

2021

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



Fiscal Year 2021

July 1, 2020 - June 30, 2021



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

Confiscated Assets Fund - 210

E911 Fund - 215

Tree Fund - 220

Community Development Block Grant Fund - 245

Hotel Motel Tax Fund - 275

Rental Motor Vehicle Excise Tax Fund - 280

TSPLOST Project Fund - 335

Capital Projects Fund - 351

Impact Fee Fund - 356

Public Facilities Authority Fund - 360

Performing Arts Center Fund - 555

Stormwater Fund - 561

Development Authority Fund - 840

SECTION V - GLOSSARY OF TERMS

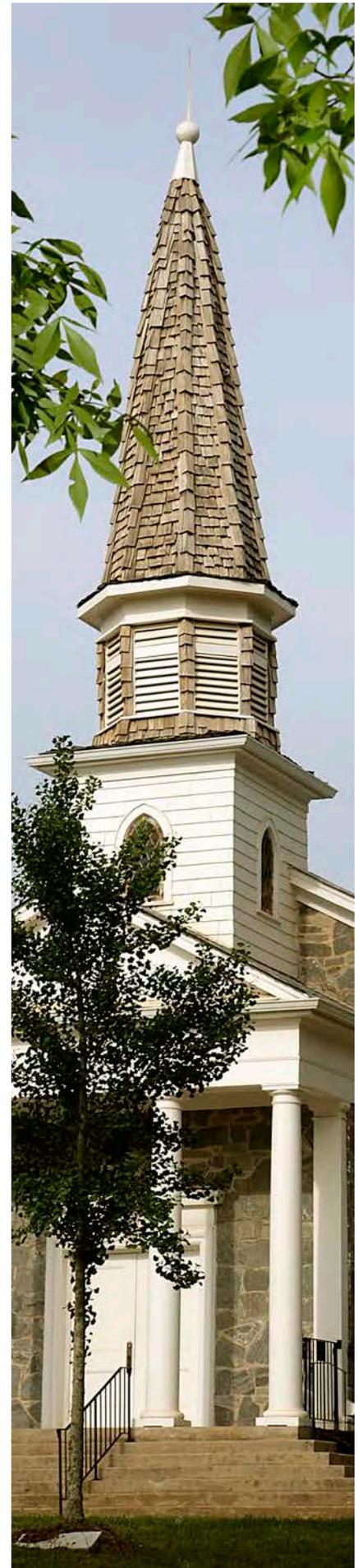
Glossary of Terms

SECTION VI - BUDGET PRESENTATIONS

FY2021 Budget Workshop #1 Presentation

FY2021 Budget Workshop #2 Presentation

FY2021 Budget Presentation





INTRODUCTION

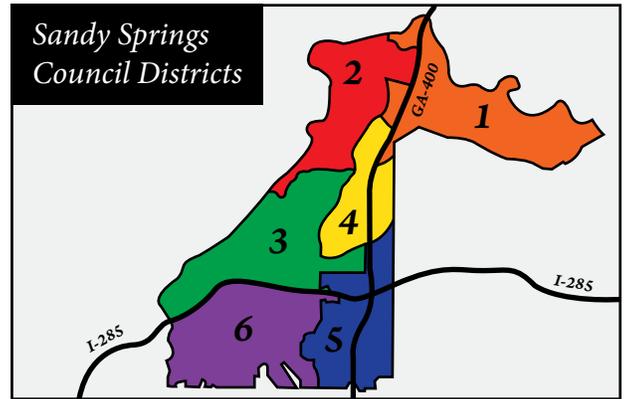
MAYOR AND CITY COUNCIL

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
Steve Soteres
ssoteres@sandyspringsga.gov



District 3
Chris Burnett
cburnett@sandyspringsga.gov



District 4
Jodi Reichel
jreichel@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

Cobb County

Gwinnett County

Sandy Springs

DeKalb County

Atlanta

Note: City boundaries are not official



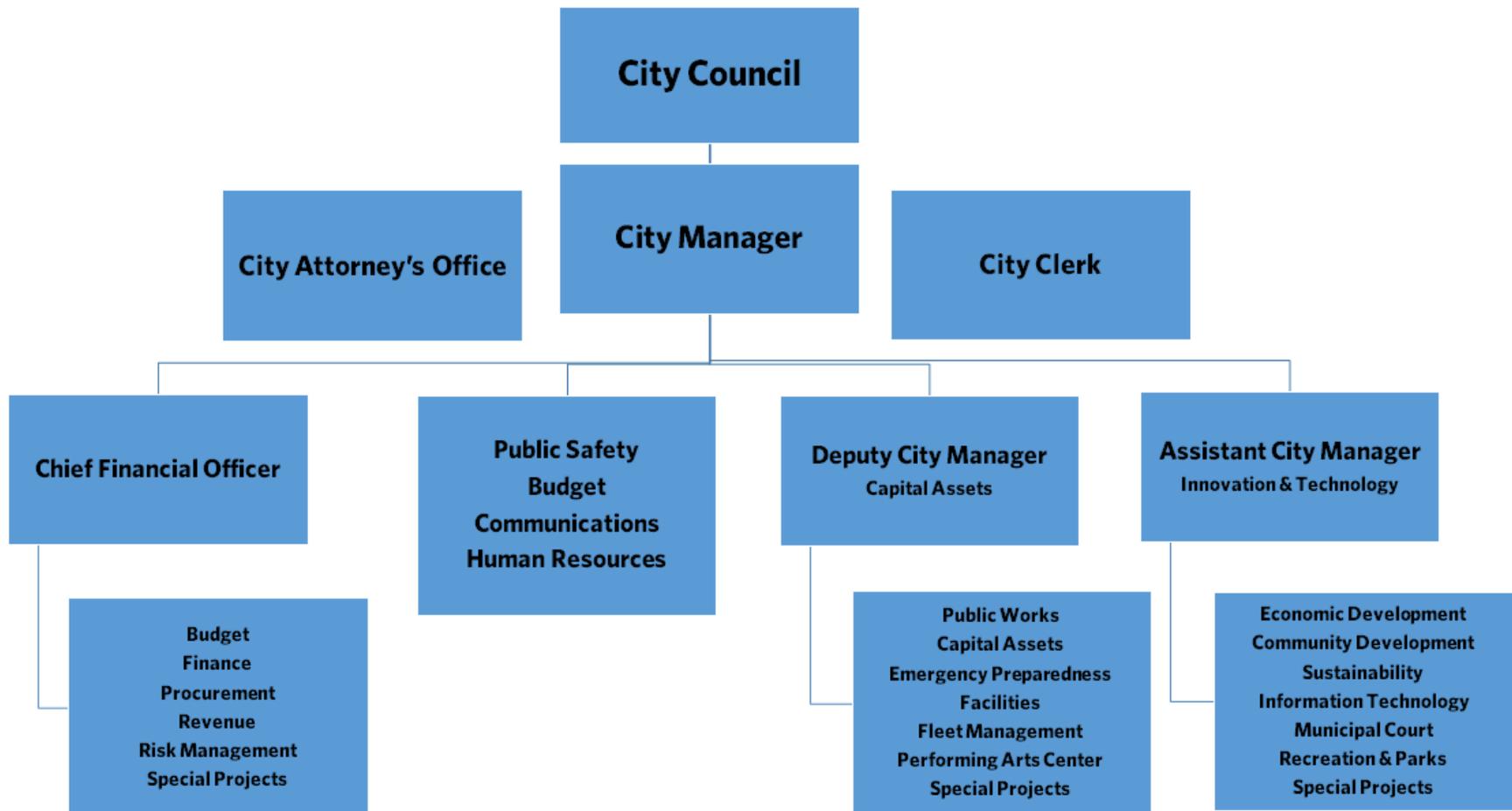
Legend

-  Interstates
-  State Highways
-  Parks & Recreation

Prepared by the
Geographic Information Systems Division
November 15, 2011

This map has been compiled from the most accurate available data from Fulton County's Geographic Information System. It is provided as a reference only and is not to be used for any other purpose. The City of Sandy Springs assumes no legal responsibility for the information shown on this map.

CITY OF SANDY SPRINGS ORGANIZATIONAL CHART





EXECUTIVE SUMMARY



POLICIES AND PROCEDURES

MISSION STATEMENT

PUBLIC SAFETY

TRANSPORTATION

ECONOMIC DEVELOPMENT

DOWNTOWN DEVELOPMENT

COMMUNITY APPEARANCE

SUSTAINABLE GROWTH

WATER RELIABILITY

NATURAL RESOURCE PROTECTION

NORTH END REDEVELOPMENT

RECREATION AND CULTURAL ENHANCEMENT



The Sandy Springs Mayor and City Council are dedicated to providing exceptional customer service for our citizens and focusing our resources on Public Safety, Transportation, Economic Development, Downtown Development, Community Appearance, Sustainable Growth, Water Reliability, Natural Resource Protection, North End Redevelopment, and Recreation and Cultural Enhancement.

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 two sections: **Introduction 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 **Fund Budgets** section includes an analysis that helps explain the revenue projections for the General Fund and 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 2018.

THE BUDGET PROCESS

One of our chief goals has been to provide the citizens of Sandy Springs with quality services. Preparation of the 2021 Annual Budget began with each department being provided a budget preparation package. This package included a detailed manual, the budget preparation calendar, and specific account information necessary to complete their 2021 budget requests.

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 Approved 2021 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 2021 Budget are described below:

March - April	Departmental Budget Hearings/Finance Review Phase
April - May	Senior Management/Mayor Review Phase
May 5	Budget Workshop 1
May 12	Budget Workshop 2
May 19	City Council Budget Presentation (Proposed Budget)
June 2	1st Public Hearing on FY2021 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.

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 which can be spent for law enforcement purposes permissible by U.S. Department of Justice.

Emergency Telephone System Fund

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

Tree Fund

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

Community Development Block Grant Fund

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

Hotel/Motel Tax Fund

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

Rental Motor Vehicle Excise Tax Fund

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

Capital Project Funds

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

TSPLOST Fund

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

Impact Fee Fund

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

Public Facilities Authority Fund

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

Stormwater Maintenance Fund

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

Enterprise Funds

The Enterprise Fund may be used to report any activity for which a fee is charged to external users for goods or services. This fund accounts for all facilities owned or operated by the government for public gatherings, including: civic centers, government centers, arts centers, convention centers, trade centers, exposition centers, community centers, conference centers, theaters, amphitheaters, and museums. Both revenues and expenditures are budgeted in compliance with established procedures. The modified accrual basis of accounting is applied. The City's Enterprise fund includes:

Performing Arts Center Fund

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

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 Chief Financial Officer 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 Chief Financial Officer.

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. According to the U.S. Census 2018 estimates, the population in Sandy Springs is 108,797. The city's daytime population swells to more than 200,000 due to the heavy concentration of corporations and businesses which are located within the city. Of the Fortune 500 companies headquartered in the metro area, four are located within Sandy Springs, and three Fortune 1000 companies are located here: United Parcel Service (UPS), WestRock, Veritiv, Intercontinental Exchange, Graphic Packaging Holding Co., BMC Stock Holding, Inc. and Beazer Homes USA.



FUND BUDGETS



SANDY SPRINGS
GEORGIA

FISCAL YEAR 2020 - 2021

APPROVED BUDGET

GENERAL FUND

100



**GENERAL FUND 100 - SUMMARY
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget	%
REVENUES						
Property Taxes	35,019,830	38,183,182	41,636,000	35,625,000	37,625,000	5.61%
Sales Tax	27,474,424	28,981,123	26,150,000	26,375,000	21,129,000	-19.89%
Business & Occupational Tax	10,024,591	9,767,768	8,000,000	9,500,000	7,250,000	-23.68%
Franchise Taxes	9,224,562	9,626,740	9,810,351	9,025,000	8,925,000	-1.11%
Insurance Premium Taxes	6,235,501	6,724,330	6,514,775	6,250,000	6,250,000	0.00%
Municipal Court	2,650,421	2,543,046	2,150,000	2,500,000	1,900,000	-24.00%
Licenses & Permits	4,703,294	2,774,205	2,496,500	2,495,000	2,371,000	-4.97%
Transfer from Other Funds	4,896,144	4,614,519	3,155,319	4,282,650	2,391,000	-44.17%
Intergovernmental	141,120	129,360	141,120	141,120	141,120	0.00%
Charges for Services	787,590	793,932	250,000	820,000	343,000	-58.17%
Interest	813,316	1,782,060	1,200,000	1,000,000	250,000	-75.00%
Miscellaneous	1,316,542	2,430,170	1,123,047	378,000	350,000	-7.41%
Total Revenues	103,287,335	108,350,433	102,627,112	98,391,770	88,925,120	-9.62%
EXPENDITURES						
City Council	210,205	215,649	217,780	226,400	226,400	0.00%
City Manager	953,291	836,377	1,007,109	1,080,900	872,395	-19.29%
City Clerk	193,239	307,590	424,155	531,900	430,300	-19.10%
Finance	2,474,426	2,747,059	2,093,965	2,355,600	2,308,300	-2.01%
City Attorney	997,627	970,049	1,075,000	900,000	900,000	0.00%
Information Services	2,729,418	2,673,288	2,516,682	2,836,000	2,565,700	-9.53%
Human Resources	367,833	391,032	596,258	670,300	582,200	-13.14%
Facilities	2,544,769	3,624,010	4,627,341	5,167,600	4,076,600	-21.11%
Communications	1,569,551	1,804,573	1,927,958	2,023,000	1,626,150	-19.62%
General Administration	1,503,455	2,064,157	2,703,369	2,878,500	2,861,000	-0.61%
Municipal Court	1,619,227	1,492,453	1,407,320	1,525,600	1,392,000	-8.76%
Police	20,218,896	20,948,483	21,999,495	23,848,100	22,228,900	-6.79%
Fire	13,252,695	14,376,133	14,718,086	15,575,200	14,555,900	-6.54%
Emergency Medical/Services	1,226,973	750,940	1,129,737	1,503,300	1,331,200	-11.45%
Public Works	11,494,848	11,904,587	11,131,581	12,398,800	11,127,500	-10.25%
Fleet Services	0	218,300	249,127	303,900	257,700	-15.20%
Recreation	3,907,888	4,104,894	3,415,752	3,939,200	3,348,940	-14.98%
Community Development	4,265,768	4,397,980	3,439,353	4,019,200	3,555,700	-11.53%
Economic Development	329,454	286,037	359,567	402,500	359,500	-10.68%
Other Financing Uses	32,937,324	29,512,497	33,972,600	33,972,600	16,886,340	-50.29%
	102,796,888	103,626,088	109,012,235	116,158,600	91,492,725	-21.23%



**GENERAL FUND 100 - REVENUE
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
10090	31100	Ad Valorem (Real) Property	32,805,972	35,900,569	38,650,000	34,000,000	36,000,000
10090	31130	Motor Vehicle	243,193	180,628	91,000	0	0
10090	31135	Motor Vehicle (TAVT)	1,127,415	1,238,004	2,100,000	1,000,000	1,000,000
10090	311340	Intangible Tax (Reg & Rec)	523,047	543,782	550,000	425,000	425,000
10090	311600	Real Estate Transfer Tax	320,203	320,198	245,000	200,000	200,000
10090	311710	Electric Franchise Fee	5,790,748	6,251,100	6,335,351	5,800,000	5,800,000
10090	311730	Gas Franchise Fee	744,652	786,299	800,000	750,000	725,000
10090	311750	Cable TV Franchise Fee	1,898,892	1,806,649	1,725,000	1,750,000	1,700,000
10090	311760	Telephone Franchise Fee	313,113	284,929	500,000	300,000	275,000
10090	311790	Solid Waste Franchise Fee	477,157	497,763	450,000	425,000	425,000
10090	313100	Local Option Sales Tax	25,938,195	27,475,907	25,000,000	25,000,000	20,000,000
10090	314200	Alcoholic Beverage Excise	1,099,195	1,098,147	825,000	1,000,000	824,000
10090	314300	Excise Mixed Drink Tax	437,034	407,069	325,000	375,000	305,000
10090	316100	Business & Occupational Tax	10,024,591	9,767,768	8,000,000	9,500,000	7,250,000
10090	316110	Business Audit Revenue	91,130	49,779	116,000	0	0
10090	316200	Insurance Premium Tax	6,235,501	6,724,330	6,514,775	6,250,000	6,250,000
Total Taxes			88,070,038	93,332,921	92,227,126	86,775,000	81,179,000
10090	321100	Alcoholic Beverage Licenses	658,671	695,170	650,000	625,000	521,000
10030	321910	Firearm Permits	59,809	59,835	45,000	50,000	50,000
10090	321910	GCIC Permit Fees	64,561	61,960	45,000	60,000	45,000
10060	322210	Planning/Zoning Fees	72,256	79,817	75,000	50,000	50,000
10060	322215	Development Review Fee	181,911	98,409	75,000	100,000	100,000
10060	323120	Building Permits	3,519,047	1,588,986	1,500,000	1,500,000	1,500,000
10060	323130	Plumbing Permits	10,255	11,976	10,000	10,000	10,000
10060	323140	Electrical Permits	11,727	16,725	10,000	10,000	10,000
10060	323160	HVAC Permits	41,703	38,934	40,000	30,000	30,000
10060	323920	Building Reinspection Fee	7,700	6,475	4,000	5,000	5,000
10060	341320	Development Impact Fees	0	47,908	0	0	0
10010	346900	Special Event Permits	8,025	9,500	2,500	5,000	0
10060	389100	Permit Technology Fees	67,629	58,510	40,000	50,000	50,000
Total Licenses and Permits			4,703,294	2,774,205	2,496,500	2,495,000	2,371,000
10050	347500	Recreation Fees - Gymnastics	436,597	384,922	30,000	420,000	63,000
10050	347501	Recreation Fees - Athl & Leis	178,997	171,867	40,000	172,000	120,400
10050	347900	Tennis Center	60,000	120,000	80,000	120,000	84,000
10050	347910	Facility Rentals	111,997	117,143	100,000	108,000	75,600
Total Charges for Services			787,590	793,932	250,000	820,000	343,000
10040	343300	GDOT	141,120	129,360	141,120	141,120	141,120
Total Intergovernmental			141,120	129,360	141,120	141,120	141,120
10020	351170	Municipal Court Fines	2,650,421	2,543,046	2,150,000	2,500,000	1,900,000
Total Fines and Forfeitures			2,650,421	2,543,046	2,150,000	2,500,000	1,900,000
10090	361000	Interest Earnings	813,316	1,782,060	1,200,000	1,000,000	250,000
Total Investment Earnings			813,316	1,782,060	1,200,000	1,000,000	250,000
10090	341910	Election Qualifying Fee	6,180	0	0	0	0
10030	342900	Public Safety Fees	356,676	271,520	105,000	100,000	100,000
10090	349900	Other Charges for Services	419,473	79,183	182,200	50,000	50,000
10090	381100	Royalties/Rental Revenue	100,766	177,018	240,000	128,000	125,000
10090	389000	Miscellaneous Revenues	212,838	327,055	130,000	75,000	50,000
10090	389200	Insurance Reimbursements	63,164	107,210	46,000	15,000	15,000
10090	391275	Transfers in Hotel/Motel	3,753,866	3,855,185	2,442,960	3,562,650	1,731,000
10090	391280	Transfers in Motor Veh Rental	110,781	101,595	90,000	105,000	60,000
10090	391356	Transfers in Impact Fees	669,912	522	22,359	15,000	0
10090	391840	Transfers in from Dev Auth	361,586	657,217	600,000	600,000	600,000
10090	392100	Sale of Assets	66,316	1,418,406	303,847	10,000	10,000
Miscellaneous Revenue			6,121,556	6,994,911	4,162,366	4,660,650	2,741,000
TOTAL REVENUES			103,287,335	108,350,433	102,627,112	98,391,770	88,925,120



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
CITY COUNCIL							
1001310	511100	REGULAR SALARIES	148,000	148,000	148,000	148,000	148,000
1001310	512200	SOCIAL SECURITY	9,176	9,176	9,176	9,200	9,200
1001310	512300	MEDICARE	2,146	2,146	2,146	2,200	2,200
1001310	512600	UNEMPLOYMENT TAX	192	112	75	800	700
1001310	512700	WORKERS' COMPENSATION	220	232	221	300	300
Total Salaries and Benefits			159,734	159,666	159,618	160,500	160,400
1001310	523200	COMMUNICATIONS	3,918	4,153	4,300	4,400	4,400
1001310	523500	TRAVEL	6,228	6,384	6,500	10,000	10,000
1001310	523600	DUES & FEES	31,141	35,243	35,662	36,000	38,000
1001310	523700	EDUCATION/TRAINING	2,265	5,055	2,000	2,000	2,000
1001310	531100	GENERAL OPERATING SUPPLIES	1,541	548	1,200	5,000	3,000
1001310	531300	HOSPITALITY	5,378	4,600	8,500	8,500	8,600
Total Operations and Capital			50,471	55,984	58,162	65,900	66,000
Total Budget			210,205	215,649	217,780	226,400	226,400

PERSONNEL INFORMATION - CITY COUNCIL

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Mayor	1	1	1	1	1
Councilmembers	6	6	6	6	6
TOTAL POSITIONS	7	7	7	7	7



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
CITY MANAGER							
1001320	511100	REGULAR SALARIES	643,903	575,692	690,000	678,600	612,300
1001320	511110	BONUSES	46,000	19,000	10,500	28,000	0
1001320	512101	HEALTH INSURANCE	51,567	51,227	38,000	62,500	51,300
1001320	512102	DISABILITY INSURANCE	2,056	1,813	2,500	2,700	2,700
1001320	512103	DENTAL INSURANCE	2,099	2,740	2,200	2,200	2,500
1001320	512104	LIFE INSURANCE	4,759	4,213	5,200	6,100	5,400
1001320	512200	SOCIAL SECURITY	29,718	25,740	43,431	43,800	38,000
1001320	512300	MEDICARE	9,906	8,613	10,157	10,200	8,900
1001320	512401	RETIREMENT 401A	88,704	82,756	82,800	98,800	89,400
1001320	512402	RETIREMENT-MATCHING	29,061	27,000	34,500	32,600	29,500
1001320	512600	UNEMPLOYMENT TAX	133	82	200	3,300	2,900
1001320	512700	WORKERS' COMPENSATION	1,003	1,072	1,200	1,300	1,200
Total Salaries and Benefits			908,907	799,948	920,688	970,100	844,100
1001320	521200	PROFESSIONAL SERVICES	495	4,943	9,492	10,000	0
1001320	523200	COMMUNICATIONS	2,931	3,138	4,000	4,000	3,600
1001320	523400	PRINTING & BINDING	259	0	500	1,000	500
1001320	523500	TRAVEL	456	3,405	17,235	15,000	3,700
1001320	523600	DUES & FEES	10,035	5,560	6,000	12,000	5,000
1001320	523700	EDUCATION/TRAINING	4,363	11,556	20,000	30,800	4,495
1001320	531100	GENERAL OPERATING SUPPLIES	3,805	2,181	5,000	5,000	3,500
1001320	531300	HOSPITALITY	3,069	4,996	20,194	28,000	5,000
1001320	531600	SMALL TOOLS & EQUIPMENT	18,970	650	4,000	5,000	2,500
Total Operations and Capital			44,383	36,429	86,421	110,800	28,295
Total Budget			953,291	836,377	1,007,109	1,080,900	872,395

PERSONNEL INFORMATION - CITY MANAGER

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
City Manager	1	1	1	1	1
Deputy City Manager	0	0	0	0	1
Assistant City Manager	2	2	2	2	1
Assistant to City Manager	1	1	1	1	1
Executive Assistant	1	0	0	0	0
TOTAL POSITIONS	5	4	4	4	4



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
CITY CLERK							
1001330	511100	REGULAR SALARIES	93,890	168,126	227,856	284,700	226,700
1001330	511110	BONUSES	3,500	3,500	6,000	6,000	0
1001330	512101	HEALTH INSURANCE	5,620	15,919	35,150	35,700	31,400
1001330	512102	DISABILITY INSURANCE	329	367	1,127	1,800	1,400
1001330	512103	DENTAL INSURANCE	417	653	1,404	1,700	1,700
1001330	512104	LIFE INSURANCE	738	780	1,915	2,000	2,100
1001330	512200	SOCIAL SECURITY	5,836	10,414	14,300	18,000	14,100
1001330	512300	MEDICARE	1,365	2,490	3,344	4,300	3,300
1001330	512401	RETIREMENT 401A	11,267	15,877	25,880	34,200	27,200
1001330	512402	RETIREMENT-MATCHING	4,694	6,516	10,783	14,200	11,300
1001330	512600	UNEMPLOYMENT TAX	27	70	500	1,400	1,100
1001330	512700	WORKERS' COMPENSATION	143	156	602	900	500
Total Salaries and Benefits			127,825	224,869	328,862	404,900	320,800
1001330	521300	TECHNICAL SERVICES	0	31,176	53,000	53,000	59,500
1001330	522230	REPAIRS & MAINTENANCE-VEH	1,682	251	1,000	5,000	2,500
1001330	523200	COMMUNICATIONS	1,330	1,454	903	1,500	1,500
1001330	523300	ADVERTISING	0	900	1,000	1,000	1,000
1001330	523400	PRINTING & BINDING	757	8,739	9,000	15,000	10,000
1001330	523500	TRAVEL	1,300	954	2,333	3,000	3,000
1001330	523600	DUES & FEES	7,798	5,947	3,000	3,500	3,500
1001330	523700	EDUCATION/TRAINING	546	5,144	2,000	2,000	2,000
1001330	523900	CONTRACTUAL SERVICES	50,698	25,771	20,806	40,000	20,000
1001330	531100	GENERAL OPERATING SUPPLIES	1,253	1,359	1,000	1,000	1,500
1001330	531270	GASOLINE	41	172	500	1,000	500
1001330	531300	HOSPITALITY	9	840	250	500	500
1001330	531600	SMALL TOOLS & EQUIPMENT	0	15	500	500	4,000
Total Operations and Capital			65,414	82,721	95,293	127,000	109,500
Total Budget			193,239	307,590	424,155	531,900	430,300

PERSONNEL INFORMATION - CITY CLERK

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
City Clerk	1	1	1	1	1
Deputy City Clerk	0	1	1	1	1
Asst. City Clerk	0	0	1	1	0
Administrative Assistant	0	0	1	1	1
TOTAL POSITIONS	1	2	4	4	3



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
FINANCE							
1001500	511100	REGULAR SALARIES	155,590	160,257	1,282,532	1,354,400	1,418,000
1001500	511110	BONUSES	6,000	6,000	6,000	6,000	0
1001500	512101	HEALTH INSURANCE	16,520	16,693	163,054	206,100	184,800
1001500	512102	DISABILITY INSURANCE	545	554	5,031	12,600	5,400
1001500	512103	DENTAL INSURANCE	962	996	8,807	11,300	10,100
1001500	512104	LIFE INSURANCE	1,223	1,243	9,932	10,300	11,500
1001500	512200	SOCIAL SECURITY	8,079	8,141	75,764	84,400	87,900
1001500	512300	MEDICARE	2,296	2,365	18,193	19,700	20,600
1001500	512401	RETIREMENT 401A	18,671	19,231	119,672	162,500	170,200
1001500	512402	RETIREMENT-MATCHING	7,780	8,013	48,574	67,700	70,900
1001500	512600	UNEMPLOYMENT TAX	27	21	3,239	6,800	7,100
1001500	512700	WORKERS' COMPENSATION	232	249	5,045	9,500	2,800
Total Salaries and Benefits			217,923	223,763	1,745,843	1,951,300	1,989,300
1001500	521200	PROFESSIONAL SERVICES	10,875	11,720	20,000	25,000	10,000
1001500	521201	PROF SERVICES-GVMT SERVICES	1,954,577	2,181,673	0	0	0
1001500	521210	PROF SERVICES-AUDIT	96,365	122,426	100,000	100,000	100,000
1001500	521300	TECHNICAL SERVICES	82,161	101,224	107,000	110,000	160,000
1001500	523200	COMMUNICATIONS	418	1,096	2,000	1,300	2,000
1001500	523300	ADVERTISING	15,113	8,889	11,000	17,000	10,000
1001500	523400	PRINTING & BINDING	4,294	1,175	4,300	5,000	2,000
1001500	523500	TRAVEL	579	474	621	10,000	2,000
1001500	523600	DUES & FEES	3,324	5,639	4,500	5,000	5,000
1001500	523700	EDUCATION/TRAINING	4,069	8,792	4,000	28,000	10,000
1001500	523900	CONTRACTUAL SERVICES	22,229	28,719	30,000	30,000	11,000
1001500	523950	MERCHANT SERVICES CHARGES	39,441	7,254	2,500	5,000	1,000
1001500	523955	BANK SERVICE CHARGES	5,088	127	0	1,000	0
1001500	531100	GENERAL OPERATING SUPPLIES	4,404	7,563	15,000	20,000	5,000
1001500	531300	HOSPITALITY	566	822	1,200	1,000	500
1001500	531750	UNIFORMS	0	524	1,000	1,000	500
1001500	542400	COMPUTER EQUIPMENT	13,000	35,180	45,000	45,000	0
Total Operations and Capital			2,256,503	2,523,296	348,122	404,300	319,000
Total Budget			2,474,426	2,747,059	2,093,965	2,355,600	2,308,300

PERSONNEL INFORMATION - FINANCE

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Finance Director	1	1	1	1	1
Assistant Finance Director	0	0	1	1	1
Accountant	0	0	3	3	3
Accounts Payable Manager	0	0	1	1	1
Accounts Payable Specialist	0	0	3	3	3
Administrative Assistant	0	0	1	1	1
Purchasing Manager	0	0	1	1	1
Contract Specialist	0	0	2	2	2
Payroll Specialist	0	0	0	0	1
Purchasing Assistant	0	0	1	1	1
Revenue Manager	0	0	1	1	1
Revenue Team Lead	0	0	1	1	1
Revenue Specialist	0	0	4	4	4
TOTAL POSITIONS	1	1	20	20	21



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
CITY ATTORNEY							
1001530	521250	PROF SERVICES-LEGAL	463,349	421,820	475,000	450,000	450,000
1001530	521255	PROF SERVICES-LITIGATION	534,278	548,229	600,000	450,000	450,000
Total Budget			997,627	970,049	1,075,000	900,000	900,000

INFORMATION SERVICES							
1001535	511100	REGULAR SALARIES	0	115,829	1,081,028	1,199,700	1,233,800
1001535	511110	BONUSES	0	0	4,500	4,500	0
1001535	512101	HEALTH INSURANCE	0	16,693	145,756	189,400	169,400
1001535	512102	DISABILITY INSURANCE	0	406	3,705	11,300	4,200
1001535	512103	DENTAL INSURANCE	0	631	8,336	9,900	8,800
1001535	512104	LIFE INSURANCE	0	911	8,387	9,100	9,600
1001535	512200	SOCIAL SECURITY	0	6,750	65,197	74,700	76,500
1001535	512300	MEDICARE	0	1,579	15,248	17,500	17,900
1001535	512401	RETIREMENT 401A	0	13,471	100,896	144,500	148,100
1001535	512402	RETIREMENT-MATCHING	0	5,613	42,063	60,200	61,700
1001535	512600	UNEMPLOYMENT TAX	0	41	3,195	6,000	6,200
1001535	512700	WORKERS' COMPENSATION	0	100	5,076	7,800	2,500
Total Salaries and Benefits			0	162,023	1,483,386	1,734,600	1,738,700

1001535	521201	PROF SERVICES-GVMT SERVICES	1,605,892	1,672,042	0	0	0
1001535	521300	TECHNICAL SERVICES-SW & LIC	354,508	391,818	458,000	458,000	466,000
1001535	521310	TECHNICAL SERVICES-SECURITY	100,267	120,784	150,000	152,000	124,000
1001535	522320	EQUIPMENT LEASE	94,820	95,095	100,000	100,000	100,000
1001535	523200	COMMUNICATIONS	8,368	8,832	10,000	10,000	9,000
1001535	523500	TRAVEL	4,731	5,026	5,000	8,000	500
1001535	523600	DUES & FEES	2,831	3,338	4,500	8,000	6,000
1001535	523700	EDUCATION/TRAINING	1,562	13,190	15,000	25,400	1,000
1001535	523900	CONTRACTUAL SERVICES	27,269	22,479	35,296	80,000	5,000
1001535	531100	GENERAL OPERATING SUPPLIES	26,267	10,347	7,500	10,000	5,500
1001535	531600	SMALL TOOLS & EQUIPMENT	25,962	22,894	23,000	25,000	10,000
1001535	542400	COMPUTER EQUIPMENT	476,940	145,419	225,000	225,000	100,000
Total Operations and Capital			2,729,418	2,511,265	1,033,296	1,101,400	827,000
Total Budget			2,729,418	2,673,288	2,516,682	2,836,000	2,565,700

PERSONNEL INFORMATION - INFORMATION SERVICES

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
IT Director	0	1	1	1	1
Assistant IT Director	0	0	1	1	1
GIS Manager	0	0	1	1	1
GIS Analyst / Technician	0	0	2	2	2
IT Support Specialist	0	0	2	2	2
Service Delivery Manager	0	0	1	1	1
Systems Administrator	0	0	2	2	2
Network Administrator	0	0	1	1	1
Security Engineer	0	0	0	1	1
Senior Network Engineer	0	0	1	1	1
Senior Systems Engineer	0	0	1	1	1
Senior Systems Administrator	0	0	2	2	2
TOTAL POSITIONS	0	1	15	16	16



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
HUMAN RESOURCES							
1001540	511100	REGULAR SALARIES	150,567	186,212	308,674	318,500	275,900
1001540	511110	BONUSES	3,500	3,500	6,000	6,500	0
1001540	512101	HEALTH INSURANCE	17,097	20,153	23,393	41,600	29,900
1001540	512102	DISABILITY INSURANCE	526	645	937	1,400	1,400
1001540	512103	DENTAL INSURANCE	605	762	765	1,700	1,000
1001540	512104	LIFE INSURANCE	1,180	1,449	2,075	3,000	3,000
1001540	512200	SOCIAL SECURITY	9,121	11,115	19,157	20,100	17,100
1001540	512300	MEDICARE	2,133	2,600	4,480	4,700	4,000
1001540	512401	RETIREMENT 401A	17,839	21,871	34,474	38,200	33,100
1001540	512402	RETIREMENT-MATCHING	7,432	9,113	14,289	15,900	13,800
1001540	512600	UNEMPLOYMENT TAX	80	67	542	1,600	1,400
1001540	512700	WORKERS' COMPENSATION	212	276	672	700	600
Total Salaries and Benefits			210,292	257,763	415,458	453,900	381,200
1001540	521200	PROFESSIONAL SERVICES	136,223	128,093	175,000	200,000	193,500
1001540	523200	COMMUNICATIONS	986	1,062	1,300	1,400	1,500
1001540	523500	TRAVEL	1,071	0	0	2,500	1,000
1001540	523600	DUES & FEES	1,015	986	1,000	1,500	1,000
1001540	523700	EDUCATION/TRAINING	850	1,804	2,000	4,500	2,000
1001540	523900	CONTRACTUAL SERVICES	16,751	0	0	5,000	0
1001540	531100	GENERAL OPERATING SUPPLIES	646	1,323	1,500	1,500	2,000
Total Operations and Capital			157,541	133,269	180,800	216,400	201,000
Total Budget			367,833	391,032	596,258	670,300	582,200

PERSONNEL INFORMATION - HUMAN RESOURCES

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
HR Director	1	1	1	1	1
HR Manager	0	0	1	1	1
Employee Benefits Coordinator	1	1	1	1	1
Payroll / Records Coordinator	0	1	1	1	0
HR/Risk Management Assistant	0	0	1	1	1
TOTAL POSITIONS	2	3	5	5	4



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
FACILITIES MANAGEMENT							
1001565	511100	REGULAR SALARIES	0	95,528	715,000	759,000	801,300
1001565	511110	BONUSES	0	0	6,000	3,500	0
1001565	512101	HEALTH INSURANCE	0	0	65,873	102,200	81,700
1001565	512102	DISABILITY INSURANCE	0	334	2,904	6,900	3,400
1001565	512103	DENTAL INSURANCE	0	717	4,743	6,300	4,700
1001565	512104	LIFE INSURANCE	0	750	5,706	5,700	6,900
1001565	512200	SOCIAL SECURITY	0	5,949	44,155	47,300	49,700
1001565	512300	MEDICARE	0	1,391	10,325	11,100	11,600
1001565	512401	RETIREMENT 401A	0	11,111	65,560	91,500	96,200
1001565	512402	RETIREMENT-MATCHING	0	4,629	27,926	38,100	40,100
1001565	512600	UNEMPLOYMENT TAX	0	41	2,168	3,800	4,000
1001565	512700	WORKERS' COMPENSATION	0	83	14,182	23,900	1,600
Total Salaries and Benefits			0	120,533	964,541	1,099,300	1,101,200
1001565	521200	PROFESSIONAL SERVICES	13,432	389,497	500,000	506,000	316,000
1001565	521201	PROF SERVICES-GVMT SERVICES	539,678	842,030	0	0	0
1001565	521300	TECHNICAL SERVICES	14,659	37,371	17,800	18,800	19,200
1001565	522100	CLEANING	53,551	142,424	258,000	253,800	213,800
1001565	522110	GARBAGE DISPOSAL	2,365	34,048	65,000	70,400	75,000
1001565	522210	REPAIRS & MAINTENANCE-EQPT	54,709	152,381	350,000	354,000	301,000
1001565	522220	REPAIRS & MAINTENANCE-BLDG	236,572	357,657	750,000	955,000	641,000
1001565	522310	BUILDING OPERATING LEASE	928,846	288,390	315,000	320,000	325,000
1001565	522320	EQUIPMENT LEASE	3,841	10,031	34,000	34,000	34,000
1001565	523200	COMMUNICATIONS	0	2,925	7,500	4,000	4,000
1001565	523250	POSTAGE	24,633	35,342	45,000	57,000	49,000
1001565	523700	EDUCATION/TRAINING	0	2,969	5,000	5,000	5,000
1001565	531100	GENERAL OPERATING SUPPLIES	77,147	104,324	200,000	210,000	150,000
1001565	531210	WATER	119,169	101,766	265,000	271,200	141,200
1001565	531220	NATURAL GAS	59,802	74,088	63,000	61,400	61,400
1001565	531230	ELECTRICITY	152,009	586,973	525,000	526,800	526,800
1001565	531600	SMALL TOOLS & EQUIPMENT	20,605	8,246	5,000	10,000	5,000
1001565	531750	UNIFORMS	1,782	6,921	7,500	8,000	8,000
1001565	541200	SITE IMPROVEMENTS	99,246	287,875	250,000	302,900	0
1001565	542100	MACHINERY & EQUIPMENT	80,499	38,218	0	0	0
1001565	542200	MOTOR VEHICLES	35,924	0	0	0	0
1001565	542400	COMPUTER EQUIPMENT	13,850	0	0	0	0
1001565	579000	CONTINGENCY	12,450	0	0	100,000	100,000
Total Operations and Capital			2,544,769	3,503,477	3,662,800	4,068,300	2,975,400
Total Budget			2,544,769	3,624,010	4,627,341	5,167,600	4,076,600



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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PERSONNEL INFORMATION - FACILITIES

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Facilities Manager	0	1	1	1	1
Chief Building Engineer	0	0	1	1	1
Security Manager	0	0	1	1	1
Loading Dock Master	0	0	1	1	1
Building Maintenance Tech	0	0	5	5	6
Fountain Technician	0	0	1	1	1
Administrative Assistant	0	0	2	2	2
Mail Clerk	0	0	1	1	1
TOTAL POSITIONS	0	1	13	13	14



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
COMMUNICATIONS							
1001570	511100	REGULAR SALARIES	0	125,901	629,197	618,500	565,000
1001570	511110	BONUSES	0	0	6,000	4,500	0
1001570	512101	HEALTH INSURANCE	0	12,169	54,465	93,500	69,600
1001570	512102	DISABILITY INSURANCE	0	441	2,249	5,400	2,400
1001570	512103	DENTAL INSURANCE	0	910	3,652	5,200	4,100
1001570	512104	LIFE INSURANCE	0	990	4,927	4,800	5,400
1001570	512200	SOCIAL SECURITY	0	7,542	38,919	38,600	35,000
1001570	512300	MEDICARE	0	1,764	9,102	9,000	8,200
1001570	512401	RETIREMENT 401A	0	14,642	60,292	74,200	67,800
1001570	512402	RETIREMENT-MATCHING	0	6,101	23,931	30,900	28,300
1001570	512600	UNEMPLOYMENT TAX	0	41	2,112	3,100	2,800
1001570	512700	WORKERS' COMPENSATION	0	109	3,162	4,200	1,100
Total Salaries and Benefits			0	170,610	838,008	891,900	789,700
1001570	521201	PROF SERVICES-CALL CENTER	510,725	535,621	549,500	549,500	566,000
1001570	521202	PROF SERVICES-GVMT SERVICES	839,856	695,925	0	0	0
1001570	522230	REPAIRS & MAINTENANCE-VEH	0	450	500	800	500
1001570	523200	COMMUNICATIONS	3,367	3,444	5,000	5,600	3,700
1001570	523300	ADVERTISING	25,162	37,710	75,000	93,500	19,000
1001570	523400	PRINTING & BINDING	18,204	9,685	12,500	15,000	7,500
1001570	523500	TRAVEL	996	777	1,000	3,000	2,250
1001570	523600	DUES & FEES	708	46	500	3,000	2,250
1001570	523700	EDUCATION/TRAINING	1,809	2,738	5,000	7,000	5,250
1001570	523900	CONTRACTUAL SERVICES	9,327	12,522	30,500	30,500	15,500
1001570	523905	WEBSITE ENHANCEMENTS	19,640	42,254	133,000	133,000	199,000
1001570	531100	GENERAL OPERATING SUPPLIES	11,552	4,285	10,000	20,000	10,000
1001570	531270	GASOLINE	0	0	250	500	500
1001570	531300	HOSPITALITY	2,104	1,558	2,500	5,000	5,000
1001570	531350	SPECIAL EVENTS	126,101	286,948	264,700	264,700	0
Total Operations and Capital			1,569,551	1,633,963	1,089,950	1,131,100	836,450
Total Budget			1,569,551	1,804,573	1,927,958	2,023,000	1,626,150

PERSONNEL INFORMATION - COMMUNICATIONS

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Communications Director	0	1	1	1	1
Community Relations Manager	0	0	1	1	1
Senior Communications Specialist	0	0	1	1	1
Visual Communications Manager	0	0	1	1	1
Graphic Design/Multimedia Special	0	0	2	2	2
Special Events Specialist	0	0	1	1	0
Public Relations Specialist	0	0	1	1	1
TOTAL POSITIONS	0	1	8	8	7



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
GENERAL ADMINISTRATION							
1001595	511200	PART-TIME/TEMP EMPLOYEES	12,798	14,248	2,774	45,000	45,000
1001595	512200	SOCIAL SECURITY	794	1,603	172	2,800	2,800
1001595	512300	MEDICARE	186	216	42	600	600
1001595	512300	UNEMPLOYMENT TAX	36	31	4	100	100
1001595	521200	PROFESSIONAL SERVICES	157,024	413,216	495,832	500,000	350,000
1001595	521240	PROF SERVICES-NONPROFITS	231,405	270,272	415,250	425,000	462,500
1001595	521300	TECHNICAL SERVICES	56,306	55,869	0	0	0
1001595	523100	PROPERTY & LIABILITY INS	942,645	1,215,584	1,290,379	1,300,000	1,350,000
1001595	523200	COMMUNICATIONS	98,640	90,449	93,916	100,000	100,000
1001595	531100	GENERAL OPERATING SUPPLIES	3,621	2,668	0	0	100,000
1001595	579000	CONTINGENCY	0	0	255,000	255,000	300,000
1001595	579005	CONTINGENCY-INSOURCE	0	0	0	100,000	0
1001595	579010	CONTINGENCY-CITY MANAGER	0	0	150,000	150,000	150,000
Total Budget			1,503,455	2,064,157	2,703,369	2,878,500	2,861,000

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Nonprofits					
Community Action Center	100,000	100,000	100,000	100,000	100,000
Keep North Fulton Beautiful	84,319	127,772	145,000	145,000	220,000
All Other Nonprofits	47,086	42,500	170,250	180,000	142,500
	231,405	270,272	415,250	425,000	462,500



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
MUNICIPAL COURT							
1002650	511100	REGULAR SALARIES	91,208	93,944	460,459	462,900	507,800
1002650	511110	BONUSES	3,500	3,500	4,500	3,500	0
1002650	512101	HEALTH INSURANCE	11,937	15,895	66,561	76,100	88,500
1002650	512102	DISABILITY INSURANCE	319	325	1,644	4,100	2,200
1002650	512103	DENTAL INSURANCE	555	928	3,930	4,200	4,700
1002650	512104	LIFE INSURANCE	717	729	3,534	3,500	4,700
1002650	512200	SOCIAL SECURITY	5,557	5,732	28,267	28,900	31,500
1002650	512300	MEDICARE	1,300	1,340	6,611	6,800	7,400
1002650	512401	RETIREMENT 401A	10,945	11,273	40,322	55,900	60,900
1002650	512402	RETIREMENT-MATCHING	4,560	4,697	16,511	23,300	25,400
1002650	512600	UNEMPLOYMENT TAX	27	21	1,672	2,400	2,500
1002650	512700	WORKERS' COMPENSATION	135	148	7,024	11,700	1,000
Total Salaries and Benefits			130,761	138,532	641,035	683,300	736,600
1002650	521201	PROF SERVICES-GVMT SERVICES	954,975	815,186	99,710	99,800	0
1002650	521260	PROF SERVICES-COURT	392,892	420,024	500,000	547,900	547,900
1002650	521300	TECHNICAL SERVICES	93,546	96,784	105,000	114,100	90,000
1002650	523200	COMMUNICATIONS	1,359	1,423	1,500	1,500	1,500
1002650	523300	ADVERTISING	1,525	360	400	500	500
1002650	523400	PRINTING & BINDING	977	1,019	1,000	1,500	500
1002650	523500	TRAVEL	2,254	3,617	6,000	12,000	0
1002650	523600	DUES & FEES	50	902	1,000	1,000	1,000
1002650	523700	EDUCATION/TRAINING	2,051	4,155	5,000	14,000	2,000
1002650	523950	MERCHANT SERVICES CHARGES	266	969	1,000	1,500	6,000
1002650	531100	GENERAL OPERATING SUPPLIES	4,533	8,557	7,500	9,000	1,500
1002650	531300	HOSPITALITY	40	926	1,000	1,500	3,000
1002650	541200	SITE IMPROVEMENTS	0	0	37,175	38,000	0
1002650	542400	COMPUTER EQUIPMENT	34,000	0	0	0	0
Total Operations and Capital			1,488,467	1,353,921	766,285	842,300	655,400
Total Budget			1,619,227	1,492,453	1,407,320	1,525,600	1,392,000

PERSONNEL INFORMATION - MUNICIPAL COURT

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Municipal Court Administrator	1	1	1	1	1
Chief Deputy Clerk	0	0	1	1	1
Deputy Clerk	0	0	1	1	1
Terminal Access Coordinator	0	0	1	1	1
Court Clerk	0	0	7	7	6
TOTAL POSITIONS	1	1	11	11	10



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
POLICE							
1003210	511100	REGULAR SALARIES	9,646,302	9,727,469	10,193,728	10,808,000	10,955,900
1003210	511110	BONUSES	351,456	340,619	474,820	490,000	0
1003210	511200	PART-TIME/TEMP EMPLOYEES	372,560	376,052	375,000	400,000	383,000
1003210	511300	OVERTIME	804,222	804,443	805,000	750,000	800,000
1003210	512101	HEALTH INSURANCE	1,429,435	1,382,051	1,562,000	1,736,800	1,736,800
1003210	512102	DISABILITY INSURANCE	33,659	33,601	36,000	39,800	42,200
1003210	512103	DENTAL INSURANCE	74,338	76,617	79,500	94,500	94,500
1003210	512104	LIFE INSURANCE	72,397	71,280	73,500	85,100	85,100
1003210	512200	SOCIAL SECURITY	657,758	663,127	734,610	766,800	752,700
1003210	512300	MEDICARE	154,292	155,665	171,804	179,300	176,000
1003210	512401	RETIREMENT 401A	1,140,149	1,136,306	1,223,247	1,387,000	1,314,700
1003210	512402	RETIREMENT-MATCHING	449,687	454,938	509,686	577,900	547,800
1003210	512500	TUITION REIMBURSEMENT	7,162	11,137	25,000	25,000	25,000
1003210	512600	UNEMPLOYMENT TAX	5,220	7,071	8,500	31,800	30,700
1003210	512700	WORKERS' COMPENSATION	324,119	323,543	350,000	425,300	417,400
		Total Salaries and Benefits	15,522,757	15,563,919	16,622,396	17,797,300	17,361,800
1003210	521200	PROFESSIONAL SERVICES	204,766	183,592	210,000	245,000	175,000
1003210	521270	JAIL SERVICES	319,635	570,358	325,000	485,000	425,000
1003210	521275	INMATE MEDICAL SERVICES	74,855	284,129	150,000	150,000	100,000
1003210	521300	TECHNICAL SERVICES	209,422	529,889	1,000,000	1,083,000	1,000,000
1003210	522100	CLEANING SERVICES	59,596	61,594	80,000	85,000	84,100
1003210	522110	GARBAGE DISPOSAL	1,797	1,918	2,100	2,000	2,000
1003210	522210	REPAIRS & MAINTENANCE-EQPT	29,399	22,442	50,000	55,800	40,000
1003210	522220	REPAIRS & MAINTENANCE-BLDG	22,365	25,375	25,000	25,000	17,500
1003210	522230	REPAIRS & MAINTENANCE-VEH	387,399	447,366	350,000	390,000	350,000
1003210	522310	BUILDING OPERATING LEASE	599,641	612,271	683,000	688,000	679,000
1003210	522320	EQUIPMENT OPERATING LEASE	1,071	1,785	1,500	2,000	2,000
1003210	523200	COMMUNICATIONS	164,497	190,603	187,000	182,000	180,000
1003210	523250	POSTAGE	2,862	3,436	3,000	3,000	3,000
1003210	523300	ADVERTISING	17,765	12,837	15,000	20,000	14,000
1003210	523400	PRINTING & BINDING	11,315	9,306	12,000	15,000	7,000
1003210	523500	TRAVEL	47,606	73,782	75,000	80,000	50,000
1003210	523600	DUES & FEES	13,152	11,893	17,000	20,000	14,000
1003210	523700	EDUCATION/TRAINING	67,217	70,102	65,000	80,000	60,000
1003210	523900	CONTRACTUAL SERVICES	94,372	86,152	100,000	100,000	90,000
1003210	523950	MERCHANT SERVICES CHARGES	793	380	500	1,000	1,000
1003210	531100	GENERAL OPERATING SUPPLIES	48,574	70,854	75,000	75,000	55,000
1003210	531150	UNDERCOVER OPERATIONS	851	3,189	5,000	10,000	5,000
1003210	531210	WATER	1,088	1,929	2,000	2,000	2,000
1003210	531220	NATURAL GAS	14,062	12,155	15,000	17,000	17,000
1003210	531230	ELECTRICITY	46,220	50,688	57,000	55,000	55,000
1003210	531270	GASOLINE	498,609	490,507	393,000	525,000	475,000
1003210	531300	HOSPITALITY	18,154	23,206	24,000	27,000	17,500
1003210	531600	POLICE EQUIPMENT	225,694	215,192	205,000	200,000	175,000
1003210	531750	UNIFORMS	214,741	134,103	175,000	200,000	166,000
		Total Operations	3,397,519	4,201,032	4,302,100	4,822,800	4,261,100



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
POLICE Continued							
1003210	541200	SITE IMPROVEMENTS	0	21,541	25,000	50,000	0
1003210	542100	MACHINERY & EQUIPMENT	307,821	51,551	0	0	0
1003210	542200	VEHICLES	928,743	991,203	950,000	978,000	506,000
1003210	542400	COMPUTER EQUIPMENT	62,056	119,236	0	0	0
Total Capital			1,298,620	1,183,531	975,000	1,028,000	506,000
1003210	579000	CONTINGENCY	0	0	100,000	200,000	100,000
Total Debt Expense/Contingency			0	0	100,000	200,000	100,000
Total Budget			20,218,896	20,948,483	21,999,495	23,848,100	22,228,900

PERSONNEL INFORMATION -POLICE

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 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	8.0	9.0	9.0	9.0	9.0
Sergeant	22.0	23.0	23.0	23.0	23.0
Crime Analyst Manager	2.0	2.0	2.0	2.0	2.0
GIS Technician	1.0	1.0	1.0	1.0	1.0
Police Officer III	69.0	56.0	57.0	57.0	57.0
Police Officer II	12.0	18.0	28.0	28.0	28.0
Police Officer I	18.0	34.0	25.0	25.0	25.0
Executive Admin. Asst.	1.0	1.0	1.0	1.0	1.0
Administrative Staff	4.0	3.0	2.0	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	5.0	6.0	6.0	6.0	8.0
GCIC Records Clerk	6.0	6.0	6.0	6.0	6.0
Total Full-time	154.0	165.0	166.0	166.0	168.0
Total Part-time (Sworn Off/Civ)	14.0	16.0	16.0	16.0	17.0
TOTAL PERSONNEL	168.0	181.0	182.0	182.0	185.0



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
FIRE							
1003510	511100	REGULAR SALARIES	6,162,350	6,447,822	7,019,000	7,039,600	7,322,700
1003510	511110	BONUSES	139,367	137,847	221,596	220,000	0
1003510	511200	PART-TIME/TEMP EMPLOYEES	102,045	103,789	105,000	182,600	194,500
1003510	511300	OVERTIME	441,260	469,721	450,000	400,000	400,000
1003510	512101	HEALTH INSURANCE	1,141,049	1,166,754	1,192,000	1,566,000	1,620,000
1003510	512102	DISABILITY INSURANCE	95,970	107,149	115,000	116,000	122,600
1003510	512103	DENTAL INSURANCE	54,780	58,121	63,000	68,900	70,200
1003510	512104	LIFE INSURANCE	46,446	47,787	49,000	56,700	55,400
1003510	512200	SOCIAL SECURITY	397,486	415,677	483,250	485,700	490,900
1003510	512300	MEDICARE	93,363	97,670	113,020	112,700	114,800
1003510	512401	RETIREMENT 401A	732,128	760,782	842,280	911,000	878,700
1003510	512402	RETIREMENT-MATCHING	292,005	305,118	350,950	379,600	366,100
1003510	512500	TUITION REIMBURSEMENT	24,375	13,546	30,000	30,000	65,700
1003510	512600	UNEMPLOYMENT TAX	3,481	2,469	6,000	31,100	31,700
1003510	512700	WORKERS' COMPENSATION	125,680	129,963	145,000	152,100	154,900
Total Salaries and Benefits			9,851,784	10,264,214	11,185,097	11,752,000	11,888,200
1003510	521200	PROFESSIONAL SERVICES	50,242	78,560	105,000	109,300	7,500
1003510	521300	TECHNICAL SERVICES	0	0	0	0	87,100
1003510	522210	REPAIRS & MAINTENANCE-EQPT	51,763	63,312	48,000	50,000	57,000
1003510	522220	REPAIRS & MAINTENANCE-BLDG	94,205	80,140	145,000	152,300	70,000
1003510	522230	REPAIRS & MAINTENANCE-VEH	263,413	277,872	173,000	173,000	266,000
1003510	523200	COMMUNICATIONS	34,303	40,603	40,500	42,000	48,000
1003510	523300	ADVERTISING	0	1,425	1,500	2,000	0
1003510	523400	PRINTING & BINDING	1,942	2,172	2,500	2,500	1,000
1003510	523500	TRAVEL	26,251	29,738	32,000	58,000	10,000
1003510	523600	DUES & FEES	9,836	9,687	11,000	15,000	15,000
1003510	523700	EDUCATION/TRAINING	33,884	45,248	90,000	100,000	32,000
1003510	523900	CONTRACTUAL SERVICES	119,187	126,111	100,000	155,000	139,100
1003510	531100	GENERAL OPERATING SUPPLIES	90,655	96,806	110,000	112,000	63,300
1003510	531160	EMS MEDICAL SUPPLIES	105,457	125,696	115,000	116,000	102,500
1003510	531210	WATER	19,417	20,556	21,525	25,000	25,000
1003510	531220	NATURAL GAS	21,573	18,503	19,714	25,000	25,000
1003510	531230	ELECTRICITY	40,052	44,985	49,500	50,000	52,000
1003510	531270	GASOLINE	104,753	134,892	108,000	150,000	150,000
1003510	531300	HOSPITALITY	10,100	18,295	15,000	16,000	4,100
1003510	531600	SMALL TOOLS & EQUIPMENT	47,509	114,958	165,000	165,000	50,000
1003510	531750	UNIFORMS	252,455	254,749	313,000	313,000	101,300
Total Operations			1,376,998	1,584,308	1,665,239	1,831,100	1,305,900
1003510	541200	SITE IMPROVEMENTS	0	183,614	99,400	200,000	0
1003510	542100	MACHINERY & EQUIPMENT	355,943	184,304	250,000	258,000	0
1003510	542200	VEHICLES	721,251	134,586	95,750	95,000	0
1003510	542300	FURNITURE & FIXTURES	0	0	64,000	70,500	0
1003510	542400	COMPUTER EQUIPMENT	16,513	0	160,000	170,000	0
Total Capital			1,093,707	502,504	669,150	793,500	0



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
FIRE Continued							
1003510	579000	CONTINGENCY	0	0	100,000	100,000	200,000
1003510	581200	CAPITAL LEASE PRINCIPAL	877,822	1,825,647	964,900	964,900	988,800
1003510	582200	CAPITAL LEASE INTEREST	52,383	199,459	133,700	133,700	173,000
Total Debt Expense/Contingency			930,205	2,025,106	1,198,600	1,198,600	1,361,800
Total Budget			13,252,695	14,376,133	14,718,086	15,575,200	14,555,900

PERSONNEL INFORMATION - FIRE

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Fire Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	0.0	0.0	0.0	0.0
Division Commander	3.0	3.0	3.0	3.0	3.0
Battalion Chief/Section Chief	3.0	3.0	6.0	6.0	6.0
Fire Marshall	2.0	3.0	3.0	3.0	3.0
Officers	3.0	3.0	2.0	2.0	2.0
Administrative Staff	1.0	2.0	2.0	2.0	2.0
Fire Inspector	4.0	4.0	4.0	4.0	4.0
Fire/Rescue Tech I	21.0	35.0	31.0	31.0	31.0
Fire/Rescue Tech II	21.0	16.0	16.0	16.0	16.0
Capt/Lieuten	22.0	22.0	25.0	25.0	25.0
Fire Apparatus Engineer	32.0	24.0	23.0	23.0	23.0
Total Full-time	114.0	116.0	116.0	116.0	116.0
Total Part-time	6.0	5.0	5.0	5.0	5.0
TOTAL PERSONNEL	120.0	121.0	121.0	121.0	121.0



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
EMERGENCY SERVICES/ MEDICAL							
1003810	511100	REGULAR SALARIES	0	0	27,667	150,000	84,700
1003810	511110	BONUSES	0	0	0	5,000	0
1003810	512101	HEALTH INSURANCE	0	0	2,400	9,600	9,000
1003810	512102	DISABILITY INSURANCE	0	0	125	500	600
1003810	512103	DENTAL INSURANCE	0	0	175	700	500
1003810	512104	LIFE INSURANCE	0	0	275	1,100	1,100
1003810	512200	SOCIAL SECURITY	0	0	1,715	9,600	5,200
1003810	512300	MEDICARE	0	0	401	2,200	1,200
1003810	512401	RETIREMENT 401A	0	0	3,320	18,000	10,100
1003810	512402	RETIREMENT-MATCHING	0	0	1,383	7,500	4,200
1003810	512600	UNEMPLOYMENT TAX	0	0	200	800	400
1003810	512700	WORKERS' COMPENSATION	0	0	75	300	200
		TOTAL SALARIES & BENEFITS	0	0	37,737	205,300	117,200
1003810	521200	PROFESSIONAL SERVICES	120,000	230,435	280,000	260,000	260,000
1003810	521300	TECHNICAL SERVICES	23,138	23,318	15,000	31,000	7,000
1003810	522210	REPAIRS & MAINT-EQUIPMENT	0	932	8,000	10,000	5,000
1003810	523200	COMMUNICATIONS	1,034	0	1,500	2,000	2,000
1003810	523900	CONTRACTUAL SERVICES	0	0	10,000	20,000	0
1003810	531100	GENERAL OPERATING SUPPLIES	2,836	0	2,500	5,000	30,000
1003810	531102	EMERGENCY EVENT RESPONSE	486,340	225	50,000	100,000	100,000
1003810	542100	MACHINERY & EQUIPMENT	16,996	48,486	75,000	80,000	10,000
1003810	572000	PAYMENTS TO OTHER AGENCIES	576,629	447,544	650,000	765,000	775,000
1003810	579000	CONTINGENCY	0	0	0	25,000	25,000
		Total Operations	1,226,973	750,940	1,092,000	1,298,000	1,214,000
		Total Budget	1,226,973	750,940	1,129,737	1,503,300	1,331,200

PERSONNEL INFORMATION - EMERGENCY MANAGEMENT

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Emergency Management Director	0	0	1	1	1
TOTAL POSITIONS	0	0	1	1	1



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
PUBLIC WORKS							
1004100	511100	REGULAR SALARIES	0	136,234	2,543,620	2,871,000	2,720,300
1004100	511110	BONUSES	0	0	6,000	4,500	0
1004100	512101	HEALTH INSURANCE	0	0	314,232	430,300	385,200
1004100	512102	DISABILITY INSURANCE	0	477	9,915	27,900	11,500
1004100	512103	DENTAL INSURANCE	0	910	18,040	24,400	20,300
1004100	512104	LIFE INSURANCE	0	1,069	20,786	21,700	25,000
1004100	512200	SOCIAL SECURITY	0	8,595	174,007	178,300	168,700
1004100	512300	MEDICARE	0	2,010	40,772	41,700	39,400
1004100	512401	RETIREMENT 401A	0	15,845	252,650	345,000	326,400
1004100	512402	RETIREMENT-MATCHING	0	6,602	103,251	143,800	136,000
1004100	512600	UNEMPLOYMENT TAX	0	41	7,697	14,400	13,600
1004100	512700	WORKERS' COMPENSATION	0	118	51,881	102,300	5,400
Total Salaries and Benefits			0	171,902	3,542,851	4,205,300	3,851,800
1004100	521200	PROFESSIONAL SERVICES	0	0	130,000	150,000	75,000
1004100	521201	PROF SERVICES-GVMT SERVICES	4,742,793	4,546,675	0	0	0
1004100	521300	TECHNICAL SERVICES	90,615	115,168	109,500	110,000	140,200
1004100	522230	REPAIRS & MAINTENANCE-VEH	11,965	24,990	14,000	15,000	15,000
1004100	522240	STREETLIGHT MAINTENANCE	31,168	20,171	11,000	15,000	15,000
1004100	522250	BRIDGE & DAM MAINTENANCE	58,640	0	75,000	100,000	0
1004100	522260	GUARDRAIL MAINTENANCE	21,737	9,990	50,000	50,000	25,000
1004100	522270	SIDEWALK MAINTENANCE	40,648	74,445	100,000	250,000	25,000
1004100	522280	FIBER MAINTENANCE	0	35,880	15,000	30,000	30,000
1004100	523200	COMMUNICATIONS	15,423	16,688	34,500	18,000	33,000
1004100	523500	TRAVEL	13,594	9,963	12,000	17,500	7,500
1004100	523600	DUES & FEES	5,068	5,665	5,000	5,000	7,000
1004100	523700	EDUCATION/TRAINING	18,992	20,252	30,000	40,000	20,000
1004100	523900	CONTRACTUAL SERVICES	4,648,847	4,931,637	4,950,000	5,423,000	4,648,000
1004100	531100	GENERAL OPERATING SUPPLIES	11,738	9,826	15,000	25,000	30,000
1004100	531235	STREET LIGHTS	1,271,777	1,295,419	1,395,000	1,325,000	1,475,000
1004100	531270	GASOLINE	21,796	19,716	23,000	25,000	20,000
1004100	531600	SMALL TOOLS & EQUIPMENT	15,805	19,724	18,730	20,000	20,000
1004100	531700	MATERIALS	392,004	412,333	425,000	440,000	410,000
1004100	531750	UNIFORMS	10,591	14,628	14,000	15,000	5,000
1004100	572000	PAYMENTS TO OTHER AGENCIES	71,647	149,517	162,000	120,000	175,000
1004100	579000	CONTINGENCY	0	0	0	0	100,000
Total Operations and Capital			11,494,848	11,732,685	7,588,730	8,193,500	7,275,700
Total Budget			11,494,848	11,904,587	11,131,581	12,398,800	11,127,500



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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PERSONNEL INFORMATION - PUBLIC WORKS

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Public Works Director	0	1	1	1	1
CIP Unit Manager	0	0	1	1	1
Project Engineer Manager	0	0	1	1	1
Project Engineer	0	0	1	1	1
Right-of-Way Coordinator	0	0	1	1	1
Stormwater Unit Manager	0	0	1	1	1
Stormwater Construction Manager	0	0	1	1	1
Stormwater Permit Manager	0	0	1	1	1
Stormwater Project Coordinator	0	0	1	1	1
Stormwater Field Superintendent	0	0	1	1	1
Utility Manager	0	0	1	1	1
Assistant Utility Manager	0	0	1	1	1
Utility Field Superintendent	0	0	1	1	1
Capital Program Manager	0	0	1	1	1
CIP Project Engineer	0	0	1	1	1
CIP Services Superintendent	0	0	4	4	4
Field Services Unit Manager	0	0	1	1	1
Field Services Estimator/Proj Mgr	0	0	1	1	1
Field Services Superintendent	0	0	2	2	2
Transportation/Traffic Unit Mgr	0	0	1	1	1
Traffic Management Ctr Svcs Mgr	0	0	1	1	1
Transportation Planner	0	0	1	1	1
Senior Traffic Engineer	0	0	1	1	1
Signal Operations Engineer	0	0	1	1	1
Traffic Engineer II	0	0	1	1	1
Signal/Traffic Signals Superintend	0	0	1	1	1
Executive Assistant	0	0	1	1	1
Customer Service Representative	0	0	3	3	3
TOTAL POSITIONS	0	1	34	34	34



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

		2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget	
FLEET SERVICES							
1004900	511100	REGULAR SALARIES	0	83,052	98,900	106,300	103,900
1004900	511110	BONUSES	0	2,000	2,000	2,000	0
1004900	512101	HEALTH INSURANCE	0	5,271	6,175	6,800	7,900
1004900	512102	DISABILITY INSURANCE	0	229	288	300	500
1004900	512103	DENTAL INSURANCE	0	319	400	400	500
1004900	512104	LIFE INSURANCE	0	514	575	600	900
1004900	512200	SOCIAL SECURITY	0	4,951	6,256	6,700	6,400
1004900	512300	MEDICARE	0	1,158	1,463	1,600	1,500
1004900	512401	RETIREMENT 401A	0	8,540	5,395	9,000	12,500
1004900	512402	RETIREMENT-MATCHING	0	3,558	3,750	3,800	5,200
1004900	512600	UNEMPLOYMENT TAX	0	34	100	500	500
1004900	512700	WORKERS' COMPENSATION	0	88	125	200	200
		Total Salaries and Benefits	0	109,714	125,427	138,200	140,000
1004900	521200	PROFESSIONAL SERVICES	0	89,697	100,000	110,000	90,000
1004900	521300	TECHNICAL SERVICES	0	16,006	18,000	20,000	20,000
1004900	523200	COMMUNICATIONS	0	784	950	1,000	1,000
1004900	523700	EDUCATION/TRAINING	0	0	1,000	1,500	1,500
1004900	531100	GENERAL OPERATING SUPPLIES	0	70	500	1,000	1,000
1004900	531270	GASOLINE	0	1,635	3,000	3,700	3,700
1004900	531750	UNIFORMS	0	394	250	500	500
1004900	542100	MACHINERY & EQUIPMENT	0	0	0	28,000	0
		Total Operations	0	108,586	123,700	165,700	117,700
		Total Budget	0	218,300	249,127	303,900	257,700

PERSONNEL INFORMATION - FLEET SERVICES

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Fleet Manager	0	1	1	1	1
Fleet Assistant PT	0	1	1	1	1
TOTAL POSITIONS	0	2.0	2.0	2.0	2.0



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
RECREATION & PARKS							
1006110	511100	REGULAR SALARIES	0	145,012	623,185	609,600	846,300
1006110	511110	BONUSES	0	0	4,500	4,500	0
1006110	511200	PT/TEMP EMPLOYEES-GYM	260,600	266,937	25,072	19,500	0
1006110	511201	PT/TEMP EMPLOYEES-ATHLETICS	223,027	229,096	240,000	366,000	150,000
1006110	511202	PT/TEMP EMPLOYEES-PARK	101,836	126,342	145,000	167,200	120,000
1006110	511202	PT/TEMP EMPLOYEES-LEISURE	89,810	61,635	90,000	147,400	82,000
1006110	512101	HEALTH INSURANCE	0	5,684	77,249	81,200	102,000
1006110	512102	DISABILITY INSURANCE	0	509	2,571	5,300	3,400
1006110	512103	DENTAL INSURANCE	0	502	4,070	4,400	5,400
1006110	512104	LIFE INSURANCE	0	1,140	4,312	4,700	7,200
1006110	512200	SOCIAL SECURITY	0	8,991	45,123	38,100	74,300
1006110	512300	MEDICARE	0	2,125	10,731	8,900	17,400
1006110	512401	RETIREMENT 401A	0	16,902	57,062	73,600	101,600
1006110	512402	RETIREMENT-MATCHING	0	7,042	23,171	30,700	42,300
1006110	512600	UNEMPLOYMENT TAX	0	42	1,612	3,100	4,200
1006110	512700	WORKERS COMPENSATION	14,064	19,908	25,147	33,100	15,700
Total Salaries and Benefits			689,338	891,867	1,378,806	1,597,300	1,571,800
1006110	521201	PROF SERVICES-GVMT SERVICES	1,440,993	1,079,589	125,355	125,400	0
1006110	521300	TECHNICAL SERVICES	4,300	4,780	45,515	47,000	13,440
1006110	522100	CLEANING SERVICES	70,356	80,569	68,800	90,000	68,000
1006110	522220	REPAIRS & MAINTENANCE-BLDG	74,258	63,883	65,000	75,000	55,000
1006110	522230	REPAIRS & MAINTENANCE-VEH	11,143	8,487	7,000	7,500	2,500
1006110	522240	REPAIRS & MAINTENANCE-PARKS	238,762	271,620	280,000	300,000	235,000
1006110	523200	COMMUNICATIONS	11,704	12,586	11,914	15,000	14,000
1006110	523300	ADVERTISING	14,820	17,888	17,000	18,000	10,000
1006110	523500	TRAVEL	2,002	1,798	2,000	3,500	1,000
1006110	523600	DUES & FEES	3,254	4,337	4,000	5,000	3,000
1006110	523700	EDUCATION/TRAINING	2,515	6,475	4,334	5,000	1,000
1006110	523900	CONTRACTUAL SERVICES	775,272	1,115,860	1,000,000	1,085,000	974,200
1006110	523950	MERCHANT SERVICES CHARGES	12,749	14,181	7,500	12,500	12,500
1006110	531100	GENERAL OPERATING SUPPLIES	26,679	15,658	18,000	19,000	6,000
1006110	531102	PROGRAM SUPPLIES	61,373	73,340	45,000	50,000	25,000
1006110	531210	WATER	31,824	71,739	75,000	85,000	75,000
1006110	531220	NATURAL GAS	10,077	7,918	12,300	15,000	13,500
1006110	531230	ELECTRICITY	219,576	177,553	159,429	185,000	165,000
1006110	531270	GASOLINE	17,917	12,809	15,000	20,000	15,000
1006110	531600	SMALL TOOLS & EQUIPMENT	54,846	32,019	45,000	50,000	35,000
1006110	531700	MATERIALS	0	4,076	0	0	0
1006110	531750	UNIFORMS	2,869	2,320	3,800	4,000	3,000
1006110	542100	MACHINERY & EQUIPMENT	8,988	0	0	0	0
1006110	541200	SITE IMPROVEMENTS	12,272	32,708	25,000	25,000	0
1006110	572000	PAYMENTS TO OTHER AGENCIES	110,000	100,833	0	0	0
1006110	579000	CONTINGENCIES	0	0	0	100,000	50,000
Total Operations and Capital			3,218,551	3,213,027	2,036,947	2,341,900	1,777,140
Total Budget			3,907,888	4,104,894	3,415,752	3,939,200	3,348,940



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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PERSONNEL INFORMATION - RECS & PARK

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Recreation & Parks Director	0	1	1	1	1
Capital Projects Manager	0	0	1	1	1
Administrative Assistant	0	0	2	2	2
Program Manager - Leisure	0	0	1	1	1
Program Manager - Athletics	0	0	1	1	1
Landscape Architect	0	0	1	1	1
Recreation Specialist	0	0	1	1	1
Sustainability Manager	0	0	0	0	1
Park Supervisor	0	0	3	3	3
Total Full-time	0	1	11	11	12
Total Part-time	46	72	43	71	43
TOTAL POSITIONS	46	73	54	82	55



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
COMMUNITY DEVELOPMENT							
1007450	511100	REGULAR SALARIES	0	126,143	2,218,969	2,441,300	2,237,200
1007450	511110	BONUSES	0	0	4,500	4,500	0
1007450	512101	HEALTH INSURANCE	0	8,520	314,886	373,800	372,600
1007450	512102	DISABILITY INSURANCE	0	441	7,919	23,600	9,500
1007450	512103	DENTAL INSURANCE	0	500	12,503	20,300	14,900
1007450	512104	LIFE INSURANCE	0	990	17,059	18,500	20,300
1007450	512200	SOCIAL SECURITY	0	7,620	134,938	151,700	138,700
1007450	512300	MEDICARE	0	1,782	31,558	35,500	32,400
1007450	512401	RETIREMENT 401A	0	14,672	201,939	293,500	268,500
1007450	512402	RETIREMENT-MATCHING	0	6,113	82,728	122,300	111,900
1007450	512600	UNEMPLOYMENT TAX	0	41	2,444	12,200	11,200
1007450	512700	WORKERS' COMPENSATION	0	109	47,224	86,500	4,500
Total Salaries and Benefits			0	166,931	3,076,667	3,583,700	3,221,700
1007450	521200	PROFESSIONAL SERVICES	0	23,089	0	0	0
1007450	521201	PROF SERVICES-GVMT SERVICES	3,995,348	3,939,920	0	0	0
1007450	521300	TECHNICAL SERVICES	77,370	80,030	105,000	105,000	99,000
1007450	522230	REPAIRS & MAINTENANCE-VEH	18,756	15,332	10,000	20,000	15,000
1007450	523200	COMMUNICATIONS	20,891	32,139	23,486	30,000	25,000
1007450	523300	ADVERTISING	40,115	38,033	30,000	30,000	15,000
1007450	523500	TRAVEL	5,853	12,783	15,000	28,000	13,000
1007450	523600	DUES & FEES	7,666	7,678	10,000	13,000	10,000
1007450	523700	EDUCATION/TRAINING	30,155	24,347	28,000	38,000	18,000
1007450	523900	CONTRACTUAL SERVICES	7,518	0	70,000	75,000	75,000
1007450	523950	MERCHANT SERVICES CHARGES	142	78	200	1,000	1,000
1007450	531100	GENERAL OPERATING SUPPLIES	26,704	14,648	25,000	39,000	20,000
1007450	531270	GASOLINE	22,119	20,718	23,000	25,000	23,000
1007450	531300	HOSPITALITY	4,323	12,177	13,000	15,000	10,000
1007450	531750	UNIFORMS	8,807	10,077	10,000	16,500	10,000
Total Operations and Capital			4,265,768	4,231,049	362,686	435,500	334,000
Total Budget			4,265,768	4,397,980	3,439,353	4,019,200	3,555,700



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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PERSONNEL INFORMATION - COMMUNITY DEVELOPMENT

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Community Development Director	0	1	1	1	1
Administrative Assistant	0	0	3	3	3
Arborist/Landscape Architect	0	0	1	1	1
Building & Development Manager	0	0	1	1	1
Building Inspector	0	0	3	3	3
Building Officer	0	0	1	1	1
Building Plan Reviewer/Architect	0	0	1	1	1
Building Permit Technician	0	0	2	2	2
Building Permit Supervisor	0	0	1	1	1
Chief Engineer	0	0	1	1	1
Chief Environmental Officer	0	0	1	1	1
Code Enforcement Manager	0	0	1	1	1
Code Enforcement Officer	0	0	5	5	5
Computer Support Specialist	0	0	1	1	1
Land Development Inspector	0	0	2	2	2
Land Development Supervisor	0	0	1	1	1
Planner	0	0	4	4	4
Senior Planner	0	0	1	1	1
Planning and Zoning Manager	0	0	1	1	0
Planning Coordinator/CDBG	0	0	1	1	1
Post Development SW Coordinator	0	0	1	1	1
Site Plan Reviewer	0	0	2	2	2
Transportation Planning & Review IV	0	0	1	1	1
TOTAL POSITIONS	0	1	37	37	36



**GENERAL FUND 100 - EXPENDITURES
FY 2021 APPROVED BUDGET**

			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
ECONOMIC DEVELOPMENT							
1007520	511100	REGULAR SALARIES	0	88,300	141,830	145,600	147,100
1007520	511110	BONUSES	0	0	4,500	3,500	0
1007520	512101	HEALTH INSURANCE	0	14,525	31,206	27,300	37,000
1007520	512102	DISABILITY INSURANCE	0	309	538	1,000	700
1007520	512103	DENTAL INSURANCE	0	887	1,903	1,700	2,200
1007520	512104	LIFE INSURANCE	0	693	1,147	1,200	1,400
1007520	512200	SOCIAL SECURITY	0	5,095	8,785	9,200	9,100
1007520	512300	MEDICARE	0	1,192	2,055	2,200	2,100
1007520	512401	RETIREMENT 401A	0	10,270	15,460	17,500	17,600
1007520	512402	RETIREMENT-MATCHING	0	4,279	6,442	7,300	7,400
1007520	512600	UNEMPLOYMENT TAX	0	41	227	700	800
1007520	512700	WORKERS' COMPENSATION	0	76	2,124	2,200	300
Total Salaries and Benefits			0	125,667	216,217	219,400	225,700
1007520	521201	PROF SERVICES-GVMT SERVICES	259,785	100,089	0	0	0
1007520	521205	DOWNTOWN MASTER PLAN	0	13,090	70,000	95,000	92,000
1007520	523100	TECHNICAL SERVICES	0	0	1,000	2,300	0
1007520	523200	COMMUNICATIONS	1,380	1,410	1,000	1,500	1,000
1007520	523300	ADVERTISING	50,587	21,437	45,000	58,000	18,700
1007520	523500	TRAVEL	1,588	1,733	2,000	2,500	2,000
1007520	523600	DUES & FEES	11,120	12,921	14,850	13,600	15,100
1007520	523700	EDUCATION/TRAINING	3,763	4,778	4,600	5,200	1,500
1007520	531100	OPERATING SUPPLIES	172	831	500	500	500
1007520	531300	HOSPITALITY	1,059	4,082	4,400	4,500	3,000
Total Operations and Capital			329,454	160,370	143,350	183,100	133,800
Total Budget			329,454	286,037	359,567	402,500	359,500
PERSONNEL INFORMATION - ECONOMIC DEVELOPMENT							
			2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
Economic Development Director			0	1	1	1	1
Economic Development Specialist			0	0	1	1	1
TOTAL POSITIONS			0	1	2	2	2
OTHER USES							
1009000	581300	NOTE PRINCIPAL	193,790	197,031	200,400	200,400	203,700
1009000	582300	NOTE INTEREST EXPENSE	41,540	38,298	35,000	35,000	31,700
1009000	611110	TRANSFER TO ARTS CENTER	1,327,455	2,330,193	2,701,000	2,701,000	1,614,740
1009000	611351	TRANSFER TO CAPITAL PROJECTS	15,747,490	15,695,325	19,525,000	19,525,000	4,052,500
1009000	611360	TRANSFER TO PUBLIC FACILITIES	13,627,050	9,751,650	9,761,200	9,761,200	9,758,700
1009000	611561	TRANSFER TO STORMWATER	2,000,000	1,500,000	1,750,000	1,750,000	1,225,000
Total Budget			32,937,324	29,512,497	33,972,600	33,972,600	16,886,340
GENERAL FUND TOTAL EXPENDITURES			102,796,888	103,626,088	109,012,235	116,158,600	91,492,725
NET CHANGE IN FUND BALANCE			490,447	4,724,345	(6,385,122)	(17,766,830)	(2,567,605)
FUND BALANCE BEGINNING OF YEAR			39,353,841	39,844,288	44,568,633	44,568,633	38,183,511
FUND BALANCE END OF YEAR			39,844,288	44,568,633	38,183,511	26,801,803	35,615,906

CONFISCATED
ASSETS FUND

210



**CONFISCATED ASSETS FUND 210
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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REVENUES:

FEDERAL/STATE SEIZED FUNDS	228,885	376,750	275,000	200,000	200,000
INTEREST REVENUE	0	2,975	2,100	0	0

TOTAL REVENUES

	228,885	379,725	277,100	200,000	200,000
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EXPENDITURES:

POLICE OPERATIONS	142,691	172,945	342,000	200,000	200,000
CAPITAL IMPROVEMENTS	0	386,326	0	0	0

TOTAL EXPENDITURES

	142,691	559,271	342,000	200,000	200,000
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NET CHANGE IN FUND BALANCE

	86,194	(179,545)	(64,900)	0	0
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FUND BALANCE BEGINNING OF YEAR

	367,997	454,191	274,646	274,646	209,746
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FUND BALANCE END OF YEAR

	454,191	274,646	209,746	274,646	209,746
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E911
FUND
215



**E911 FUND 215
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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REVENUES:

E911 REVENUES	3,008,348	3,419,722	3,203,013	2,900,000	3,000,000
TOTAL REVENUES	3,008,348	3,419,722	3,203,013	2,900,000	3,000,000

EXPENDITURES:

TRANSFERS TO CHATCOMM	3,008,348	3,419,722	3,203,013	2,900,000	3,000,000
TOTAL EXPENDITURES	3,008,348	3,419,722	3,203,013	2,900,000	3,000,000

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

TREE FUND

220



**TREE FUND 220
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
DEVELOPMENT IMPACT FEES	174,873	240,837	230,000	100,000	150,000
INTEREST REVENUE	0	17,025	23,000	0	0
TOTAL REVENUES	174,873	257,863	253,000	100,000	150,000
EXPENDITURES:					
APPROVED PROJECTS	40,803	162,070	171,550	370,000	484,000
TOTAL EXPENDITURES	40,803	162,070	171,550	370,000	484,000
NET CHANGE IN FUND BALANCE	134,071	95,792	81,450	(270,000)	(334,000)
FUND BALANCE BEGINNING OF YEAR	250,357	384,428	480,220	480,220	561,670
FUND BALANCE END OF YEAR	384,428	480,220	561,670	210,220	227,670

COMMUNITY
DEVELOPMENT
BLOCK GRANT FUND

245



**CDBG FUND 245
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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REVENUES:

FEDERAL GRANTS	716,496	597,687	468,311	1,305,326	1,490,127
LOAN PROCEEDS	0	2,872,000	0	0	0
INTEREST REVENUE	0	14,093	40,246	0	0

TOTAL REVENUES

	716,496	3,483,780	508,557	1,305,326	1,490,127
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EXPENDITURES:

PRINCIPAL PAYMENT	0	0	0	0	0
INTEREST PAYMENT	0	0	68,358	68,358	81,217
COSTS OF ISSUANCE	0	81,915	0	0	0
CDBG8 - 2015 CDBG	199,730	0	0	0	0
CDBG9 - 2016 CDBG	516,766	75,663	0	0	0
CDB17 - 2017 CDBG	0	522,024	52,407	52,407	0
AC181 - SIDEWALKS	0	0	411,000	802,647	391,647
AC182 - SIDEWALKS	0	0	45,000	300,000	300,000
AC183 - SIDEWALKS	0	0	0	0	653,208

TOTAL EXPENDITURES

	716,496	679,602	576,765	1,223,411	1,426,072
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NET CHANGE IN FUND BALANCE

0	2,804,178	(68,207)	81,915	64,055
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FUND BALANCE BEGINNING OF YEAR

0	0	2,804,178	2,804,178	2,735,971
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FUND BALANCE END OF YEAR

0	2,804,178	2,735,971	2,886,093	2,800,026
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HOTEL MOTEL
TAX FUND

275



**HOTEL MOTEL FUND 275
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
HOTEL/MOTEL TAX	5,531,780	5,681,086	3,600,000	5,250,000	2,550,800
INTEREST REVENUE	0	0	0	0	0
TOTAL REVENUES	5,531,780	5,681,086	3,600,000	5,250,000	2,550,800

EXPENDITURES:

TRANSFER TO GENERAL FUND	1,579,876	1,622,518	1,028,160	1,499,400	728,600
TRANSFER TO GENERAL FUND (PFA)	2,173,990	2,232,667	1,414,800	2,063,250	1,002,400
SANDY SPRINGS HOSPITALITY	1,777,914	1,825,901	1,157,040	1,687,350	819,800
TOTAL EXPENDITURES	5,531,780	5,681,086	3,600,000	5,250,000	2,550,800

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

RENTAL MOTOR
VEHICLE EXCISE
TAX FUND

280



SANDY SPRINGS
GEORGIA

**RENTAL MOTOR VEHICLE EXCISE TAX FUND 280
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
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REVENUES:

EXCISE TAX ON RMV

110,781 101,595 80,000 105,000 60,000

TOTAL REVENUES

110,781 101,595 80,000 105,000 60,000

EXPENDITURES:

TRANSFER TO GENERAL FUND

110,781 101,595 80,000 105,000 60,000

TOTAL EXPENDITURES

110,781 101,595 80,000 105,000 60,000

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

TSPLOST
PROJECT FUND
335



**TSPLOST PROJECTS FUND 335
FY 2021 APPROVED BUDGET**

Project Code	Description	Total Rec/Exp/Enc to Date	2021 Activity	2021 Budget	Total Approved Budget
REVENUES:					
TSPLOST FUNDING		55,846,984	18,747,724	74,594,708	119,321,802
GRANT FUNDING		0	0	0	4,500,000
INTEREST INCOME		233,993	0	233,993	0
TOTAL REVENUES		56,080,977	18,747,724	74,828,701	123,821,802
EXPENDITURES:					
TIER 1					
TS100	Tier 1 - Uncommitted (future TEI/LMC/SWP)	0	0	0	710,631
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,185,130	0	2,185,130	2,271,725
TS105	TEI-Roswell@GrogansFerry	642,261	5,000,000	5,642,261	5,700,000
TS106	TEI-Riverview@Northside	334,159	2,148,134	2,482,293	2,500,000
TS107	TEI-SCOOT Upgrade	1,503,169	0	1,503,169	1,550,000
TS108	TEI-Roswell@Dalrymple	174,137	225,000	399,137	1,110,000
TS110	TEI-MountParan@PowersFerry	343,397	1,100,000	1,443,397	2,500,000
TS111	TEI-Spalding@Pitts	258,179	0	258,179	258,179
TS115	TEI-MountVernon@LongIsland	91,937	0	91,937	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	0	185,000	185,000	9,000,000
TS136	LMC-Central Parkway Sidewalk	15,899	0	15,899	15,899
TS137	LMC-Johnson Ferry Glenridge	566,666	0	566,666	882,660
TS161	SWP-JohnsonFerry:Harleston/425	415,275	0	415,275	415,275
TS164	SWP-Windsor:PeachtreeDun/CityLimit	1,195,952	0	1,195,952	1,216,868
TS165	SWP-Northwood:Kingsport/Roswell	268,968	0	268,968	268,968
TS166	SWP-Spalding:SpaldingLake/Publix	561,136	800,000	1,361,136	1,418,537
TS167	SWP-BrandonMill:MarshCr/LostForest	1,308,733	0	1,308,733	1,666,086
TS168	SWP-Dalrymple:Princeton/Duncourtney	126,955	473,045	600,000	600,000
TS169	SWP-DunwoodyClub:Spalding/Fenimore	138,826	440,000	578,826	586,350
TS170	SWP-InterstateN:CityLimit/Northside	285,039	563,000	848,039	2,280,240
TS171	SWP-Roberts:Northridge/DavisAcademy	85,687	334,000	419,687	420,000
TS172	SWP-BrandonMill:LostForest/BrandonR	183,800	180,000	363,800	900,150
TS191	JohnsonFerry/MountVernon Efficiency	1,700,774	16,250,000	17,950,774	23,021,614
TS192	MountVernon Multiuse Path	918,321	750,000	1,668,321	9,873,198
TS193	Hammond Phase 1 (ROW/Design)	9,394,617	1,500,000	10,894,617	14,361,016
		22,699,016	29,948,179	52,647,195	83,619,333
TIER 2					
TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	0	0	0	4,555,707
TS201	GA-400 Trail System	0	0	0	5,500,000
TS202	Roberts Drive Multiuse Path	0	0	0	5,500,000
		0	0	0	15,555,707
TIER 3					
TS301	Roadway Maintenance and Paving	0	0	0	15,617,086
		0	0	0	15,617,086
ADMINISTRATIVE COSTS					
TS999	TSPLOST Staff	3,240,983	858,000	4,098,983	9,029,676
		3,240,983	858,000	4,098,983	9,029,676
TOTAL TSPLOST CAPITAL PROJECTS		25,940,000	30,806,179	56,746,179	123,821,802

CAPITAL
PROJECTS FUND
351



**CAPITAL PROJECTS FUND 351
FY 2021 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
REVENUES:							
	FEDERAL/STATE/OTHER OUTSIDE FUNDING						16,116,916
	TRANSFER FROM GENERAL FUND						4,052,500
	USE OF FUND BALANCE						37,336,789
TOTAL REVENUES							57,506,205
EXPENDITURES:							
SMALL PROJECTS							
A0001	Art Sandy Springs	10,000	250,000	118,810	141,190	72,500	213,690
C9999	Capital Contingency	0	7,825,115	0	7,825,115	1,700,000	9,525,115
CIPIIT	Capital Purchase - Computer Eqpt	0	750,000	687,047	62,953	(62,953)	0
		10,000	8,825,115	805,857	8,029,258	1,709,547	9,738,805
FACILITY PROJECTS							
F0002	Heritage Blue Stone Facility	0	2,192,425	2,189,874	2,552	(2,552)	0
F0004	Fire Station	0	4,000,000	464,416	3,535,584	0	3,535,584
F0005	Trowbridge Facility	725,000	1,735,000	2,082,181	377,819	(200,000)	177,819
F0007	Backup 911 Center	0	500,000	0	500,000	(150,000)	350,000
F0008	Cultural Center	0	2,500,000	35,000	2,465,000	0	2,465,000
		725,000	10,927,425	4,771,470	6,880,955	(352,552)	6,528,404
CITY CENTER PROJECTS							
CC001	Land Acquisition	0	35,240,213	32,196,334	3,043,878	0	3,043,878
CC006	Transmission Relocation	0	2,770,000	40,000	2,730,000	0	2,730,000
CC010	Sandy Springs Circle Phase 2	4,784,245	3,303,325	6,032,565	2,055,005	0	2,055,005
CC011	City Springs FF&E	142,995	7,704,868	7,770,465	77,397	(13,307)	64,090
CC012	City Springs Parking Eqpt	0	1,531,884	1,531,884	0	0	0
		4,927,240	50,550,289	47,571,248	7,906,281	(13,307)	7,892,973
PARKS PROJECTS							
P0006	SS Tennis Center	0	787,679	772,534	15,145	0	15,145
P0007	Hammond Park Improvements	6,340	3,152,641	3,065,338	93,643	1,000,000	1,093,643
P0009	Morgan Falls Overlook	0	4,415,033	4,158,279	256,754	0	256,754
P0010	Morgan Falls Athletic Fields	0	5,584,130	5,574,917	9,213	0	9,213
P0013	Allen Road Park	0	335,415	289,995	45,420	105,000	150,420
P0016	Ridgeview Park	0	125,000	117,024	7,976	(7,976)	0
P0019	Old Riverside Dr Park	0	1,677,000	1,578,439	98,561	(98,561)	0
P0020	Crooked Creek Park	448,607	0	399,221	49,386	0	49,386
P0024	Lake Forrest Elementary IGA	0	310,000	298,250	11,750	(11,750)	0
P0025	Ison Springs Elementary IGA	0	250,000	34,100	215,900	0	215,900
P0027	Path Foundation Trail Master Plan	0	85,000	82,100	2,900	(2,900)	0
P0028	City Trail Construction	0	750,000	7,420	742,580	0	742,580
P0029	Rivershore Floodplain	0	125,000	19,900	105,100	0	105,100
P0030	Triangle Park	0	25,000	22,524	2,476	0	2,476
P0031	Parkland Acquisition	0	1,250,000	35,900	1,214,100	0	1,214,100
		454,947	18,871,898	16,455,941	2,870,904	983,812	3,854,716



**CAPITAL PROJECTS FUND 351
FY 2021 APPROVED BUDGET**

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
EXPENDITURES (continued) :							
TRANSPORTATION PROJECTS							
T0019	Roswell Road SS Phase I	6,243,775	2,163,051	231,521	8,175,305	0	8,175,305
T0035	Chattahoochee Pedestrian Bridge	0	760,000	94,594	665,406	0	665,406
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,776,000	1,440,018	497,336	0	497,336
T0046	Carpenter Drive Realignment	0	3,586,199	3,384,553	201,646	(150,000)	51,646
T0054	Hammond PD Glenridge ATMS	1,251,735	470,000	1,708,788	12,947	0	12,947
T0058	City Ctr Transportation Network	3,915,000	0	3,100,243	814,757	0	814,757
T0060	Bike/Ped/Trail Design & Implem	1,551,919	500,000	1,837,782	214,137	75,000	289,137
T0062	City Springs Streetscape	0	2,350,000	1,664,664	685,336	(500,000)	185,336
T0063	North End Revitalization	0	1,750,000	585,019	1,164,981	0	1,164,981
T0064	Peachtree @ Telford Improvement Project	0	1,750,000	172,783	1,577,217	0	1,577,217
T0065	Signal Preemption Emergency Response	0	780,000	676,284	103,716	0	103,716
T0066	SR 140 Holcomb @ Spalding ROW	0	450,000	0	450,000	0	450,000
T0067	Mt. Vernon @ Dupree Signal Upgrade	0	350,000	70,432	279,568	0	279,568
T0068	Transportation Master Plan	0	350,000	350,000	0	0	0
T0069	Peachtree @ Windsor Intersection Project	0	0	0	0	1,200,000	1,200,000
T0070	Access Management Plan	0	0	0	0	100,000	100,000
T2000	Water Reliability Program	0	1,000,000	744,887	255,113	0	255,113
T3000	Pavement Management Program	7,019,807	43,042,761	44,836,771	5,225,797	2,600,000	7,825,797
T4000	City Beautification Program	0	700,000	432,183	267,817	0	267,817
T6000	Sidewalk Program	0	10,630,500	10,154,081	476,419	0	476,419
T7000	Intersection & Operational Imp	0	6,191,048	5,849,220	341,827	200,000	541,827
T7500	Guardrail Replacement Program	0	734,150	308,123	426,027	0	426,027
T8000	Underground Utility Program	0	1,000,000	76,684	923,316	(500,000)	423,316
T9000	Lake Forrest Dam Maintenance	700,000	2,854,882	1,290,910	2,263,972	0	2,263,972
T9100	Bridge & Dam Maintenance	0	100,000	0	100,000	0	100,000
T9500	Traffic Management Program	0	6,086,507	5,163,520	922,987	300,000	1,222,987
T9600	Traffic Calming	0	330,000	209,319	120,681	0	120,681
		20,843,590	89,705,097	84,382,381	26,166,306	3,325,000	29,491,306
TOTAL CAPITAL PROJECTS		26,960,777	178,879,824	153,986,897	51,853,705	5,652,500	57,506,205

IMPACT
FEE FUND

356



**IMPACT FEE FUND 356
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
RECREATION & PARKS	4,308,385	947,257	240,000	610,000	445,000
PUBLIC SAFETY	552,438	103,892	50,000	80,000	50,000
TRANSPORTATION	2,179,994	547,608	475,000	310,000	255,000
INTEREST INCOME	0	36,446	36,000	0	0
GF ADMINISTRATIVE FEE	0	0	0	15,000	0
TOTAL REVENUES	7,040,817	1,635,204	801,000	1,015,000	750,000
EXPENDITURES:					
TRANSFER TO CAPITAL PROJECTS	1,380,263	3,549,782	826,400	1,000,000	750,000
TRANSFER TO GENERAL FUND	669,912	0	0	15,000	0
TOTAL EXPENDITURES	2,050,175	3,549,782	826,400	1,015,000	750,000
NET CHANGE IN FUND BALANCE	4,990,642	(1,914,579)	(25,400)	0	0
FUND BALANCE BEGINNING OF YEAR	4,382,957	9,373,599	7,459,021	7,459,021	7,433,621
FUND BALANCE END OF YEAR	9,373,599	7,459,021	7,433,621	7,459,021	7,433,621

PUBLIC FACILITIES
AUTHORITY FUND

360



**PUBLIC FACILITIES AUTHORITY FUND 360 - CONSTRUCTION
FY 2021 APPROVED BUDGET**

Description	Total Exp/Enc to Date	2020 Projected	2020 Budget	2021 Budget
CONSTRUCTION BUDGET				
SOURCES:				
INTEREST REVENUE	725,300	0	750,000	750,000
TRANSFER FROM GENERAL FUND	26,763,969	0	26,763,969	26,763,969
TRANSFER FROM CAPITAL PROJECTS	21,298,031	0	21,298,031	21,298,031
SALE OF ASSETS	9,283,250	0	9,000,000	9,000,000
REVENUE BOND PROCEEDS	171,400,000	0	171,400,000	171,400,000
TOTAL SOURCES	229,470,550	0	229,212,000	229,212,000
USES:				
PROFESSIONAL SERVICES	19,307,373	(11,000)	19,323,125	19,323,125
INFRASTRUCTURE	195,012,428	1,200,000	196,882,073	196,882,073
INFRASTRUCTURE - OTHER	605,691	10,000	775,000	775,000
INFRASTRUCTURE - SPECIAL	10,365,567	140,230	10,945,260	10,945,260
CONTINGENCIES	0	0	1,286,542	1,286,542
TOTAL CONSTRUCTION	225,291,059	1,339,230	229,212,000	229,212,000
DEBT SERVICE BUDGET				
REVENUES:				
INTEREST REVENUE	0	0	0	0
BOND PROCEEDS	8,299,542	0	0	0
TRANSFER FROM GENERAL FUND	25,592,003	9,761,150	9,761,150	9,758,650
TOTAL REVENUES	33,891,545	9,761,150	9,761,150	9,758,650
EXPENDITURES:				
PRINCIPAL DEBT RETIREMENT	7,560,000	2,750,000	2,750,000	2,840,000
INTEREST EXPENSE	25,417,535	7,011,150	7,011,150	6,918,650
COSTS OF ISSUANCE	914,011	0	0	0
TOTAL DEBT SERVICE	33,891,546	9,761,150	9,761,150	9,758,650
TOTAL PFA REVENUES	263,362,096	9,761,150	238,973,150	238,970,650
TOTAL PFA EXPENDITURES	259,182,605	11,100,380	238,973,150	238,970,650
NET CHANGE IN FUND BALANCE		(1,339,230)	0	0
FUND BALANCE BEGINNING OF YEAR		4,179,490	4,179,490	2,840,260
FUND BALANCE END OF YEAR		2,840,260	4,179,490	2,840,260

PERFORMING ARTS
CENTER FUND

555



**PERFORMING ARTS CENTER FUND 555
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
PAC REVENUES	2,409	1,214,824	990,863	918,800	4,170,520
TRANSFER IN FROM GENERAL FUND	1,208,942	2,330,193	2,701,000	2,701,000	1,614,740
TOTAL PAC MANAGER REVENUES	1,211,351	3,545,017	3,691,863	3,619,800	5,785,260
PAC OPERATING EXPENDITURES:					
PERSONNEL					
SALARIES & BENEFITS	631,574	1,740,562	1,143,436	1,745,100	2,411,600
COSTS OF GOODS SOLD					
CONCESSIONS	0	0	0	0	148,200
MERCHANDISE	0	0	0	0	4,500
OPERATIONS					
MANAGEMENT FEE	72,000	257,656	389,290	470,000	0
LEGAL	31,607	10,962	2,500	20,000	20,000
TECHNICAL SERVICES	49,298	40,530	80,000	84,800	96,780
R&M-BUILDINGS	1,117	106,670	81,000	148,300	128,000
CLEANING SERVICES	0	0	0	0	50,000
COMMUNICATIONS	5,537	15,553	15,200	29,200	79,160
EQUIPMENT RENTAL	3,400	270	0	0	50,600
ADVERTISING/PUBLIC RELATIONS	10,142	222,989	200,000	300,000	469,200
PRINTING & BINDING	10,558	16,113	2,500	4,800	9,500
TRAVEL	33,296	62,909	15,000	17,500	9,050
DUES & FEES	8,022	37,265	12,000	14,900	11,900
TRAINING	2,714	13,803	2,500	3,900	3,900
PROGRAMMING EVENTS	0	471,232	16,400	16,400	998,500
CONTRACTUAL SERVICES	108,723	92,393	25,000	31,000	730,620
MERCHANT CHARGES	0	26,366	10,000	20,000	24,000
GENERAL OPERATING SUPPLIES	26,157	169,199	70,000	98,200	126,850
HOSPITALITY	0	224	11,500	12,000	51,900
SMALL TOOLS & EQUIPMENT	0	0	55,000	66,500	117,000
UNIFORMS	2,322	5,290	3,000	4,000	4,000
CAPITAL IMPROVEMENTS	0	0	0	0	200,000
CONTINGENCIES	0	0	0	533,200	40,000
TOTAL PAC MANAGER EXPENDITURES	996,467	3,289,986	2,134,326	3,619,800	5,785,260
NET INCOME PAC MANAGER	214,884	255,031	1,557,537	0	0



**PERFORMING ARTS CENTER FUND 555
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
PARKING REVENUES	4,833	363,892	0	0	0
TRANSFER IN FROM GENERAL FUND	118,513	0	0	0	0
TOTAL PARKING MGR REVENUES	123,346	363,892	0	0	0
PARKING MANAGER EXPENDITURES:					
PERSONNEL					
GGS-STAFF	41,275	488,615	0	0	0
OPERATIONS					
MANAGEMENT FEE	60,369	60,815	0	0	0
R&M - OTHER	715	49,728	0	0	0
OTHER RENTALS	833	21,725	0	0	0
INSURANCE	3,873	29,967	0	0	0
COMMUNICATIONS	78	2,704	0	0	0
DUES & FEES	1,708	29,970	0	0	0
CONTRACTUAL SERVICES	346	11,479	0	0	0
MERCHANT CHARGES	128	11,529	0	0	0
GENERAL OPERATING SUPPLIES	16,230	39,797	0	0	0
UNIFORMS	278	6,151	0	0	0
MACHINERY & EQUIPMENT	0	10,450	0	0	0
TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL PARKING MGR EXPENDITURES	125,833	762,928	0	0	0
NET INCOME PARKING MANAGER	-2,487	-399,035	0	0	0
TOTAL PAC REVENUES	1,334,697	3,908,909	3,691,863	3,619,800	5,785,260
TOTAL PAC EXPENDITURES	1,122,300	4,052,913	2,134,326	3,619,800	5,785,260
NET CHANGE IN FUND BALANCE	212,397	-144,004	1,557,537	0	0
FUND BALANCE BEGINNING OF YEAR	151,564	363,961	219,957	219,957	1,777,493
FUND BALANCE END OF YEAR	363,961	219,957	1,777,493	219,957	1,777,493

STORMWATER
FUND
561



**STORMWATER FUND 561
FY 2021 APPROVED BUDGET**

Project Code	Description	Project to Date Balance	2021 City Funding	2021 Budget
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REVENUES:

TRANSFER FROM GENERAL FUND	1,225,000
USE OF FUND BALANCE	730,000

TOTAL REVENUES

1,955,000

EXPENDITURES:

STORMWATER CAPITAL

5614250	521200	Professional Services	100,000	100,000	200,000
5614250	541450	Stormwater Improvements	300,000	930,000	1,230,000
5614250	521200	Professional Services - GREEN	100,000	0	100,000
5614250	541450	Stormwater Improv - GREEN	110,000	175,000	285,000
			610,000	1,205,000	1,815,000

STORMWATER COLLECTION & DRAINAGE

5614320	521200	Professional Services	40,000	0	40,000
5614320	522240	Repair & Maintenance	70,000	0	70,000
5614320	523900	Contractual Services	10,000	10,000	20,000
5614320	542100	Machinery & Equipment	0	10,000	10,000
			120,000	20,000	140,000

TOTAL STORMWATER FUND

730,000 **1,225,000** **1,955,000**

DEVELOPMENT
AUTHORITY FUND

840



**DEVELOPMENT AUTHORITY FUND 840
FY 2021 APPROVED BUDGET**

	2018 Actual	2019 Actual	2020 Projected	2020 Budget	2021 Budget
REVENUES:					
GRANTS	0	0	0	0	0
BOND ADMINISTRATION FEES	0	0	0	0	0
CONTRACT PAYMENTS	361,586	657,217	628,603	600,000	600,000
INTEREST INCOME	1	0	0	0	0
TOTAL REVENUES	361,587	657,217	628,603	600,000	600,000

EXPENDITURES:

PROFESSIONAL SVCS - AUDIT	0	0	0	0	0
PROFESSIONAL SVCS - NON PROFIT	75,000	16,910	0	50,000	50,000
PROPERTY & LIABILITY INSURANCE	5,045	2,060	2,008	3,000	2,500
TRAVEL	0	0	0	250	200
EDUCATION / TRAINING	245	490	0	500	500
COMPUTER EQUIPMENT	0	0	0	0	0
TRANSFER TO GENERAL FUND	361,586	657,217	628,603	600,000	600,000
TOTAL EXPENDITURES	441,876	676,677	630,611	653,750	653,200
NET CHANGE IN FUND BALANCE	(80,289)	(19,460)	(2,008)	(53,750)	(53,200)
FUND BALANCE BEGINNING OF YEAR	347,532	267,243	247,784	247,784	245,776
FUND BALANCE END OF YEAR	267,243	247,784	245,776	194,034	192,576



GLOSSARY OF TERMS



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

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

Americans with Disabilities Act (ADA): Federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the City Council at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Annual Budget: A budget applicable to a single fiscal year.

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

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

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

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

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

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

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.



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GEORGIA

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates that the City follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the City experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the City Council authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budgetary Control: The control or management of the City in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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

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



SANDY SPRINGS

GEORGIA

Capital Contingency: A governmental account used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

Continuing Appropriations: An appropriation that once established is automatically renewed without further legislative action, period after period, until altered, revoked or expended.

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

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

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

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

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

Double Entry: A system of bookkeeping that requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Emergency Services: A division of the General Fund to account for the operation of the City ambulance service and contributions to the City Emergency 911 system.



SANDY SPRINGS

GEORGIA

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs that require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of the related expenditures.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as traffic violation fines.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and results of its operations. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets that are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fringe Benefits: Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to City employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of the City's governmental funds and trust funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of



SANDY SPRINGS

GEORGIA

financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Account Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

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

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

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

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

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

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

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



SANDY SPRINGS

GEORGIA

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

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

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

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

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

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

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

LARP: Landscape Architecture and Regional Planning

LGIP: Local Government Investment Pool.

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

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



SANDY SPRINGS

GEORGIA

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

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

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

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

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

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

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

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

Open Records Act: A legislative act that authorizes public access to certain records classified as public information.

Operating Budget: The portion of the City budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.



SANDY SPRINGS

GEORGIA

Operating Services: Expenditures for goods and services that primarily benefit the current period and are not defined as capital or personal services.

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

Ordinance: See "Budget Resolution or Ordinance"

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

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

Penalties & 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"



SANDY SPRINGS

GEORGIA

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

Request for Proposal (RFP): Document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the city, an assessed value for each property, and the amount of taxes due on that property.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Transportation Special Purpose Local Option Sales Tax (TSPLOST): A sales tax imposed in the city for a predetermined period, specifically used for transportation projects. TSPLOST must be approved by the citizens of the city through a majority vote.

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



BUDGET PRESENTATIONS