public Works	4.00%	3.50%	3,732,558	4,326,318	15.91%
Jacobs / Recreation	3.00%	0.00%	1,042,912	1,042,912	0.00%
The Collaborative / Community Development	2.20%	2.20%	3,434,961	3,849,020	12.05%
		TOTAL	\$13,430,429	\$14,661,679	9.17%



Public Works Contractor Analysis

Firm / Service	Escalator	FY15 Amount	FY16 Amount	% Change
Blount / Street Maintenance	0.00%	\$1,445,000	\$1,445,000	0.00%
Optech / Park Maint., ROW, Street Cleaning	0.00%	2,720,000	2,840,000	4.41%
ProCutters / Mowing on Interstates	0.00%	220,000	250,000	13.64%
Casey, Yellow Ribbon, Richmond / Tree Removal	0.00%	200,000	200,000	0.00%
Optech / Road Signage	0.00%	350,000	300,000	-14.29%
Siemens / Traffic Signals	3.00%	566,500	583,495	3.00%
Tomal, TMI / Road Striping	0.00%	150,000	150,000	0.00%
	TOTAL	\$5,651,500	\$5,768,495	2.07%



Operational Enhancements

- Communications (\$103,095 increase)
 - Addition of 1.0 Communications Specialist and slight increase for staff retention

- Public Works (\$593,760 increase)
 - Addition of Field Svc Superintendent, Project Engineer, Transportation Traffic Engineer and Facilities Assistant (4 FTEs). Reducing “as needed” work allocation from \$175,000 to \$75,000 to assist with additional staffing requests

- Community Development (\$408,252 increase)
 - Addition of Building Inspector position (1.0 FTE), Planner positions (3.0 FTEs), a re-purpose of P&Z Manager to a Deputy Director position, a re-purpose of an Admin position to a Planning Coordinator and a re-purpose of a Planner II position to a B&D Manager position (.4 FTE). Reducing “as needed” work allocation from \$115,000 to \$0



Non-Profit Summary

■ Direct allocations:		
■ Heritage Green*		\$110,000
■ Keep Sandy Springs Beautiful*		\$ 60,000
■ Sandy Springs Youth Sports*		\$127,500
■ Community Assistance Center		\$100,000
■ Call for Proposals		\$105,000
	TOTAL	\$502,500

**Service Contracts*



FY16 Budget Assumptions – Operating

- Fixed Cost of General Government Services Contracts - \$14,661,679 (+9.17%)
- Renewal of subcontractor agreements - \$5,768,495 (+2.07%)
- Continued funding for Police Fleet Replacement Program - \$702,050 (22) vehicles
- Vehicle Acquisition Costs for Fire Dept. - \$112,000 (4) vehicles
- Additional trucks for Public Works Field Insp. staff - \$70,000 (3)
- Continued funding for Community Events/Non-profits - \$502,500
- Debt service for Fire Department - \$773,980
- E-911 Center operation - \$600,000
- Continued EMS subsidy for enhanced service - \$120,000
- Comp Plan/Small Area Plans/Transportation Planning- \$800,000



FY16 Budget Assumptions – Capital

- Continued funding for City Center Projects - \$15,000,000
- Land Acquisition/Construction Funding for City Center master plan transportation grid - \$3,000,000
- Continued funding for Stormwater Infrastructure Improvements - \$2,550,000
- I-285 / SR400 Interchange Shared Use Trail - \$1,000,000
- Pavement Management Program - \$500,000
- Lake Forrest Dam Repair - \$700,000
- C0007 Marsh Creek BMP Contingency - \$250,000
- Sidewalk Program - \$500,000
- T0046 Carpenter Drive at Roswell Road intersection - \$900,000
- Projects requiring Federal Match- \$1,225,471
 - T0044 - ATMS2 (Roswell Rd S of Abernathy) \$368,241
 - T0054 - ATMS3 (Hammond Dr / Glenridge Conn / PTD) \$255,000
 - CC010 - SS Circle Streetscape (Local ROW Match) \$602,230
- **Total CIP Assumptions - \$25,625,471**



Capital Project Candidates



Intersection Improvement Program (T7000)

FY16 Suggested Priorities	Amount
Overhead Illuminated Street Name Signs	\$75,000
Vehicle Approaching Flashers	30,000
Traffic Studies/Conceptual Plans	100,000
Signal Designs	65,000
Concrete Islands / Striping	30,000
	TOTAL
	\$300,000



Traffic Management Center

FY16 Suggested Priorities

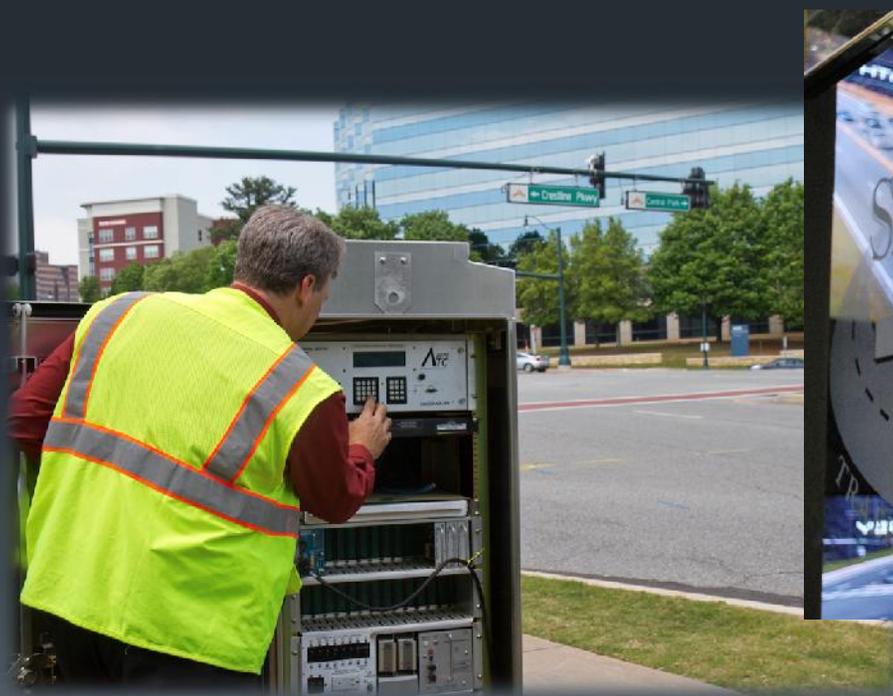
Amount

Installation of Fiber; Additional SCOOT Projects

\$350,000

TOTAL

\$350,000

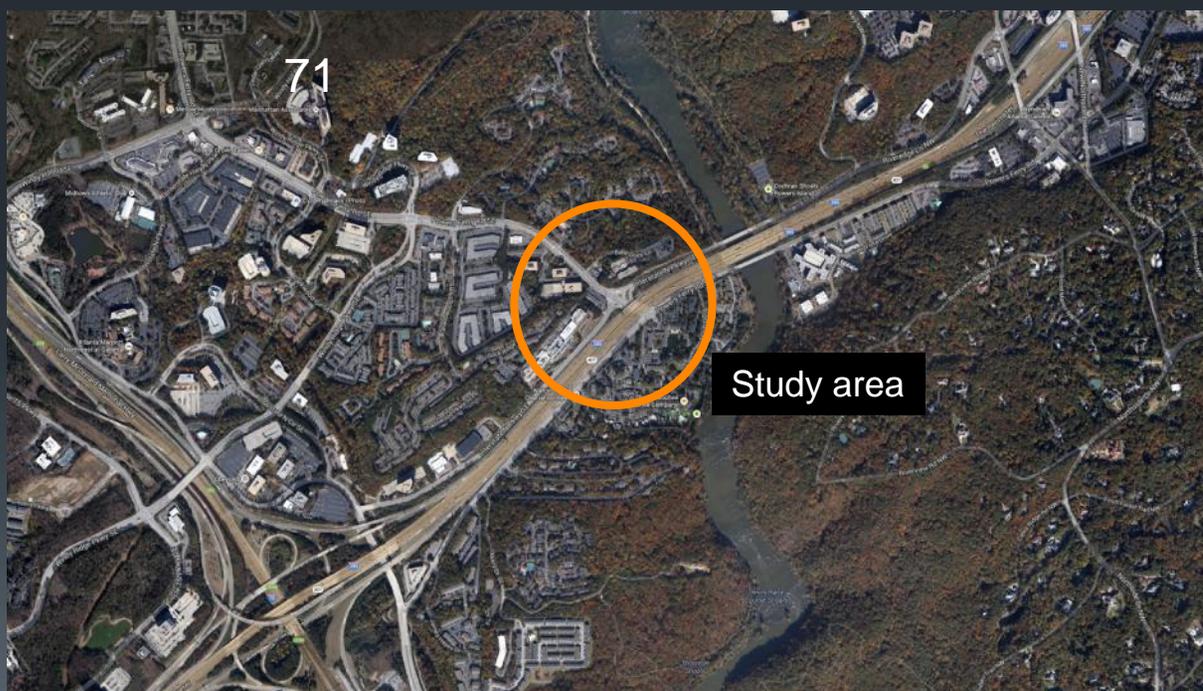




Interchange Justification Report (IJR) for new I-285 Interchange

FY16 Suggested Priorities	Amount
Justification Report for Braves / East Cobb Traffic Mgmt.	\$450,000
TOTAL	\$450,000

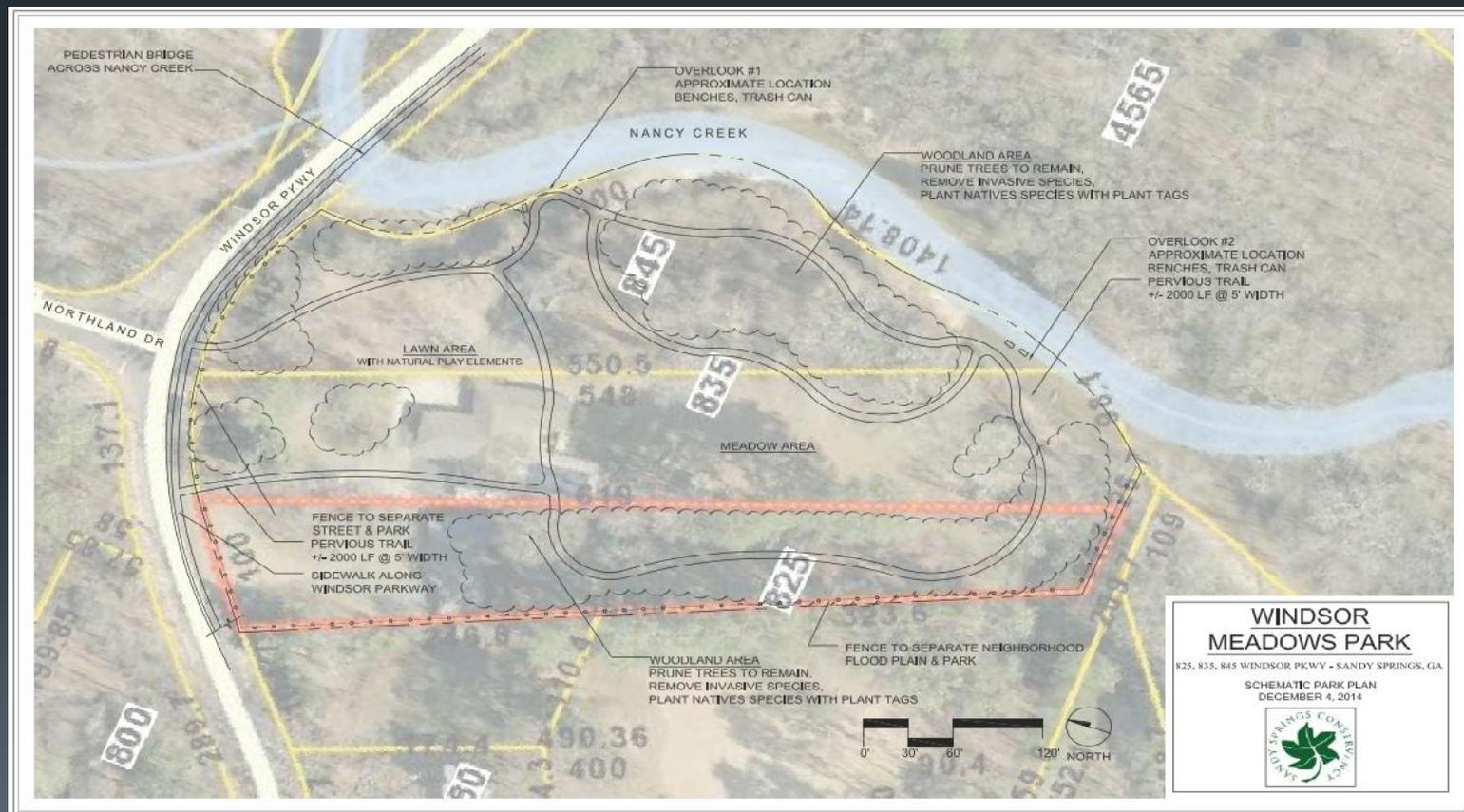
- Proposed interchange justification report (IJR) for a new half interchange at I-285 and Powers Ferry Road (Cobb County)
- Proposed access would be for westbound on I-285 and a Powers Ferry entrance to eastbound I-285





Windsor Meadows Park

FY16 Suggested Priorities	Amount
Construction of park including trails, fencing, park benches	\$300,000
TOTAL	\$300,000





Hammond Park Facility Upgrades

FY16 Suggested Priorities	Amount
Gym Facility, Admin Facility, Outdoor Restrooms, Tennis Courts	\$660,000
TOTAL	\$660,000





Johnson Ferry/Riverside Property

FY16 Suggested Priorities	Amount
Greenspace Reforestation Plan	\$100,000
TOTAL	\$100,000





Old Riverside Drive Park

FY16 Suggested Priorities

Funding towards Design & Construction

Amount

\$1,500,000

TOTAL \$1,500,000





Review of Potential FY16 Citywide Capital Projects

FY16 Citywide Capital Projects (Consolidated Rankings)	
1. Rank Categories	
2. Estimated Allocation within Each Category	
Priority	Proposed
Intersection Improvement Program (T-7000)	300,000
Traffic Management Center (TMC T-9500) and City SCOOT	350,000
Interchange Justification Report for new I-285 Interchange	450,000
Windsor Meadows Park	300,000
Hammond Park Facility Upgrades	660,000
Johnson Ferry/Riverside Property - Greenspace Reforestation	100,000
Old Riverside Drive Park Construction	1,500,000
Additional Sidewalk Program Funding	500,000
TOTAL \$ 4,160,000	



Capital Investments

- Since incorporation, \$220,165,218 has been invested in capital improvements.

FY	CIP Fund	Stormwater Fund	Total
2006	\$0	\$0	\$0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,590,824	1,800,000	31,390,824
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	23,570,000	2,500,000	26,070,000
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	1,750,000	31,178,429
2016	25,200,000	2,550,000	27,750,000
	\$204,715,218	\$15,450,000	\$220,165,218

Discussion



FY 2016 BUDGET WORKSHOP #2

John McDonough
City Manager

May 5, 2015



FY 2016 Budget Calendar

March – April	Departmental Budget Hearings / Finance Review Phase
April – May	Senior Management / Mayor Review Phase
April 28	Budget Workshop #1
May 5	Budget Workshop #2
May 19	City Council Budget Presentation (Proposed Budget)
June 2	1 st Public Hearing on FY16 Budget and Discussion
June 16	Final Public Hearing and Adoption by City Council

Workshop Goals

- Receive feedback and direction from City Council as we develop the FY16 Budget
- Review and validate FY16 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

- Discussion of Police Patrol Response Times
- Additional background on Fire Department Re-Organization
- Feedback to Council on optimal way to direct citizen requests to Call Center
- Funding update for Greenway South
- Other: Funding Options for Lost Corner Parking and Access Improvements

Update on Police Patrol Times

Support for Additional Staffing

- Refine assessment of data collection methodology
- Engage outside assistance to conduct full review of staffing in order to effectively deploy patrol resources
- Provide update at mid-year of study results

Fire Department Re-Organization

Summary of Proposed Fire Department Staffing

Position	Current FY15	Proposed FY16
FTEs	92	108
PTEs	53	6
Total	145	114

* Proposed staffing changes are a minimal increase to the bottom line in the Fire Department budget.

Staffing Background

- Currently, there are 4 positions staffed daily with part-time personnel when part-time manpower is available. Most available positions are filled with full-time personnel being paid overtime
- Full-time personnel are paid overtime to cover vacation, sick, and other types of leave
- Fire Marshal's Office is staffed with part-time inspectors and full-time suppression personnel work overtime in the Fire Marshal's Office

Part-time Staffing Challenges

- Limited to five 24-hour shifts per month due to the Affordable Care Act
- Rescue Units are taken out of service at 0700 hours and remain out of service until part-time personnel arrive from their primary job to assigned station
- Rescue Unit is occasionally out of service due to part-time personnel declining to work shifts
- Sometimes, PTs call out sick after being assigned to cover a shift
- Costs up to \$3,800 to hire and equip a part-time employee with uniforms and firefighting gear
- Battalion Chiefs spend additional hours each week calling 40 employees, offering shifts to work

Part-time Staffing Solutions

- Eliminate part-time program and reallocate funding to regular fire department salaries to hire 12 full-time firefighters
- New positions will provide 2 personnel for each rescue, 4 personnel for each fire engine, and 4 personnel for each quint
- Provides relief factor for time-off requests and prevents supplanting daily staffing with overtime to cover these vacancies
- Brings consistency to daily staffing
- Eliminate part-time program in the Fire Marshal's Office and reallocate part-time funding to the regular fire department salaries and hire 3 full-time fire inspectors

Overview of Fire Personnel Base Salary

Description	Current FY15	Proposed FY16	Change
Regular Salaries	\$4,446,495	\$5,687,568	\$1,241,073
Bonuses	\$762,500	\$125,000	(\$637,500)
Part-time / Temp	\$869,626	\$184,727	(\$684,899)
Overtime	\$490,000	\$425,000	(\$65,000)
Total	\$6,568,621	\$6,422,295	(\$146,326)

Council Requests for Call Center

- Emails received from constituents can be forwarded directly to the Call Center –
CouncilCallCenter@sandyspringsga.gov
- Call Center will submit a Lucity ticket and respond back to the resident, with a cc to Councilmember
 - If the Call Center can answer/resolve an issue, the ticket is then closed
 - If the issue is forwarded to a particular department, the department will resolve, then close the ticket
 - Both resident and councilmember will have tracking number
- Per current protocol, Call Center has 24 hours to respond to email inquiries

Funding Update for Greenway South

- Current balance in CIP Fund - \$1,135,022

Funding for Lost Corner Parking & Access Improvements

- Request for budget amendment from Capital Contingency - \$350,000
- Funding will provide for completion of parking lot and better access to the park from Brandon Mill Road

Fund Balance Reserve

- Adopted as part of the approved Budgetary Policy
- Fund Balance is the cash reserve and working capital to cover the following:
 - Expenditures caused by unforeseen emergencies
 - Shortfalls caused by revenue decline
- Eliminates need for short-term borrowing for cash flow purposes
- Reserve policy calls for no less than three (3) months of operating and debt expenditures (25%)

Projected Undesignated Fund Balance

Audited June 30, 2014 Fund Balance	\$33,435,081
Add: FY 2015 Projected Revenues	89,423,281
Less: FY 2015 Projected Expenditures	(93,062,929)
Subtotal:	\$29,795,433
Less: Fund Balance Reserve	(20,500,000)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	\$9,295,433

Revenues FY15 vs. Projected FY16

	2015 Budget	2016 Budget	Variance	% Change
Property Taxes	\$30,400,000	\$30,900,000	\$500,000	1.64%
Sales Tax	23,125,000	24,425,000	1,300,000	5.62%
Business & Occupational Tax	8,750,000	9,000,000	250,000	2.86%
Franchise Taxes	8,850,000	9,225,000	375,000	4.24%
Insurance Premium Taxes	4,600,000	4,750,000	150,000	3.26%
Other Revenue	7,254,280	7,466,568	212,288	2.93%
Total Revenues	\$82,979,280	\$85,766,568	\$2,787,288	3.36%

General Fund Expenditures FY15 vs. Projected FY16

	2015 Budget	2016 Budget	Variance	% Change
City Council	\$224,922	\$224,922	\$0	0.00%
City Manager	786,745	885,490	98,745	12.55%
City Clerk	160,410	164,855	4,445	2.77%
Finance	2,322,671	2,363,916	41,245	1.78%
City Attorney	823,000	823,000	0	0.00%
Information Services	2,085,783	2,251,258	165,475	7.93%
Human Resources	276,047	311,788	35,741	12.95%
Facilities Management	1,629,154	1,734,574	105,420	6.47%
Communications	1,228,451	1,246,836	18,385	1.50%
General Administration	2,212,395	2,474,895	262,500	11.86%

General Fund Expenditures FY15 vs. Projected FY16 (cont.)

	2015 Budget	2016 Budget	Variance	% Change
Municipal Court	1,797,701	1,840,647	42,946	2.39%
Police	19,233,793	19,570,623	336,830	1.75%
Fire	11,861,209	12,092,123	230,914	1.95%
Emergency Management	1,406,400	1,072,000	(334,400)	-23.78%
Public Works	11,462,058	12,024,933	562,875	4.91%
Parks & Recreation	2,939,683	3,188,808	249,125	8.47%
Community Development	3,882,448	4,793,700	911,252	23.47%
Economic Development	328,063	311,570	(16,493)	-5.03%
Transfers to Other Funds	31,253,429	27,686,063	(3,567,366)	-11.41%
Total Expenditures	95,914,361	95,062,001	(852,360)	-0.89%

Preliminary Task Order Analysis

Firm / Work Package	NTE Escalator	Actual Escalator	FY 15 Amount	FY 16 Amount	% Change
ST Services / Finance	2.50%	2.50%	\$1,755,000	\$1,798,875	2.50%
InterDev / Information Services	5.25%	4.00%	1,361,883	1,416,358	4.00%
Faneuil / Call Center	4.88%	4.88%	450,538	472,524	4.88%
The Collaborative / Communications	2.20%	2.20%	549,917	653,012	18.75%
Jacobs / Municipal Court	3.00%	0.00%	1,102,660	1,102,660	0.00%
AECOM (URS) / Public Works	4.00%	3.50%	3,732,558	4,326,318	15.91%
Jacobs / Recreation	3.00%	0.00%	1,042,912	1,199,183	14.98%
The Collaborative / Community Development	2.20%	2.20%	3,434,961	3,849,020	12.05%
		TOTAL	\$13,430,429	\$14,817,950	10.33%

Public Works Contractor Analysis

Firm / Service	Escalator	FY15 Amount	FY16 Amount	% Change
Blount / Street Maintenance	0.00%	\$1,445,000	\$1,445,000	0.00%
Optech / Park Maint., ROW, Street Cleaning	0.00%	2,720,000	2,840,000	4.41%
ProCutters / Mowing on Interstates	0.00%	220,000	250,000	13.64%
Casey, Yellow Ribbon, Richmond / Tree Removal	0.00%	200,000	200,000	0.00%
Optech / Road Signage	0.00%	350,000	300,000	-14.29%
Siemens / Traffic Signals	3.00%	566,500	583,495	3.00%
Tomal, TMI / Road Striping	0.00%	150,000	150,000	0.00%
	TOTAL	\$5,651,500	\$5,768,495	2.07%

FY16 Budget Assumptions – Operating

- Fixed Cost of General Government Services Contracts - \$14,817,950 (+10.33%)
- Renewal of subcontractor agreements - \$5,768,495 (+2.07%)
- Continued funding for Police Fleet Replacement Program (22 vehicles) - \$702,050
- Vehicle Acquisition Costs for Fire Dept. (4 vehicles) - \$112,000
- Additional trucks for Public Works Field Insp. Staff (3 vehicles) - \$70,000
- Continued funding for Community Events/Non-profits - \$502,500
- Debt service for Fire Department - \$773,980
- 911 Center / NFRRSA operations - \$750,000
- Continued EMS subsidy for enhanced service - \$120,000
- Comp Plan/Small Area Plans/Transportation Planning- \$800,000

FY16 Budget Assumptions – Capital

- Continued funding for City Center Projects - \$15,000,000
- Land Acquisition/Construction Funding for City Center master plan transportation grid - \$3,000,000
- Continued funding for Stormwater Infrastructure Improvements - \$2,550,000
- I-285 / SR400 Interchange Shared Use Trail - \$1,000,000
- Pavement Management Program - \$500,000
- Lake Forrest Dam Repair - \$700,000
- C0007 Marsh Creek BMP Contingency - \$250,000
- Sidewalk Program - \$500,000
- T0046 Carpenter Drive at Roswell Road intersection - \$900,000
- Projects requiring Federal Match- \$1,225,471
- T0044 - ATMS2 (Roswell Rd S of Abernathy) \$368,241
- T0054 - ATMS3 (Hammond Dr / Glenridge Conn / PTD) \$255,000
- CC010 - SS Circle Streetscape (Local ROW Match) \$602,230
- **Total CIP Assumptions - \$25,625,471**

Review of Potential FY16 Citywide Capital Projects

FY16 Citywide Capital Projects (Consolidated Rankings)		
1. Rank Categories		
2. Estimated Allocation within Each Category		
Priority		Proposed
	Intersection Improvement Program (T-7000)	300,000
	Traffic Management Center (TMC T-9500) and City SCOOT	350,000
	Interchange Justification Report for new I-285 Interchange	450,000
	Windsor Meadows Park	300,000
	Hammond Park Facility Upgrades	660,000
	Johnson Ferry/Riverside Property - Greenspace Reforestation	100,000
	Old Riverside Drive Park Construction	1,500,000
	Additional Sidewalk Program Funding	500,000

TOTAL \$ 4,160,000

Ranking of Potential FY16 Citywide Capital Projects

FY16 Citywide Capital Projects (Consolidated Rankings)		
1. Rank Categories		
2. Estimated Allocation within Each Category		
PRIORITY		Est. Allocation
1	Interchange Justification Report for new I-285 Interchange	450,000
2	Hammond Park Facility Upgrades	660,000
3	Traffic Management Center (TMC T-9500) and City SCOOT	350,000
3	Windsor Meadows Park	300,000
4	Intersection Improvement Program (T-7000)	300,000
5	Johnson Ferry/Riverside Property - Greenspace Reforestation	100,000
6	Old Riverside Drive Park Construction	1,500,000
7	Additional Sidewalk Program Funding	500,000
	TOTAL	\$ 4,160,000

Recommended FY16 Citywide Capital Projects

FY16 Citywide Capital Projects (Consolidated Rankings)			
1. Rank Categories			
2. Estimated Allocation within Each Category			
PRIORITY		Est. Allocation	Amount
1	Interchange Justification Report for new I-285 Interchange	450,000	450,000
2	Hammond Park Facility Upgrades	660,000	660,000
3	Traffic Management Center (TMC T-9500) and City SCOOT	350,000	350,000
3	Windsor Meadows Park	300,000	300,000
4	Intersection Improvement Program (T-7000)	300,000	164,529
5	Johnson Ferry/Riverside Property - Greenspace Reforestation	100,000	
6	Old Riverside Drive Park Construction	1,500,000	
7	Additional Sidewalk Program Funding	500,000	
	TOTAL	\$ 4,160,000	\$ 1,924,529

Discussion



FY 2016 BUDGET PRESENTATION

John McDonough
City Manager

May 19, 2015



FY 2016 Budget Calendar

March – April	Departmental Budget Hearings / Finance Review Phase
April – May	Senior Management / Mayor Review Phase
April 28	Budget Workshop #1
May 5	Budget Workshop #2
May 19	City Council Budget Presentation (Proposed Budget)
June 2	1 st Public Hearing on FY16 Budget and Discussion
June 16	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



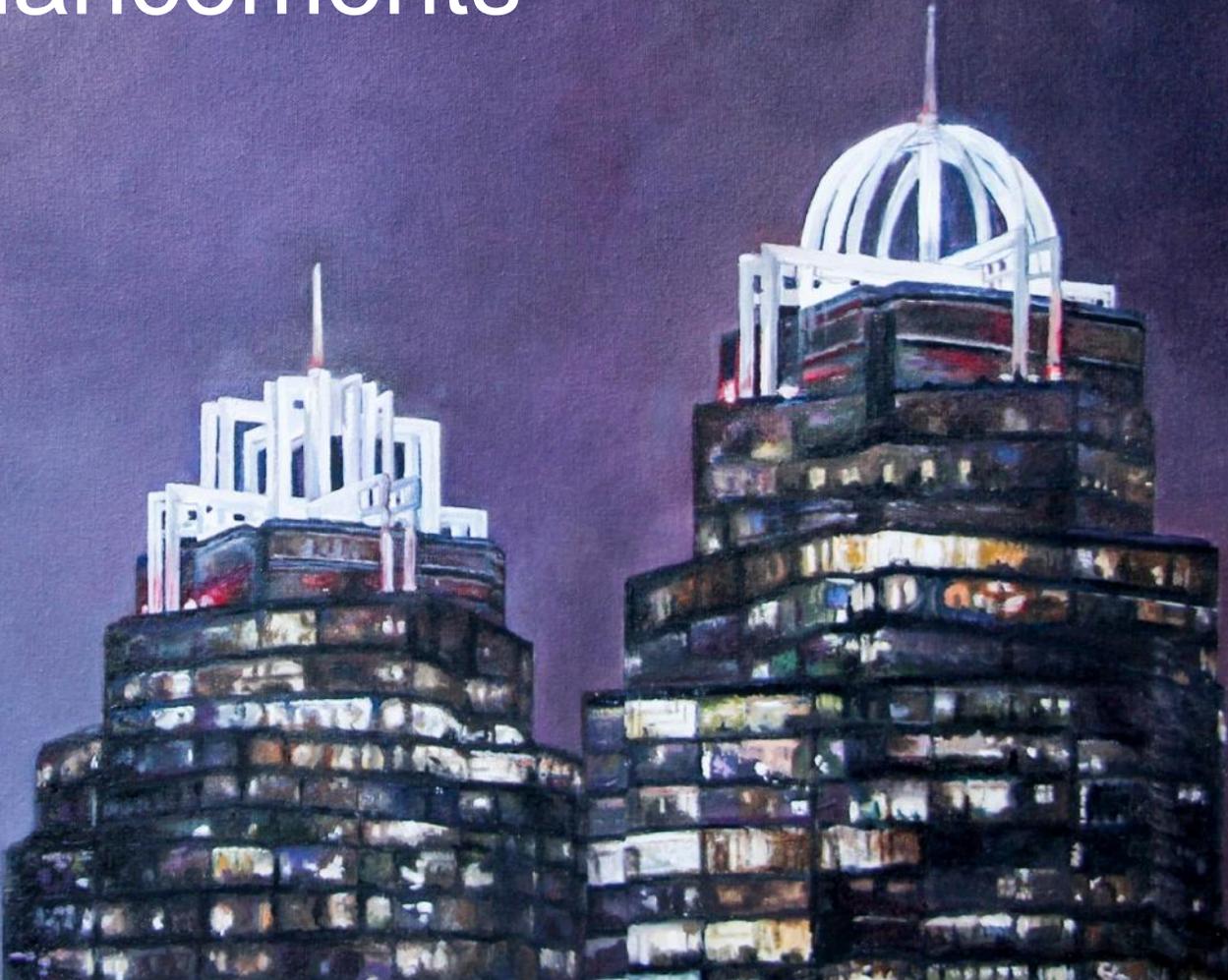
FY16 Budget Highlights – Operating

- Fixed Cost of General Government Services Contracts - \$14,817,950 (+10.33%)
- Renewal of subcontractor agreements - \$5,768,495 (+2.07%)
- Continued funding for Police Fleet Replacement Program (22 vehicles) - \$702,050
- Vehicle Acquisition Costs for Fire Dept. (4 vehicles) - \$112,000
- Additional trucks for Public Works Field Insp. Staff (3 vehicles) - \$70,000
- Continued funding for Community Events/Non-profits - \$502,500
- Debt service for Fire Department - \$773,980
- 911 Center / NFRRSA operations - \$750,000
- Continued EMS subsidy for enhanced service - \$120,000
- Comp Plan/Small Area Plans/Transportation Planning- \$800,000
- **Water Rate Study - \$250,000**
- **PAC Operations Contract for Year 1 - \$75,000**

FY16 Budget Highlights – Capital

- Continued funding for City Center Projects - \$15,000,000
- Land Acquisition/Construction Funding for City Center master plan transportation grid - \$3,000,000
- Continued funding for Stormwater Infrastructure Improvements - \$2,550,000
- I-285 / SR400 Interchange Shared Use Trail - \$1,000,000
- Pavement Management Program - \$500,000
- Lake Forrest Dam Repair - \$700,000
- C0007 Marsh Creek BMP Contingency - \$250,000
- Sidewalk Program - \$500,000
- T0046 Carpenter Drive at Roswell Road intersection - \$900,000
- Projects requiring Federal Match- \$1,225,471
 - T0044 - ATMS2 (Roswell Rd S of Abernathy) \$368,241
 - T0054 - ATMS3 (Hammond Dr / Glenridge Conn / PTD) \$255,000
 - CC010 - SS Circle Streetscape (Local ROW Match) \$602,230
- **Transfer from Capital Contingency to Marsh Creek BMP - \$650,000**
- **Total CIP Assumptions - \$25,625,471**

Service Enhancements



SSPD FY16 Enhancements

- Funding for 6 new FT officers pending outcome of staffing review
- Vehicle replacement of 22 vehicles
- Restore 3 propane vehicles
- Replace 14 ballistic vests
- Purchase 40 radios
- Addition of active shooter facility

SSFR FY16 Enhancements

- Replacement of 4 administrative vehicles
- Purchase and install 2 gear washers and 2 commercial dryers to properly clean and maintain firefighting gear
- Purchase 4 sets of Rapid Intervention Gear packs
- Purchase fitness equipment for 4 stations
- Replacement of 7 thermal cameras on apparatus (age & better technology)
- Convert 47 PT positions with 16 FT positions throughout the department
 - 12 Firefighters
 - 4 Fire Marshal's Office

General Government Services FY16 Enhancements

- Communications (\$103,095 increase)
 - Addition of 1.0 Communications Specialist and funding for staff retention
- Public Works (\$593,760 increase)
 - Addition of Field Svc Superintendent, Project Engineer, Transportation Traffic Engineer and Facilities Assistant (4 FTEs). Reducing “as needed” work allocation from \$175,000 to \$75,000 to assist with additional staffing requests
- Community Development (\$408,252 increase)
 - Addition of Building Inspector position (1.0 FTE), Planner positions (3.0 FTEs), a re-purpose of P&Z Manager to a Deputy Director position, a re-purpose of an Admin position to a Planning Coordinator and a re-purpose of a Planner II position to a B&D Manager position (.4 FTE). Reducing “as needed” work allocation from \$115,000 to \$0

General Fund Budget

Revenues	\$85,766,568
Expenditures	<u>95,298,938</u>
Subtotal	-\$9,532,370
Use of Fund Balance	<u>9,532,370</u>
Total	\$0

Total Budget for All Funds - \$207,588,412

Revenues FY15 vs. Projected FY16

	2015 Budget	2016 Budget	Variance	% Change
Property Taxes	\$30,400,000	\$30,900,000	\$500,000	1.64%
Sales Tax	23,125,000	24,425,000	1,300,000	5.62%
Business & Occupational Tax	8,750,000	9,000,000	250,000	2.86%
Franchise Taxes	8,850,000	9,225,000	375,000	4.24%
Insurance Premium Taxes	4,600,000	4,750,000	150,000	3.26%
Other Revenue	7,254,280	7,466,568	212,288	2.93%
Total Revenues	\$82,979,280	\$85,766,568	\$2,787,288	3.36%

General Fund Expenditures FY15 vs. Projected FY16

	2015 Budget	2016 Budget	Variance	% Change
City Council	\$224,922	\$224,922	\$0	0.00%
City Manager	786,745	885,490	98,745	12.55%
City Clerk	160,410	164,855	4,445	2.77%
Finance	2,322,671	2,363,916	41,245	1.78%
City Attorney	823,000	823,000	0	0.00%
Information Services	2,085,783	2,251,258	165,475	7.93%
Human Resources	276,047	311,788	35,741	12.95%
Facilities Management	1,629,154	1,734,574	105,420	6.47%
Communications	1,228,451	1,246,836	18,385	1.50%
General Administration	2,212,395	2,784,895	572,500	25.88%

General Fund Expenditures FY15 vs. Projected FY16 (cont.)

	2015 Budget	2016 Budget	Variance	% Change
Municipal Court	1,797,701	1,840,647	42,946	2.39%
Police	19,233,793	19,570,623	336,830	1.75%
Fire	11,861,209	12,092,123	230,914	1.95%
Emergency Management	1,406,400	1,072,000	(334,400)	-23.78%
Public Works	11,462,058	12,024,933	562,875	4.91%
Parks & Recreation	2,939,683	3,188,808	249,125	8.47%
Community Development	3,882,448	4,793,700	911,252	23.47%
Economic Development	328,063	311,570	(16,493)	-5.03%
Transfers to Other Funds	31,253,429	27,613,000	(3,640,429)	-11.65%
Total Expenditures	95,914,361	95,298,938	(615,423)	-0.64%

Task Order Analysis

Firm / Work Package	NTE Escalator	Actual Escalator	FY 15 Amount	FY 16 Amount	% Change
ST Services / Finance	2.50%	2.50%	\$1,755,000	\$1,798,875	2.50%
InterDev / Information Services	5.25%	4.00%	1,361,883	1,416,358	4.00%
Faneuil / Call Center	4.88%	4.88%	450,538	472,524	4.88%
The Collaborative / Communications	2.20%	2.20%	549,917	653,012	18.75%
Jacobs / Municipal Court	3.00%	0.00%	1,102,660	1,102,660	0.00%
AECOM (URS) / Public Works	4.00%	3.50%	3,732,558	4,326,318	15.91%
Jacobs / Recreation	3.00%	0.00%	1,042,912	1,199,183	14.98%
The Collaborative / Community Development	2.20%	2.20%	<u>3,434,961</u>	<u>3,849,020</u>	<u>12.05%</u>
		TOTAL	\$13,430,429	\$14,817,950	10.33%

Public Works Contractor Analysis

Firm / Service	Escalator	FY15 Amount	FY16 Amount	% Change
Blount / Street Maintenance	0.00%	\$1,445,000	\$1,445,000	0.00%
Optech / Park Maint., ROW, Street Cleaning	0.00%	2,720,000	2,840,000	4.41%
ProCutters / Mowing on Interstates	0.00%	220,000	250,000	13.64%
Casey, Yellow Ribbon, Richmond / Tree Removal	0.00%	200,000	200,000	0.00%
Optech / Road Signage	0.00%	350,000	300,000	-14.29%
Siemens / Traffic Signals	3.00%	566,500	583,495	3.00%
Tomal, TMI / Road Striping	0.00%	<u>150,000</u>	<u>150,000</u>	<u>0.00%</u>
	TOTAL	\$5,651,500	\$5,768,495	2.07%

General Fund Expenditures – Contingency Detail

Description	2016 Budget
General Administration	\$300,000
City Manager	\$150,000
Police Department	\$200,000
Fire Department	\$200,000
Emergency Management	\$15,000
Recreation Department	<u>\$50,000</u>
Total	\$915,000

FY16 Capital Priority Projects

Project Name	Amount
Interchange Justification Report for New I-285 Interchange	\$450,000
Hammond Park Facility Upgrades	\$660,000
Traffic Management Center and City SCOOT	\$350,000
Windsor Meadows Park	\$300,000
Intersection Improvement Program	<u>\$164,529</u>
Total	\$1,924,529

FY16 Summary of All Funds

Fund Name	FY16 Budget
General Fund	\$95,298,938
Anne Frank Fund	63,000
Confiscated Assets Fund	200,000
Emergency 911 Fund	2,552,210
Multiple Grant Fund	170,350
Community Development Block Grant Fund	1,123,426
Donations Fund	25,000
Hotel / Motel Fund	3,750,000
Excise Tax on Rental Motor Vehicles Fund	100,000
Capital Projects Fund	101,655,488
Impact Fee Fund	100,000
Stormwater Management Fund	<u>2,550,000</u>
Total All Funds	\$207,588,412

Audited FY14 Fund Balance by Fund

Fund Name	Audited Balance
General Fund	\$33,458,846
Anne Frank Fund	0
Confiscated Assets Fund	826,566
Emergency 911 Fund	0
Multiple Grant Fund	0
Community Development Block Grant Fund	38,469
Donations Fund	106,448
Hotel / Motel Fund	1,101
Excise Tax on Rental Motor Vehicles Fund	0
Capital Projects Fund	54,276,325
Impact Fee Fund	2,384,927
Stormwater Management Fund	<u>467,380</u>
Total All Funds	\$91,560,062

Anne Frank Exhibit Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$12,761	-\$514	\$0	\$0
Revenues	45,068	47,018	56,100	63,000
Expenditures	58,343	46,505	56,100	63,000
Ending Fund Balance	-\$514	\$0	\$0	\$0

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Confiscated Assets Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$346,442	\$867,577	\$826,566	\$626,566
Revenues	708,305	232,359	400,000	200,000
Expenditures	187,170	273,371	600,000	200,000
Ending Fund Balance	\$867,577	\$826,566	\$626,566	\$626,566

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

E911 Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	2,748,115	2,661,622	2,636,028	2,552,210
Expenditures	2,748,115	2,661,622	2,636,028	2,552,210
Ending Fund Balance	\$0	\$0	\$0	\$0

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Multiple Grants Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	1,626,918	1,021,264	531,499	170,350
Expenditures	1,626,918	1,021,264	531,499	170,350
Ending Fund Balance	\$0	\$0	\$0	\$0

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Community Development Block Grant (CDBG) Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$41,221	\$41,595	\$38,469	\$38,469
Revenues	285,371	403,382	1,042,915	1,123,426
Expenditures	284,997	406,508	1,042,915	1,123,426
Ending Fund Balance	\$41,595	\$38,469	\$38,469	\$38,469

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Private Donations Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$130,622	\$122,086	\$106,448	\$117,648
Revenues	4,740	4,262	26,200	25,000
Expenditures	13,276	19,900	15,000	25,000
Ending Fund Balance	\$122,086	\$106,448	\$117,648	\$117,648

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Hotel / Motel Tax Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$987	\$1,075	\$1,101	\$1,101
Revenues	3,763,997	3,866,730	3,851,148	3,750,000
Expenditures	3,763,909	3,866,704	3,851,148	3,750,000
Ending Fund Balance	\$1,075	\$1,101	\$1,101	\$1,101

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Excise Tax on Rental Motor Vehicle Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	0	104,169	106,642	100,000
Expenditures	0	104,169	106,642	100,000
Ending Fund Balance	\$0	\$0	\$0	\$0

Fund created in FY 2014, numbers are actual. FY 2015 is projected and FY 2016 is proposed budget.

Capital Projects Fund

Fiscal Year	CIP Fund	Stormwater Fund	Total
2006	\$0	\$0	\$0
2007	6,180,936	0	6,180,936
2008	15,540,483	450,000	15,990,483
2009	29,152,474	1,800,000	30,952,474
2010	23,647,716	500,000	24,147,716
2011	14,900,001	1,800,000	16,700,001
2012	12,320,198	2,500,000	14,820,198
2013	26,571,822	2,500,000	29,071,822
2014	24,336,631	1,600,000	25,936,631
2015	29,428,429	1,750,000	31,178,429
2016	<u>25,000,000</u>	<u>2,550,000</u>	<u>27,550,000</u>
Total	\$207,078,690	\$15,450,000	\$222,528,690

Impact Fee Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$1,548,674	\$1,715,328	\$2,384,927	\$3,094,253
Revenues	466,654	1,128,083	709,326	100,000
Expenditures	300,000	458,484	0	100,000
Ending Fund Balance	\$1,715,328	\$2,384,927	\$3,094,253	\$3,094,253

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Stormwater Management Fund

	FY 2013	FY 2014	FY 2015	FY 2016
Beginning Fund Balance	\$1,558,193	\$906,466	\$467,380	\$0
Revenues	2,500,000	1,600,000	1,750,000	2,550,000
Expenditures	3,151,727	2,039,087	2,217,380	2,550,000
Ending Fund Balance	\$906,466	\$467,380	\$0	\$0

FY 2013 and FY 2014 are actuals. FY 2015 is projected and FY 2016 is proposed budget.

Discussion

