

# ROSWELL

BUDGET

FY 2015

APPROVED

BUDGET





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Roswell  
Georgia**

For the Fiscal Year Beginning

**July 1, 2013**

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Roswell, Georgia** for its annual budget for the fiscal year beginning **July 1, 2013**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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**FISCAL YEAR 2015 APPROVED BUDGET**  
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# Introduction

The Introduction section contains a list of Principal City Officials, Budget Message from the Mayor, Budget Message from the City Administrator, the City Organizational Chart, Position Control History and FY 2015 Approved Personnel Changes.



Pictured from left: Councilmember Dr. Betty Price, Councilmember Nancy Diamond, Councilmember Jerry Orlans, Mayor Jere Wood, Councilmember Rich Dippolito, Councilmember Becky Wynn, and Councilmember Kent Igleheart

City Administrator  
Deputy City Administrator

Kay Love  
Michael Fischer

Department Heads

Alice Wakefield  
Keith Lee  
Ricky Spencer  
Rusty Grant  
Stuart Moring  
Joe Glover  
Steve Acenbrak

Community Development  
Finance  
Fire  
Police  
Public Works/Environmental  
Recreation and Parks  
Transportation





**Message from the Mayor**  
**FY 2015 Budget**

In Roswell, businesses are growing, properties are being redeveloped and our unemployment rate is the lowest in Georgia. We've seen rising revenues from sales taxes and business and building permits, which means the City has more money to improve services and invest in roads and parks without raising your property taxes. This year, we are adding five new employees to our team, including: two in the Community Development to manage growth, one in our Human Resources Department, and a Special Events Manager to coordinate the growing number of wonderful weekend events offered to our residents. Over \$1 million is being added to employee salaries and benefits to help us catch up with the cost of living increases we've seen over the last few years. For the first time since the recession, there is money from current revenues to help fund \$3.7 million in capital improvements. Overall in Roswell, there is \$75 million in city-funded capital projects underway.

Roswell is prospering and investments being made today will ensure a strong and vibrant future.

  
Mayor Jere Wood

# ROSWELL BUDGET

## Message from the City Administrator...

The foundation of the Fiscal Year (FY) 2015 Approved Budget is a vibrant and growing local economy. This growth enables the City of Roswell to continue its commitment to providing the highest level of City services while also investing resources in the City's infrastructure for the benefit of Roswell residents and businesses.

The FY 2015 Approved Budget will support the maintenance of over 900 acres of park land and almost 400 miles of roads. It will provide the public safety resources necessary to respond to over 100,000 calls for service as well as provide athletic and recreational activities for almost 200,000 participants. The Budget will add \$10 million in capital investment to the City's current approved capital improvement program of \$75 million, bringing the total investment to nearly \$85 million in maintaining and enhancing City roads, sidewalks, community facilities, and other key infrastructure.

The City of Roswell's conservative financial policies and best management practices have allowed it to weather the economic instability of the recent past. Today, the City continues to be financially solid and prepared to deliver the excellent City services that Roswell residents and businesses have come to expect. The City's Vision remains clear: **to be the premier riverside community, connecting strong neighborhoods and the entrepreneurial spirit.**

## A NEW APPROACH – PRIORITY-BASED BUDGETING

In preparation for FY 2015, the City completed the initial implementation of a new approach to budget development known as Priority-Based Budgeting (PBB). Under this approach, City programs and services are evaluated based upon their level of influence in helping the City achieve specific, intended results. This process supports the City's commitment to providing the programs and services that best meet the priorities of the community.

Kay Love



Kay Love was appointed City Administrator by Mayor and Council in February 2007. Prior to her appointment, she served as Roswell's Deputy City Administrator for three years. Kay has more than twenty years' experience in local government management.



The Mayor and City Council approved a series of Results and Result Definitions that articulate the City's overall objectives. The PBB Results are listed below and the accompanying definitions are provided in the "Strategic Goals" section of this document on pages 17-19.

### *City of Roswell's Results*

- ✓ *Safe and Secure Environment*
- ✓ *Well-Designed, Livable Community with Strong Neighborhoods*
- ✓ *Sustainable Infrastructure and Community Resources*
- ✓ *Access to Cultural, Historical, Recreational and Leisure Opportunities*
- ✓ *Economic Development and Vitality*
- ✓ *Good Governance*

The results of the PBB process indicated that 74% of current City resources were dedicated to the highest priority programs and services, or those that are most influential in helping the City achieve the Results stated above. Several changes included in the FY 2015 Approved Budget are a direct result of the findings from the PBB process. These changes primarily included aligning expenditures with the most appropriate funding source and resulted in a net savings to the General Fund of approximately \$256,000. Based upon the results of the PBB process, a number of opportunities exist that staff will further study in the coming year to allow the City to allocate an even greater degree of its resources to those programs and services that are of the highest priority to the community.

## **SUPPORTING ECONOMIC GROWTH**

The FY 2015 Approved Budget includes additional resources to ensure that that the City of Roswell can effectively support and encourage a growing local economy. The Budget adds funding in the Community Development Department to expand its capacity to meet the increasing demand of local development, demonstrated by a 153% increase in building permit fee revenues since FY 2011. In addition, the value of issued construction permits increased by 74% from 2012 to 2013. The Budget adds an Engineering Permit Technician position and a Deputy Director position to support the increase in development activities and the management of critical processes in the Community Development Department.



The Budget also includes just over \$1 million for economic development and tourism promotion through the Roswell Convention and Visitors Bureau (RCVB). Funding for the RCVB comes from the City's hotel/motel tax, which is governed by the State and can only be used for a limited number of purposes.

Of the total RCVB support, \$480,000 is dedicated to Roswell Inc. (formerly Roswell Business Alliance), a component of the RCVB. Roswell Inc. is the economic development "arm" of the City and works in partnership with the City to promote and assist existing businesses and to encourage development of new businesses in Roswell, all of which is guided by the City's Strategic Economic Development Plan. The organization's efforts played a leading role in attracting over 1,400 new jobs to Roswell from July 2013 to February 2014. Over \$500,000 is dedicated to the tourism promotion component of the RCVB and supports marketing and advertising campaigns, branding efforts, visitors center operations, and other related activities. The combined efforts of the RCVB play a vital role in growing the local economy through the support of Roswell businesses and the expansion of job opportunities.

The FY 2015 Budget includes \$578,000 to launch the design phase of the City Green Project. The Mayor and City Council tasked the Roswell Downtown Development Authority with the development of a concept and refinement through a public input process. The general concept was approved by the Mayor and Council in June 2014 and the project will now move on to a design phase which will include further refinement and public input. The overall goal of the City Green Project is to create a central gathering space for residents and visitors as well as stimulate reinvestment and enhance pedestrian connectivity in the downtown area.

## SUSTAINING QUALITY CITY SERVICES

The FY 2015 Approved Budget includes the resources necessary to sustain the services and amenities that make Roswell one of the most attractive cities in the State of Georgia. The Budget provides for the operations and maintenance of over 900 acres of park land as well as the City's outstanding recreation programs. Funding is included to ensure that park and recreation facilities are well-maintained and updated to provide the best possible experience for Roswell residents and visitors. Funding in the amount of \$100,000 is included for park beautification, such as improved landscaping and the replacement of aged fixtures. Additionally, a new restroom facility is approved to accompany the recently installed artificial turf fields at Waller Park Extension.

Special events as well as arts and cultural activities are part of what makes Roswell an exciting place to live and visit. The Budget reorganizes and enhances the City's special events function to more



strategically coordinate and manage special events within the City of Roswell. The Budget includes the addition of a Special Events Manager position and a part-time Volunteer Coordinator position. These positions, along with an existing part-time position for Special Event Permitting, will be reorganized under the Administration Department. This reorganization will ensure that special events continue to enhance the City's quality of life. It will also allow the City to begin transitioning from event sponsorship to providing better event coordination and organizational support.

In regards to Arts and Culture, an additional \$38,000 in funding is included, at the recommendation of the Roswell Arts Commission, to begin implementation of the Community Cultural Visioning Plan (upon approval by the Mayor and Council), provide match funding for a temporary public art installation, as well as support for other related activities.

Ensuring the safety of Roswell residents is a critically important component of the Budget and essential to maintaining the City's quality of life. The Budget includes funding for the scheduled replacement of a fire engine as well medical equipment. A total of \$500,000 is included to fund the phased replacement of all public safety portable radios. Additionally, the Budget includes funding for enhanced training for Police and Fire personnel. An additional code enforcement officer position is added through the City's partnership with SAFEbuilt to provide a more proactive approach to addressing code enforcement and maintaining the City's quality of life.

The City is committed to investing in its infrastructure, such as transportation. As the City's population and commuter traffic have steadily increased, transportation has become a core focus. The Budget includes over \$1 million to advance key transportation projects, including the Historic Gateway and Sun Valley Extension projects. Additionally, \$500,000 is included to enhance sidewalk connectivity and pedestrian safety. Transportation bond projects (\$8.7 million) approved by residents in 2012 are on schedule. These projects are designed to improve traffic flow and safety and provide alternate modes of travel through the continued expansion and connection of multi-use trails. Road resurfacing continues to be a priority of the Mayor and Council. Annual funding for FY 2015 road resurfacing was prefunded in prior years by the Mayor and Council.

All of the excellent City services would not be possible without the dedication and commitment of City employees. Continuing to invest in our employees, whether through salary, benefits, training, or other means, is a key component to the future success of our City. The Budget includes several proposals that demonstrate the City's commitment to providing compensation and benefits that are competitive yet fiscally responsible.



- Merit pay increase averaging 3%
- Funding reserve to cover all or a portion of a potential increase in group health insurance coverage
- Additional \$25,000 to expand the City's Employee Wellness Program
- Additional \$25,000 to expand Roswell University, the City's employee training program

## **PRUDENT FINANCIAL MANAGEMENT**

The City of Roswell prides itself on the policies and practices that have allowed it to establish and maintain a firm financial position. These policies and practices, along with the leadership of Mayor and City Council and commitment of City employees, have allowed the City to withstand the economic uncertainties of the recent past without significantly impacting City services. Despite an average decline in property tax revenues of 2.2% since FY 2010, the City has maintained the same total property tax rate of 5.455 mills since it was reduced to that level in FY 2009. The Budget maintains the same tax rate for FY 2015.

Sales tax revenues continue to demonstrate a growing local economy, despite the long-term negative impact of the new Title Ad Valorem Tax Law, which eliminated the sales tax on vehicle purchases effective March 1, 2013. Monthly sales tax revenues in FY 2014 have consistently exceeded prior year collections. For the first ten periods of FY 2014, total sales tax revenues exceeded the prior year by 2.6%. The FY 2015 Budget forecasts sales tax revenues of \$21.6 million, which includes a slight increase in the Local Option Sales Tax distribution rate (8.9598% effective January 1, 2014) as well as anticipated economic growth.

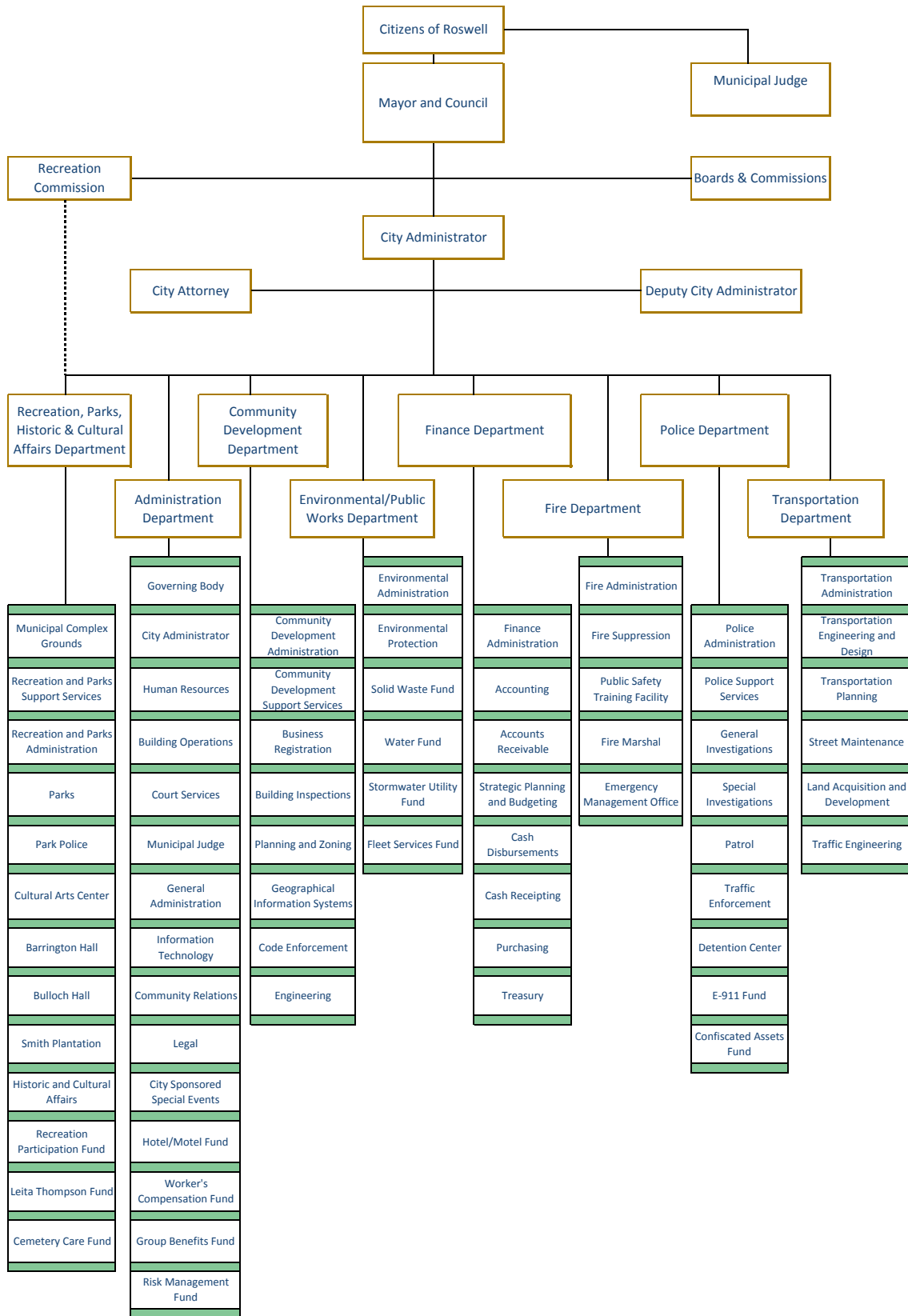
Finally, the FY 2015 Budget is consistent with the financial policies adopted by Mayor and Council to ensure the City's financial strength. The Budget is balanced utilizing current year revenues to fund operating expenditures and maintenance capital. The Budget also maintains the City's required financial reserve policy in the General Fund of 25% of operating expenditures, resulting in over \$14 million set aside to bolster the City's financial position and ability to respond to unforeseen or catastrophic events.

***The City of Roswell is committed to maintaining the quality of life that distinguishes Roswell as a premier riverside community connecting strong neighborhoods and the entrepreneurial spirit.***

The FY 2015 Budget carries out this vision by investing in those areas that are vital to the continued success of our City while maintaining the City's fiscal strength and stability.



# Organizational Chart



**FULL-TIME Position Control Sheet**  
**FY 2015 Approved**  
**City of Roswell, Georgia**

**General Fund (100)**

	FY 2011 Approved Positions	FY 2012 Approved Positions	FY 2013 Approved Positions	FY 2014 Revised Positions	FY 2015 Approved Changes	FY 2015 Approved Positions
<b>Administration</b>						
Building Operations (10015651)	8.00	9.00	9.00	9.00	1.00	10.00
City Administrator (10013200)	3.00	3.00	3.00	3.00		3.00
City Clerk (10013300) new org unit in FY 13	0.00	0.00	2.00	2.00		2.00
Community Relations (10015700)	4.00	4.00	4.00	5.00	1.00	6.00
Court Services (10026501)	16.00	17.00	16.00	4.00		4.00
General Administration (10015000)	5.00	5.00	2.00	2.50		2.50
Information Technology (IT) (10015351)	9.00	9.00	9.00	9.00		9.00
Governing Body (10011100)	2.00	2.00	2.00	2.00		2.00
Human Resources (10015400)	3.00	3.00	4.00	4.00	1.00	5.00
Legal (10015300)	3.00	3.00	3.00	3.00		3.00
City Sponsored Special Events (10061701)	0.00	0.00	0.00	0.00	1.00	1.00
Strategic Planning & Budget (10015300)	3.00	3.00	0.00	0.00		0.00
<b>Administration General Fund</b>	<b>56.00</b>	<b>58.00</b>	<b>54.00</b>	<b>43.50</b>	<b>4.00</b>	<b>47.50</b>
<b>Community Development</b>						
Building Inspections (10072200)	0.00	5.00	0.00	0.00		0.00
Business Registration (10015160)	0.00	1.00	1.00	1.00		1.00
Code Enforcement (10074500)	0.00	7.00	0.00	0.00		0.00
Com Dev Support Services (10070102)	2.00	2.00	2.00	3.00		3.00
Community Develop Admin (10070101)	3.00	2.00	4.00	3.00	0.00	3.00
Development Services <i>(was-Bldg Insp &amp; Engin)</i>	11.00	0.00	0.00	0.00		0.00
Economic Development (10075100)	4.00	3.00	0.00	0.00		0.00
Engineering (10015750)	0.00	6.00	7.00	7.00	2.00	9.00
Geographic Information Services (GIS) (10015352)	3.00	4.00	4.00	4.00		4.00
Planning and Zoning (10074100)	13.00	6.00	7.00	7.00		7.00
<b>Community Development General Fund</b>	<b>36.00</b>	<b>36.00</b>	<b>25.00</b>	<b>25.00</b>	<b>2.00</b>	<b>27.00</b>
<b>Environmental/Public Works</b>						
Environmental/PW Administration (10041000)	2.15	2.15	2.00	2.00	(2.00)	0.00
Environmental Protection (10071100)	3.00	3.00	3.00	3.00	(3.00)	0.00
Water Resources	1.50	0.00	0.00	0.00		0.00
Garage	7.00	7.00	0.00	0.00		0.00
Stormwater Management	6.75	0.00	0.00	0.00		0.00
<b>Environmental/Public Works General Fund</b>	<b>20.40</b>	<b>12.15</b>	<b>5.00</b>	<b>5.00</b>	<b>(5.00)</b>	<b>0.00</b>
<b>Finance</b>						
Accounting (10016121)	4.00	4.00	4.00	4.00		4.00
Accounts Receivable (10016122)	6.00	6.00	6.00	6.00		6.00
Cash Disbursements (10016123)	3.00	3.00	3.00	3.00		3.00
Cash Receipting (10016152)	3.00	3.00	3.00	4.00		4.00
Finance Administration (10016100)	3.00	3.00	3.00	3.00		3.00
Purchasing (10016170)	3.00	3.00	3.00	3.00		3.00
Strategic Planning & Budget (10015130)	0.00	0.00	3.00	3.00		3.00
Treasury (10016151)	1.00	1.00	1.00	1.00		1.00
<b>Finance General Fund</b>	<b>23.00</b>	<b>23.00</b>	<b>26.00</b>	<b>27.00</b>	<b>0.00</b>	<b>27.00</b>
<b>Fire</b>						
Fire Administration (10035101)	2.00	2.00	2.00	2.00		2.00
Fire Marshall (10035102)	9.00	9.00	9.00	9.00		9.00
Fire Suppression (10035200)	6.00	6.00	6.00	7.00		7.00
Public Safety Training Facility (10035400)	1.00	1.00	1.00	1.00		1.00
<b>Fire General Fund</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>	<b>0.00</b>	<b>19.00</b>
<b>Police</b>						
General Investigations (10032200)	21.00	22.00	21.00	21.00		21.00
Jail / Detention (10032260)	34.00	33.00	18.00	18.00	0.00	18.00
Patrol (10032230)	85.00	77.00	83.00	83.00		83.00
Police - Admin Services (10032101)	3.00	3.00	3.00	7.00		7.00
Police - Support Services (10032102)	23.00	27.00	38.00	38.00	0.00	38.00
Special Investigations (10032500)	13.00	13.00	6.00	6.00		6.00
Traffic Enforcement Unit (10032300)	10.00	12.00	13.00	13.00		13.00
<b>Police General Fund</b>	<b>189.00</b>	<b>187.00</b>	<b>182.00</b>	<b>186.00</b>	<b>0.00</b>	<b>186.00</b>



**FULL-TIME Position Control Sheet**  
**FY 2015 Approved**  
**City of Roswell, Georgia**

	FY 2011 Approved Positions	FY 2012 Approved Positions	FY 2013 Approved Positions	FY 2014 Revised Positions	FY 2015 Approved Changes	FY 2015 Approved Positions
<b>Recreation and Parks</b>						
Barrington Hall (10061751)	1.00	1.00	1.00	1.00		1.00
Bulloch Hall (10061752)	1.00	1.00	1.00	1.00		1.00
Cultural Arts (10061753)	2.00	2.00	2.00	2.00	(0.15)	1.85
Historic & Cultural Affairs (10061700)	1.00	1.00	1.00	1.00		1.00
Municipal Complex Grounds (10062201)	2.00	2.00	2.00	2.00		2.00
Parks (10062000)	51.00	51.00	51.00	53.00		53.00
Park Police (10062500)	5.00	5.00	5.00	5.00		5.00
Recreation and Parks - Administration (10061101)	2.00	2.00	2.00	2.00	(1.95)	0.05
Recreation and Parks Support Services (10061102)	21.00	21.00	21.00	21.00		21.00
Smith Plantation (10061754)	1.00	1.00	1.00	1.00		1.00
<b>Recreation and Parks General Fund</b>	<b>87.00</b>	<b>87.00</b>	<b>87.00</b>	<b>89.00</b>	<b>(2.10)</b>	<b>86.90</b>
<b>Transportation</b>						
Transportation Engineering & Design (10042102)	8.00	5.00	5.00	5.00		5.00
Transportation Planning (10042103)	3.00	3.00	3.00	3.00		3.00
Land Acquisition and Development (10042104)	0.00	3.00	3.00	3.00		3.00
Street Maintenance (10042200)	31.00	31.00	31.00	31.00		31.00
Traffic Engineering (10042700)	18.00	18.00	18.00	18.00		18.00
Transportation Administration (10042101)	4.00	4.00	4.00	4.00		4.00
<b>Transportation General Fund</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>0.00</b>	<b>64.00</b>
<b>General Fund (100)</b>	<b>493.40</b>	<b>485.15</b>	<b>461.00</b>	<b>458.50</b>	<b>(1.10)</b>	<b>457.40</b>
<b>E-911 Fund (21538000)</b>	<b>19.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>		<b>22.00</b>
<b>Water and Sewer Fund (505)</b>						
<i>Environmental/Public Works</i>						
Water Administration (50544100)	1.30	2.05	2.05	2.05	0.30	2.35
Water Distribution (50544400)	9.00	8.50	8.50	8.50		8.50
Water Plant (50544300)	7.00	7.00	7.00	7.00		7.00
<b>Water and Sewer Fund (505)</b>	<b>17.30</b>	<b>17.55</b>	<b>17.55</b>	<b>17.55</b>	<b>0.30</b>	<b>17.85</b>
<b>Stormwater Utility Fund (50743200)</b>	<b>0.00</b>	<b>9.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.70</b>	<b>12.70</b>
<b>Solid Waste and Recycling Fund (540)</b>						
<i>Environmental/Public Works</i>						
Solid Waste and Recycling Admin. (54045100)	4.50	4.50	4.35	4.35	2.30	6.65
Solid Waste Public Education (54045800)	0.55	0.55	0.55	0.55		0.55
Residential Collection (54045201)	34.00	34.00	34.00	34.00		34.00
Commercial Collection (54045202)	8.00	8.00	8.00	8.00		8.00
Recycling Center (54045500)	6.25	6.25	6.25	6.25		6.25
<b>Solid Waste and Recycling Fund (540)</b>	<b>53.30</b>	<b>53.30</b>	<b>53.15</b>	<b>53.15</b>	<b>2.30</b>	<b>55.45</b>
<b>Fleet Services Fund (60449000)</b>	<b>0.00</b>	<b>0.00</b>	<b>7.30</b>	<b>7.30</b>	<b>0.70</b>	<b>8.00</b>
<b>Recreation Participation Fund (555)</b>						
Recreation Participation Administration (55561101)	0.00	0.00	0.00	1.00	1.60	2.60
Recreation Participation Fund (55561200)	17.00	17.00	17.00	0.00		0.00
Recreation Participation-General Programs (55561201)	0.00	0.00	0.00	1.30		1.30
Recreation Participation-Athletics (55561202)	0.00	0.00	0.00	4.20		4.20
Recreation Participation-Tennis (55561203)	0.00	0.00	0.00	1.00		1.00
Recreation Participation-Gymnastics/Phys Fitness (55561205)	0.00	0.00	0.00	4.10		4.10
Recreation Participation-Dance,Drama,Music (55561206)	0.00	0.00	0.00	2.00		2.00
Recreation Participation Arts and Crafts (55561207)	0.00	0.00	0.00	0.20		0.20
Recreation Participation-ERRP (55561208)	0.00	0.00	0.00	1.10		1.10
Recreation Participation-Rentals (55561210)	0.00	0.00	0.00	2.10		2.10
<b>Participant Recreation Fund (555)</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>1.60</b>	<b>18.60</b>

**FULL-TIME** Position Control Sheet  
 FY 2015 Approved  
 City of Roswell, Georgia

	FY 2011 Approved Positions	FY 2012 Approved Positions	FY 2013 Approved Positions	FY 2014 Revised Positions	FY 2015 Approved Changes	FY 2015 Approved Positions
Leita Thompson Apartment Rental	0.00	0.00	0.00	0.00	0.50	0.50
CDBG Grant Fund (22570101)	0.00	1.00	1.00	0.50		0.50
Worker's Compensation Fund (60115401)	1.00	1.00	1.00	1.00		1.00
Group Health Insurance (60215402)	1.00	1.00	1.00	1.00		1.00
Risk and Liability Fund (60315550)	1.00	1.00	1.00	1.00		1.00
<b>GRAND TOTAL ALL FUNDS</b>	<b>603.00</b>	<b>608.00</b>	<b>594.00</b>	<b>591.00</b>	<b>5.00</b>	<b>596.00</b>

**FY 2014 REVISED****FULL-TIME POSITIONS: 591.00****PERSONNEL CHANGES APPROVED FOR FY 2015:****FULL-TIME POSITIONS ADDED:**

Administration	1.00	\$70,675.00	Add (1) Municipal Complex Officer for City Hall Security upgrade
Administration	1.00	\$79,708.00	Add (1) Special Events Manager Position
Administration	1.00	\$25,000.00	Add (1) FTE for City Branding Plan implementation (position to be funded for partial year)
Administration	1.00	\$71,000.00	Add (1) Employment/Staffing Manager Position (Funded 9 mo. in FY 15)
			Add (1) Engineering Permit Technician Position (Funded 10 mo in FY 15). As recommended by the JACOBS study, add permit clerk to handle application logistics, coordinate the various review meetings, and to free up engineering time to focus on reviews.
Community Development	1.00	\$52,362.00	
Community Development	1.00	\$111,679.00	Add (1) Deputy Director of Community Development Position

**FULL-TIME POSITIONS ELIMINATED:**

Community Development	(1.00)	(\$59,048.00)	Eliminate the Redevelopment Manager Position
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**FULL-TIME POSITIONS RECLASSIFIED:**

Community Development	0.00	(\$6,830.00)	Reclass the Assistant to the Director Position (vacant) to an Administrative Asst Position
			Eliminate (1) Major Position (-\$110,421); Add (1) Detention Center Manager Position (\$85,600) (Effective 1/1/15)
Police	0.00	(\$12,411.00)	
			Eliminate (1) PC/Applications Specialist Position (-\$74,835); Add (1) Crime Intelligence Analyst Position (\$59,556)
Police	0.00	(\$15,279.00)	

**FULL-TIME POSITION TRANSFERS AND ORG ALLOCATION CHANGES:**

Environmental/PW	(1.00)	(\$106,284.00)	Transfer Water Resources Engineer from PW/Env to Comm Dev (Engineering). Position funded by a transfer in from Stormwater Utility and Water Funds
Community Development	1.00	\$106,284.00	Transfer Water Resources Engineer from PW/Env to Comm Dev (Engineering). Position funded by a transfer in from Stormwater Utility and Water Funds
Environmental/PW	(4.00)	(\$419,189.00)	Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds
505 - Water Fund	0.30	\$54,150.00	Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds
507 - Stormwater Utility Fund	0.70	\$156,970.00	Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds
540- Solid Waste Fund	2.30	\$135,458.00	Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds
604- Fleet Services Fund	0.70	\$72,611.00	Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds
Recreation and Parks	(2.10)	(\$256,931.00)	Align R&P personnel expenditures from General Fund to appropriate fund
555 - Recreation Participation Fund	1.60	\$230,295.00	Align R&P personnel expenditures from General Fund to appropriate fund
290 - Leita Thompson Fund	0.50	\$26,636.00	Align R&P personnel expenditures from General Fund to appropriate fund
<b>NET CHANGE IN AUTHORIZED FTE'S:</b>	<b>5.00</b>	<b>\$316,856.00</b>	

**OTHER FULL-TIME EMPLOYEE RELATED ADJUSTMENTS:**

Administration	0.00	\$5,000.00	Increase funding for part-time Municipal Complex Officer to cover scheduled after-hours meetings and special events at City Hall
215 - E-911 Fund	0.00	\$2,400.00	Transition E-911 Staff to 12-hour Shift Configuration (1 upgrade of Comm. Officer Position to Comm. Training Officer to allow for total of 4 supervisory positions: one per shift)
Police	0.00	\$6,500.00	Upgrade (2) Existing Positions to Sergeants for Day Squad
Police	0.00	\$60,000.00	Sergeant and Lieutenant Assessment Center
Citywide	0.00	\$913,504.00	3% Average Merit Increase for full-time employees. TOTAL CITYWIDE COST \$913,504
		\$987,404.00	

**PART-TIME EMPLOYEE RELATED ADJUSTMENTS:**

Community Development	0.00	(\$10,500.00)	Transfer funding for Part-time Administrative Assistant for Special Events Permitting from Community Development to Administration
Administration	0.00	\$10,500.00	Transfer funding for Part-time Administrative Assistant for Special Events Permitting from Community Development to Administration
Administration	0.00	\$43,296.00	Add (1) Part-Time Special Events Volunteer Coordinator
Citywide	0.00	\$137,532.00	3% Average Merit Increase for part-time employees and firefighters. TOTAL CITYWIDE COST \$137,532
		\$180,828.00	

**OUTSOURCED EMPLOYEE RELATED ADJUSTMENTS:**

Community Development	0.00	\$92,226.00	Add (1) Outsourced Code Enforcement Officer for pro-active enforcement of business registration compliance and sign compliance
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**FY 2015 APPROVED****FULL-TIME POSITIONS: 596.00 \$1,577,314.00 (5) Additional Full-Time positions approved**



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# City Strategies

The City Strategies section contains the City of Roswell's Vision and Mission Statements, Core Values, and Priority Based Budgeting Results.



## Vision Statement

“To be the premier riverside community, connecting strong neighborhoods and the entrepreneurial spirit”



## Mission Statement

“To provide our citizens with responsive, high-quality services in a fiscally sound manner to ensure Roswell continues to be a vibrant community.”





## Core Values

**RESPECT – Acknowledging the worth of others and their ideas**

**FLEXIBILITY – Adapting effectively to change**

**INCLUSION – Welcoming diversity among all ages, ethnicities, religions**

**COMMUNICATION – Promoting an effective exchange of information, experiences and ideas**

**TRUST – Consistently doing what we say we are going to do**

**COURAGE – The strength of character to do the right thing**

**INNOVATION – The willingness to explore and implement creative opportunities**

**EXCELLENCE – The highest expectations, quality, and results**



# Priority-Based Budgeting

In FY 2014 the City completed the initial implementation of Priority-Based Budgeting (PBB), a new approach to budget development. PBB is an innovative approach that has been recognized as a best practice by the Government Finance Officers Association (GFOA), International City/County Management Association (ICMA), and has been implemented in over sixty cities of all sizes across the country. The philosophy of PBB is that resources should be allocated to those programs or services that best meet the goals and objectives that are of greatest value to the community. In other words, the services and programs provided by the City should be driven by the priorities of the community. PBB also serves as a tool for strategic decision-making as it can be utilized in all aspects of the budget process, whether deciding to continue, add, and/or eliminate a program or service. The major implementation milestones are described below:

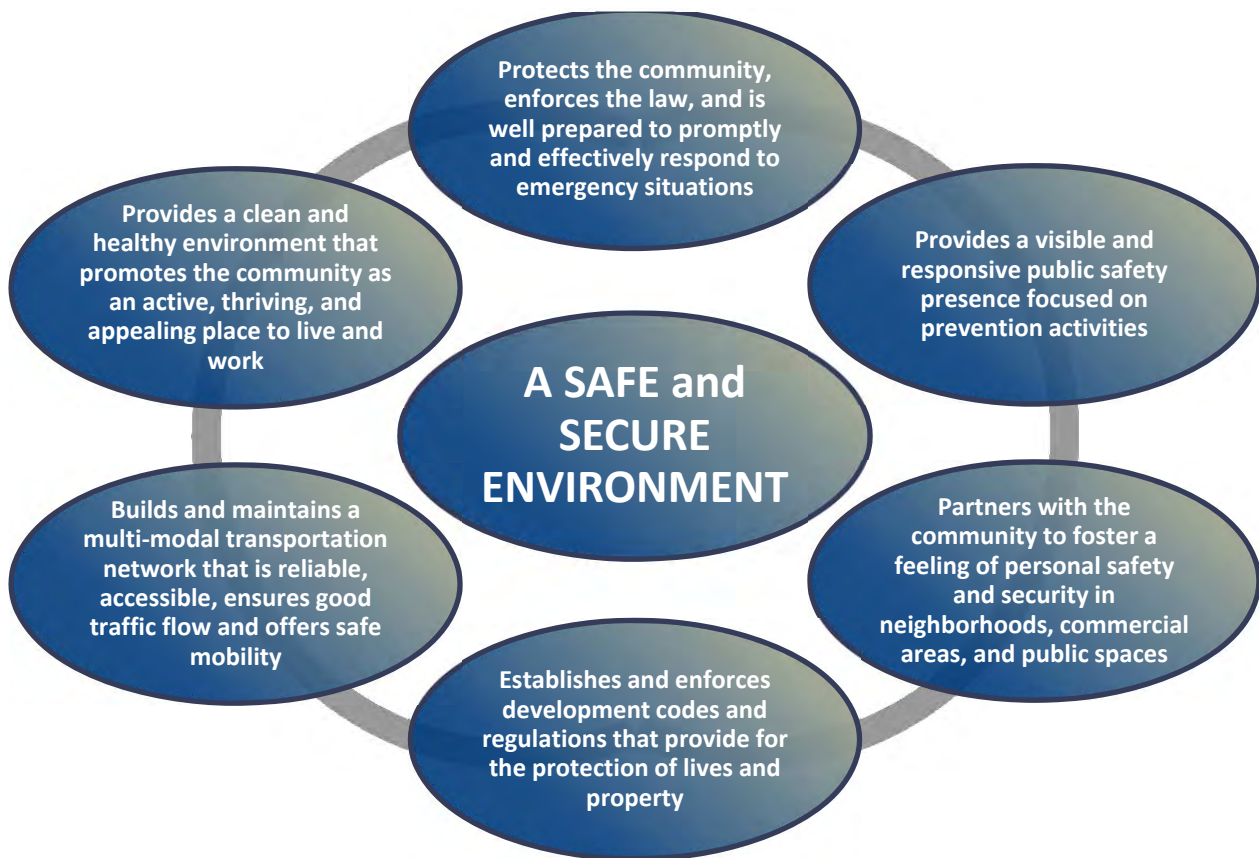
1. **Determine Results** – Develop broad, over-arching objectives of the City
2. **Clarify Result Definitions** – Define the broad Results more precisely
3. **Identify Programs & Services** – Develop complete inventory of all City services and programs as well as associated costs
4. **Value Programs Based on Results** – Score programs and services based upon how well they help the City achieve its stated Results
5. **Allocate Resources Based on Priorities** – Assign City resources to those programs and services that are the highest priority, or that most help the City achieve its Results

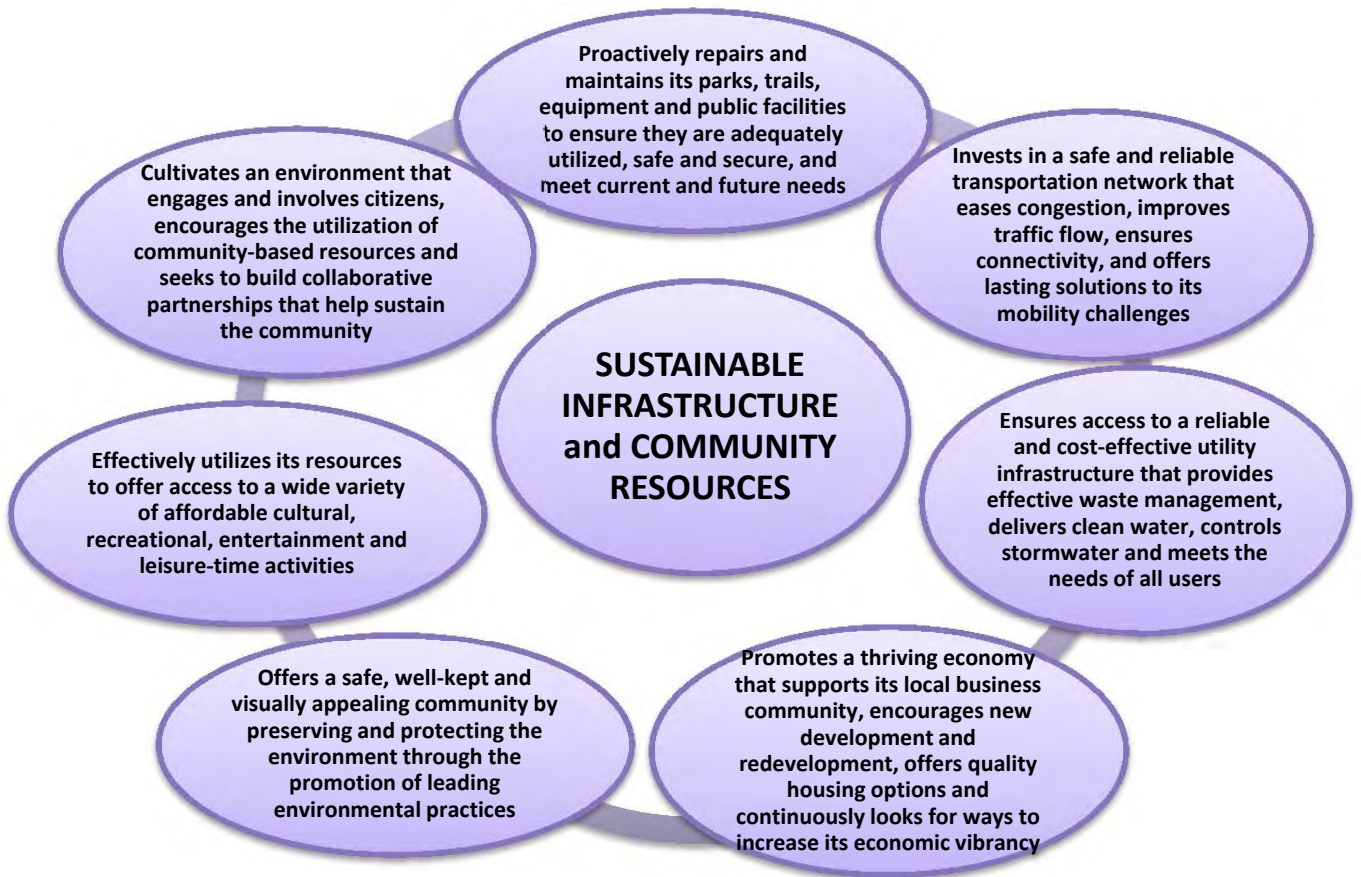
With the assistance of the Center for Priority-Based Budgeting, the City developed a set of Results and Definitions based upon the City's previous work in developing a vision, mission, and strategic goals. The results and accompanying definitions approved by the Mayor and City Council are provided on the following pages.

The next step in the process was to develop a complete inventory of City programs and services. City staff across all departments worked to identify their respective programs and services as well as the associated costs. Once this information was finalized, Departments scored each program based upon the level of influence it had on each of the City's Results. Departmental scores were validated through a Peer Review process, calculated, and grouped into quartiles. Quartiles one and two included the highest scoring programs, or those programs and services that most influenced the achievement of the City's Results. It is important to note that programs and services in the lower quartiles (quartiles three and four) are not automatically considered unimportant or invalid. Rather, these programs, as scored, are less influential in helping the City achieve its Results. Additionally, many of these programs may be mandated by Local, State, or Federal law, for example. In such cases, the City must provide the program or service regardless of how well it supports the City's Results. A complete listing of programs in each quartile is included in the following pages as well as charts illustrating the current programs by quartile and the FY 2015 approved program changes by quartile.

Upon completion of the approximately four-month long process, results of the initial implementation showed that the City was allocating approximately 74% of its resources to the highest priority programs (quartiles one and two). The process also identified many opportunities for further study to ensure that City resources are allocated to high priority programs. Staff has developed a work plan to examine these opportunities in the coming fiscal years.

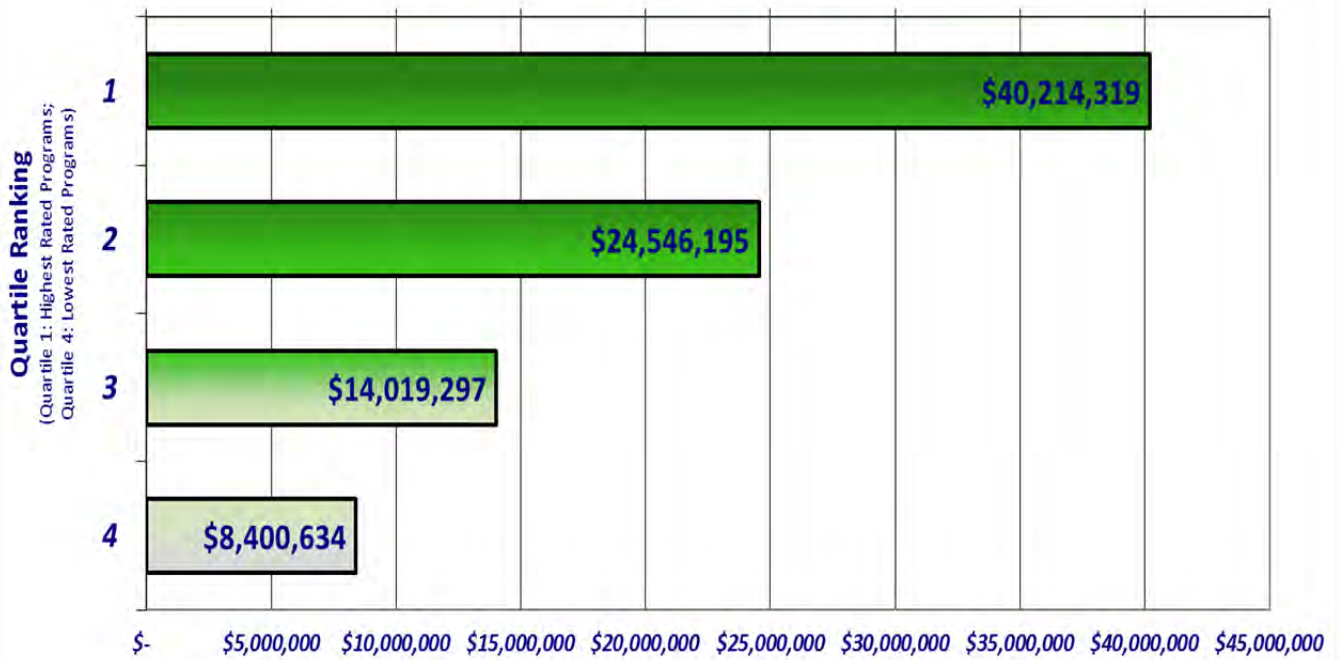




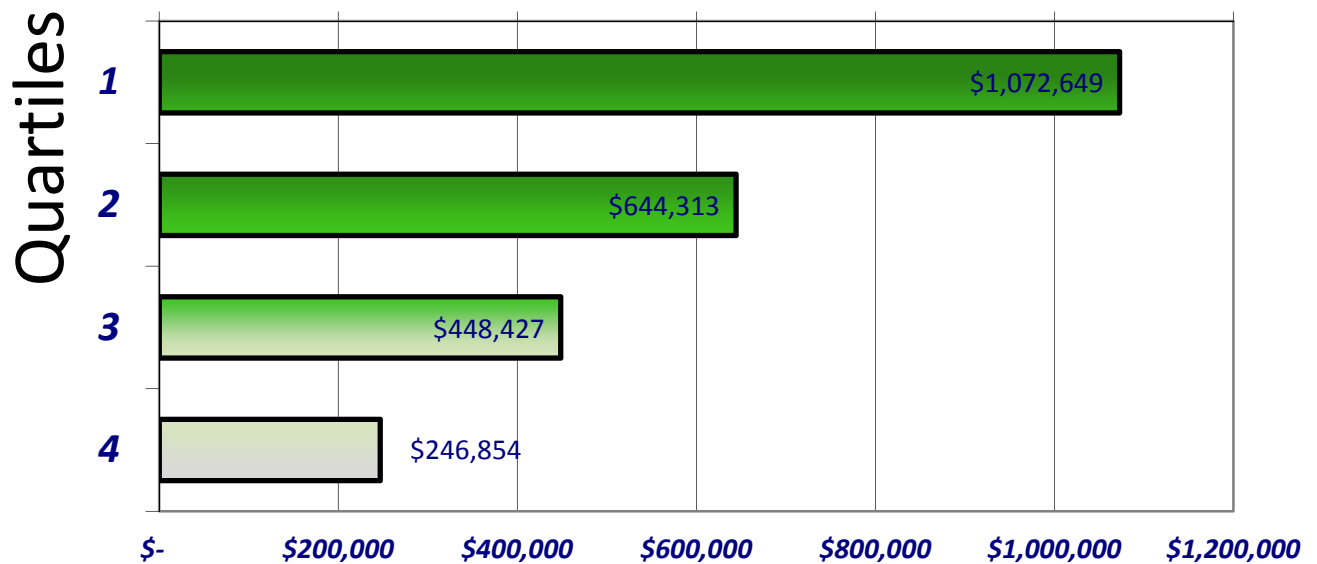




### Current Programs by Quartile



### FY 2015 Operating Changes



**QUARTILE 1: HIGHEST RATED PROGRAMS****QUARTILE 4: LOWEST RATED PROGRAMS****Quartile 1 Programs****Quartile 2 Programs****Administration**

Alcohol Licensing  
 Benefits Management & Administration  
 CIP/Project Management (including bid/contract mgmt.)  
 Claims Management & Litigation  
 Employee Relations  
 Governing Body Legal Support  
 IT Hardware Support/Maintenance  
 IT Infrastructure Support/Maintenance  
 IT Software Support/Maintenance  
 Mayor and City Council Support  
 Payroll Administration  
 Public Document Requests  
 Real Estate Matters  
 Records Management  
 Statutory Compliance  
 Internal Legal Support  
 Contracts Review

**Community Development**

Building Permitting  
 Complaint/Violation Investigations  
 Current Planning  
 Development Permitting  
 Long-Range Planning  
 Other Plan Review  
 GIS Data Maintenance and External Coordination

**Finance**

Accounts Payable  
 Annual Audit  
 Annual Operating/CIP Budget Development & Approval  
 Budget Analysis and Forecasting  
 Financial Reporting  
 Fixed Asset Management  
 Grant Compliance  
 Internal Controls and Fiscal Policies  
 Receipting  
 Treasury  
 Utility Billing  
 Contract Administration  
 P-Card Administration

**Fire**

City-Sponsored Special Event Support  
 Emergency Management Operations & Preparation  
 Emergency Medical Services (Emergency Response)  
 Emergency Medical Training Curriculum  
 Fire & Life Safety Inspections  
 Fire Suppression Operations  
 Fire Training Curriculum  
 Hazardous Materials Response  
 Logistics Management  
 Master Plan Development and Updating  
 Plan Review

**Administration**

Claims Administration  
 Classification & Pay Plan Administration  
 Computer/Equipment - Support/Maintenance  
 Draft and/or Review Ordinance and Resolutions  
 Employee Recruitment, Hiring, and Performance Management  
 General Liability Insurance  
 Grant Activity Management  
 Grant Making  
 Hazard Mitigation  
 Leave Administration  
 Mayor and City Council Support (City Clerk)  
 Municipal Court Services  
 Prosecuting Case Management  
 Public Document Requests  
 Request for Public Documents  
 Roswell University (Employee Training & Development)  
 Safety Program  
 Websites - External & Internal  
 Workers' Compensation Administration  
 Workforce Planning

**Community Development**

Business Registration  
 Code Compliance Inspections  
 Engineering Plan Review  
 EPD Local Issuing Authority  
 GIS Production Services  
 Nuisance Abatement  
 Public/Community Outreach & Education  
 Records Management  
 Tree Protection

**Finance**

Accounts Receivable Collection  
 Budget Monitoring and Reporting  
 Court Fines and Bonds  
 Debt Management & Compliance  
 Liens Management  
 Procurement Administration  
 Unclaimed Property  
 Property Tax Billing  
 General Billing

**Fire**

CIP/Project Management (including bid/contract mgmt.)  
 Fire and Life Safety Community Education  
 Fire Department Training Division  
 Fire Hydrant Maintenance  
 Fire Investigations  
 Intergovernmental Agreements/Coordination  
 Non-City Sponsored Special Event Support

**Police**

Coordinate and Maintain Georgia Crime Information  
 Intergovernmental Agreements/Coordination

## Quartile 1 Programs

Police Training Curriculum  
Technical Rescue Operations

### Police

City-Initiated Community Events  
Communication Officer Training Program  
Crime Scene Processing  
Crime Suppression  
Directed Patrol  
E911 Call Processing and Dispatch  
Intelligence  
Narcotics  
Property Crimes Investigations  
Public/Community Outreach & Education  
Crimes Against Persons Investigations  
Quality Assurance and Improvement

### Public Works / Environmental

Commercial Dumpster Collection Program  
Floodplain Management  
Groundwater Well Operations and Maintenance  
Plan Review  
Residential Solid Waste Collection  
Small Commercial Solid Waste Collection  
Solid Waste Disposal  
Stormwater Enforcement  
Stormwater Regulatory Compliance  
Stormwater System Inventory and Inspection  
Stormwater System Maintenance and Repair  
Water Hydrant Maintenance Program  
Water Production/Distribution Permitting and Regulatory Compliance  
Water Treatment Plant Operations  
Water Valve Maintenance Program  
Waterline/Meter Maintenance and Repair

### Recreation, Parks, Historic & Cultural Affairs

CIP/Project Management (including bid/contract mgmt.)  
Master Plan Development and Updating  
Park Amenities Maintenance  
Playgrounds Maintenance  
Specialized Park Facility Maintenance  
Trail Maintenance

### Transportation

Accident Analysis  
CIP/Project Management - Transportation  
Community Events (City Initiated)  
Computerized Traffic Control System  
Engineering Design  
Land and Right-Of-Way Acquisition  
Master Plan Development and Updating  
Pavement Striping and Markings  
Regional Transportation Planning  
Roadway Maintenance  
Traffic Sign and Signal Request Review  
Traffic Signal Maintenance and Upgrades  
Traffic Signs Fabrication and Maintenance

## Quartile 2 Programs

Non-City Initiated Special Event Support  
Patrol Calls for Service - Emergency  
Patrol Calls for Service - Non-Emergency  
Public Safety School Education  
Traffic Enforcement

### Public Works / Environmental

Keep Roswell Beautiful  
Master Plan Development and Updating  
Residential Curbside Recycling Collection  
Residential Large Item Pickup  
Residential Scout Truck Program  
Residential Yard Waste Collection  
Solid Waste Enforcement

### Recreation, Parks, Historic & Cultural Affairs

Athletic Field Maintenance  
Community Events  
Historic Facility Maintenance  
Intergovernmental Agreements/Coordination  
Leita Thompson Memorial Gardens  
Municipal Complex Grounds Maintenance  
Park Landscaping  
Parks Indoor Facility Maintenance  
Parks Natural Area Management and Maintenance  
Parks Outdoor Facility Maintenance  
Parks Refuse Collection and Disposal  
Parks Safety Inspections  
Public/Community Outreach  
Recreation Facility Management  
  
Recreation Specialized Facility Management  
Sports Turf Maintenance  
Synthetic Turf Maintenance  
Park Police

### Transportation

Construction Inspection  
Emergency Response  
Plan Review  
Regulatory Compliance  
Special Event Support (Non-City Initiated)  
Street Lights  
Sustainability  
Traffic Calming and Speed Management  
Traffic Counts Program  
Traffic Engineering Studies  
Transportation Connectivity

## Quartile 3 Programs

### Administration

Advertising  
Boards and Commission Support  
Contract and Certificate Of Insurance Review  
Damage Reports and Third Party Recoveries  
Diversion (internal and external)  
Employee Communications  
Facility Security and Life Safety Services and Systems management  
Fully-insured Policies and Liability Management  
Grant Writing  
Grant/Project Implementation  
Help Desk Functions/Customer Support  
Human Resource Information System  
Legislative Compliance and Reporting  
Media Relations  
Phone - Support/Maintenance  
Promotions & Marketing  
Publications  
Social Media  
Visitors Center  
Wellness Program Administration

### Community Development

Customer Service and Other Permitting  
Economic Development Support  
Erosion and Sediment Control Program  
Public Document Requests  
Roswell Inc. External Business Recruitment  
Roswell Inc. Local Business & Industry Support & Coordination  
Roswell Inc. Outreach & Communication  
  
Special Event Permitting

### Finance

Finance Call Center

### Fire

Fire and Life Safety School Education  
Non-Emergency Fire Response  
Public Safety Training Center Administration  
Public Safety Training Center Operations & Maintenance  
Tornado Siren Testing and Maintenance

### Police

Detention Center Operations  
Inmate Housing - Offsite  
Inmate Medical Services  
Liquor Pouring and Handling and Other Permitting  
Radio Services  
Taxi Permitting

### Public Works / Environmental

CIP/Project Management (including bid/contract mgmt.)  
City-Sponsored Special Event Support  
Intergovernmental Agreements/Coordination  
Public Works Community Outreach  
Recycling Center - Intake from Residents  
Water Conservation and Efficiency

### Recreation, Parks, Historic & Cultural Affairs

## Quartile 4 Programs

### Administration

City Hall Meeting & Event Support  
City-Sponsored Special Event Support  
Convention and Visitors Bureau Administration  
Legal Training (internal)  
Municipal Court Interpreter Services  
Municipal Court Presiding Judge  
  
Municipal Court Probation Office  
Municipal Court Public Defender Services  
Municipal Court Security  
Municipal Election Administration  
Municipal Facility Building Operations  
Municipal Facility Custodial Services  
Municipal Facility HVAC/Major Systems Maintenance  
Photography  
Public Outreach & Communication  
RCTV  
Video Production  
Mail Services  
Municipal Facility Repair and Maintenance

### Community Development

DDA Administrative Support & Coordination  
DDA Community Awareness & Communication  
DDA Downtown Planning Management  
DDA Downtown Visioning & Master Planning  
DDA Grant Opportunities  
Planning & Rezoning Public Notifications  
Progress Partners Support  
Roswell Inc. Organization Administration  
City Board and Commission Support - Community Development

### Fire

Child Seat Inspection Program  
Emergency Medical Services (Non-Emergency Response)

### Police

Animal Control Services  
DUI Program  
Internal Affairs  
Police Fleet Maintenance  
Property & Evidence  
Public Document Requests  
Public Fingerprinting  
Quartermaster  
School Crossing Guards  
SWAT

### Public Works / Environmental

Bulky Trash Amnesty Program  
City Building Recycling Collection  
Fleet - Tire Replacement and Repairs  
Household Hazardous Waste Disposal  
Public Works Facility Building Operations and Maintenance  
Public Works Facility Custodial Services  
Public Works Facility HVAC/Major Systems Maintenance  
Recyclables Processing

## Quartile 3 Programs

Adaptive Programs  
Adult Tennis  
Adult Visual Arts  
Adult/Family General Interest  
City-Sponsored Special Event Support  
Competitive Gymnastics  
Cultural Arts Management/Programming  
Cultural Arts Rentals  
Historic/Cultural Arts Community Outreach & Support  
Historic/Museum Facility Management  
Recreation Commission Support  
Youth Athletic Camps  
Youth Baseball/Softball  
Youth Camps  
Youth Football/Cheerleading  
Youth General Interest  
Youth Gymnastics  
Youth Indoor Athletics  
Youth Lacrosse  
Youth Performing Arts  
Youth Recreation Soccer  
Youth Select Soccer  
Youth Tennis  
Youth Visual Arts  
Aquatics  
Recreation Facility Reservations

### Transportation

Board and Commission Support  
Engineering Field Services  
Intergovernmental Agreements/Coordination  
Public/Community Outreach  
Special Projects - Planning and Management  
Street Sweeping  
Transportation Grant Coordination  
Transportation Project Concept Development  
Utility Coordination

## Quartile 4 Programs

Recycling Center - Intake from Non-Residents/Commercial  
School Recycling Collection  
Fleet - Maintenance and Repairs  
Fleet - Preventative Maintenance  
Fuel Management

### Recreation, Parks, Historic & Cultural Affairs

Adult Athletic Leagues  
Adult Fitness  
Adult Performing Arts  
Cemetery Care  
Leita Thompson Apartment Rental  
Parks Memorial Program  
Parks Powered Equipment Maintenance  
Roswell Arts Commission Support

### Transportation

Surveying





# Budget Process

## Financial Policies and Procedures

This section contains the Budget Calendar and the Financial Policies and Procedures of the City of Roswell.

# FY 2015 BUDGET CALENDAR

OCTOBER, 2013						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER, 2013						
S	M	T	W	T	F	S
					1	2
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JANUARY, 2014						
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JUNE, 2014						
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29	30					

JULY, 2014						
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		1	2	3	4	5

	City Staff Meeting/City Staff Milestone Date
	Mayor & City Council Meetings
	Council Committee Meetings
	Holidays

10/14: Priority Based Budgeting contract approved by M&CC

11/20: Priority Based Budgeting - M&CC Work Session

11/20: Priority Based Budgeting - Staff Kickoff

11/21: Priority Based Budgeting - Defining/Clarifying City Strategies

12/18: Priority Based Budgeting - Departments Submit Program Inventory

1/6 - Priority Based Budgeting - Department Training on Program Costing

1/3 - Priority Based Budgeting - Department Training on Program Costing

1/13 (5:30 p.m.) - Mayor & City Council Work Session: 1)-Priority Based Budgeting - Approval of Results Maps, 2)-FY 2015 Budget Calendar

1/24 - Priority Based Budgeting - Department Self Scoring Training

2/10 - Budget Kickoff for Staff (Departments have 3 wks to submit/score Budget Requests)

2/18 - Priority Based Budgeting - Peer Review Training

2/21 - Priority Based Budgeting - Departments submit Program Self-Scoring

2/24 (5:30 p.m.) - Mayor & City Council Work Session 1)-Area Economic Update, Dr. Jeffrey Dorfman, 2)-General Fund Five-Year Forecast, 3)-Discussion of Bonds/Bonding Capacity, 4)-Water, Stormwater, Solid

Mar - Priority Based Budgeting - Departments submit Program Costing

3/10 - FY 2015 Budget Requests due from Departments (Scored Budget Requests)

3/10 (5:30 p.m.) - Mayor & City Council Work Session 1)-Revenue, 2)-Fees, 3)- Personnel, Benefits

3/12 - 3/14 - Budget Staff Meetings with Departments (clarification/refinement of Budget Requests)

3/17 - Preliminary Budget Overview presented to City Administrator

3/17 - 3/28 - Peer Review/Validation of Department Scored Budget Requests (2 wks)

3/24 - Review FY 2015 Technology requests w/IT

3/24 - Review FY 2015 Facility Maintenance requests

3/31 (5:30 p.m.) - Mayor & City Council Work Session 1)-Priority Based Budgeting - Wrap Up/Presentation of Current Program Results

4/2 - 4/11 - Department Budget Review Meetings w/City Administrator and Budget Staff

4/14 (5:30 p.m.) - Mayor & City Council Budget Work Session: Outside Organization Presentations -

Roswell C.V.B., Progress Partners, Downtown Development Authority

4/28 (5:00 p.m.) - Mayor & City Council Budget Work Session: 1)-Outside Organization Presentations -

Roswell INC., Roswell Cultural Arts Commission, 2)-City Capital Projects update

5/12 - FY 2015 Proposed Budget presented to Council

5/15 - Budget Staff Meeting w/Councilmembers Dippolito and Orlans

5/19 (11:30 a.m.) - Mayor & City Council Budget Work Session: 1)-Department Presentations - FY 2015 Goals and Budget Requests

5/27 - Budget Staff Meeting w/Councilmember Price

5/29 - Budget Staff Meeting w/Councilmembers Diamond, Igleheart and Wynn

6/9 - 1st Reading of Budget Ordinance and Millage Rate Ordinance - Public Hearing

6/9 - Mayor & City Council Budget Work Session: 1)-Capital Improvement Program and 2)-Special Events

6/16 - Millage Rate Public Hearing (Special Called Public Hearing - 6:30 pm)

6/24 - 2nd Reading of Budget Ordinance and Millage Rate Ordinance - Public Hearing

07/01 - FY 2015 begins

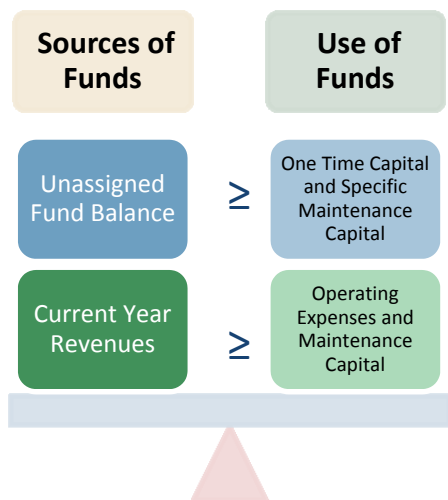
# FINANCIAL POLICIES AND PROCEDURES

## Balanced Budget

The development and management of the City of Roswell's Annual Budget and Program for Services is governed by formal policies, accepted practices, and the City of Roswell's budget principles. The principles that guide the development of the City of Roswell's budget include:

1. The budget is balanced when current revenues are greater than or equal to operating expenditures plus maintenance capital.
2. Available fund balance will be used only for one-time capital.
3. A reserve greater than or equal to three months of operating expenditures will be maintained.
4. The combined property tax rate will not increase.
5. The current level of City services will be maintained.

A number of the other pertinent policies and practices are outlined in this section.



## Budget Development and Adoption

In February 2014, the budget development process began with a Staff Kickoff. A budget manual was provided to highlight important dates

as well as the process by which operating and capital budget requests would be submitted and reviewed.

Departments developed their requests over the next month and submitted them to the Budget Office on March 10, 2014. For operating budget submissions, Departments identified whether the request was a new program, program change, or maintenance capital item. One-time capital requests were submitted and reviewed separately.

Department submissions also included opportunities, challenges, achievements in FY 2014, and expected accomplishments in FY 2015. In prior fiscal years, Departments would identify performance measurements to help illustrate outcomes for particular areas of focus. For FY 2015, however, performance measures are not included as the City is in the process of developing new measures based upon the initial implementation of the Priority-Based Budgeting process. The City will take a phased, targeted approach in identifying outcome measures for those programs in each Department that ranked highest in priority (quartile one or two). An initial set of measures is expected to be developed during FY 2015.

Over the next three months, budget requests were reviewed, analyzed, and refined by Departments, the City Administrator, the City's Management Team, and Mayor and City Council.

A total of six Mayor and City Council Work Sessions, open to the public, were held to provide opportunities for discussion and input on various budget-related topics. On February 24, a local economic update was provided to Mayor and City Council by Dr. Jeffrey Dorfman, an economist with the University of Georgia. The presentation highlighted the fact that Georgia's economy was back to out-performing the national average when considering employment and economic growth. For metropolitan Atlanta (including Roswell), the outlook included sales tax revenue growth of

## FINANCIAL POLICIES AND PROCEDURES

around three percent with a continuing downward trend in unemployment.

The February 24 Work Session also included a Staff presentation of a five year forecast for the General Fund. The purpose of the forecast was to provide an outlook of revenues and expenditures based upon a set of assumptions, including personal income, property tax, inflation, employee compensation, and future capital improvement plans. The forecast conservatively projected moderate revenue growth that would outpace growth in operating expenditures, providing some flexibility for a pay-as-you-go approach to capital expenditures. The forecast also showed that over the next few years the City will need to decide whether to fund a number of capital projects for which the necessary funding would exceed the typical amount available for a pay-as-you-go approach. One option, a bond referendum, would need to be approved by both the Mayor and City Council as well as Roswell residents.

The March 10 Work Session included an update from the Human Resources Director regarding preliminary information on health and retirement benefits and potential impacts for FY 2015. The Work Session also provided detailed information on revenues by fund, including an estimate for FY 2014 and a projection for FY 2015.

The April 14 and April 28 Work Sessions included presentations from outside organizations that receive financial support from the City, including Roswell Inc, Roswell Convention and Visitors Bureau, and Roswell Arts Commission, Progress Partners, and the Roswell Downtown Development Authority. The presentations highlighted accomplishments and goals for the upcoming fiscal year. The April 28 Work Session also included an update on the City's current capital improvement program, comprised of over \$75 million in projects underway.

A Work Session was held on May 19 where each Department presented their FY 2014

accomplishments and their proposed budget for FY 2015.

The final Work Session was held on June 9 and provided details on the proposed five-year capital improvement plan. Additionally, information was provided on the current funding dedicated to special events as well as several budget proposals to enhance the City's special events coordination and management.

The Mayor's FY 2015 Proposed Budget was presented at the May 12, 2014 Mayor and City Council Meeting. The FY 2015 Budget Ordinance was then presented at a public hearing and voted on and approved on June 9 and June 24, 2014.

### Budget Management Process

The City Administrator and the Office of Strategic Planning and Budgeting work throughout the year to monitor the City's budget. Each month a budget report is submitted to the Administration, Finance, and Recreation & Parks committee to provide a status report on revenues and expenditures. The Office of Strategic Planning and Budgeting also reviews and approves all check requests and requisitions for accuracy. Departments are not allowed to exceed expenditures at the department by fund level.

### Basis of Budgeting/Accounting

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced, where revenues meet or exceed expenditures. Revenues and expenditures for budgetary purposes are recognized on the modified accrual basis to include encumbrances, which measures cash and all other financial assets that can readily be converted to cash. The basis of accounting for the governmental funds is modified accrual and the basis of accounting for the proprietary funds is full accrual. Full accrual recognizes economic events regardless of when cash transactions occur. So the differences in

## FINANCIAL POLICIES AND PROCEDURES

proprietary funds are events which the cash is received before or after the event. Full accrual only requires reasonable assurance that the cash will be collected, while modified accrual accounting provides greater assurance that the cash will be available to pay liabilities when they come due.

### Financial Policies and Procedures

The Roswell City Council has adopted a set of financial policies to govern the financial management of the various City funds. The practice of these policies has enabled the City to maintain an AAA unsecured rating with Moody's and Standard and Poor's. These policies cover budget amendments and transfers, procurement, investments, and debt. The City of Roswell also has established procedures for deposits, deferred revenue, disposal of assets, purchasing, petty cash, acceptance of checks, change drawer fund, purchasing card, contracts, and returned checks.

The City has developed financial policies to ensure that the City's financial resources are managed in a prudent manner. The City maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures plus recurring capital (defined as "balanced budget"). Unreserved fund balances of three months operating expenditures will be maintained in the General Fund. Additional fund balance can be used for nonrecurring capital expenses. However, if projected revenue in future years is not sufficient to support projected requirements, an unreserved ending balance may be budgeted to achieve structural balance. This year's budget is also reviewed in respect to how the decisions made this year will affect the City's revenues and expenditures in the following years.

### Revenue and Expenditure Policies

Current expenditures (both operating and recurring capital) are to be financed with current

revenues. Fund balance in excess of authorized reserves will be used for one time capital purchases. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one-time revenues. The City shall strive to avoid short-term borrowing to meet operational budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Revenue estimates are based on historical trends and current information. The two largest revenue sources of property tax and sales tax are based upon historical data. User fees such as water and sewer, solid waste, and participant recreation rates are based on current number of users and historical trends.

### Budget Transfers and Amendments

Since a budget is an estimate of revenues and expenditures, the budget management process does allow for transfers and amendments to the budget. The City of Roswell Budget Amendment/Budget Transfer process is regulated by the Official Code of Georgia Annotated and local policies. The level of control, the level at which budgeted expenditures may not legally exceed budget revenues plus allocated fund balance, is set at a minimum at the department level for each fund. Any increase in appropriation in any fund for a Department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among Departments, shall require the approval of the governing authority.

Budget Transfers of less than \$1,000 that do not change the total department allocation require approval of the appropriate Department Head. Departments may transfer a maximum of \$5,000 per year in this manner. Budget Transfers of \$1,000 or more require approval of the City Administrator. Budget Transfers cannot increase

## FINANCIAL POLICIES AND PROCEDURES

the appropriation to any Department unless revenues to fund expenditures are from Deferred Revenue and/or State or Federal reimbursement grant funds. Budget Transfers cannot exceed \$25,000 and shall not be used to fund new capital projects that have not been previously approved by the governing authority.

Budget Amendments require approval of the governing authority. Any increase in appropriation in any fund for a Department that does not qualify as a Budget Transfer, shall qualify as a Budget Amendment and require approval of Council at any regular or special meeting of Mayor and Council.

### Capital Improvement Program

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures as well as the approved sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees or other specially designated revenue sources.

The first year of the CIP is incorporated into the Annual Budget and Program for Services and is commonly known as the Capital Budget for the fiscal year. The Capital Budget is the governing body's annual appropriation for capital spending and authorizes specific projects and appropriates specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of the City. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the Annual Budget and Program for Services for those years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated unreserved fund balance as a funding source. Other funding

sources include federal and state grants, impact fees, bond issues, hotel/motel tax funding for trails, and enterprise funds.

Capital Assets are those things the City owns that cost a considerable amount of money and are intended to last a long time, such as buildings, land, roads, and vehicles. For an item or project to be considered a capital asset by the city, the project or purchase must have an initial purchase cost of \$5,000 or more and last more than two years. However, the Capital Budget may have items in it that are not considered Capital Assets.

In order to effectively manage and track these items and projects, the capital projects fund has been created. With the exception of enterprise funds and E-911 fund, acquisition of all capital assets including all capital projects will be conducted through the capital projects fund.

After the annual audit has been completed the unspent and unencumbered balances of each capital project approved in the current year's budget will be re-allocated in the following fiscal year to their respective projects.

### Accounting Policies

The budgeting and basis of accounting policies of the City of Roswell conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund level, government funds use the modified accrual basis of accounting. All government fund types, expendable trust funds and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available"

## FINANCIAL POLICIES AND PROCEDURES

means collectible within the current period or soon enough thereafter to be used to pay liabilities in the current period. The City considers revenues as available if they are collected within 60 days after year-end. Those revenues considered susceptible to accrual are property taxes, charges for services, sales taxes, fines, forfeitures, interest income, and intergovernmental grants. Revenues from licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are nearly irrevocable (i.e., revocable only for failure to comply with prescribed compliance requirements, such as equal employment opportunity.) These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria for availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred. Exceptions to this general rule include: 1) accumulated unpaid vacation, judgments, and claims which are not expected to be paid out of "available spendable resources", 2) principal and interest on general obligation long-term debt which are recognized when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year, and 3) inventory of materials and supplies which are recorded as expenditures when they are consumed.

Enterprise funds utilize the accrual basis of accounting. Under this method, revenues are

recorded when earned and expenses are recorded at the time liabilities are incurred.

### Fund Accounting/Fund Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this budget are grouped into generic fund types and two broad fund categories as follows:

#### **Governmental Funds**

**General Fund:** The General Fund accounts for resources that are generally not dedicated for a specific purpose. Most services provided are basic to the everyday operation of a municipality.

##### Major Revenues

- Property Tax
- Sales Tax
- Franchise, Alcohol, Business/Insurance Taxes
- Fines and Forfeitures
- Licenses and Permits

##### Primary Services

- General administration
- Planning
- Financial services
- Fire protection
- Police protection
- Parks
- Transportation services

**Special Revenue Funds:** Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Special Revenue Funds currently used are: *Cemetery Care Fund, Leita Thompson Rental Fund, Confiscated Assets Fund, E-911 Fund, State Grant*

# FINANCIAL POLICIES AND PROCEDURES

*Fund, Federal Grant Fund, Tree Bank Fund, Soil and Erosion Fund, County/Local Grant Fund, and Hotel/Motel Revenue Fund.*

## Major Revenues

- E-911 charges
- Confiscated Assets
- Federal and State Grants
- Hotel/Motel Tax

## Primary Services

- E-911 Call Center
- SWAT and Crisis Negotiation
- Economic Development
- Tourism and Marketing
- Roswell INC.

**Debt Service Fund:** Debt Service Funds are used to account for debt service transactions for bonds and other debts issued by the City.

## Major Revenues

- Property Tax

## Primary Services

- Payment of principal and interest on outstanding bonds.

**Capital Projects Funds:** Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, E-911 funds, or sponsored operations) and capital outlay. The Capital Project Funds are divided into two funds: *Impact Fee Fund and Capital Projects Fund.*

## Major Revenues

- Transfers from other funds
- Impact Fees
- Bond Proceeds

## Primary Services

- Acquisition, construction, and improvement of City buildings, facilities and roads as well as purchase and replacement of vehicles and equipment.

## Proprietary Funds

**Enterprise Funds:** Enterprise Funds are used to account for operations: 1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including

depreciation) of providing goods and services to the general public on a continuing basis are to be financed or recovered primarily through user charges; or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, or accountability or other purposes. The City currently operates four enterprise funds: *Solid Waste Fund, Water and Sewer Fund, Stormwater Utility Fund, and Recreation Participation Fund.*

## Major Revenues

- Solid Waste charges for service
- Water charges for service
- Stormwater charges for service
- Recreation participant charges for service

## Primary Services

- Solid waste, recycling and yard waste collection
- Water production, treatment and distribution
- Stormwater management
- Recreation programs and special events

**Internal Service Funds:** A type of Proprietary Fund used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments. The City has four internal service funds: *Risk/Liability Fund, Worker's Compensation Fund, Group Benefits Fund, and Fleet Services Fund.*

## Major Revenues

- Charges to City departments

## Primary Services

- Risk Management services
- Group benefits
- Employee professional development
- Fleet services

## Fund Equity Policy

In a government there are two major classes of funds, Governmental and Proprietary. The Proprietary funds operate very similar to private-sector businesses. How much an individual customer pays typically will vary depending upon the quantity of goods or services. For the Proprietary Funds the focus is the inflows and outflows of economic resources (changes in net



## FINANCIAL POLICIES AND PROCEDURES

assets). Changes in net asset are recognized as soon as the cause of the change occurs, regardless of the timing of the related cash flows. Another way of looking at this is revenues are recognized as soon as they are earned, and expenses are recognized as soon as a liability is incurred. Equity of the Proprietary Funds is reflected with the terminology “Net Assets.”

### Net Assets

The term Net Assets is the terminology used for the equity of the Proprietary Fund and will also be in the Government-wide financial statements. Net Assets are also broken into three classes; invested in capital net of related debt, restricted, and unrestricted.

### Invested In Capital Net Of Related Debt

Invested in capital net of related debt is equal to the capital assets minus any outstanding balance of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

### Restricted Net Assets

Restricted net assets include net assets that are not subject solely to the government’s own discretion. This category would include resources subject to externally imposed restrictions (creditors, grantors, contributors, laws/regulation of other governments, constitutional provisions.) Restricted net assets cannot report a negative balance. If the liabilities exceed those assets, the excess is to be reported as reduction of unrestricted net assets.

### Unrestricted Net Assets

Any remaining balance of net assets is reported as unrestricted net assets.

Most functions of a typical government however are supported by taxes rather than by user charges. These tax-supported or governmental functions operate quite differently from the business model just described. Normally, there is no direct relationship between how much an individual taxpayer pays and the quantity of goods

and services that same taxpayer receives. For example, the City does not charge every time the fire truck is sent to a call, likewise we do not charge the victim for the Police to make an arrest. Because of these differences the governmental funds measurement focus is based on inflows and outflows of the current financial resources (changes in net expendable assets). Further, changes in net expendable assets must have a near-term impact. Thus inflows are recognized only if they are available to liquidate liabilities of the current period within sixty days of yearend. Similarly, future outflows typically are recognized only if they are a drain on current financial resources. Equity of the Governmental Funds is reflected with the terminology of “Fund Balance”.

### Fund Balance

The Governmental Accounting Standards Board Statement Number 54 (GASB 54) requires five components of fund balance; non-expendable, restricted, committed, assigned, and unassigned.

### Non-Spendable Fund Balance

Non-spendable fund balance includes the value of the City’s assets that will never be converted to cash. These include but are not limited to prepaid items and inventories. This will also include assets that will not convert to cash soon enough to affect the current period such as long-term receivables and the non-cash assets held for resale such as land.

### Restricted Fund Balance

Restricted fund balance includes the value of resources that are limited in how they may be used by external enforceable legal restrictions. This may be the result of other governments through laws and regulations, grantors or contributions through agreements, creditors through debt covenants or other contracts, and enabling legislation that limits how revenue can be used.

### Committed Fund Balance

Committed fund balance includes the value of resources that are limited by the Mayor and

# FINANCIAL POLICIES AND PROCEDURES

Council. Further the limitation that has been placed on the resources can only be removed by similar action that committed these resources in the fund balance.

## Assigned Fund Balance

Assigned fund balance includes resources that the government has intentions for use but are not externally restricted or committed through formal action by the Mayor and Council. The Mayor and Council approve who has the authority to assign these resource values. Examples would be the purchasing buyers issuing purchase orders for goods or services which are under the dollar threshold for Mayor and Council’s approval.

## Unassigned Fund Balance

Unassigned fund balance includes the remaining resources that have not been classified in the above categories. Only the General Fund may have a positive fund balance in this category. All other governmental funds will only have this classification, if the remaining resources are negative to balance the fund.

## Stabilization Funds

Adequate fund balance in the governmental funds and net assets in the proprietary funds are a necessary component of the City’s overall financial management strategy and a key factor in the external agencies’ measurement of the City’s financial strength.

Maintenance of fund balance and net assets assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages.

The City shall maintain stabilization funds required by ordinance and/or bond covenants. The stabilization fund in the General Fund shall be 25% of budgeted expenditures, in the Enterprise Funds shall be 16.67% of budgeted expenditures. The use of the stabilization fund will only be used to:

- Strengthen the City’s position in response to self-insurance,
- Provide funds in the event unplanned expenditures the City could face as a

result of natural disaster or terrorist attack.

All expenditures drawn from stabilization funds shall require prior Council approval.

When a new Enterprise Fund is established the target reserve will be built by committing a minimum of 3.33% of budgeted expenditures until the 16.67% threshold is established. If stabilization funds fall below required levels as set by this policy, the Mayor and Council must approve and adopt a plan to restore this balance to the target level within 24 months. If restoration of the reserve cannot be accomplished within such period without severe hardship to the City, then the Mayor and Council will establish a different time period.

The table below shows that all funds are in compliance with this policy.

	General Fund	Solid Waste Fund	Water Fund	Recreation Participation Fund	Stormwater Utility Fund
FY 2015 Estimated Beginning Fund Balance	\$15,923,897	\$7,608,049	\$2,044,611	\$1,310,770	\$1,410,294
FY 2015 Proposed Revenue	\$61,562,175	\$8,879,000	\$3,149,400	\$4,832,891	\$3,115,000
FY 2015 Proposed Expenditures*	\$56,361,373	\$10,069,237	\$3,376,917	\$5,257,961	\$3,292,355
FY 2015 Stabilization Fund Reserve by Policy	25%	16.67%	16.67%	16.67%	16.67%
FY 2015 Required Threshold	\$14,090,343	\$1,678,542	\$562,932	\$876,502	\$548,836
FY 2015 Above/(Below) Required Threshold	\$953,272	\$4,739,270	\$1,254,162	\$9,198	\$684,103

\* General Fund Approved Expenditures excludes Capital and Contingency for calculation of the "Reserve by Policy"

Funds not otherwise non-spendable, restricted, committed, and assigned represent balances available for appropriation at the discretion of the Mayor and Council. However, the Mayor and Council will make every effort to use the unassigned funds for the following purposes:

- To provide pay-as-you go financing for capital projects,
- To provide for revenue shortfalls resulting from unexpected economic changes or recessionary periods

Funds in excess of the policy plus non-spendable, restricted, committed, and assigned may be authorized by the Mayor and Council for expenditure within the City’s annual budget.

# FINANCIAL POLICIES AND PROCEDURES

## Investment Policy

The City's Investment Policy ensures that public funds are invested in a manner which will provide the maximum security with the best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. This policy applies to all funds under the control of the City of Roswell which are eligible to be invested, exclusive of pension obligations. The City's investment objectives are:

- **Safety:** To insure that losses are avoided to the principal of the City's investments and deposits.
- **Compliance:** To conform to the requirements of Federal and State law.
- **Liquidity:** To generate sufficient cash to meet all operating requirements and pay obligations as they become due.
- **Income:** To maximize the amount of interest income within the constraints of the objectives.

## Purchasing Policy

The City Charter and State law set forth requirements for the expenditure of local government funds for the purchase of goods and services. Per the City of Roswell Code of Ordinances, the City Administrator shall have the responsibilities and powers of the Purchasing Agent for the City and may delegate some or all of the responsibilities to the Purchasing Manager.

The Purchasing Manager shall establish procedures for purchases of goods and services involving the estimated expenditures of \$10,000 or less. These procedures determine the thresholds at which the number and type of quotes are required. Purchases with anticipated amount of \$10,000 or over require sealed bids or proposals.

The City has a partially decentralized purchasing process. Departments are authorized to obtain quotes for items under \$2,500. Quotes on items over \$2,500 are to be obtained by the Purchasing Division.

## Debt Service Policy

The Mayor and City Council adopted a formal debt policy in FY 2013 with the following objectives:

1. establishing conditions for the managed use of debt
2. creating procedures and policies that minimize the City's debt service and issuance costs
3. retaining the highest practical credit rating
4. maintaining full and complete financial disclosure and reporting

Additionally, the City's practices regarding debt are governed by the State of Georgia. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law."<sup>1</sup> The City of Roswell currently has a 0.18% ratio of bonded debt to assessed value, well below the State of Georgia constitutional threshold of 10%.

The City of Roswell has utilized both general obligation and revenue bonds to finance capital improvements too large to be financed from current revenues. The most recent bond issue was approved by voters in November 2012 and

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<sup>1</sup> State of Georgia Constitution, Article IX, Section V

## FINANCIAL POLICIES AND PROCEDURES

sold April 2013 and 2014 with an uninsured AAA rating.

The City's Debt Policy establishes benchmarks based upon Standard and Poor's (S&P) analytical characterizations of debt levels. These benchmarks measure the budgetary impact of debt as well as the community's ability to support debt. Based on the FY 2015 Approved Budget, the City's debt service payment of \$5,761,513 is 9.65% of the approved General Fund operating

expenditures, below the 15% threshold characterized by S&P as "moderate."

The community's ability to support debt is measured by the City's per capita overlapping debt, or the total amount of property tax supported debt represented by all governments that coincide, at least in part, with the geographic boundaries of the city. Based on the latest information available, the per capita overlapping debt is \$268, also below the \$2,000 threshold characterized by S&P as "moderate."

# All Funds Summary



The All Funds Summary section includes “Schedule A” from the FY 2015 Budget Ordinance, The City of Roswell Fund Structure Chart, City Wide Revenue and Expenditure History, City Wide Source of Funds History, City Wide Revenues by Account, City Wide Use of Funds, City Wide Expenditures by Account and Fund Summaries.

**FY 2015 Approved Budget -**

FY 2015 Estimated Beginning Available Fund Balance:	General/Special Revenue Funds										Enterprise	
	\$15,923,897	\$310,211	\$856,377	\$153,076	\$505,879	\$42,285	\$177,765	\$0	\$582,409	\$7,608,049	\$1,894,611	
Source of Funds Revenues	General Fund	Confiscated Assets Fund	E-911 Fund	Soil Erosion Fund	Tree Bank Fund	Cemetery Care Fund	Leita Thompson Fund	CDBG Grant Funds	Hotel / Motel Fund	Solid Waste Fund	Water and Sewer Fund	
Property Tax	\$20,167,543											
Sales Tax	\$21,600,000											
Frnchs., Alchl, Bus./Ins. Taxes	\$12,785,000								\$850,000			
Licenses & Permits	\$2,195,500			\$8,000							\$1,000	
Intergovernmental	\$139,126							\$20,270				
Charges for Service - External	\$659,957	\$5,000	\$1,845,000							\$8,849,000	\$3,142,400	
Charges for Service - Internal	\$1,624,602											
Fines & Forfeitures	\$2,057,000	\$80,000										
Interest Income	\$100,000	\$5,000	\$4,000						\$4,000	\$30,000	\$6,000	
Miscellaneous Revenues	\$127,163				\$45,000		\$104,000					
Transfers In	\$106,284											
Employee Contribution												
Employer Contribution												
<b>Total Revenues</b>	<b>\$61,562,175</b>	<b>\$90,000</b>	<b>\$1,849,000</b>	<b>\$8,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$104,000</b>	<b>\$20,270</b>	<b>\$854,000</b>	<b>\$8,879,000</b>	<b>\$3,149,400</b>	
Budgeted Use of Reserves	\$1,833,554	\$244,654	\$81,049			\$23,500	\$20,328		\$184,331	\$1,190,237	\$227,517	
Lease Proceeds												
<b>Total Source of Funds</b>	<b>\$63,395,729</b>	<b>\$334,654</b>	<b>\$1,930,049</b>	<b>\$8,000</b>	<b>\$45,000</b>	<b>\$23,500</b>	<b>\$124,328</b>	<b>\$20,270</b>	<b>\$1,038,331</b>	<b>\$10,069,237</b>	<b>\$3,376,917</b>	
	General/Special Revenue Funds											

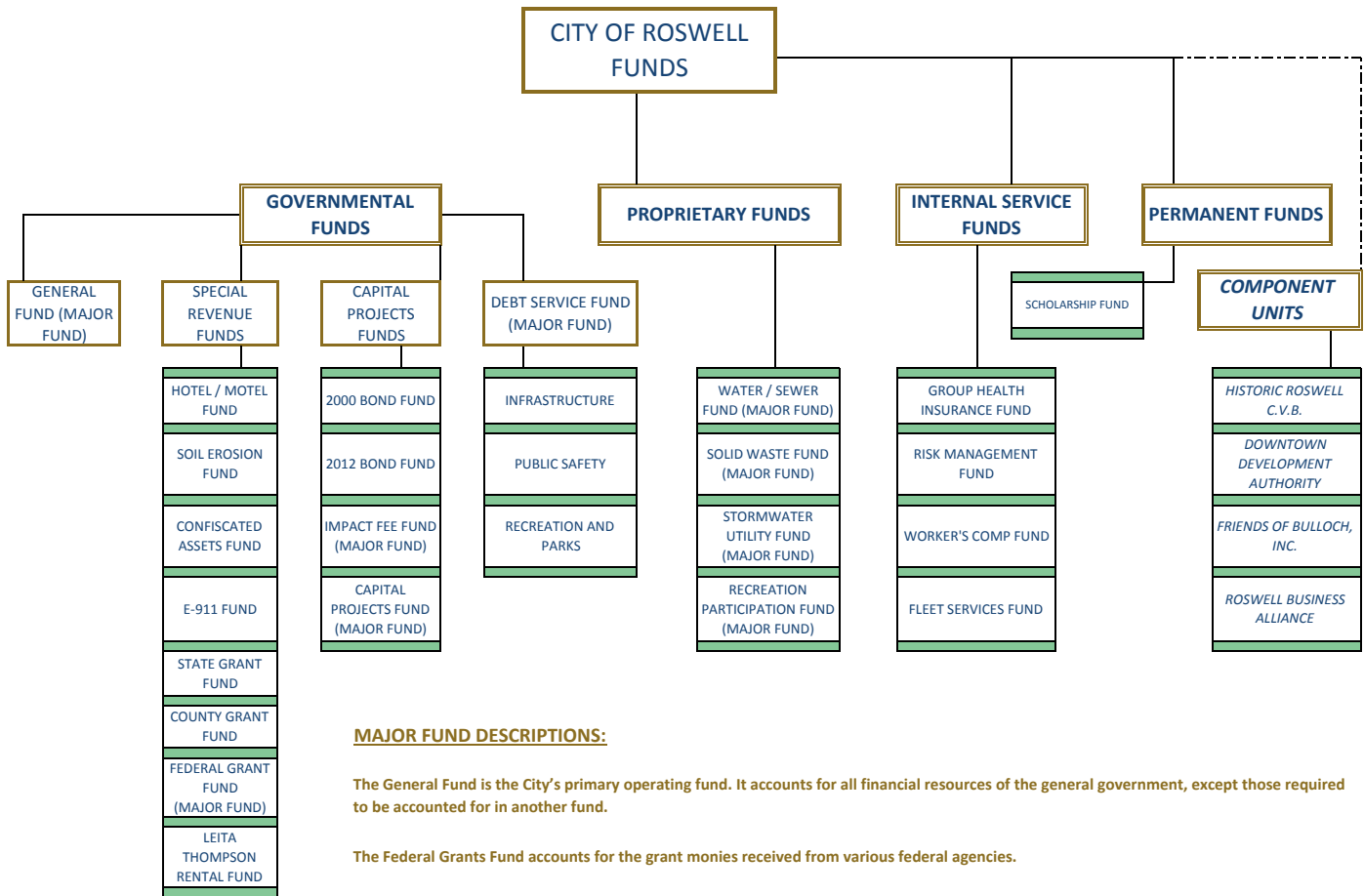
Use of Funds Expenditures	General/Special Revenue Funds										Enterprise	
	General Fund	Confiscated Assets Fund	E - 911 Fund	Soil Erosion Fund	Tree Bank Fund	Cemetery Care Fund	Leita Thompson Fund	CDBG Grant Funds	Hotel / Motel Fund	Solid Waste Fund	Water and Sewer Fund	
Administration	\$8,518,830							\$20,270	\$1,038,331			
Community Development	\$3,896,312											
Environmental/ Public Works	\$0									\$10,069,237	\$3,376,917	
Finance	\$2,543,048											
Fire	\$6,921,740											
Police	\$16,119,119	\$212,654	\$1,930,049									
Recreation and Parks	\$9,836,487					\$23,500	\$124,328					
Transportation	\$7,347,974											
City-Wide Costs	\$1,177,863											
Transfer to Capital	\$7,034,356	\$122,000										
<b>Total Use of Funds</b>	<b>\$63,395,729</b>	<b>\$334,654</b>	<b>\$1,930,049</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,500</b>	<b>\$124,328</b>	<b>\$20,270</b>	<b>\$1,038,331</b>	<b>\$10,069,237</b>	<b>\$3,376,917</b>	
<b>Excess (Deficiency) of revenues vs expenditures</b>	<b>(\$1,833,554)</b>	<b>(\$244,654)</b>	<b>(\$81,049)</b>	<b>\$8,000</b>	<b>\$45,000</b>	<b>(\$23,500)</b>	<b>(\$20,328)</b>	<b>\$0</b>	<b>(\$184,331)</b>	<b>(\$1,190,237)</b>	<b>(\$227,517)</b>	
<b>FY 2015 Fund Balance Reserve by Policy:</b>	<b>\$14,090,343</b>									<b>\$1,678,542</b>	<b>\$562,932</b>	
<b>FY 2015 Est. Ending Fund Balance Available over Reserve by Policy:</b>	<b>\$0</b>	<b>\$65,557</b>	<b>\$775,328</b>	<b>\$161,076</b>	<b>\$550,879</b>	<b>\$18,785</b>	<b>\$157,437</b>	<b>\$0</b>	<b>\$398,078</b>	<b>\$4,739,270</b>	<b>\$1,104,162</b>	
<b>FY 2015 Total Estimated Ending Available Fund Balance:</b>	<b>\$14,090,343</b>	<b>\$65,557</b>	<b>\$775,328</b>	<b>\$161,076</b>	<b>\$550,879</b>	<b>\$18,785</b>	<b>\$157,437</b>	<b>\$0</b>	<b>\$398,078</b>	<b>\$6,417,812</b>	<b>\$1,667,094</b>	
<b>FY 2015 Estimated Increase / (Decrease) in Fund Balance:</b>	<b>(\$1,833,554)</b>	<b>(\$244,654)</b>	<b>(\$81,049)</b>	<b>\$8,000</b>	<b>\$45,000</b>	<b>(\$23,500)</b>	<b>(\$20,328)</b>	<b>\$0</b>	<b>(\$184,331)</b>	<b>(\$1,190,237)</b>	<b>(\$227,517)</b>	
	General/Special Revenue Funds											Enterprise

## "Schedule A"

Funds	Internal Service Funds					Capital Project Funds		Debt Service Fund	Totals	
\$1,260,294	\$1,310,770	\$1,646,490	\$2,111,484	\$2,535,919	\$0	\$991,009	\$27,131	\$3,934,194	<b>\$41,871,850</b>	FY 2015 Estimated Beginning Available Fund Balance:
Stormwater Utility Fund	Recreation Participation and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	Debt Service Fund	<b>Total Revenues</b>	<b>Source of Funds Revenues</b>
								\$4,078,132	\$24,245,675	Property Tax
									\$21,600,000	Sales Tax
									\$13,635,000	Frnchs., Alchl, Bus./Ins. Taxes
									\$2,204,500	Licenses & Permits
									\$159,396	Intergovernmental
\$3,110,000	\$4,511,500					\$530,000			\$22,652,857	Charges for Service - External
			\$1,050,000	\$466,000	\$714,115				\$3,854,717	Charges for Service - Internal
									\$2,137,000	Fines & Forfeitures
\$5,000						\$5,000			\$159,000	Interest Income
									\$276,163	Miscellaneous Revenues
	\$321,391						\$7,156,356		\$7,584,031	Transfers In
		\$1,626,970							\$1,626,970	Employee Contribution
		\$5,523,081							\$5,523,081	Employer Contribution
\$3,115,000	\$4,832,891	\$7,150,051	\$1,050,000	\$466,000	\$714,115	\$535,000	\$7,156,356	\$4,078,132	<b>\$105,658,390</b>	<b>Total Revenues</b>
\$177,355	\$425,070		\$87,960	\$37,655				\$1,683,381	\$6,216,591	Budgeted Use of Reserves
							\$783,916		\$783,916	Lease Proceeds
\$3,292,355	\$5,257,961	\$7,150,051	\$1,137,960	\$503,655	\$714,115	\$535,000	\$7,940,272	\$5,761,513	<b>\$112,658,897</b>	<b>Total Source of Funds</b>
		Internal Service Funds				Capital Project Funds		Debt Service Fund		

Funds	Internal Service Funds					Capital Project Funds		Debt Service Fund	Totals	
Stormwater Utility Fund	Recreation Participation and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	Debt Service Fund	<b>Total Expenditures</b>	<b>Use of Funds Expenditures</b>
		\$7,150,051	\$1,137,960	\$503,655			\$664,845		\$19,033,942	Administration
									\$3,896,312	Community Development
\$3,292,355					\$714,115		\$100,000		\$17,552,624	Environmental/ Public Works
								\$5,761,513	\$8,304,561	Finance
							\$967,655		\$7,889,395	Fire
							\$791,000		\$19,052,822	Police
\$5,257,961						\$45,000	\$1,006,000		\$16,293,276	Recreation and Parks
						\$25,000	\$1,679,245		\$9,052,219	Transportation
							\$2,731,527		\$3,909,390	City-Wide Costs
									\$7,156,356	Transfer to Capital
\$3,292,355	\$5,257,961	\$7,150,051	\$1,137,960	\$503,655	\$714,115	\$70,000	\$7,940,272	\$5,761,513	<b>\$112,140,897</b>	<b>Total Use of Funds</b>
(\$177,355)	(\$425,070)	\$0	(\$87,960)	(\$37,655)	\$0	\$465,000	\$0	(\$1,683,381)	Excess (Deficiency) of revenues vs expenditures	
\$548,836	\$876,502								\$17,757,155	FY 2015 Fund Balance Reserve by Policy:
\$534,103	\$9,198	\$1,646,490	\$2,023,524	\$2,498,264	\$0	\$1,456,009	\$27,131	\$2,250,813	\$18,416,104	FY 2015 Est. Ending Fund Balance Available over Reserve by Policy:
\$1,082,939	\$885,700	\$1,646,490	\$2,023,524	\$2,498,264	\$0	\$1,456,009	\$27,131	\$2,250,813	\$36,173,259	FY 2015 Total Estimated Ending Available Fund Balance:
(\$177,355)	(\$425,070)	\$0	(\$87,960)	(\$37,655)	\$0	\$465,000	\$0	(\$1,683,381)	(\$5,698,591)	FY 2015 Estimated Increase / (Decrease) in Fund Balance:
		Internal Service Funds				Capital Project Funds		Debt Service Fund		

# BUDGET FUND STRUCTURE



## MAJOR FUND DESCRIPTIONS:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Federal Grants Fund accounts for the grant monies received from various federal agencies.

The Impact Fees Fund accounts for the collection of impact fees to pay for system improvements for fire, recreation and parks and transportation facilities as projected in the Roswell Comprehensive Land Use Plan.

The Capital Projects Fund accounts for financial resources to be used for the acquisition and construction of major capital projects.

The Debt Service Fund accounts for the accumulation of resources and payments made of principal and interest on the City's general obligation debt.

The Water and Sewer Fund accounts for the activities of the City's water system and the billing on behalf of Fulton County's sewer system as it applies to City residents, which renders those services to the residents and businesses located within the City.

The Solid Waste Fund accounts for the operations of the City's solid waste and sanitation program.

The Participant Recreation Fund accounts for the operations of activities held at the City's parks.

The Stormwater Fund accounts for the operations of the City's stormwater program.



## City Wide Revenue and Expenditure History

### Citywide Revenue:

	FY 2012 Actual	FY 2013 Actual	FY 2014		FY 2015	
			Approved	Approved Budget		
Property Tax	\$24,522,003	\$24,409,448	\$24,865,445	\$24,245,675		
Sales Tax	\$20,618,957	\$20,507,663	\$20,200,000	\$21,600,000		
Franchise, Alcohol, Business / Insurance Taxes	\$12,868,804	\$13,160,143	\$12,876,400	\$13,635,000		
Licenses & Permits	\$1,447,158	\$1,529,668	\$1,673,800	\$2,204,500		
Intergovernmental	\$7,654,732	\$3,021,996	\$150,657	\$159,396		
Charges for Service - External	\$22,831,188	\$22,916,073	\$21,877,029	\$22,652,857		
Charges for Service - Internal	\$2,939,585	\$3,703,222	\$3,865,448	\$3,854,717		
Fines & Forfeitures	\$3,260,488	\$2,409,928	\$2,459,284	\$2,137,000		
Interest Income	\$604,221	-\$39,888	\$203,576	\$159,000		
Miscellaneous Revenues	\$646,559	\$10,473,459	\$289,658	\$276,163		
Transfers In	\$20,219,546	\$13,646,520	\$6,567,340	\$7,584,031		
Employee Contribution	\$1,575,835	\$5,794,909	\$838,000	\$1,626,970		
Employer Contribution	\$5,928,000	\$398,163	\$5,568,498	\$5,523,081		
Lease Proceeds	\$0	\$0	\$0	\$783,916		
Fund Balance Appropriations			\$4,265,076	\$6,216,591		
<b>Total Revenues</b>	<b>\$125,117,078</b>	<b>\$121,931,304</b>	<b>\$105,700,211</b>	<b>\$112,658,897</b>		

### Citywide Expenditures:

	FY 2012 Actual	FY 2013 Actual	FY 2014		FY 2015	
			Approved	Approved Budget		
100 - General Fund	\$63,065,001	\$63,279,232	\$61,058,849	\$63,395,729		
210 - Confiscated Assets Fund	\$710,877	\$409,281	\$310,878	\$334,654		
215 - E-911 Fund	\$1,971,341	\$1,691,387	\$2,007,693	\$1,930,049		
220 - State Grant Fund	\$1,811,744	\$641,400	\$0	\$0		
221 - Federal Grant Fund	\$6,616,290	\$674,551	\$0	\$0		
222 - County/Local Grant Fund	\$16,000	\$2,998	\$0	\$0		
224 - Amer Rec & Reinvest Act 2009	\$3,479,354	\$54,938	\$0	\$0		
225 - Grant Fund	\$10,512	\$295,905	\$20,270	\$20,270		
230 - Impact Fees Fund	\$3,838,323	\$301,998	\$0	\$70,000		
235 - Cemetery Care Fund	\$17,064	\$21,718	\$23,500	\$23,500		
240 - Soil and Erosion Control	\$609	\$0	\$0	\$0		
245 - Tree Bank Fund	\$140	\$3,900	\$0	\$0		
275 - Hotel/Motel Fund	\$1,001,174	\$1,165,560	\$952,931	\$1,038,331		
290 - Leita Thompson Fund	\$95,876	\$69,433	\$88,192	\$124,328		
311 - 2000 Bond Fund (Cap Proj)	\$438,709	\$18,669	\$0	\$0		
312 - 2013 BONDS	\$0	\$878,556	\$0	\$0		
313 - 2014 BOND CONSTRUCTION	\$0	\$0	\$0	\$0		
350 - Capital Projects	\$25,462,455	\$9,949,497	\$5,484,309	\$7,940,272		
410 - Bond Fund (Debt Service)	\$13,343,387	\$6,365,895	\$1,205,948	\$5,761,513		
505 - Water and Sewer Fund	\$3,345,838	\$2,854,652	\$3,883,373	\$3,376,917		
507 - Stormwater Fund	\$1,664,929	\$1,517,151	\$2,549,667	\$3,292,355		
540 - Solid Waste Fund	\$8,910,019	\$8,895,847	\$9,508,701	\$10,069,237		
555 - Participant Recreation Fund	\$4,861,370	\$4,965,013	\$5,310,349	\$5,257,961		
601 - Workers' Compensation Fund	\$718,878	\$456,093	\$464,505	\$503,655		
602 - Group Health Insurance Fund	\$6,922,765	\$6,881,310	\$6,548,372	\$7,150,051		
603 - Risk Management Fund	\$726,686	\$888,137	\$1,050,076	\$1,137,960		
604 - FLEET SERVICES FUND	\$0	\$601,210	\$626,684	\$714,115		
<b>Grand Total</b>	<b>\$149,029,340</b>	<b>\$112,884,330</b>	<b>\$101,094,297</b>	<b>\$112,140,897</b>		

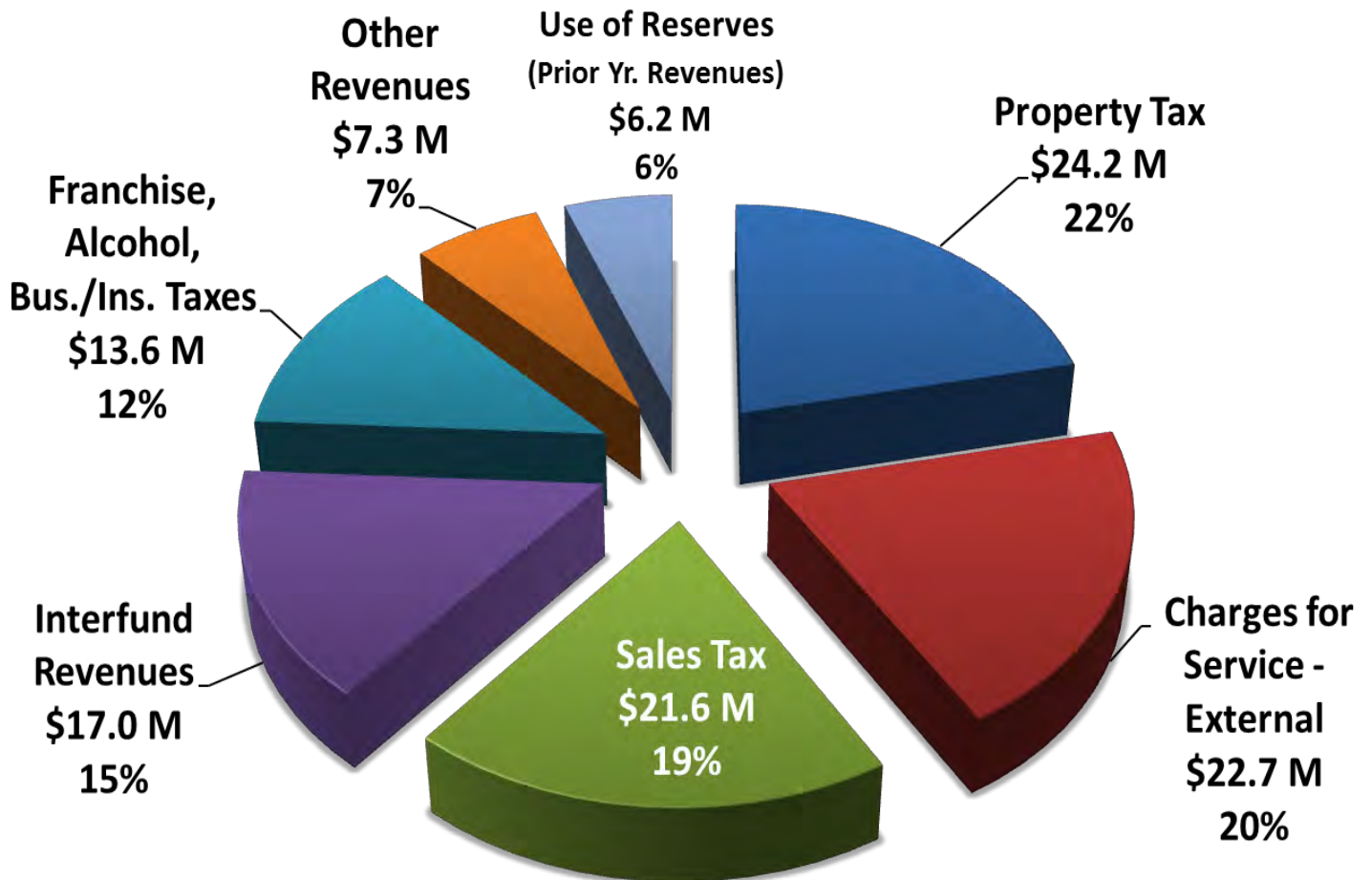
	FY 2012 Actual	FY 2013 Actual	FY 2014		FY 2015	
			Approved	Approved Budget		
Administration	\$21,997,534	\$18,107,761	\$17,635,959	\$19,033,942		
City-Wide	\$12,726,755	\$13,970,236	\$8,133,568	\$10,943,746		
Community Development	\$3,784,846	\$3,305,892	\$3,372,134	\$3,896,312		
Environmental / Public Works	\$20,839,320	\$14,259,181	\$16,995,952	\$17,552,624		
Finance	\$15,693,820	\$8,515,289	\$3,758,879	\$8,304,561		
Fire	\$7,592,325	\$7,696,900	\$7,246,522	\$7,889,395		
Police	\$20,665,925	\$17,461,296	\$18,539,426	\$19,174,822		
Recreation, Parks, Historic and Cultural Affairs	\$19,537,762	\$16,343,757	\$16,603,781	\$16,293,276		
Transportation	\$26,191,054	\$13,224,018	\$8,808,076	\$9,052,219		
<b>Grand Total</b>	<b>\$149,029,340</b>	<b>\$112,884,330</b>	<b>\$101,094,297</b>	<b>\$112,140,897</b>		

# City Wide Source of Funds

The City of Roswell's operations are funded through a variety of revenue sources. Basic services such as police and fire protection, recreation and parks, and roads are provided in large part by Property Tax and Sales Tax.

The City of Roswell has historically experienced strong financial strength and sound financial management. This is exhibited by the fact that Roswell is one of two large cities in the State of Georgia to have an uninsured AAA bond rating. This strong financial history allows the city to maintain financial stability despite economic challenges

## FY 2015 Source of Funds (\$112.7 M) (in millions)

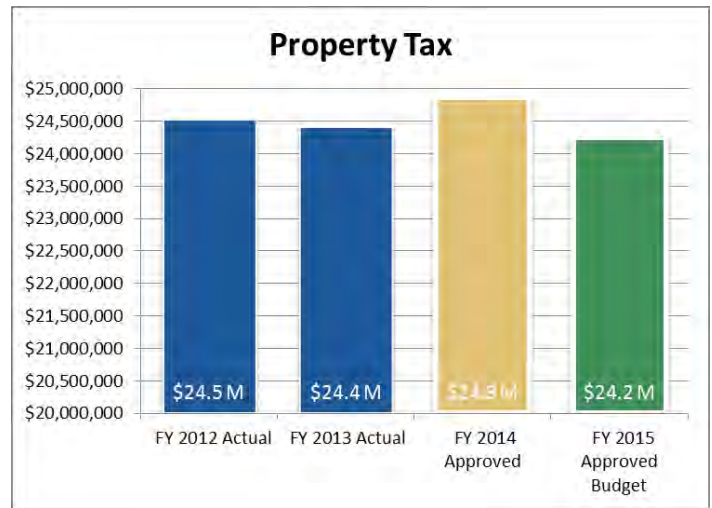


# Major Revenue Source History

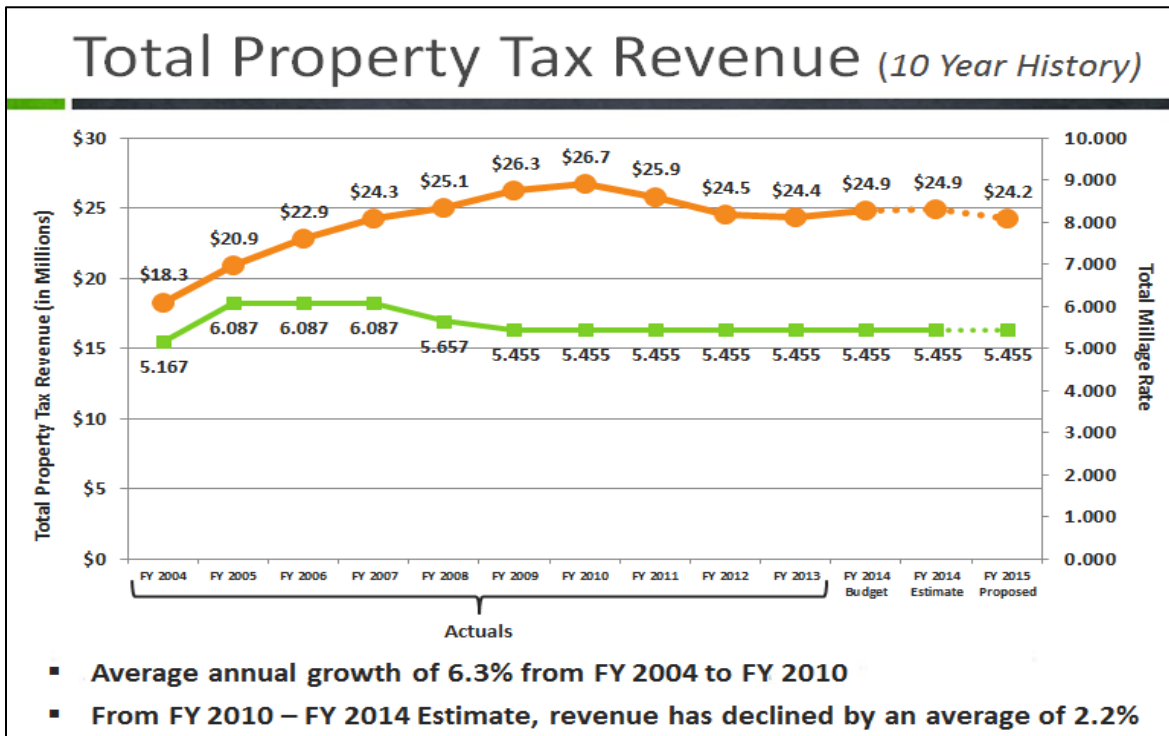
## Property Taxes:

This primary source of revenue for the City represents 23% of the total budget. Revenue projections for Fiscal Year 2015 amount to \$24.2M which is a decrease of \$700,000 from the FY 2013 budgeted amount of \$24.9M.

FY 2015 property tax revenue projections are based upon an estimated digest as the City is awaiting a digest from Fulton County. Initial indications from the County estimate a slight increase in digest attributable to growth. However, due to a continued reassessment of property under appeal and the impact of House Bill 386 resulting in an anticipated 15% decline in motor vehicle digest, a 2.8% decrease in property tax revenues is expected for FY 2015. The table below represents the total Property Tax Revenue History used to project FY 2015 revenues.



For FY 2015 the millage rate is approved at 5.455 mills, the same rate since FY 2009. The FY 2015 approved budget will hold the millage rate stable at 5.455. In FY 2014, the City shifted 0.405 mills from debt service to the General Fund to fund maintenance capital expenditures, such as road resurfacing.



The capital needs for the City show that decisions will need to be made in future budget years for funding capital projects to maintain the current designated fund balance policy. Although the City has a healthy estimated beginning fund balance of \$15,923,897 for FY 2015 the general fund, as capital needs continue to climb the City will continue to evaluate alternative funding sources to meet this demand including debt, leases, grants, loans and bonds.

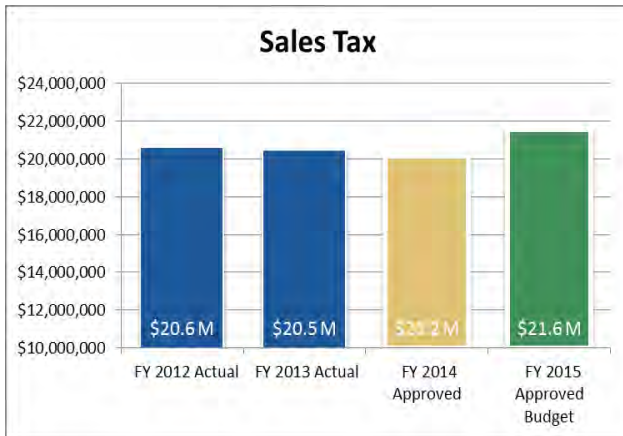
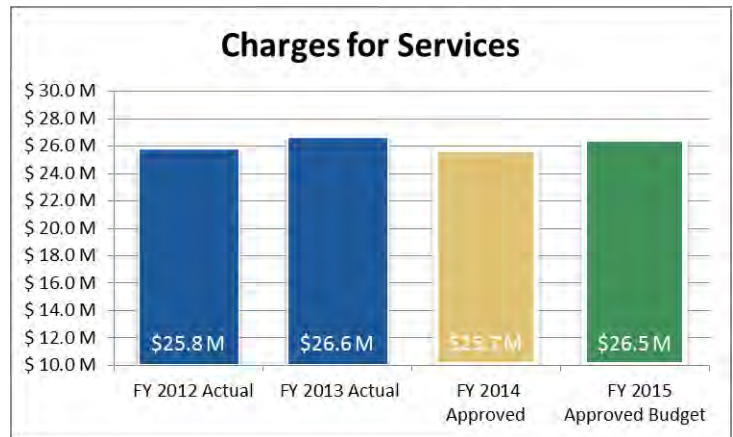
# Major Revenues Source History, continued

## Charges for Service (Internal and External):

The second largest source of revenue for the City, Charges for Service, represents 35% (20% External and 15% Internal Services) of the total budget. Revenue projections are \$26.5M for Fiscal Year 2015.

There are no changes to the charges for service, however budget for impact fees increased due a stronger economy.

Charges for services include, but are not limited to: contributions to the internal service funds, receipts from hotel/motel taxes, recreation participation fees, sanitation fees, stormwater utility fees, water billing revenue, indirect cost charges, and other similar revenue sources.



## Local Option Sales Tax:

This third largest source of revenue for the City represents 19% of the total budget. The revenue projection for FY 2015 is \$21.6M which is an increase of \$1,400,000 over the previous fiscal year budgeted amount of \$20.2 M.

The increase is based on continued stabilization in the local economy as well as an anticipated increase in the distribution formula resulting from LOST negotiations in FY 2013.

## Franchise, Alcohol, Business/Insurance Taxes:

Another large source of revenue for the City, accounting for 12% of total revenues with a projected collection of \$13.6M for FY 2015, is Franchise, Alcohol, Business/Insurance Taxes. The FY 2014 Approved amount represents an increase of \$0.7M from the FY 2013 Approved amount of \$12.9M. Most of the increase results from an increase in Insurance Premium Tax collections.

## Other Revenue:

The remaining 7% of revenues includes Licenses and Permits, Intergovernmental, Fines and Forfeitures, Interest Income, and Miscellaneous Revenue.

## Use of reserves:

The use of reserves is used for planned expenditures such as one-time capital projects or planned spend down of reserves above our policy. These items are specific to each fiscal year and do not use any historical trends.

## City Wide Revenues by Account

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
<b>311100</b> Real Property - Current Year	\$20,444,051	\$20,423,717	\$20,423,717	\$19,806,331	\$20,423,717	-\$382,827	\$20,040,890
<b>311110</b> Public Utility	\$197,515	\$191,690	\$191,690	\$187,961	\$191,690	\$0	\$191,690
<b>311200</b> Real Property - Prior	-\$179,370	\$20,000	\$20,000	\$98,352	\$20,000	\$0	\$20,000
<b>311300</b> Personal Property - Current	\$964,620	\$1,014,430	\$1,014,430	\$1,026,571	\$1,014,430	\$22,593	\$1,037,023
<b>311305</b> Personal Property - Prior	-\$60	\$0	\$0	-\$6,926	\$0	\$0	\$0
<b>311310</b> Motor Vehicle	\$1,548,347	\$1,425,608	\$1,425,608	\$1,102,971	\$1,425,608	-\$329,536	\$1,096,072
<b>311315</b> Title Ad Valorem Tax (Vehicle)	\$657,545	\$1,200,000	\$1,200,000	\$1,391,048	\$1,200,000	-\$50,000	\$1,150,000
<b>311340</b> Intangibles (Reg & Recrd)	\$428,881	\$420,000	\$420,000	\$276,331	\$420,000	-\$20,000	\$400,000
<b>311600</b> Real Estate Trans (intang)	\$190,787	\$100,000	\$100,000	\$90,605	\$100,000	\$50,000	\$150,000
<b>319110</b> General Property - Penalty & Interest - Real	\$157,181	\$70,000	\$70,000	\$142,942	\$70,000	\$90,000	\$160,000
<b>319500</b> Fifa	-\$48	\$0	\$0	\$0	\$0	\$0	\$0
<b>Property Tax Total</b>	<b>\$24,409,448</b>	<b>\$24,865,445</b>	<b>\$24,865,445</b>	<b>\$24,116,186</b>	<b>\$24,865,445</b>	<b>-\$619,770</b>	<b>\$24,245,675</b>
<b>313100</b> Local Option Sales Tax	\$20,507,663	\$20,200,000	\$20,200,000	\$15,952,416	\$20,200,000	\$1,400,000	\$21,600,000
<b>Sales Tax Total</b>	<b>\$20,507,663</b>	<b>\$20,200,000</b>	<b>\$20,200,000</b>	<b>\$15,952,416</b>	<b>\$20,200,000</b>	<b>\$1,400,000</b>	<b>\$21,600,000</b>
<b>311710</b> Electric Franchise Taxes	\$3,751,050	\$3,700,000	\$3,700,000	\$3,626,560	\$3,700,000	\$0	\$3,700,000
<b>311730</b> Gas Franchise Taxes	\$647,773	\$636,000	\$636,000	\$493,364	\$636,000	\$29,000	\$665,000
<b>311750</b> TV Cable Franchise Taxes	\$890,183	\$900,000	\$900,000	\$492,041	\$900,000	\$65,000	\$965,000
<b>311760</b> Telephone Franchise Taxes	\$414,318	\$345,000	\$345,000	\$244,022	\$345,000	\$20,000	\$365,000
<b>314101</b> Hotel/Motel Tax : Trails 16.67%	\$132,834	\$130,926	\$130,926	\$110,091	\$130,926	\$10,769	\$141,695
<b>314102</b> Hotel/Motel Tax : General 40.00%	\$317,937	\$314,160	\$314,160	\$252,207	\$314,160	\$25,840	\$340,000
<b>314103</b> Hotel/Motel Tax : Tourism 43.33%	\$346,072	\$340,314	\$340,314	\$270,780	\$340,314	\$27,991	\$368,305
<b>314200</b> Alcoholic Beverage Excise Tax	\$1,010,306	\$975,000	\$975,000	\$750,432	\$975,000	\$40,000	\$1,015,000
<b>314300</b> Local Option Mixed Drink Excise Tax	\$298,302	\$200,000	\$200,000	\$230,750	\$200,000	\$130,000	\$330,000
<b>316100</b> Business & Occupation Tax	\$750,677	\$815,000	\$815,000	\$892,935	\$815,000	\$60,000	\$875,000
<b>316101</b> Business & Occupation Tax	-\$3,205	\$0	\$0	-\$36,825	\$0	\$0	\$0
<b>316102</b> Insurance Occupation Tax	\$57,150	\$70,000	\$70,000	\$83,250	\$70,000	\$10,000	\$80,000
<b>316200</b> Insurance Premium Tax	\$4,401,407	\$4,300,000	\$4,300,000	\$4,557,238	\$4,300,000	\$340,000	\$4,640,000
<b>316300</b> Financial Institution Tax	\$145,339	\$150,000	\$150,000	\$153,801	\$150,000	\$0	\$150,000
<b>Franchise, Alcohol, Business / Insurance Taxes Total</b>	<b>\$13,160,143</b>	<b>\$12,876,400</b>	<b>\$12,876,400</b>	<b>\$12,120,645</b>	<b>\$12,876,400</b>	<b>\$758,600</b>	<b>\$13,635,000</b>
<b>321110</b> Alcohol, Beer, Wine License	\$577,141	\$570,000	\$570,000	\$578,183	\$570,000	\$25,000	\$595,000
<b>321130</b> Liquor Pouring License	\$30,144	\$30,000	\$30,000	\$22,740	\$30,000	\$0	\$30,000
<b>321140</b> Bar Cards (Liquor Handling License)	\$9,975	\$6,000	\$6,000	\$7,805	\$6,000	\$4,000	\$10,000
<b>321220</b> Insurance	\$13,575	\$70,000	\$70,000	\$0	\$70,000	-\$70,000	\$0
<b>321292</b> Solicitor Fees	\$825	\$0	\$0	\$675	\$0	\$0	\$0
<b>321295</b> Precious Metal Dealer Fee	\$0	\$0	\$0	\$3,600	\$0	\$3,000	\$3,000
<b>322210</b> Zoning And Land Use	\$65,291	\$50,000	\$50,000	\$35,660	\$50,000	\$25,000	\$75,000
<b>322230</b> Sign Permits	\$38,589	\$45,000	\$45,000	\$20,865	\$45,000	-\$25,000	\$20,000
<b>322300</b> Taxi Cab Permits	\$45,880	\$50,000	\$50,000	\$36,200	\$50,000	-\$5,000	\$45,000
<b>322905</b> Photo and Film Fees	\$6,950	\$15,000	\$15,000	\$3,300	\$15,000	-\$7,500	\$7,500
<b>322991</b> Special Events Fee	\$31,659	\$20,000	\$20,000	\$24,013	\$20,000	-\$10,000	\$10,000
<b>322993</b> Photo & Film Fees	\$750	\$0	\$0	\$1,250	\$0	\$0	\$0
<b>323120</b> Building & Inspection Fees	\$630,400	\$740,000	\$740,000	\$849,047	\$740,000	\$461,000	\$1,201,000
<b>323190</b> Soil Erosion Fees	\$5,284	\$7,000	\$7,000	\$16,130	\$7,000	\$0	\$7,000
<b>323197</b> Soil Erosion Grading Permit	\$400	\$800	\$800	\$0	\$800	-\$800	\$0
<b>323902</b> Grading Permits	\$71,101	\$70,000	\$70,000	\$188,868	\$70,000	\$130,000	\$200,000
<b>323903</b> Soil Erosion Grading Permit	\$1,704	\$0	\$0	\$5,115	\$0	\$1,000	\$1,000
<b>Licenses &amp; Permits Total</b>	<b>\$1,529,668</b>	<b>\$1,673,800</b>	<b>\$1,673,800</b>	<b>\$1,793,450</b>	<b>\$1,673,800</b>	<b>\$530,700</b>	<b>\$2,204,500</b>
<b>331360</b> Administration Federal Grants	\$59,904	\$0	\$5,333	\$3,597	\$0	\$0	\$0
<b>331362</b> Community Development Federal Grants	\$36,000	\$0	\$2,942	\$0	\$0	\$0	\$0
<b>331363</b> Rec & Parks Federal Grants	\$0	\$0	\$1,960,000	\$0	\$0	\$0	\$0
<b>331365</b> Police Federal Grants	\$43,877	\$0	\$72,583	\$24,115	\$0	\$0	\$0
<b>331366</b> Env & PW Federal Grants	\$375	\$0	\$729,295	\$0	\$0	\$0	\$0
<b>331367</b> Trans Federal Grants	\$830,649	\$0	\$3,580,902	\$571,167	\$0	\$0	\$0
<b>331368</b> Match - Federal Grants	\$0	\$0	\$74,852	\$0	\$0	\$0	\$0
<b>331369</b> CDBG Revenue	\$545,241	\$20,270	\$615,287	\$118,862	\$20,270	\$0	\$20,270
<b>333100</b> Housing Authority	\$17,181	\$0	\$0	\$0	\$0	\$0	\$0

## City Wide Revenues by Account

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
334365 Police State Grants	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0
334367 Trans State Grants	\$1,337,236	\$0	\$1,946,694	\$783,823	\$0	\$0	\$0
336010 Alpharetta Fire Payments	\$95,993	\$130,387	\$130,387	\$51,851	\$130,387	-\$6,261	\$124,126
336011 Intergovernmental	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
336013 Intergov - Sandy Springs	\$49,403	\$0	\$1,000,000	\$795,616	\$0	\$0	\$0
336106 Police County/Local Grants	\$4,500	\$0	\$3,500	\$3,500	\$0	\$0	\$0
336108 Trans County/Local Grants	\$1,637	\$0	\$658,480	\$9,562	\$0	\$0	\$0
337300 Fulton Co. Shared Rev	\$0	\$0	\$68,500	\$0	\$0	\$15,000	\$15,000
<b>Intergovernmental Total</b>	<b>\$3,021,996</b>	<b>\$150,657</b>	<b>\$10,866,753</b>	<b>\$2,362,094</b>	<b>\$150,657</b>	<b>\$8,739</b>	<b>\$159,396</b>
341200 Recording Fees	\$376	\$0	\$0	\$44	\$0	\$0	\$0
341323 Recreation Impact Fees	\$233,224	\$163,460	\$5,236	\$350,488	\$163,460	\$196,540	\$360,000
341324 Trans Impact Fees	\$203,832	\$67,779	-\$121,054	\$50,358	\$67,779	-\$17,779	\$50,000
341325 Public Safety Impact Fees	\$105,900	\$72,581	\$6,681	\$124,399	\$72,581	\$47,419	\$120,000
341400 Printing And Duplication Fees	\$404	\$300	\$300	\$6,751	\$300	\$0	\$300
341426 3% Admin Impact Fees	\$19,523	\$26,999	\$31,000	\$15,758	\$26,999	-\$11,999	\$15,000
341905 Other/Misc. Fees	\$30,891	\$28,000	\$28,000	\$24,824	\$28,000	-\$1,500	\$26,500
341910 Election Qualify Fees	\$0	\$8,460	\$8,460	\$15,360	\$8,460	-\$8,460	\$0
342101 Special Police Ser- Ot	\$68,253	\$5,000	\$5,000	\$29,524	\$5,000	\$0	\$5,000
342120 Accident Reports	\$17,961	\$15,000	\$15,000	\$11,845	\$15,000	\$0	\$15,000
342130 False Alarm Fees	\$66,790	\$60,000	\$60,000	\$28,850	\$60,000	\$0	\$60,000
342140 Expungement Fees	\$5,360	\$5,000	\$5,000	\$3,759	\$5,000	\$0	\$5,000
342210 Fire Alarm Fees	\$2,000	\$3,400	\$3,400	\$2,700	\$3,400	\$0	\$3,400
342310 Fingerprinting Fees	\$7,241	\$8,000	\$8,000	\$6,305	\$8,000	\$0	\$8,000
342331 Prisoner Housing (fed)	\$5	\$0	\$0	\$0	\$0	\$0	\$0
342332 Prisoner Housing (other)	\$45	\$0	\$0	\$0	\$0	\$0	\$0
342501 E-911 Charges - Landlines	\$633,210	\$650,000	\$650,000	\$410,018	\$650,000	-\$55,000	\$595,000
342502 E-911 Charges - Wireless	\$1,170,145	\$1,000,000	\$1,000,000	\$1,063,179	\$1,000,000	\$250,000	\$1,250,000
342503 E-911 Charges - VOIP	\$300	\$0	\$0	-\$89	\$0	\$0	\$0
342920 Mountain Park	\$33,855	\$35,000	\$35,000	\$31,033	\$35,000	-\$1,000	\$34,000
342925 Rapstc Training	\$1,480	\$1,000	\$1,000	\$38,969	\$1,000	\$0	\$1,000
343210 Lake Charles - Spec Assess	\$17,000	\$19,000	\$19,000	\$0	\$19,000	-\$2,000	\$17,000
344111 Residential Refuse Collect	\$5,432,104	\$5,200,000	\$5,200,000	\$4,554,631	\$5,200,000	\$250,000	\$5,450,000
344112 Commercial Refuse Collect	\$2,748,788	\$2,600,000	\$2,600,000	\$2,307,582	\$2,600,000	\$200,000	\$2,800,000
344113 Ref Coll Res Prem Svc	\$136,461	\$120,000	\$120,000	\$106,665	\$120,000	-\$5,000	\$115,000
344114 Ref Coll Res Prem-curbexe	\$4,343	\$4,000	\$4,000	\$3,491	\$4,000	\$0	\$4,000
344160 Solid Waste Recycling Fees	\$208,545	\$200,000	\$200,000	\$163,474	\$200,000	\$0	\$200,000
344162 Large Item Fees	\$27,782	\$20,000	\$20,000	\$22,750	\$20,000	\$5,000	\$25,000
344191 Dumpster Set Up Fees	\$2,758	\$2,500	\$2,500	\$2,525	\$2,500	\$0	\$2,500
344210 Water Charges	\$2,802,534	\$3,100,000	\$3,100,000	\$2,431,787	\$3,100,000	-\$300,000	\$2,800,000
344215 Reconnect Fees	\$527	\$500	\$500	\$675	\$500	\$0	\$500
344216 Meter Fees	\$84,485	\$75,000	\$75,000	\$52,387	\$75,000	-\$35,000	\$40,000
344217 Water Service Stop Fees	\$42,176	\$30,000	\$30,000	\$30,171	\$30,000	\$0	\$30,000
344255 Sewerage Charges	\$262,312	\$250,000	\$250,000	\$311,831	\$250,000	\$0	\$250,000
344256 Sewer Permit Fees Admin	\$20,257	\$15,000	\$15,000	\$11,828	\$15,000	\$0	\$15,000
344261 Stormwater Utility	\$3,042,658	\$2,900,000	\$2,900,000	\$2,557,696	\$2,900,000	\$200,000	\$3,100,000
344301 Utility Bill Late Charges	\$297,169	\$250,000	\$250,000	\$253,321	\$250,000	\$0	\$250,000
344302 Utility Bill Penalties	\$3,178	\$5,400	\$5,400	\$2,194	\$5,400	\$0	\$5,400
344303 Stormwater Late Charges	\$9,374	\$9,000	\$9,000	\$8,777	\$9,000	\$1,000	\$10,000
344700 Utility Bill Late Charges	-\$2,867	\$0	\$0	\$0	\$0	\$0	\$0
345610 Telecommunication Charges	\$382,848	\$325,000	\$325,000	\$306,616	\$325,000	\$25,000	\$350,000
346400 Background Check Fees	\$16,301	\$15,000	\$15,000	\$12,130	\$15,000	\$0	\$15,000
347201 Auditorium Rental Fees	\$93,518	\$108,000	\$108,000	\$79,789	\$108,000	-\$8,000	\$100,000
347202 Other Rental Fees	\$286,318	\$270,250	\$270,250	\$285,554	\$270,250	\$50,607	\$320,857
347501 General Programs	\$657,568	\$604,000	\$604,000	\$440,632	\$604,000	-\$24,000	\$580,000
347502 Special Events	\$8,957	\$10,000	\$10,000	\$2,937	\$10,000	-\$2,500	\$7,500
347503 Athletics	\$1,033,387	\$1,000,000	\$1,000,000	\$886,987	\$1,000,000	\$0	\$1,000,000
347504 Tennis	\$214,708	\$200,000	\$200,000	\$216,470	\$200,000	\$30,000	\$230,000
347505 Swimming	\$210,161	\$200,000	\$200,000	\$95,973	\$200,000	\$15,000	\$215,000
347506 Gym & Physical Fitness	\$1,058,882	\$1,000,000	\$1,000,000	\$867,271	\$1,000,000	\$25,000	\$1,025,000
347507 Dance, Drama, & Music	\$285,736	\$300,000	\$300,000	\$265,006	\$300,000	-\$30,000	\$270,000
347508 Arts & Crafts	\$232,321	\$250,000	\$250,000	\$180,609	\$250,000	-\$20,000	\$230,000

## City Wide Revenues by Account

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
347509 General Instrction Progs	\$385,947	\$400,000	\$400,000	\$272,961	\$400,000	-\$25,000	\$375,000
347510 Rec & Parks Contributions	\$82,212	\$45,000	\$45,000	\$62,422	\$45,000	-\$2,500	\$42,500
347512 Rec & Parks Miscellaneous	\$22,989	\$25,000	\$25,000	\$14,309	\$25,000	-\$10,000	\$15,000
347513 Senior Adult Center	\$199,623	\$170,000	\$170,000	\$176,429	\$170,000	\$40,000	\$210,000
347701 City Hosted Conference Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
349100 Cemetery Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
349171 Payment Of Liens	\$2,156	\$2,500	\$2,500	\$2,002	\$2,500	\$0	\$2,500
349300 Bad Check Fees	\$1,911	\$1,700	\$1,700	\$2,176	\$1,700	\$0	\$1,700
349920 Vietnam Memorial Bricks	\$150	\$200	\$200	\$290	\$200	\$0	\$200
<b>Charges for Service - External Total</b>	<b>\$22,916,073</b>	<b>\$21,877,029</b>	<b>\$21,468,072</b>	<b>\$19,206,418</b>	<b>\$21,877,029</b>	<b>\$775,828</b>	<b>\$22,652,857</b>
341701 Indirect Cost Confiscated Asset Fund	\$33,976	\$41,636	\$41,636	\$34,697	\$41,636	-\$9,624	\$32,012
341702 Indirect Cost E911	\$108,711	\$134,796	\$134,796	\$112,330	\$134,796	-\$7,358	\$127,438
341703 Indirect Cost Water Fund	\$226,029	\$231,959	\$231,959	\$193,299	\$231,959	-\$9,887	\$222,072
341704 Indirect Cost Solid Waste	\$805,165	\$797,279	\$797,279	\$664,399	\$797,279	\$3,133	\$800,412
341705 Indirect Cost Rec Participation Fund	\$0	\$21,150	\$21,150	\$17,625	\$21,150	\$0	\$21,150
341706 Indirect Cost Stormwater	\$466,505	\$417,899	\$417,899	\$348,249	\$417,899	-\$35,340	\$382,559
341707 INDIRECT COST GARAGE	\$0	\$40,013	\$40,013	\$33,344	\$40,013	-\$1,054	\$38,959
341805 Risk Claims Payments	\$1,025,417	\$1,050,000	\$1,050,000	\$875,000	\$1,050,000	\$0	\$1,050,000
341810 Transfers In	\$1,037,419	\$466,000	\$1,130,716	\$770,668	\$466,000	\$0	\$466,000
391201 Operating Transfer In	\$0	\$664,716	\$0	\$0	\$664,716	\$49,399	\$714,115
<b>Charges for Service - Internal Total</b>	<b>\$3,703,222</b>	<b>\$3,865,448</b>	<b>\$3,865,448</b>	<b>\$3,049,612</b>	<b>\$3,865,448</b>	<b>-\$10,731</b>	<b>\$3,854,717</b>
351171 Municipal Court Fines	\$1,700,856	\$2,030,714	\$2,030,714	\$1,381,974	\$2,030,714	-\$230,714	\$1,800,000
351172 Municipal Court Probation	\$76,424	\$70,482	\$70,482	\$52,810	\$70,482	-\$482	\$70,000
351173 Jail Fees	\$93	\$46	\$46	\$95	\$46	-\$46	\$0
351174 Munis Admin Fee	\$39,360	\$41,678	\$41,678	\$39,080	\$41,678	\$322	\$42,000
351175 Court Related - Other	\$166,418	\$190,032	\$190,032	\$88,628	\$190,032	-\$65,032	\$125,000
351176 Diversion Fee	\$34,326	\$46,332	\$46,332	\$19,410	\$46,332	-\$26,332	\$20,000
351300 Confiscation	\$18,241	\$0	\$0	-\$375	\$0	\$0	\$0
351310 D.E.A. Funds	\$145,803	\$75,000	\$75,000	\$60,833	\$75,000	\$0	\$75,000
351315 State Drug Forfeiture	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$5,000
351360 Sale Of Confis Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
351920 Red Light Fines	\$228,407	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fines &amp; Forfeitures Total</b>	<b>\$2,409,928</b>	<b>\$2,459,284</b>	<b>\$2,459,284</b>	<b>\$1,642,455</b>	<b>\$2,459,284</b>	<b>-\$322,284</b>	<b>\$2,137,000</b>
361000 Interest Revenues	\$0	\$195,076	\$205,076	\$227,524	\$195,076	-\$42,076	\$153,000
361010 Unrealized Invest Gains	-\$416,447	\$0	\$10,491	\$392,993	\$0	\$0	\$0
361015 Bank Interest Earned	\$29,332	\$0	\$2,376	\$1,953	\$0	\$0	\$0
361016 Invest Interest Earned	\$347,227	\$8,500	\$6,000	\$31,747	\$8,500	-\$2,500	\$6,000
<b>Interest Income Total</b>	<b>-\$39,888</b>	<b>\$203,576</b>	<b>\$223,943</b>	<b>\$654,217</b>	<b>\$203,576</b>	<b>-\$44,576</b>	<b>\$159,000</b>
319400 Business License Penalty	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321294 App/neg Fee For Wireless	\$0	\$0	\$0	\$0	\$0	\$0	\$0
336109 EMA/Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371004 Gas South Affinity Program	\$19,075	\$20,000	\$20,000	\$20,293	\$20,000	\$0	\$20,000
371005 Private Donations/contrib	\$42,528	\$70,500	\$100,500	\$35,480	\$70,500	-\$70,000	\$500
381105 Rent Of Property	\$51,516	\$40,608	\$40,608	\$25,680	\$40,608	\$1,555	\$42,163
381110 Leita T. - Rent Income	\$88,445	\$89,000	\$89,000	\$69,640	\$89,000	\$0	\$89,000
382000 Telephone Commissions	\$1,380	\$3,000	\$3,000	\$0	\$3,000	-\$3,000	\$0
383100 Reimbursement From Insura	\$127,286	\$2,500	\$6,836	\$57,144	\$2,500	\$0	\$2,500
383110 Valet Parking	\$977	\$2,000	\$2,000	\$0	\$2,000	-\$2,000	\$0
383800 City- Fraud Reimburse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389105 Tree Bank Funds	\$14,500	\$0	\$0	\$42,479	\$0	\$45,000	\$45,000
389110 Recovery Of Bad Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389205 Sale Fa Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389400 Miscellaneous	\$82,262	\$50	\$50	\$15,273	\$50	-\$50	\$0
389600 Recording of Abatement	\$23,318	\$0	\$0	\$425	\$0	\$0	\$0
389997 Leita T. Utility Reimbursements	\$11,052	\$0	\$0	\$14,253	\$0	\$15,000	\$15,000
389998 Aga Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389999 Over And Short	\$11,842	\$0	\$0	-\$1,532	\$0	\$0	\$0
391203 Solid Waste Interfund Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391206 Water For Garage Interfun	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391207 Sanit For Garage Interfun	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## City Wide Revenues by Account

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
391300 Residual Equity Trans In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392100 Sale Of Assets	-\$6,890	\$60,000	\$73,716	\$69,927	\$60,000	\$0	\$60,000
392200 Gain On Property Sale	\$0	\$0	\$0	\$16,449	\$0	\$0	\$0
392300 Sale Of Abandoned Property	\$6,890	\$2,000	\$2,000	\$2,803	\$2,000	\$0	\$2,000
393000 Proceeds - Long-term Liability	\$0	\$0	\$15,000,000	\$0	\$0	\$0	\$0
393100 Gen Obligation Bond Proce	\$9,760,000	\$0	\$10,000,000	\$0	\$0	\$0	\$0
393300 Refunding Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393400 Premiums On Bonds Sold	\$239,277	\$0	\$0	\$0	\$0	\$0	\$0
399235 Use of Reserves - Cemetery Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$10,473,459</b>	<b>\$289,658</b>	<b>\$25,337,710</b>	<b>\$368,314</b>	<b>\$289,658</b>	<b>-\$13,495</b>	<b>\$276,163</b>
391201 Operating Transfer In	\$1,349,790	\$1,084,365	\$704,555	\$939,133	\$1,084,365	-\$656,690	\$427,675
391202 Stormwater Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391205 Hotel/Motel Interfund Transfer	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
391208 Sanitation Repay Gen Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391250 Capital Transfer In	\$12,221,730	\$5,482,975	\$7,092,087	\$4,511,924	\$5,482,975	\$1,673,381	\$7,156,356
391251 Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers In Total</b>	<b>\$13,646,520</b>	<b>\$6,567,340</b>	<b>\$7,796,642</b>	<b>\$5,451,057</b>	<b>\$6,567,340</b>	<b>\$1,016,691</b>	<b>\$7,584,031</b>
341801 HSA & HRA Contribution	\$292,542	\$0	\$0	\$328,075	\$0	\$0	\$0
341802 Surchg - Group Benefits	\$74,825	\$0	\$0	\$95,615	\$0	\$0	\$0
341803 Cobra	\$24,952	\$0	\$0	\$29,367	\$0	\$0	\$0
341804 Ded-dental Employee	\$327,545	\$0	\$0	\$335,186	\$0	\$0	\$0
341808 Supplemental Life	\$150,742	\$0	\$0	-\$141	\$0	\$0	\$0
341809 Colonial	\$4,478	\$0	\$0	\$3,524	\$0	\$4,500	\$4,500
341811 Aflac	\$5,503	\$0	\$0	\$4,432	\$0	\$5,500	\$5,500
341812 FSA Deductions	\$108,584	\$0	\$0	\$126,173	\$0	\$0	\$0
341816 Group Health Emp Ded	\$4,771,620	\$0	\$0	\$3,868,245	\$0	\$0	\$0
341817 Vision Ins Ded	\$34,118	\$0	\$0	\$38,905	\$0	\$0	\$0
389500 Employee Hc Contribution	\$0	\$838,000	\$838,000	\$0	\$838,000	-\$838,000	\$0
341821 HSA Contribution-Employee	\$0	\$0	\$0	\$0	\$0	\$403,000	\$403,000
341822 Employee Surcharge-Spouse	\$0	\$0	\$0	\$0	\$0	\$44,200	\$44,200
341823 Employee Surcharge-Tobacco	\$0	\$0	\$0	\$0	\$0	\$75,530	\$75,530
341824 COBRA Payments	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
341826 Dental-Employee	\$0	\$0	\$0	\$0	\$0	\$165,000	\$165,000
341831 Supplemental Life-Employee	\$0	\$0	\$0	\$0	\$0	\$162,000	\$162,000
341832 FSA Med Contrib-Employee	\$0	\$0	\$0	\$0	\$0	\$101,000	\$101,000
341833 FSA Dep Contrib-Employee	\$0	\$0	\$0	\$0	\$0	\$44,000	\$44,000
341835 Group Health-Employee	\$0	\$0	\$0	\$0	\$0	\$550,240	\$550,240
341836 Vision-Employee	\$0	\$0	\$0	\$0	\$0	\$47,000	\$47,000
<b>Employee Contribution Total</b>	<b>\$5,794,909</b>	<b>\$838,000</b>	<b>\$838,000</b>	<b>\$4,829,380</b>	<b>\$838,000</b>	<b>\$788,970</b>	<b>\$1,626,970</b>
341806 Basic Life	\$102,230	\$0	\$0	\$225,083	\$0	\$0	\$0
341807 Disability	\$45,393	\$0	\$0	\$41,195	\$0	\$0	\$0
341815 Group Health Payments	\$227,982	\$5,568,498	\$5,568,498	-\$467	\$5,568,498	-\$5,568,498	\$0
391260 Employer Hc Contribution	\$22,558	\$0	\$0	\$0	\$0	\$0	\$0
341820 HSA Contribution-Employer	\$0	\$0	\$0	\$0	\$0	\$395,000	\$395,000
341825 Dental-Employer	\$0	\$0	\$0	\$0	\$0	\$241,000	\$241,000
341827 Basic Life-Employer	\$0	\$0	\$0	\$0	\$0	\$108,000	\$108,000
341829 Disability-Employer	\$0	\$0	\$0	\$0	\$0	\$112,000	\$112,000
341834 Group Health-Employer	\$0	\$0	\$0	\$0	\$0	\$4,304,760	\$4,304,760
341837 Empl Assist Program-Employer	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
341839 Benefits Admin Assessment	\$0	\$0	\$0	\$0	\$0	\$344,321	\$344,321
<b>Employer Contribution Total</b>	<b>\$398,163</b>	<b>\$5,568,498</b>	<b>\$5,568,498</b>	<b>\$265,811</b>	<b>\$5,568,498</b>	<b>-\$45,417</b>	<b>\$5,523,081</b>
393500 Capital Lease Program	\$0	\$0	\$3,150,000	\$1,306,106	\$0	\$783,916	\$783,916
<b>Lease Proceeds Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,150,000</b>	<b>\$1,306,106</b>	<b>\$0</b>	<b>\$783,916</b>	<b>\$783,916</b>
<b>Current Year Revenue</b>	<b>\$121,931,304</b>	<b>\$101,435,135</b>	<b>\$141,189,996</b>	<b>\$93,118,162</b>	<b>\$101,435,135</b>	<b>\$5,007,171</b>	<b>\$106,442,306</b>
<b>Budgeted Use of Reserves</b>							<b>\$6,216,591</b>
<b>Total Revenue</b>							<b>\$112,658,897</b>

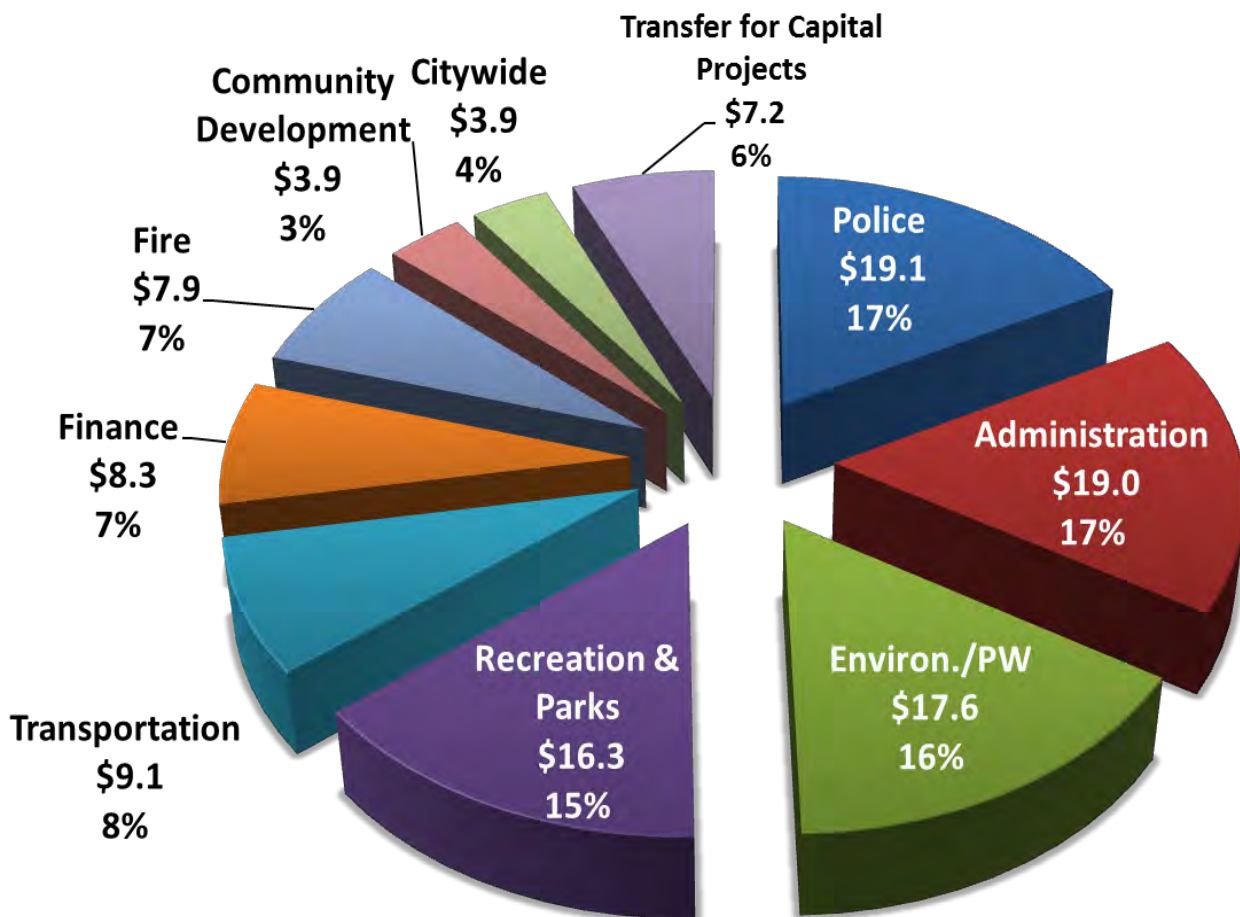


# City Wide Use of Funds

The goal of the annual budget and program for services is to satisfy the City's ongoing commitment to provide the community with the highest levels of service attainable within the resources available. The City strives daily to find new and innovative approaches to deliver excellent services while minimizing costs.

## FY 2015 Use of Funds (\$112.1 M)

(in millions)



## City Wide Expenditures by Account

	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>511100</b> Regular Employees	\$27,604,318	\$28,653,745	\$28,613,636	\$23,046,465	\$28,329,200	\$1,093,561	\$29,422,761
<b>511105</b> Part Time Employees	\$885,858	\$949,001	\$902,657	\$677,445	\$919,776	\$170,612	\$1,090,388
<b>511110</b> Elected Officials	\$238,948	\$239,634	\$199,634	\$154,543	\$239,634	\$0	\$239,634
<b>511115</b> Firefighter's Fees	\$3,085,146	\$3,338,835	\$3,633,924	\$2,740,022	\$3,338,835	\$0	\$3,338,835
<b>511200</b> Temporary Employees	\$1,468,702	\$1,417,648	\$1,389,394	\$1,155,755	\$1,417,648	\$0	\$1,417,648
<b>511250</b> Seasonal Employees	\$292,726	\$249,219	\$249,219	\$108,061	\$249,219	\$0	\$249,219
<b>511300</b> Overtime	\$598,593	\$691,210	\$691,581	\$465,514	\$691,210	\$0	\$691,210
<b>511400</b> Other Compensation	\$1,950	\$7,200	\$7,200	\$0	\$7,200	\$0	\$7,200
<b>512100</b> Group Insurance	\$5,231,539	\$6,338,331	\$6,162,493	\$4,459,357	\$4,855,000	\$0	\$4,855,000
<b>512200</b> Social Security (FICA) Contributions	\$2,034,519	\$2,153,416	\$2,153,909	\$1,705,952	\$2,134,199	\$16,564	\$2,150,763
<b>512300</b> Medicare	\$478,601	\$503,505	\$503,646	\$400,870	\$499,067	\$3,887	\$502,954
<b>512400</b> Defined Benefit Retirement Program	\$3,919,588	\$3,938,079	\$3,928,079	\$3,606,129	\$3,608,694	\$0	\$3,608,694
<b>512401</b> Deferred Compensation Con	\$147,387	\$168,800	\$168,050	\$125,998	\$165,700	\$0	\$165,700
<b>512402</b> Defined Contribution Retirement Program	\$0	\$579,956	\$962,030	\$1,033,137	\$657,325	\$34,750	\$692,075
<b>512500</b> Tuition Reimbursements	\$44,701	\$50,000	\$50,000	\$25,816	\$50,000	\$0	\$50,000
<b>512600</b> Unemployment Insurance	\$44,791	\$0	\$0	\$40,921	\$50,000	\$0	\$50,000
<b>512700</b> Workers' Compensation	\$333,120	\$296,006	\$294,881	\$272,980	\$343,968	\$0	\$343,968
<b>512800</b> Terminated Bnfts	\$0	\$0	\$84,058	\$128,225	\$0	\$0	\$0
<b>512901</b> Employee Moving Expenses	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
<b>512902</b> Employee Wellness Program	\$0	\$0	\$174,850	\$131,670	\$175,000	\$25,000	\$200,000
<b>512920</b> Other Benefits	\$17,112	\$15,000	\$15,000	\$13,153	\$33,000	-\$18,000	\$15,000
<b>512940</b> IRS Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>553100</b> Group Insurance Contribution	\$4,726,694	\$5,736,436	\$5,540,927	\$3,752,463	\$5,540,748	\$429,212	\$5,969,960
<b>553200</b> Employee Health Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>553300</b> Surch-group Benefits	\$23,375	\$0	\$0	\$0	\$0	\$0	\$0
<b>553400</b> Ded-dental Employee	\$90,893	\$0	\$0	\$0	\$0	\$0	\$0
<b>553500</b> Supplemental Life	\$161,948	\$0	\$0	\$123,833	\$162,000	-\$162,000	\$0
<b>553600</b> Colonial	\$4,494	\$0	\$0	\$3,935	\$4,500	-\$4,500	\$0
<b>553700</b> Aflac	\$5,504	\$0	\$0	\$3,843	\$5,500	-\$5,500	\$0
<b>553800</b> FSA Deductions	\$121,637	\$0	\$0	\$113,937	\$145,000	-\$145,000	\$0
<b>553900</b> Cobra	\$5,500	\$0	\$0	\$0	\$25,000	-\$25,000	\$0
<b>553901</b> Over/under Emp Health	\$54,956	\$0	\$0	\$0	\$0	\$0	\$0
<b>554000</b> Basic Life	\$29,948	\$0	\$0	\$77,568	\$108,000	-\$108,000	\$0
<b>554100</b> Workers Comp Contribution	\$446,352	\$466,000	\$466,000	\$388,333	\$466,000	\$0	\$466,000
<b>512903</b> HSA Contributions	\$0	\$0	\$0	\$0	\$0	\$798,000	\$798,000
<b>512904</b> Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
<b>512905</b> Base Life Insurance	\$0	\$0	\$0	\$0	\$0	\$108,000	\$108,000
<b>512906</b> Supplemental Life Insurance	\$0	\$0	\$0	\$0	\$0	\$162,000	\$162,000
<b>512907</b> Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$112,000	\$112,000
<b>512908</b> Dental Insurance	\$0	\$0	\$0	\$0	\$0	\$406,000	\$406,000
<b>512909</b> Vision Insurance	\$0	\$0	\$0	\$0	\$0	\$47,000	\$47,000
<b>512910</b> FSA Contributions	\$0	\$0	\$0	\$0	\$0	\$145,000	\$145,000
<b>512911</b> Cobra	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
<b>Salaries and Benefits Total</b>	<b>\$52,098,898</b>	<b>\$55,792,021</b>	<b>\$56,191,169</b>	<b>\$44,755,924</b>	<b>\$54,221,423</b>	<b>\$3,136,586</b>	<b>\$57,358,009</b>
<b>521201</b> Professional Services	\$1,423,939	\$1,278,508	\$1,687,026	\$1,083,705	\$1,289,540	\$125,000	\$1,414,540
<b>521202</b> Legal	\$61,439	\$70,000	\$136,833	\$112,885	\$70,000	\$0	\$70,000
<b>521203</b> Animal Control	\$75,393	\$70,500	\$101,036	\$104,270	\$105,500	\$0	\$105,500
<b>521204</b> E-911 Fund Reserve Expenditures	\$132,820	\$132,000	\$132,299	\$66,104	\$132,000	\$0	\$132,000
<b>521300</b> Technical Services	\$168,680	\$259,172	\$287,856	\$151,624	\$259,172	\$98,325	\$357,497
<b>521400</b> Contract Services	\$4,562,359	\$5,740,176	\$7,599,051	\$4,047,832	\$5,990,065	\$183,495	\$6,173,560
<b>522110</b> Disposal	\$1,406,375	\$1,519,217	\$1,552,897	\$1,055,022	\$1,519,217	\$0	\$1,519,217
<b>522130</b> Custodial	\$187,076	\$178,469	\$178,469	\$140,324	\$178,469	\$0	\$178,469
<b>522140</b> Repairs And Maintenance - Grounds	\$126,847	\$144,418	\$187,815	\$66,686	\$144,418	\$0	\$144,418
<b>522205</b> Repairs And Maintenance	\$4,344,197	\$2,609,367	\$5,158,739	\$1,625,724	\$1,809,367	\$239,645	\$2,049,012
<b>522210</b> Vehicle Repair	\$217,576	\$232,849	\$355,689	\$172,863	\$232,849	\$0	\$232,849
<b>522215</b> Garage Base Rate	\$286,531	\$301,635	\$301,635	\$251,363	\$307,740	\$0	\$307,740
<b>522216</b> Mechanics Rate	\$304,536	\$356,976	\$356,976	\$152,551	\$406,375	\$0	\$406,375
<b>522310</b> Rental Of Land And Buildings	\$19,869	\$46,500	\$46,500	\$17,513	\$31,500	\$0	\$31,500
<b>522320</b> Rental Of Equipment And Vehicles	\$327,000	\$201,246	\$239,696	\$120,770	\$201,246	\$2,900	\$204,146
<b>523100</b> Property And Liability Insurance	\$662,039	\$705,097	\$705,097	\$589,030	\$705,097	\$40,401	\$745,498

## City Wide Expenditures by Account

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base	Changes	Approved Budget
523210 Communication Services	\$883,411	\$932,780	\$954,503	\$641,807	\$932,781	\$0	\$932,781
523220 Postage	\$120,568	\$155,739	\$162,673	\$110,594	\$155,739	\$0	\$155,739
523300 Advertising	\$61,624	\$86,425	\$88,407	\$39,358	\$86,425	\$0	\$86,425
523400 Printing And Binding	\$84,710	\$153,010	\$157,749	\$62,346	\$153,010	\$0	\$153,010
523500 Travel	\$127,823	\$186,723	\$186,690	\$99,453	\$186,723	\$600	\$187,323
523600 Dues And Fees	\$120,150	\$128,687	\$156,657	\$131,588	\$128,687	\$10,300	\$138,987
523700 Education And Training	\$150,074	\$310,453	\$285,132	\$113,967	\$258,953	\$20,000	\$278,953
523701 Roswell U	\$0	\$0	\$50,000	\$23,595	\$50,000	\$25,000	\$75,000
523800 Licenses	\$2,616	\$5,818	\$5,843	\$1,268	\$5,818	\$0	\$5,818
523851 Contracted Temporary Labor	\$181,830	\$6,500	\$93,916	\$113,247	\$6,500	\$0	\$6,500
523852 Instruction Fees	\$669,825	\$737,975	\$735,060	\$514,690	\$737,975	\$0	\$737,975
523853 Contracted Interns	\$0	\$0	\$0	\$0	\$0	\$0	\$0
523901 Bank Fees / Charges	\$207,142	\$220,000	\$197,366	\$145,187	\$242,200	\$0	\$242,200
523902 Sanitation Services	\$92,307	\$121,050	\$121,050	\$97,022	\$121,050	\$0	\$121,050
531101 Police Public Contrib Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531105 Supplies	\$1,469,184	\$1,586,708	\$1,756,164	\$995,421	\$1,575,207	\$17,368	\$1,592,575
531110 Inmate Supplies	\$7,924	\$14,975	\$15,086	\$468	\$14,975	\$0	\$14,975
531115 Recreation Supplies	\$1,122,652	\$1,070,550	\$1,071,975	\$647,930	\$1,070,550	-\$5,300	\$1,065,250
531120 Vehicle Parts And Supplies	\$665,568	\$699,900	\$760,195	\$600,836	\$699,900	\$0	\$699,900
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$477	\$7,000	\$7,000	\$3,025	\$7,000	\$0	\$7,000
531140 Water Line/Meter Maint Supplies	\$142,031	\$187,500	\$187,530	\$185,957	\$187,500	\$0	\$187,500
531150 Computer Supplies	\$0	\$0	\$8,673	\$4,214	\$0	\$21,738	\$21,738
531210 Water / Sewerage	\$524,008	\$710,361	\$685,385	\$321,420	\$697,261	\$0	\$697,261
531215 Stormwater Fees	\$658,359	\$658,625	\$658,625	\$659,663	\$658,625	\$0	\$658,625
531220 Natural Gas	\$131,390	\$198,823	\$198,823	\$78,305	\$157,823	\$0	\$157,823
531230 Electricity	\$2,526,148	\$2,611,653	\$2,653,480	\$1,957,706	\$2,606,718	\$0	\$2,606,718
531240 Bottled Gas	\$11,662	\$14,396	\$14,396	\$8,147	\$14,796	\$0	\$14,796
531250 Oil	\$27,475	\$33,545	\$33,545	\$20,122	\$33,245	\$0	\$33,245
531270 Gasoline/ Diesel	\$1,163,071	\$1,400,328	\$1,400,328	\$863,123	\$1,302,428	\$0	\$1,302,428
531310 Hospitality And Events	\$30,253	\$11,000	\$15,735	\$12,089	\$11,000	\$0	\$11,000
531320 Inmate Meals	\$4,993	\$30,000	\$30,000	\$10,841	\$30,000	\$0	\$30,000
531400 Books And Periodicals	\$45,566	\$60,619	\$58,847	\$34,987	\$60,619	\$0	\$60,619
531605 Machinery And Equipment-Operating	\$310,228	\$313,646	\$532,098	\$264,267	\$272,831	-\$13,600	\$259,231
531610 Furniture/Fixtures-Operating	\$38,063	\$32,956	\$51,146	\$29,719	\$32,956	\$1,500	\$34,456
531615 Computer Equipment-Operating	\$108,859	\$159,902	\$433,460	\$271,907	\$98,357	\$181,808	\$280,165
531620 Communication Equipment-Operating	\$23,718	\$25,897	\$36,288	\$6,499	\$25,897	\$0	\$25,897
531625 Dumpster - Equipment Op	\$93,475	\$70,873	\$79,617	\$31,433	\$70,873	\$0	\$70,873
531710 Vietnam Memorial Bricks	\$120	\$400	\$400	\$80	\$400	\$0	\$400
531720 Uniforms	\$290,396	\$318,293	\$337,722	\$203,845	\$318,293	\$0	\$318,293
531730 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539999 Special Events Contra	\$952	\$60,000	\$64,158	\$0	\$60,000	\$14,180	\$74,180
<b>Operating Total</b>	<b>\$26,408,327</b>	<b>\$27,172,240</b>	<b>\$33,316,336</b>	<b>\$19,064,394</b>	<b>\$26,458,670</b>	<b>\$963,360</b>	<b>\$27,422,030</b>
541100 Sites (land)	\$202,575	\$0	\$614,112	\$222,310	\$0	\$0	\$0
541200 Site Improvements	\$819,814	\$1,461,000	\$2,917,890	\$1,204,979	\$0	\$2,090,167	\$2,090,167
541210 Recreation Facilities	\$1,384,982	\$374,400	\$9,985,917	\$3,330,098	\$0	\$884,000	\$884,000
541300 Buildings	\$1,699,797	\$923,900	\$23,076,884	\$1,192,613	\$0	\$676,708	\$676,708
541415 Road Improvements/ Sidewalks	\$3,641,686	\$625,000	\$15,611,038	\$3,094,173	\$0	\$1,679,245	\$1,679,245
541420 Water Lines	\$202,988	\$498,000	\$565,818	\$281,263	\$0	\$319,000	\$319,000
542100 Machinery	\$374,674	\$475,964	\$908,052	\$447,782	\$0	\$458,131	\$458,131
542200 Vehicles	\$2,702,901	\$2,218,850	\$4,583,242	\$2,083,326	\$333,516	\$2,826,760	\$3,160,276
542300 Furniture And Fixtures	\$35,715	\$20,000	-\$646	\$5,503	\$0	\$23,865	\$23,865
542400 Computer Equipment	\$1,136,636	\$53,400	\$2,310,369	\$1,267,608	\$0	\$287,380	\$287,380
542500 Communication Equipment	\$0	\$16,000	\$5,308,179	\$89,480	\$0	\$607,000	\$607,000
543000 Consulting Contracts	\$44,733	\$75,000	\$348,646	\$71,497	\$0	\$0	\$0
549999 Contra- Capital Expense Account	-\$2,651,302	\$0	\$0	-\$2,053,259	\$0	\$0	\$0
551110 Indirect Costs	\$1,640,386	\$1,684,732	\$1,684,732	\$1,403,944	\$1,624,602	\$0	\$1,624,602
551115 Interfund Transfer - Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
551150 Interfund Transfer - Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552101 City Portion Dental	\$0	\$0	\$0	\$0	\$406,000	-\$406,000	\$0
552400 Risk/Liability Contribution	\$1,025,417	\$1,050,000	\$1,050,000	\$875,000	\$1,050,000	\$0	\$1,050,000

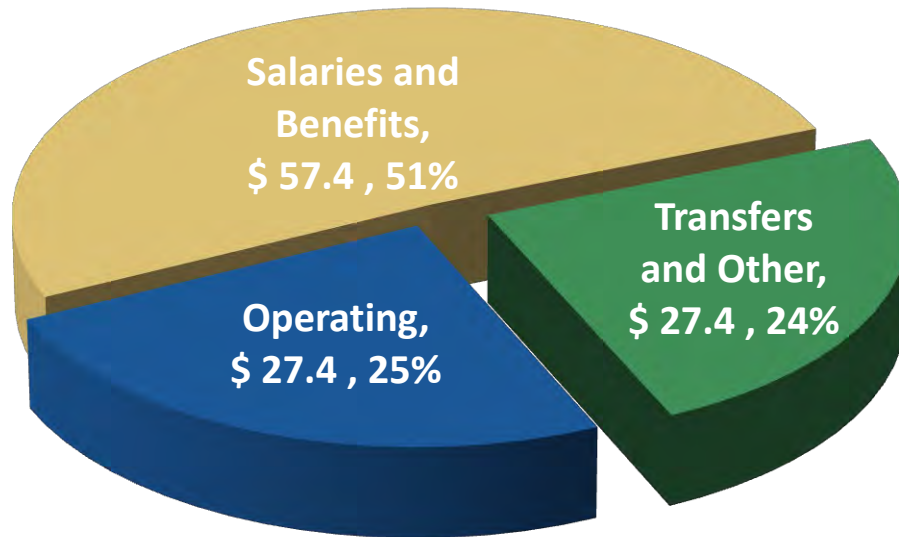
## City Wide Expenditures by Account

	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
554200 Disability	\$186,378	\$0	\$0	\$79,930	\$112,000	-\$112,000	\$0
554300 HSA Contributions	\$496,594	\$0	\$0	\$314,276	\$845,000	-\$845,000	\$0
561001 Building- Depreciation	\$31,063	\$0	\$0	\$25,886	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$364,466	\$0	\$0	\$285,327	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$32,193	\$0	\$0	\$26,827	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$102,523	\$0	\$0	\$82,802	\$0	\$0	\$0
561005 Vehicles-depreciation	\$343,102	\$0	\$0	\$282,160	\$0	\$0	\$0
572000 Payments To Other Agencies	\$0	\$0	\$34,650	\$34,650	\$0	\$0	\$0
572010 Payments To Local Nonprofits	\$155,012	\$0	\$372,588	\$110,702	\$0	\$0	\$0
573100 Low Flow Rebate	\$9,700	\$0	\$0	\$0	\$0	\$0	\$0
574000 Bad Debts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575000 Loss On Dispos Of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579001 Contingency Operating	\$9,000	\$582,246	\$493,797	\$0	\$243,600	\$0	\$243,600
579002 Contingency Capital	\$0	\$0	\$79,506	\$13,197	\$0	\$0	\$0
579003 Contingency - Tree Program	\$0	\$0	\$130,532	\$941	\$0	\$0	\$0
579010 Reserve for e-govt/Comm Dev	\$15,800	\$0	\$54,515	\$11,810	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$389,576	\$0	\$0	\$0	\$0
579025 Insurance Deductibles	\$152,826	\$213,291	\$213,291	\$66,842	\$213,291	\$0	\$213,291
581100 Principal- Long Term Debt	\$5,925,000	\$1,379,605	\$1,379,605	\$1,359,229	\$5,801,049	\$50,000	\$5,851,049
582100 Interest - Long Term Debt	\$491,242	\$337,948	\$337,948	\$281,280	\$453,513	\$0	\$453,513
583000 Fiscal Agent Fees	\$21,449	\$0	-\$16,999	\$1,000	\$0	\$0	\$0
584000 Debt Issuance Costs	\$133,236	\$0	\$16,764	\$127,502	\$0	\$0	\$0
585000 Debt Advance Refunding Escrow	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611350 Operating Transfers Out - Cap Projects	\$12,297,655	\$5,414,309	\$5,496,691	\$4,511,924	\$0	\$7,156,356	\$7,156,356
611351 Operating Transfer Out - Fed Grant	\$502,474	\$0	\$170,759	\$0	\$0	\$0	\$0
611352 Operating Transfer Out - Water Fund	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
611353 Operating Transfer Out - Solid Waste	\$0	\$155,000	\$155,000	\$0	\$155,000	\$0	\$155,000
611354 Operating Transfer Out - E911	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611355 Operating Transfer Out - Participant Rec	\$571,391	\$571,391	\$571,391	\$476,159	\$571,391	-\$250,000	\$321,391
611356 Operating Transfer Out - County Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611357 Operating Transfer Out - General Fund	\$200,000	\$0	\$462,974	\$462,974	\$106,284	\$0	\$106,284
611358 Operating Transfer Out - Hotel/Motel	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$34,377,106</b>	<b>\$18,130,036</b>	<b>\$79,356,820</b>	<b>\$22,071,735</b>	<b>\$11,915,246</b>	<b>\$15,445,612</b>	<b>\$27,360,858</b>
	<b>\$112,884,330</b>	<b>\$101,094,297</b>	<b>\$168,864,325</b>	<b>\$85,892,053</b>	<b>\$92,595,339</b>	<b>\$19,545,558</b>	<b>\$112,140,897</b>

# City Wide Expenditure Budget by Fund

## FY 2015 Use of Funds (\$112.1 M)

(in millions)



FY 2015 Approved Budget	
100 - General Fund	\$63,395,729
210 - Confiscated Assets Fund	\$334,654
215 - E-911 Fund	\$1,930,049
230 - Impact Fees Fund	\$70,000
235 - Cemetery Care Fund	\$23,500
275 - Hotel/Motel Fund	\$1,038,331
290 - Leita Thompson Fund	\$124,328
350 - Capital Projects	\$7,940,272
410 - Bond Fund (Debt Service)	\$5,761,513
505 - Water and Sewer Fund	\$3,376,917
507 - Stormwater Fund	\$3,292,355
540 - Solid Waste Fund	\$10,069,237
555 - Participant Recreation Fund	\$5,257,961
601 - Workers' Compensation Fund	\$503,655
602 - Group Health Insurance Fund	\$7,150,051
603 - Risk Management Fund	\$1,137,960
604 - FLEET SERVICES FUND	\$714,115
225 - Grant Fund	\$20,270
<b>Grand Total</b>	<b>\$112,140,897</b>

## General Fund

The General Fund is the general operating fund of the City and accounts for all financial resources, except those required to be accounted for in another fund. Accounting for 57% of the City's total expenditure budget, the General Fund is the largest of the City's funds. The General Fund approved expenditure budget for Fiscal Year 2015 totals \$63,395,729; an increase of \$2,336,880 or 3.8% from the previous fiscal year's approved budget amount of \$61,058,849.

Revenues for the General Fund include sales tax, property tax, franchise, alcohol, business/insurance taxes, licenses, charges for services, fines, interest, miscellaneous, interfund transfers and use of reserves. The total General Fund revenue budget approved for FY 2015 is \$61,562,175 and use of reserves \$1,833,554 for a total General Fund source of funds of \$63,395,729. Property tax is \$20,167,543 or 32% of the total General Fund revenue and is based on an estimated digest. Sales tax for FY 2015 is approved at \$21,600,000 or 34% of the General Fund revenue. The third largest revenue source is comprised of franchise, alcohol, business/insurance taxes with projected revenues of \$12,785,000 or 21% of General Fund revenue. These taxes come from electric, gas, cable and phone utilities paying for the use of right of way in the City of Roswell. Other taxes in this category come from alcohol excise taxes paid by the restaurants to serve alcohol in Roswell, licenses to conduct business in the City of Roswell and taxes on premiums from insurance policies sold in Roswell.

Expenditures in the General Fund are approved at \$63,395,729. Personnel expenditures are approved at \$39,191,329 or 61.8% of General Fund expenditures. These expenditures include salaries of full time and part time employees, temporary employees, overtime, and benefits. Operating costs including professional services, technical services, supplies, repairs and maintenance are approved at \$15,359,851 or 24.2% of the FY 2014 General Fund budget. The final category is capital/transfers/contingency approved at \$8,844,549 or 14%. Capital includes such items as maintenance on city facilities, replacement of equipment, infrastructure improvements and road resurfacing.

# General Fund

The General Fund is the general operating fund of the City and is used to account for all financial resources, except those required to be accounted for in another fund (Fund 100).

**Estimated Beginning Fund Balance for FY 2015: \$15,923,897**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Property Tax	\$18,353,788	\$18,422,678	\$20,680,682	\$20,167,543
Sales Tax	\$20,618,957	\$20,507,663	\$20,200,000	\$21,600,000
Franchise, Alcohol, Business / Insurance Taxes	\$12,080,584	\$12,363,301	\$12,091,000	\$12,785,000
Licenses & Permits	\$1,428,524	\$1,521,215	\$1,665,000	\$2,195,500
Intergovernmental	\$119,826	\$113,174	\$130,387	\$139,126
Charges for Service - External	\$763,513	\$702,630	\$655,810	\$659,957
Charges for Service - Internal	\$1,629,842	\$1,640,386	\$1,684,732	\$1,624,602
Fines & Forfeitures	\$2,938,290	\$2,245,883	\$2,379,284	\$2,057,000
Interest Income	\$264,308	\$74,052	\$150,000	\$100,000
Miscellaneous Revenues	\$264,044	\$224,676	\$130,658	\$127,163
Transfers In	\$0	\$275,925	\$462,974	\$106,284
Fund Balance Appropriations			\$1,651,968	\$1,833,554
<b>Total Source of Funds</b>	<b>\$58,461,676</b>	<b>\$58,091,583</b>	<b>\$61,882,495</b>	<b>\$63,395,729</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Administration	\$7,392,767	\$7,393,726	\$8,493,260	\$8,518,830
City-Wide	\$10,826,932	\$12,289,801	\$5,783,568	\$8,212,219
Community Development	\$3,014,000	\$3,282,059	\$3,222,134	\$3,896,312
Environmental / Public Works	\$955,353	\$386,122	\$427,527	\$0
Finance	\$2,350,432	\$2,149,395	\$2,552,931	\$2,543,048
Fire	\$6,123,081	\$6,174,459	\$7,055,108	\$6,921,740
Police	\$15,593,644	\$14,932,341	\$15,848,555	\$16,119,119
Recreation, Parks, Historic and Cultural Affairs	\$9,874,192	\$9,804,368	\$10,292,690	\$9,836,487
Transportation	\$6,934,599	\$6,866,964	\$7,383,076	\$7,347,974
<b>Total Use of Funds</b>	<b>\$63,065,001</b>	<b>\$63,279,232</b>	<b>\$61,058,849</b>	<b>\$63,395,729</b>

**Estimated Ending Fund Balance for FY 2015: \$14,090,343**

\*The fund balance will decrease by more than 10% due to planned use of fund balance for one-time capital projects. This use of fund balance is consistent with the FY 2015 Budget Principles and the City's policy to draw upon unreserved, undesignated General Fund, fund balance to provide pay-as-you-go financing for capital projects.

## Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City operates several Special Revenue Funds, including Confiscated Assets, E-911, Tree Bank, Soil Erosion, Leita Thompson Rental, Cemetery Care and Hotel/Motel.

**Confiscated Assets:** Revenues are projected to be \$90,000 in FY 2015 and \$244,654 use of reserves. Expenditures are approved to be \$334,654 in FY 2015. This fund receives revenue based upon assets seized in criminal activity and varies annually. Expenditures in one year are funded from revenues collected in the previous year. Typically revenues have exceeded the forecasted amount.

**E-911:** Revenues for FY 2015 are projected to be \$1,849,000 and \$81,049 use of reserves. Expenditures are approved at \$1,930,049. This fund provides the Emergency 911 call center function.

**Tree Bank:** Revenues are projected at \$45,000 and expenditures at \$0. Expenditures may be approved by action of Mayor and Council throughout the fiscal year as specific needs are identified.

**Soil Erosion:** Revenues are projected at \$8,000 and expenditures at \$0. Expenditures may be approved by action of Mayor and Council throughout the fiscal year as specific needs are identified.

**Cemetery Care:** No new revenues are projected for FY 2015. Expenditures are approved at \$23,500 and will be funded through use of reserves. This fund is using existing fund balance currently and may in the future require funding from another source.

**Leita Thompson Rental:** Includes the maintenance for the rental property at the Leita Thompson property. Revenues are approved at \$104,000 with a \$20,328 use of reserves. Expenditures are approved at \$124,328.

**Hotel-Motel:** Includes funding for Historic Trails, the Historic Roswell Convention and Visitors Bureau and Roswell Inc. Revenues are projected to be \$854,000 and \$184,331 use of reserves. Expenditures are approved at \$1,038,331 for FY 2015.



# Confiscated Assets Fund

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets (Fund 210).

**Estimated Beginning Fund Balance for FY 2015: \$310,211**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$42,207	\$68,253	\$5,000	\$5,000
Fines & Forfeitures	\$322,198	\$164,044	\$80,000	\$80,000
Interest Income	\$10,152	\$2,869	\$5,000	\$5,000
Miscellaneous Revenues	\$12,338	\$0	\$0	\$0
Fund Balance Appropriations			\$220,878	\$244,654
<b>Total Source of Funds</b>	<b>\$386,896</b>	<b>\$235,166</b>	<b>\$310,878</b>	<b>\$334,654</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Police	\$710,877	\$409,281	\$310,878	\$334,654
<b>Total Use of Funds</b>	<b>\$710,877</b>	<b>\$409,281</b>	<b>\$310,878</b>	<b>\$334,654</b>

**Estimated Ending Fund Balance for FY 2015: \$65,557**

\*The fund balance will decrease by more than 10% due to planned use of fund balance. Due to the unpredictable nature of this revenue source, the expenditure budget for each year is funded primarily through actual revenues received in prior years.

# E-911 Fund

The E-911 Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for E-911 expenditures (Fund 215).

**Estimated Beginning Fund Balance for FY 2015: \$856,377**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$1,764,032	\$1,803,655	\$1,650,000	\$1,845,000
Interest Income	\$3,575	\$5,584	\$4,000	\$4,000
Miscellaneous Revenues	\$12,338	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Fund Balance Appropriations			\$353,693	\$81,049
<b>Total Source of Funds</b>	<b>\$1,779,946</b>	<b>\$1,809,239</b>	<b>\$2,007,693</b>	<b>\$1,930,049</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Police	\$1,971,341	\$1,691,387	\$2,007,693	\$1,930,049
<b>Total Use of Funds</b>	<b>\$1,971,341</b>	<b>\$1,691,387</b>	<b>\$2,007,693</b>	<b>\$1,930,049</b>

**Estimated Ending Fund Balance for FY 2015: \$775,328**

\*The fund balance will decrease by more than 10% due to planned use of fund balance for one-time capital projects and costs associated with implementation of E-911 Plan adopted by Mayor and City Council.

## Tree Bank Fund

The Tree Bank Fund is a special revenue fund used to account for the tree removal permit fees collected by the City. Revenues are utilized for tree replacement within the City of Roswell (Fund 245).

Estimated Beginning Fund Balance for FY 2015: \$505,879

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Interest Income	\$3,430	\$3,129	\$0	\$0
Miscellaneous Revenues	\$44,100	\$14,500	\$0	\$45,000
<b>Total Source of Funds</b>	<b>\$47,530</b>	<b>\$17,629</b>	<b>\$0</b>	<b>\$45,000</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Community Development	\$140	\$3,900	\$0	\$0
<b>Total Use of Funds</b>	<b>\$140</b>	<b>\$3,900</b>	<b>\$0</b>	<b>\$0</b>

Estimated Ending Fund Balance for FY 2015: \$550,879

## Soil and Erosion Fund

The Soil and Erosion Fund is a special revenue fund used to account for land disturbance permit fees. These permits are issues to prevent excessive soil erosion from occurring as a result of development (Fund 240).

Estimated Beginning Fund Balance for FY 2015: \$153,076

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Licenses & Permits	\$10,313	\$7,388	\$7,800	\$8,000
Interest Income	\$4,303	\$1,070	\$0	\$0
<b>Total Source of Funds</b>	<b>\$14,616</b>	<b>\$8,458</b>	<b>\$7,800</b>	<b>\$8,000</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Environmental / Public Works	\$609	\$0	\$0	\$0
<b>Total Use of Funds</b>	<b>\$609</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Estimated Ending Fund Balance for FY 2015: \$161,076

# Cemetery Care Fund

The Cemetery Care Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for cemetery care (Fund 235).

**Estimated Beginning Fund Balance for FY 2015: \$42,285**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Fund Balance Appropriations			\$23,500	\$23,500
<b>Total Source of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,500</b>	<b>\$23,500</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Recreation, Parks, Historic and Cultural Affairs	\$17,064	\$21,718	\$23,500	\$23,500
<b>Total Use of Funds</b>	<b>\$17,064</b>	<b>\$21,718</b>	<b>\$23,500</b>	<b>\$23,500</b>

**Estimated Ending Fund Balance for FY 2015: \$18,785**

\*The fund balance will decrease by more than 10% due to planned use of fund balance. This fund is utilizing available fund balance and may require alternate sources of funding in the future.

# Leita Thompson Rental Property Fund

The Leita Thompson Rental Property Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for the rental property at the Leita Thompson Park (Fund 290).

**Estimated Beginning Fund Balance for FY 2015: \$177,765**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Interest Income	\$1	\$0	\$0	\$0
Miscellaneous Revenues	\$80,473	\$99,497	\$89,000	\$104,000
Fund Balance Appropriations			\$0	\$20,328
<b>Total Source of Funds</b>	<b>\$80,474</b>	<b>\$99,497</b>	<b>\$89,000</b>	<b>\$124,328</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Recreation, Parks, Historic and Cultural Affairs	\$95,876	\$69,433	\$88,192	\$124,328
<b>Total Use of Funds</b>	<b>\$95,876</b>	<b>\$69,433</b>	<b>\$88,192</b>	<b>\$124,328</b>

**Estimated Ending Fund Balance for FY 2015: \$157,437**

# Hotel/Motel Fund

The Hotel/Motel Fund is a special revenue fund used to account for the collection of Hotel/Motel taxes. Revenues are legally restricted under State law to be utilized for the promotion of tourism (43.33%), construction of trails (16.67%) and other general purposes (40%) as approved by the Mayor and City Council (Fund 275).

**Estimated Beginning Fund Balance for FY 2015: \$582,409**

	<b>FY 2012 Actual Revenue</b>	<b>FY 2013 Actual Revenue</b>	<b>FY 2014 Approved Budget</b>	<b>FY 2015 Approved Budget</b>
Franchise, Alcohol, Business / Insurance Taxes	\$788,220	\$796,843	\$785,400	\$850,000
Interest Income	\$2,550	\$11,964	\$4,000	\$4,000
Miscellaneous Revenues	-\$123	\$1,104	\$0	\$0
Transfers In	\$0	\$75,000	\$0	\$0
Fund Balance Appropriations			\$163,531	\$184,331
<b>Total Source of Funds</b>	<b>\$790,648</b>	<b>\$884,911</b>	<b>\$952,931</b>	<b>\$1,038,331</b>

	<b>FY 2012 Actual Expenses</b>	<b>FY 2013 Actual Expenses</b>	<b>FY 2014 Approved Budget</b>	<b>FY 2015 Approved Budget</b>
Administration	\$1,001,174	\$1,165,560	\$952,931	\$1,038,331
<b>Total Use of Funds</b>	<b>\$1,001,174</b>	<b>\$1,165,560</b>	<b>\$952,931</b>	<b>\$1,038,331</b>

**Estimated Ending Fund Balance for FY 2015: \$398,078**

\*The fund balance will decrease by more than 10% due to planned use of fund balance for capital projects and economic development.

## Enterprise Funds

Enterprise Funds are proprietary funds that are financed and operated in a manner similar to a private business. The individual funds are to be self-supporting and generate enough revenue to cover costs. The City operates four Enterprise Funds: Solid Waste, Water / Sewer, Recreation Participation, and Stormwater Utility. These funds maintain stabilization funds of 16.67% of budgeted expenditures to assure adequate resources and to mitigate short-term effects of revenue shortage. Unassigned fund balance may be used for capital expenditures.

Water Fund: FY 2015 revenues are approved at \$ 3,149,400 for the Water Fund. The fund is also approved to use \$227,517 of unassigned fund balance for capital expenditures. Expenditures for FY 2015 are approved at \$3,376,916.

Stormwater Utility Fund: Revenues are approved at \$3,115,000 in FY 2015 and expenditures are approved at \$3,292,355 for FY 2015. Revenues are collected from property owners based on the amount of impervious surface of the property. Stormwater expenditures include stormwater pipe, culvert and drainage improvements and repairs.

Solid Waste Fund: FY 2014 revenues are approved at \$8,879,000 in addition to the use \$1,190,237 of unassigned fund balance. Expenditures are approved at \$10,069,237 for FY 2015. Services accounted for in the fund include Sanitation Collection (Residential, Commercial, and Yard Waste) and Waste Disposal and Recycling (Collection and Recycling Center). Revenues come from the rates charged to residential and commercial property owners.

Recreation Participation Fund: Revenues are approved at \$4,832,891, including \$321,391 as a transfer from General Fund and the use of \$425,070 in unassigned fund balance. Expenditures for FY 2015 are approved at \$5,257,961. Revenue comes from the recreation participant fees and a transfer from the General Fund to subsidize overhead costs.

# Water / Sewer Fund

The Water Fund is an enterprise fund used to account for the proceeds of payment and expenditures for water and sewer services (Fund 505).

Estimated Beginning Fund Balance for FY 2015: \$1,894,611

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Licenses & Permits	\$8,322	\$1,065	\$1,000	\$1,000
Charges for Service - External	\$3,558,980	\$3,216,900	\$3,477,400	\$3,142,400
Interest Income	\$10,902	-\$10,104	\$6,000	\$6,000
Miscellaneous Revenues	\$14,290	\$0	\$0	\$0
Transfers In	\$0	\$0	\$50,000	\$0
Fund Balance Appropriations			\$398,973	\$227,517
<b>Total Source of Funds</b>	<b>\$3,592,494</b>	<b>\$3,207,862</b>	<b>\$3,933,373</b>	<b>\$3,376,917</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Environmental / Public Works	\$3,345,838	\$2,854,652	\$3,883,373	\$3,376,917
<b>Total Use of Funds</b>	<b>\$3,345,838</b>	<b>\$2,854,652</b>	<b>\$3,883,373</b>	<b>\$3,376,917</b>

Estimated Ending Fund Balance for FY 2015: \$1,667,094

# Stormwater Utility Fund

The Stormwater Management Fund is an enterprise fund used to account for the proceeds of payment for Stormwater management services (Fund 507).

Estimated Beginning Fund Balance for FY 2015: \$1,260,294

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$2,900,374	\$3,052,032	\$2,909,000	\$3,110,000
Interest Income	-\$191	\$10,680	\$2,500	\$5,000
Fund Balance Appropriations			\$0	\$177,355
<b>Total Source of Funds</b>	<b>\$2,900,183</b>	<b>\$3,062,712</b>	<b>\$2,911,500</b>	<b>\$3,292,355</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Environmental / Public Works	\$1,664,929	\$1,517,151	\$2,549,667	\$3,292,355
<b>Total Use of Funds</b>	<b>\$1,664,929</b>	<b>\$1,517,151</b>	<b>\$2,549,667</b>	<b>\$3,292,355</b>

Estimated Ending Fund Balance for FY 2015: \$1,082,939

## Solid Waste Fund

The Solid Waste Fund is an enterprise fund used to account for the proceeds of payment for sanitation services. This includes residential and commercial collection, recycling, large pickup fees and dumpster setup (Fund 540).

Estimated Beginning Fund Balance for FY 2015: \$7,608,049

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$8,654,480	\$8,857,240	\$8,399,000	\$8,849,000
Interest Income	\$57,462	-\$2,735	\$30,000	\$30,000
Miscellaneous Revenues	\$129,556	\$0	\$0	\$0
Fund Balance Appropriations			\$1,079,701	\$1,190,237
<b>Total Source of Funds</b>	<b>\$8,841,498</b>	<b>\$8,854,505</b>	<b>\$9,508,701</b>	<b>\$10,069,237</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Environmental / Public Works	\$8,910,019	\$8,895,847	\$9,508,701	\$10,069,237
<b>Total Use of Funds</b>	<b>\$8,910,019</b>	<b>\$8,895,847</b>	<b>\$9,508,701</b>	<b>\$10,069,237</b>

Estimated Ending Fund Balance for FY 2015: \$6,417,812

\*The fund balance will decrease by more than 10% due to planned use of fund balance. This use of fund balance is consistent with the FY 14 Budget Principles and the City's policy to draw upon fund balance to provide pay-as-you-go financing for capital projects.

## Recreation Participation Fund

The Recreation Participation Fund is an enterprise fund used to account for the proceeds of user fees to pay for program participation (Fund 555).

Estimated Beginning Fund Balance for FY 2015: \$1,310,770

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$4,625,882	\$4,672,406	\$4,462,000	\$4,511,500
Interest Income	\$1,982	\$7,481	\$0	\$0
Transfers In	\$658,445	\$571,391	\$571,391	\$321,391
Fund Balance Appropriations			\$230,958	\$425,070
<b>Total Source of Funds</b>	<b>\$5,286,309</b>	<b>\$5,251,278</b>	<b>\$5,264,349</b>	<b>\$5,257,961</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Recreation, Parks, Historic and Cultural Affairs	\$4,861,370	\$4,965,013	\$5,310,349	\$5,257,961
<b>Total Use of Funds</b>	<b>\$4,861,370</b>	<b>\$4,965,013</b>	<b>\$5,310,349</b>	<b>\$5,257,961</b>

Estimated Ending Fund Balance for FY 2015: \$885,700

## Internal Service Funds

Internal Service Funds are proprietary funds that track expenditures of services provided to departments, typically on a cost reimbursement basis. For the City of Roswell these funds include: Group Benefits Fund, Risk/Liability Fund, Worker's Compensation Fund and the Fleet Services Fund.

**Group Benefit Fund:** Revenues from the Group Benefit fund come from \$5,523,081 in City contributions and \$1,626,970 in employee contributions. Expenditures will go toward premiums for health, dental, life and other benefits. This fund is budgeted at \$7,150,051 for revenues and \$7,150,051 for group benefit expenses.

**Risk/Liability Fund:** Revenues for the Risk/Liability fund come from transfers in from other departments and fund the liability premiums paid by the City. This fund is budgeted at \$1,137,960 for revenues and \$1,137,960 for expenditures. The FY 2015 approved budget uses \$87,960 of the fund balance.

**Worker's Compensation Fund:** Revenues for the Worker's Compensation Fund come from transfers in from other departments and fund the City's self-insurance of worker's compensation claims. This fund is budgeted at \$466,000 for revenues and \$503,655 for expenditures. The FY 2015 approved budget uses \$37,655 of the fund balance.

**Fleet Services Fund:** Revenues for the Fleet Services Fund come from transfers in from other departments and fund the City's fleet services program. This fund is budgeted at \$714,115 for revenues and \$714,115 for expenditures.



## Group Benefit Fund

The Group Benefit Fund is an internal service fund used to account for the contributions and insurance payments for the employee health care (Fund 602).

Estimated Beginning Fund Balance for FY 2015: \$1,646,490

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Interest Income	\$6,961	\$3,039	\$0	\$0
Miscellaneous Revenues	\$2,150	\$98,897	\$0	\$0
Employee Contribution	\$1,575,835	\$5,794,909	\$838,000	\$1,626,970
Employer Contribution	\$5,928,000	\$398,163	\$5,568,498	\$5,523,081
Fund Balance Appropriations			\$141,874	\$0
<b>Total Source of Funds</b>	<b>\$7,512,946</b>	<b>\$6,295,009</b>	<b>\$6,548,372</b>	<b>\$7,150,051</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Administration	\$6,922,765	\$6,881,310	\$6,548,372	\$7,150,051
<b>Total Use of Funds</b>	<b>\$6,922,765</b>	<b>\$6,881,310</b>	<b>\$6,548,372</b>	<b>\$7,150,051</b>

Estimated Ending Fund Balance for FY 2015: \$1,646,490

## Risk and Liability Fund

The Risk/Liability Fund is an internal service fund used to account for the transfers in from other funds and the risk and liability payments and deductibles paid by the City (Fund 603).

Estimated Beginning Fund Balance for FY 2015: \$2,111,484

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - Internal	\$863,392	\$1,025,417	\$1,050,000	\$1,050,000
Interest Income	-\$1,466	\$17,850	\$76	\$0
Fund Balance Appropriations			\$0	\$87,960
<b>Total Source of Funds</b>	<b>\$861,927</b>	<b>\$1,043,267</b>	<b>\$1,050,076</b>	<b>\$1,137,960</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Administration	\$726,686	\$888,137	\$1,050,076	\$1,137,960
<b>Total Use of Funds</b>	<b>\$726,686</b>	<b>\$888,137</b>	<b>\$1,050,076</b>	<b>\$1,137,960</b>

Estimated Ending Fund Balance for FY 2015: \$2,023,524

# Workers Compensation Fund

The Workers Compensation Fund is an internal service fund used to account for the employer's contribution and payments made on behalf of worker's compensation (Fund 601).

Estimated Beginning Fund Balance for FY 2015: \$2,535,919

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - Internal	\$446,350	\$446,352	\$466,000	\$466,000
Interest Income	\$14,148	-\$7,687	\$0	\$0
Miscellaneous Revenues	\$39,158	\$1,000	\$0	\$0
Fund Balance Appropriations			\$0	\$37,655
<b>Total Source of Funds</b>	<b>\$499,656</b>	<b>\$439,666</b>	<b>\$466,000</b>	<b>\$503,655</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Administration	\$718,878	\$456,093	\$464,505	\$503,655
<b>Total Use of Funds</b>	<b>\$718,878</b>	<b>\$456,093</b>	<b>\$464,505</b>	<b>\$503,655</b>

Estimated Ending Fund Balance for FY 2015: \$2,498,264

# Fleet Services Fund

The Fleet Services Fund is an internal services fund used to account for the City's fleet services program.

Estimated Beginning Fund Balance for FY 2015: \$0

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - Internal	\$0	\$591,067	\$664,716	\$714,115
Fund Balance Appropriations			\$0	\$0
<b>Total Source of Funds</b>	<b>\$0</b>	<b>\$591,067</b>	<b>\$664,716</b>	<b>\$714,115</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Environmental / Public Works	\$0	\$601,210	\$626,684	\$714,115
<b>Total Use of Funds</b>	<b>\$0</b>	<b>\$601,210</b>	<b>\$626,684</b>	<b>\$714,115</b>

Estimated Ending Fund Balance for FY 2015: \$0

## Capital Project Funds

The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds) and capital outlay. The Capital Project Funds are separated into two funds specifically for capital projects: Impact Fee Fund and Capital Projects Fund.

**Impact Fee Fund:** Revenues come from development fees used to offset the cost to the City for increased service levels and are estimated to be \$535,000 in FY 2015. Revenues are dependent upon development activity throughout the City. Expenditures are budgeted at \$70,000 for specific projects, outlined in the Capital Improvement Program section of this document.

**Capital Projects Fund:** Revenues of \$7,156,356 are transfers from General Fund and Confiscated Assets Fund to fund capital. Expenditures are budgeted at \$7,940,272 for specific projects, outlined in the Capital Improvement Program section of this document.

# Impact Fee Fund

The Impact Fee Fund is a capital projects fund used to offset the cost to the City for the provision of capital items to serve new developments. Fees collected are dependent upon the type of development. These funds must be spent within five years of receipt (Fund 230).

Estimated Beginning Fund Balance for FY 2015: **\$991,009**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Charges for Service - External	\$521,720	\$542,957	\$318,819	\$530,000
Interest Income	\$56,895	\$18,663	\$2,000	\$5,000
<b>Total Source of Funds</b>	<b>\$578,614</b>	<b>\$561,620</b>	<b>\$320,819</b>	<b>\$535,000</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Fire	\$0	\$0	\$0	\$0
Recreation, Parks, Historic and Cultural Affairs	\$987,333	\$202,511	\$0	\$45,000
Transportation	\$2,850,991	\$99,487	\$0	\$25,000
<b>Total Use of Funds</b>	<b>\$3,838,323</b>	<b>\$301,998</b>	<b>\$0</b>	<b>\$70,000</b>

Estimated Ending Fund Balance for FY 2015: **\$1,456,009**

# Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital outlay (Fund 350).

Estimated Beginning Fund Balance for FY 2015: \$27,131

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Intergovernmental	\$650	\$49,403	\$0	\$0
Interest Income	\$153,100	-\$151,709	\$0	\$0
Miscellaneous Revenues	\$48,235	\$35,000	\$70,000	\$0
Transfers In	\$19,560,672	\$12,221,730	\$5,482,975	\$7,156,356
Lease Proceeds	\$0	\$0	\$0	\$783,916
<b>Total Source of Funds</b>	<b>\$19,762,657</b>	<b>\$12,154,424</b>	<b>\$5,552,975</b>	<b>\$7,940,272</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Administration	\$4,469,675	\$970,356	\$106,545	\$664,845
City-Wide	\$1,899,823	\$1,680,435	\$2,350,000	\$2,731,527
Community Development	\$770,706	\$19,933	\$150,000	\$0
Environmental / Public Works	\$1,815,740	\$4,199	\$0	\$100,000
Finance	\$0	\$0	\$0	\$0
Fire	\$1,026,165	\$1,472,363	\$191,414	\$967,655
Police	\$2,107,548	\$363,695	\$372,300	\$791,000
Recreation, Parks, Historic and Cultural Affairs	\$3,207,251	\$351,321	\$889,050	\$1,006,000
Transportation	\$10,165,548	\$5,087,195	\$1,425,000	\$1,679,245
<b>Total Use of Funds</b>	<b>\$25,462,455</b>	<b>\$9,949,497</b>	<b>\$5,484,309</b>	<b>\$7,940,272</b>

Estimated Ending Fund Balance for FY 2015: \$27,131

# Debt Service Fund

The Debt Service Fund is used to account for bonds and other debts issued by the City. The funding comes from the percentage of the millage rate that is designated for retirement of general obligation bond indebtedness. The revenue projected for FY 2014 is \$4,078,131. The amount due to bond holders in FY 2015 is \$5,761,513.

The City maintains a one year payment fund balance. The ending estimated fund balance of \$2,250,812 will maintain that policy. The payment for FY 2016 is expected to be \$1,763,688. The City issued new debt in FY 2013 and a second issue in FY 2014.

**Estimated Beginning Fund Balance for FY 2015: \$3,934,194**

	FY 2012 Actual Revenue	FY 2013 Actual Revenue	FY 2014 Approved Budget	FY 2015 Approved Budget
Property Tax	\$6,168,215	\$5,986,770	\$4,184,762	\$4,078,131
Interest Income	\$9,904	\$5,694	\$0	\$0
Miscellaneous Revenues	\$0	-\$492	\$0	\$0
Fund Balance Appropriations			\$0	\$1,683,381
<b>Total Source of Funds</b>	<b>\$6,178,119</b>	<b>\$5,991,972</b>	<b>\$4,184,762</b>	<b>\$5,761,512</b>

	FY 2012 Actual Expenses	FY 2013 Actual Expenses	FY 2014 Approved Budget	FY 2015 Approved Budget
Finance	\$13,343,387	\$6,365,895	\$1,205,948	\$5,761,513
<b>Total Use of Funds</b>	<b>\$13,343,387</b>	<b>\$6,365,895</b>	<b>\$1,205,948</b>	<b>\$5,761,513</b>

**Estimated Ending Fund Balance for FY 2015: \$2,250,812**

## **Federal, State, and Local/County Funds**

Grants are placed into a separate fund for each type of granting organization: Federal, State, and County governments and/or Local Organizations. Grants allow the city to accomplish vital goals while lessening the tax burden for Roswell residents. The grants will not appear on the All Funds Summary. Grants in the City of Roswell require Mayor and Council approval prior to acceptance and are budgeted at the time of acceptance.



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# General Fund

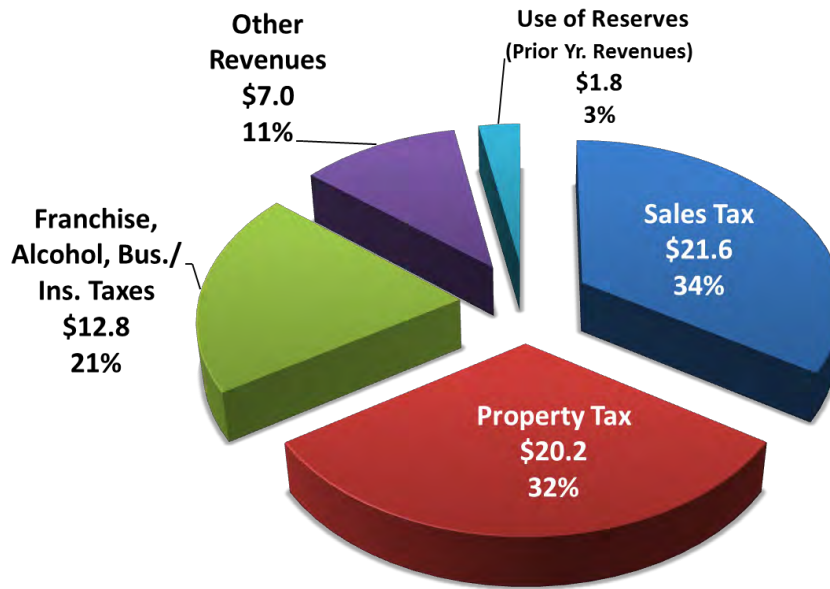
(Fund 100)

The General Fund is the general operating fund of the City and is used to account for all financial resources, except those required to be accounted for in another fund. The eight City Departments are Administration, Community Development, Environmental/Public Works, Finance, Fire, Police, Recreation, Parks, Historic and Cultural Affairs and Transportation.

# General Fund Source of Funds and Use of Funds

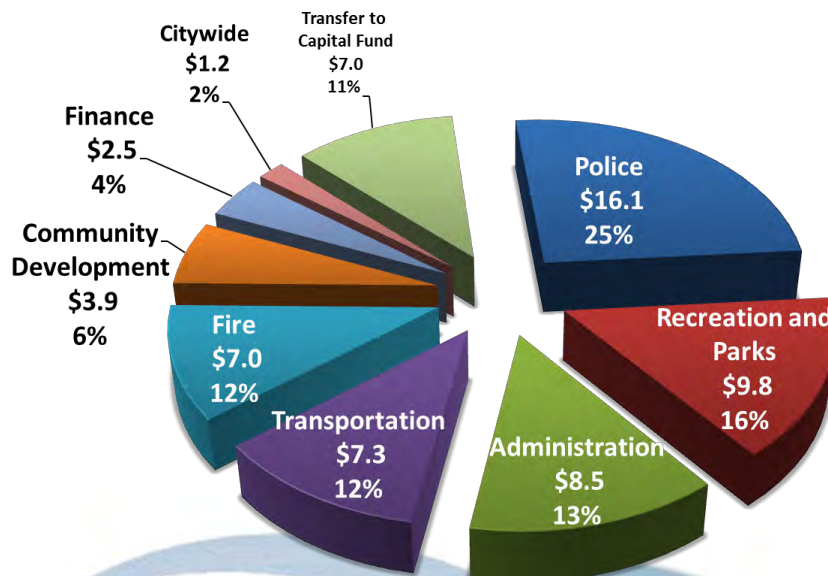
## SOURCE OF FUNDS

**FY 2015 Approved Revenues (\$63.4 M)**  
(in millions)



## USE OF FUNDS

**FY 2015 Approved Budget (\$63.4 M)**  
(in millions)



**General Fund  
Summary of Changes**

<b>FY 2015 Approved Revenue:</b>	<b>\$61,562,175</b>
FY 2014 Approved Operating Budget:	\$55,693,540
FY 2014 One-Time Expends removed:	(\$634,271)
FY 2014 Mid-Year Adjustments to continue:	\$5,000
<b>FY 2015 Expenditure Base Budget:</b>	<b>\$55,064,269</b>
<b>Revenues Over/ (Under) Expenditures:</b>	<b>\$6,497,906</b>
Salary adjustments based on current Roster:	\$140,668
SAFEBuilt adjustment based on current Contract:	\$331,813
Court Services Reorganization (full-year adjustments):	(\$76,138)
Reallocation of Public Works/Environmental General Fund personnel and expenditures to Fleet, Water, Solid Waste and Stormwater Utility Funds:	(\$419,189)
Reallocation of General Fund Rec/Pks personnel to Leita Thompson and Recreation Participation Fund:	(\$256,931)
Move Water Resources Engineer from PW/Environmental to Community Development (funded by transfer from Stormwater Utility and Water Fund):	\$106,284
Animal Control contract adjustment:	\$35,000
Lease adjustments (Dell, Fire Trucks and Fire Station):	(\$33,556)
Group Benefits Adjustment:	\$11,562
Defined Benefit Retirement Adjustment:	(\$181,470)
Defined Contribution Retirement Adjustment:	\$76,840
Fleet Services adjustment:	\$33,677
Bank Fees Adjustment:	(\$20,000)
Fuel and Utility Adjustment:	(\$128,071)
Downtown Development Authority Funding - no funds requested for FY 2015 :	(\$217,000)
Remove health insurance funding for qualified part-time employees (due to delay in Federal healthcare law):	(\$138,750)
<b>Total Base Budget Changes:</b>	<b>(\$735,261)</b>
<b>FY 2015 Adjusted Expenditure Base Budget:</b>	<b>\$54,329,008</b>
<b>APPROVED PROGRAM CHANGES:</b>	
Administration:	\$580,516
Community Development:	\$294,489
Environmental/PW:	\$0
Finance:	\$0
Fire:	\$56,938
Police:	\$71,784
Recreation and Parks:	(\$139,225)
Transportation:	\$0
Citywide:	\$1,167,863
<b>FY 2015 Approved Program Changes:</b>	<b>\$2,032,365</b>
<b>APPROVED MAINTENANCE CAPITAL:</b>	
Administration:	\$390,245
Citywide:	\$2,123,360
Community Development:	\$0
Environmental/PW:	\$0
Finance:	\$0
Fire:	\$67,531
Police:	\$0
Recreation and Parks:	\$766,000
Transportation:	\$0
<b>FY 2015 Approved Maintenance Capital:</b>	<b>\$3,347,136</b>
<b>FY 2015 Total Approved Operating Budget:</b>	<b>\$59,708,509</b>
<b>APPROVED ONE-TIME CAPITAL:</b>	
Administration:	\$274,600
Citywide:	\$608,167
Community Development:	\$0
Environmental/PW:	\$100,000
Finance:	\$0
Fire:	\$116,208
Police:	\$669,000
Recreation and Parks:	\$240,000
Transportation:	\$1,679,245
<b>FY 2015 Approved One-Time Capital:</b>	<b>\$3,687,220</b>
<b>FY 2015 Approved General Fund Budget:</b>	<b>\$63,395,729</b>

**General Fund  
PROGRAM CHANGES – APPROVED**

**APPROVED PROGRAM CHANGES...**

Description		FY 2015	Recurring
1	Potential Group Health Insurance Renewal Increase (7%)	302,383	302,383
2	Merit Increase for FT/PT Employees and Firefighters (avg of 3%)	865,480	865,480
<b>CITYWIDE TOTAL</b>		<b>\$ 1,167,863</b>	<b>\$ 1,167,863</b>
1	Create New City Website	85,000	(5,000)
2	Add Employment/Staffing Manager position (funded 9 mo. in FY 15)	71,000	86,500
3	Increase Funding for Part-time Municipal Complex Officer (after hours events)	5,000	5,000
4	IT Maintenance and Support Increase	189,645	189,645
5	Consulting Services Funding for Employee Relations	10,000	10,000
6	Add Copier for Building Operations Division	2,500	2,500
7	City Support of Giro d'Italia Gran Fondo Bicycle Ride and Festival	25,000	-
8	Add Funding to Implement Random Drug Testing for Public Safety	12,325	12,325
9	Add Municipal Complex Officer position for City Hall Security	27,062	70,675
10	Add Special Events Manager Position	79,708	79,708
11	Move IT Expenses (laptops) from Recreation Participation Fund to General Fund	5,300	5,300
12	City of Roswell Branding Support position (6 months in FY 15)	25,000	50,000
13	Transfer Administrative Assistant for Special Event Permitting position to Administration (from Community Development)	10,500	10,500
14	Reduce/phase out City Sponsorship of Special Events in FY 2015 and eliminate in FY 2016	(10,820)	(60,000)
15	Add a Part-Time Special Events Volunteer Coordinator position	43,296	43,296
<b>ADMINISTRATION TOTAL</b>		<b>\$ 580,516</b>	<b>\$ 500,449</b>
1	2035 Comprehensive Plan Update	80,000	-
2	Add Engineering Permit Technician Position (Funded 10 mo. in FY 15)	52,362	60,984
3	Add Deputy Director of Community Development Position	111,679	111,679
4	Funding Increase for Transcription of Board/Commission Minutes	1,600	1,600
5	LP360 - LiDAR Processing Software	8,000	1,500
6	Roswell Map Viewer Conversion (for Tablet/Smartphone Viewing)	8,000	2,000
7	Education & Training for GIS	2,000	2,000
8	Eliminate Redevelopment Manager Position	(59,048)	(59,048)
9	Reclassification of Assistant to Director Position to Administrative Assistant	(6,830)	(6,830)
10	Printer Replacement (Lease of 42" Printer/Scanner)	15,000	15,000
11	Transfer Administrative Assistant for Special Event Permitting position to Administration	(10,500)	(10,500)
12	Add a Code Enforcement Officer (outsourced position)	92,226	92,226
<b>COMMUNITY DEVELOPMENT TOTAL</b>		<b>\$ 294,489</b>	<b>\$ 210,611</b>

**General Fund  
PROGRAM CHANGES – APPROVED**

**APPROVED PROGRAM CHANGES, continued...**

1	Fire Engine Replacement (Lease Program)	50,000	50,000
2	Vinelight Fire Intelligence Software	2,100	2,100
3	RAPSTC Class Registration Software (Net cost is \$1,710)	3,638	3,638
4	RAPSTC Forcible Entry Door Simulator Supplies (Related Capital Item; net cost is \$564)	1,200	1,200
	<b>FIRE TOTAL</b>	<b>\$ 56,938</b>	<b>\$ 56,938</b>
1	Eliminate Major position (-\$110,421); Create Detention Center Manager position (\$85,600) (Effective 1/1/15)	(12,411)	(24,821)
2	Eliminate PC/Applications Specialist position (-\$74,835); Create Crime Intelligence Analyst position (\$59,556)	(15,279)	(15,279)
3	Sergeant and Lieutenant Assessment Center	60,000	-
4	Automatic License Plate Reader Licenses and Fees	10,300	10,300
5	Upgrade 2 Existing Positions to Sergeants for Day Squad	6,500	6,500
6	Narcotics Technical Services	6,000	6,000
7	Advanced Training - Patrol	7,500	7,500
8	Training - Crimes Against Property	3,000	3,000
9	Training - Crimes Against Persons	3,300	3,300
10	Training - Crime Scene Investigations	1,800	1,800
11	Training - Detention Center	2,000	2,000
12	Move Recurring Expenditures from Confiscated Assets Fund to General Fund (Paid for with Pelham Contract (long-term holding facility) Savings; results in net decrease to General Fund)	(926)	(926)
	<b>POLICE TOTAL</b>	<b>\$ 71,784</b>	<b>\$ (626)</b>
1	Move Administrative Costs from Recreation Participation Fund to General Fund	72,880	72,880
2	Redirect General Fund Subsidy for Recreation Participation Fund to R & P Maintenance (\$250,000)	(250,000)	(250,000)
3	Arts Commission - Cultural Master Plan Initial Implementation	25,000	25,000
4	Arts Commission - National Arts & Humanities Month Activities	5,025	5,025
5	Arts Commission - Roswell Arts Fund Non Profit Support	2,870	-
6	Arts Commission - Matching Funds for Temporary Public Art Installation	5,000	-
	<b>RECREATION &amp; PARKS TOTAL</b>	<b>\$ (139,225)</b>	<b>\$ (147,095)</b>
	<b>TRANSPORTATION TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL PROGRAM CHANGES</b>	<b>\$ 2,032,365</b>	<b>\$ 1,788,140</b>

**General Fund**  
**PROGRAM CHANGES – UNFUNDED AND MAINTENANCE CAPITAL – APPROVED**

**UNFUNDED PROGRAM CHANGES...**

Description		FY 2015	Recurring
1	Historic & Cultural Affairs Part-Time Administrative Assistant Position	25,190	25,190
3	Marketing for Historic Homes	81,702	81,702
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$ 106,892</b>	<b>\$ 106,892</b>
1	Citywide Bicycle/Pedestrian Plan	90,000	-
<b>TRANSPORTATION TOTAL</b>		<b>\$ 90,000</b>	<b>\$ -</b>
<b>TOTAL UNFUNDED PROGRAM CHANGES</b>		<b>\$ 196,892</b>	<b>\$ 106,892</b>

**APPROVED MAINTENANCE CAPITAL...**

Description		FY 2015
1	Citywide Facilities Maintenance Program (FCA)	500,000
2	Citywide Vehicle Replacement Program	1,623,360
<b>CITYWIDE TOTAL</b>		<b>\$ 2,123,360</b>
1	Phone System Replacement	107,000
2	Fiber Equipment Replacement	116,380
3	IT Equipment Replacement Program	143,000
4	Replace Courtroom Benches	23,865
<b>ADMINISTRATION TOTAL</b>		<b>\$ 390,245</b>
1	Cardiac Monitor Replacement	67,531
<b>FIRE TOTAL</b>		<b>\$ 67,531</b>
1	Small Equipment Replacement Program	36,000
2	RAP Playground Renovations	38,000
3	Recreation Facility Maintenance (Tennis Court Resurfacing)	18,000
4	Replace Roofs on outbuildings at Smith Plantation (4 remaining outbuildings)	17,000
5	Bulloch Hall Parking Lot Repair	12,000
6	Athletic Field Improvements (Light pole replacement)	28,000
7	Physical Activity Building HVAC Replacement	175,000
8	Greenway Repairs (Boardwalk)	15,000
9	Asphalt Resurfacing/Restriping	20,000
10	Skid Steer Replacement	57,000
11	Redirect General Fund Subsidy for Recreation Participation Fund to R & P Maintenance (\$250,000)	250,000
12	System Wide Park Improvements (Beautification)	100,000
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$ 766,000</b>
<b>MAINTENANCE CAPITAL TOTAL</b>		<b>\$ 3,347,136</b>

**General Fund**  
**MAINTENANCE CAPITAL –UNFUNDED AND ONE-TIME CAPITAL – APPROVED**

**UNFUNDED MAINTENANCE CAPITAL...**

Description		FY 2015
2	BJCAB Recreation Center Structural Repair	40,000
3	Smith Plantation Painting	16,500
4	Athletic Facility Equipment (scoreboards)	30,000
5	Riverside Park Playground Replacement (includes shade structure)	160,000
6	Upgrade Internal Door Hardware at Cultural Arts Center	35,000
7	Painting & Flooring for Cultural Arts Center	150,000
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$ 431,500</b>

**APPROVED ONE-TIME CAPITAL...**

DESCRIPTION		FY 2015
1	Additional Storm Response Equipment (spreaders, scrapers, and other attachments)	\$30,000
2	City Green Design Funding	\$578,167
<b>CITYWIDE TOTAL</b>		<b>\$608,167</b>
1	Expand WiFi Access to City Remote Sites	\$45,000
2	Citywide Camera Surveillance System (includes requests from Fire, Police and Rec/Pks)	\$229,600
<b>ADMINISTRATION TOTAL</b>		<b>\$274,600</b>
1	Lakes & Ponds Program	\$100,000
<b>ENVIRONMENTAL/PUBLIC WORKS TOTAL</b>		<b>\$100,000</b>
1	Additional Funding for Fire Station #1 Remodel	\$109,708
2	Forcible Entry Door Simulator for RAPSTC (Related Operating Request; Net Cost is \$3,900)	\$6,500
<b>FIRE TOTAL</b>		<b>\$116,208</b>
1	Additional Modules for OSSI Software	\$36,000
2	Add Tasers for Detectives	\$28,000
3	Add Electronic Warrant Capability at Roswell Detention Center	\$15,000
4	Formulytics Software	\$60,000
5	Additional Funding for E-911 Breakroom Renovation	\$15,000
6	Replace City Radio Units to Comply with TDMA Requirements	\$500,000
7	Add 4 E-911 Traffic Camera Monitors	\$15,000
<b>POLICE TOTAL</b>		<b>\$669,000</b>

**General Fund  
ONE-TIME CAPITAL – APPROVED AND UNFUNDED**

**APPROVED ONE-TIME CAPITAL, continued...**

DESCRIPTION		FY 2015
1	Waller Park Extension Lower Restrooms	\$175,000
2	Pool Lighting Replacement	\$40,000
3	ADA Compliance of City Facilities	\$25,000
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$240,000</b>
1	Historic Gateway (FY 15 Finalizes Environmental Documents for GDOT)	\$300,000
2	Sun Valley - Final Design & ROW	\$450,000
3	Pedestrian Mobility (Sidewalks, Safety Enhancements)	\$500,000
4	Willeo Rd Bridge Replacement (Design - Total cost is \$550,000; \$275,000 contributed by Cobb Co.)	\$275,000
5	Oxbo Retaining Wall	\$154,245
<b>TRANSPORTATION TOTAL</b>		<b>\$1,679,245</b>
<b>TOTAL GENERAL FUND ONE-TIME CAPITAL</b>		<b>\$3,687,220</b>

**UNFUNDED ONE-TIME CAPITAL...**

DESCRIPTION		FY 2015
1	Abandon Underground Storage Tank & Replace with Aboveground Storage Tank at CAC	\$35,000
<b>ADMINISTRATION TOTAL</b>		<b>\$35,000</b>
1	Add Tablets, Bluetooth Printers, and Related Software for Motorcycle Fleet	\$50,000
<b>POLICE TOTAL</b>		<b>\$50,000</b>
1	Physical Activity Building Restroom Renovations	\$28,000
2	Bill Johnson Community Activity Building Fitness Room Restroom Renovations	\$25,000
3	Barrington Hall Public Restroom Facility	\$75,000
4	Shade Systems for Parks/Playgrounds	\$55,000
5	Uplighting at Barrington Hall	\$11,500
6	Bill Johnson Community Activity Building Main Floor Restroom Renovations	\$15,000
7	City Hall Landscaping	\$100,000
8	Smith Plantation Pavilion Improvements	\$11,000
9	Bulloch Hall Pavilion Improvements	\$12,000
10	Adult Recreation Center Pool Related Projects - Construct Parking Lot and Replace	\$143,000
11	Recreation Center Cellphone Charging Stations	\$12,000
12	Lacrosse Restrooms at Elkins Pointe Middle School (Total Project is \$100,000; remainder	\$70,000
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$557,500</b>
2	Pedestrian Safety	\$50,000
<b>TRANSPORTATION TOTAL</b>		<b>\$50,000</b>
<b>TOTAL UNFUNDED ONE-TIME CAPITAL</b>		<b>\$692,500</b>



## General Fund Revenues by Account

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015 Approved Budget
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		
<b>311100</b> Real Property - Current Year	\$15,102,420	\$16,713,377	\$16,713,377	\$16,167,662	\$16,713,377	-\$313,280	\$16,400,097
<b>311110</b> Public Utility	\$146,968	\$156,866	\$156,866	\$153,815	\$156,866	\$0	\$156,866
<b>311200</b> Real Property - Prior	-\$159,654	\$15,000	\$15,000	\$73,325	\$15,000	\$0	\$15,000
<b>311300</b> Personal Property - Current	\$760,511	\$830,141	\$830,141	\$843,559	\$830,141	\$18,488	\$848,629
<b>311305</b> Personal Property - Prior	-\$45	\$0	\$0	-\$5,153	\$0	\$0	\$0
<b>311310</b> Motor Vehicle	\$1,151,970	\$1,185,298	\$1,185,298	\$793,201	\$1,185,298	-\$288,347	\$896,951
<b>311315</b> Title Ad Valorem Tax (Vehicle)	\$657,545	\$1,200,000	\$1,200,000	\$1,391,048	\$1,200,000	-\$50,000	\$1,150,000
<b>311340</b> Intangibles (Reg & Recrd)	\$428,881	\$420,000	\$420,000	\$276,331	\$420,000	-\$20,000	\$400,000
<b>311600</b> Real Estate Trans (intang)	\$190,787	\$100,000	\$100,000	\$90,605	\$100,000	\$50,000	\$150,000
<b>319110</b> General Property - Penalty & Interest - Real	\$143,342	\$60,000	\$60,000	\$132,809	\$60,000	\$90,000	\$150,000
<b>319500</b> Fifa	-\$48	\$0	\$0	\$0	\$0	\$0	\$0
<b>Property Tax Total</b>	<b>\$18,422,678</b>	<b>\$20,680,682</b>	<b>\$20,680,682</b>	<b>\$19,917,202</b>	<b>\$20,680,682</b>	<b>-\$513,139</b>	<b>\$20,167,543</b>
<b>313100</b> Local Option Sales Tax	\$20,507,663	\$20,200,000	\$20,200,000	\$15,952,416	\$20,200,000	\$1,400,000	\$21,600,000
<b>Sales Tax Total</b>	<b>\$20,507,663</b>	<b>\$20,200,000</b>	<b>\$20,200,000</b>	<b>\$15,952,416</b>	<b>\$20,200,000</b>	<b>\$1,400,000</b>	<b>\$21,600,000</b>
<b>311710</b> Electric Franchise Taxes	\$3,751,050	\$3,700,000	\$3,700,000	\$3,626,560	\$3,700,000	\$0	\$3,700,000
<b>311730</b> Gas Franchise Taxes	\$647,773	\$636,000	\$636,000	\$493,364	\$636,000	\$29,000	\$665,000
<b>311750</b> TV Cable Franchise Taxes	\$890,183	\$900,000	\$900,000	\$492,041	\$900,000	\$65,000	\$965,000
<b>311760</b> Telephone Franchise Taxes	\$414,318	\$345,000	\$345,000	\$244,022	\$345,000	\$20,000	\$365,000
<b>314200</b> Alcoholic Beverage Excise Tax	\$1,010,306	\$975,000	\$975,000	\$750,432	\$975,000	\$40,000	\$1,015,000
<b>314300</b> Local Option Mixed Drink Excise Tax	\$298,302	\$200,000	\$200,000	\$230,750	\$200,000	\$130,000	\$330,000
<b>316100</b> Business & Occupation Tax	\$750,677	\$815,000	\$815,000	\$892,935	\$815,000	\$60,000	\$875,000
<b>316101</b> Business & Occupation Tax	-\$3,205	\$0	\$0	-\$36,825	\$0	\$0	\$0
<b>316102</b> Insurance Occupation Tax	\$57,150	\$70,000	\$70,000	\$83,250	\$70,000	\$10,000	\$80,000
<b>316200</b> Insurance Premium Tax	\$4,401,407	\$4,300,000	\$4,300,000	\$4,557,238	\$4,300,000	\$340,000	\$4,640,000
<b>316300</b> Financial Institution Tax	\$145,339	\$150,000	\$150,000	\$153,801	\$150,000	\$0	\$150,000
<b>Franchise, Alcohol, Business / Insurance Taxes Total</b>	<b>\$12,363,301</b>	<b>\$12,091,000</b>	<b>\$12,091,000</b>	<b>\$11,487,568</b>	<b>\$12,091,000</b>	<b>\$694,000</b>	<b>\$12,785,000</b>
<b>321110</b> Alcohol, Beer, Wine License	\$577,141	\$570,000	\$570,000	\$578,183	\$570,000	\$25,000	\$595,000
<b>321130</b> Liquor Pouring License	\$30,144	\$30,000	\$30,000	\$22,740	\$30,000	\$0	\$30,000
<b>321140</b> Bar Cards (Liquor Handling License)	\$9,975	\$6,000	\$6,000	\$7,805	\$6,000	\$4,000	\$10,000
<b>321220</b> Insurance	\$13,575	\$70,000	\$70,000	\$0	\$70,000	-\$70,000	\$0
<b>321292</b> Solicitor Fees	\$825	\$0	\$0	\$675	\$0	\$0	\$0
<b>321295</b> Precious Metal Dealer Fee	\$0	\$0	\$0	\$3,600	\$0	\$3,000	\$3,000
<b>322210</b> Zoning And Land Use	\$65,291	\$50,000	\$50,000	\$35,660	\$50,000	\$25,000	\$75,000
<b>322230</b> Sign Permits	\$38,589	\$45,000	\$45,000	\$20,865	\$45,000	-\$25,000	\$20,000
<b>322300</b> Taxi Cab Permits	\$45,880	\$50,000	\$50,000	\$36,200	\$50,000	-\$5,000	\$45,000
<b>322905</b> Photo and Film Fees	\$6,950	\$15,000	\$15,000	\$3,300	\$15,000	-\$7,500	\$7,500
<b>322991</b> Special Events Fee	\$31,659	\$20,000	\$20,000	\$24,013	\$20,000	-\$10,000	\$10,000
<b>322993</b> Photo & Film Fees	\$750	\$0	\$0	\$1,250	\$0	\$0	\$0
<b>323120</b> Building & Inspection Fees	\$629,335	\$739,000	\$739,000	\$846,239	\$739,000	\$461,000	\$1,200,000
<b>323902</b> Grading Permits	\$71,101	\$70,000	\$70,000	\$188,868	\$70,000	\$130,000	\$200,000
<b>Licenses &amp; Permits Total</b>	<b>\$1,521,215</b>	<b>\$1,665,000</b>	<b>\$1,665,000</b>	<b>\$1,769,397</b>	<b>\$1,665,000</b>	<b>\$530,500</b>	<b>\$2,195,500</b>
<b>333100</b> Housing Authority	\$17,181	\$0	\$0	\$0	\$0	\$0	\$0
<b>336010</b> Alpharetta Fire Payments	\$95,993	\$130,387	\$130,387	\$51,851	\$130,387	-\$6,261	\$124,126
<b>337300</b> Fulton Co. Shared Rev	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
<b>Intergovernmental Total</b>	<b>\$113,174</b>	<b>\$130,387</b>	<b>\$130,387</b>	<b>\$51,851</b>	<b>\$130,387</b>	<b>\$8,739</b>	<b>\$139,126</b>
<b>341200</b> Recording Fees	\$376	\$0	\$0	\$44	\$0	\$0	\$0
<b>341400</b> Printing And Duplication Fees	\$404	\$300	\$300	\$6,751	\$300	\$0	\$300
<b>341426</b> 3% Admin Impact Fees	\$19,523	\$12,000	\$12,000	\$2,122	\$12,000	\$3,000	\$15,000
<b>341905</b> Other/Misc. Fees	\$17,045	\$20,000	\$20,000	\$19,068	\$20,000	-\$5,000	\$15,000
<b>341910</b> Election Qualify Fees	\$0	\$8,460	\$8,460	\$15,360	\$8,460	-\$8,460	\$0
<b>342120</b> Accident Reports	\$17,961	\$15,000	\$15,000	\$11,845	\$15,000	\$0	\$15,000
<b>342130</b> False Alarm Fees	\$66,790	\$60,000	\$60,000	\$28,850	\$60,000	\$0	\$60,000
<b>342140</b> Exspungement Fees	\$5,360	\$5,000	\$5,000	\$3,759	\$5,000	\$0	\$5,000
<b>342210</b> Fire Alarm Fees	\$2,000	\$3,400	\$3,400	\$2,700	\$3,400	\$0	\$3,400
<b>342310</b> Fingerprinting Fees	\$7,241	\$8,000	\$8,000	\$6,305	\$8,000	\$0	\$8,000
<b>342331</b> Prisoner Housing (fed)	\$5	\$0	\$0	\$0	\$0	\$0	\$0
<b>342332</b> Prisoner Housing (other)	\$45	\$0	\$0	\$0	\$0	\$0	\$0
<b>342920</b> Mountain Park	\$33,855	\$35,000	\$35,000	\$31,033	\$35,000	-\$1,000	\$34,000
<b>342925</b> Rapstc Training	\$1,480	\$1,000	\$1,000	\$38,969	\$1,000	\$0	\$1,000
<b>343210</b> Lake Charles - Spec Assess	\$17,000	\$19,000	\$19,000	\$0	\$19,000	-\$2,000	\$17,000
<b>345610</b> Telecommunication Charges	\$382,848	\$325,000	\$325,000	\$306,616	\$325,000	\$25,000	\$350,000
<b>346400</b> Background Check Fees	\$16,301	\$15,000	\$15,000	\$12,130	\$15,000	\$0	\$15,000
<b>347201</b> Auditorium Rental Fees	\$93,518	\$108,000	\$108,000	\$79,789	\$108,000	-\$8,000	\$100,000
<b>347202</b> Other Rental Fees	\$20,250	\$20,250	\$20,250	\$18,563	\$20,250	\$607	\$20,857
<b>349300</b> Bad Check Fees	\$480	\$200	\$200	\$667	\$200	\$0	\$200
<b>349920</b> Vietnam Memorial Bricks	\$150	\$200	\$200	\$290	\$200	\$0	\$200
<b>Charges for Service - External Total</b>	<b>\$702,630</b>	<b>\$655,810</b>	<b>\$655,810</b>	<b>\$584,860</b>	<b>\$655,810</b>	<b>\$4,147</b>	<b>\$659,957</b>

**General Fund  
Revenues by Account, continued**

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
341701 Indirect Cost Confiscated Asset Fund	\$33,976	\$41,636	\$41,636	\$34,697	\$41,636	-\$9,624	\$32,012
341702 Indirect Cost E911	\$108,711	\$134,796	\$134,796	\$112,330	\$134,796	-\$7,358	\$127,438
341703 Indirect Cost Water Fund	\$226,029	\$231,959	\$231,959	\$193,299	\$231,959	-\$9,887	\$222,072
341704 Indirect Cost Solid Waste	\$805,165	\$797,279	\$797,279	\$664,399	\$797,279	\$3,133	\$800,412
341705 Indirect Cost Rec Participation Fund	\$0	\$21,150	\$21,150	\$17,625	\$21,150	\$0	\$21,150
341706 Indirect Cost Stormwater	\$466,505	\$417,899	\$417,899	\$348,249	\$417,899	-\$35,340	\$382,559
341707 INDIRECT COST GARAGE	\$0	\$40,013	\$40,013	\$33,344	\$40,013	-\$1,054	\$38,959
<b>Charges for Service - Internal Total</b>	<b>\$1,640,386</b>	<b>\$1,684,732</b>	<b>\$1,684,732</b>	<b>\$1,403,944</b>	<b>\$1,684,732</b>	<b>-\$60,130</b>	<b>\$1,624,602</b>
351171 Municipal Court Fines	\$1,700,856	\$2,030,714	\$2,030,714	\$1,381,974	\$2,030,714	-\$230,714	\$1,800,000
351172 Municipal Court Probation	\$76,424	\$70,482	\$70,482	\$52,810	\$70,482	-\$482	\$70,000
351173 Jail Fees	\$93	\$46	\$46	\$95	\$46	-\$46	\$0
351174 Munis Admin Fee	\$39,360	\$41,678	\$41,678	\$39,080	\$41,678	\$322	\$42,000
351175 Court Related - Other	\$166,418	\$190,032	\$190,032	\$88,628	\$190,032	-\$65,032	\$125,000
351176 Diversion Fee	\$34,326	\$46,332	\$46,332	\$19,410	\$46,332	-\$26,332	\$20,000
351920 Red Light Fines	\$228,407	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fines &amp; Forfeitures Total</b>	<b>\$2,245,883</b>	<b>\$2,379,284</b>	<b>\$2,379,284</b>	<b>\$1,581,997</b>	<b>\$2,379,284</b>	<b>-\$322,284</b>	<b>\$2,057,000</b>
361000 Interest Revenues	\$0	\$150,000	\$150,000	\$89,535	\$150,000	-\$50,000	\$100,000
361010 Unrealized Invest Gains	-\$6,832	\$0	\$0	\$62,926	\$0	\$0	\$0
361015 Bank Interest Earned	\$6,555	\$0	\$0	\$255	\$0	\$0	\$0
361016 Invest Interest Earned	\$74,329	\$0	\$0	\$16,970	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$74,052</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$169,686</b>	<b>\$150,000</b>	<b>-\$50,000</b>	<b>\$100,000</b>
371004 Gas South Affinity Program	\$19,075	\$20,000	\$20,000	\$20,293	\$20,000	\$0	\$20,000
371005 Private Donations/contri	\$3,238	\$500	\$500	\$5,480	\$500	\$0	\$500
381105 Rent Of Property	\$51,516	\$40,608	\$40,608	\$25,680	\$40,608	\$1,555	\$42,163
382000 Telephone Commissions	\$1,380	\$3,000	\$3,000	\$0	\$3,000	-\$3,000	\$0
383100 Reimbursement From Insura	\$53,062	\$2,500	\$2,500	\$46,796	\$2,500	\$0	\$2,500
383110 Valet Parking	\$977	\$2,000	\$2,000	\$0	\$2,000	-\$2,000	\$0
389400 Miscellaneous	\$60,880	\$50	\$50	\$14,058	\$50	-\$50	\$0
389600 Recording of Abatement	\$23,318	\$0	\$0	\$425	\$0	\$0	\$0
389999 Over And Short	\$11,230	\$0	\$0	-\$1,280	\$0	\$0	\$0
392100 Sale Of Assets	-\$6,890	\$60,000	\$60,000	\$57,822	\$60,000	\$0	\$60,000
392300 Sale Of Abandoned Property	\$6,890	\$2,000	\$2,000	\$2,803	\$2,000	\$0	\$2,000
<b>Miscellaneous Revenues Total</b>	<b>\$224,676</b>	<b>\$130,658</b>	<b>\$130,658</b>	<b>\$172,076</b>	<b>\$130,658</b>	<b>-\$3,495</b>	<b>\$127,163</b>
391201 Operating Transfer In	\$275,925	\$462,974	\$462,974	\$462,974	\$462,974	-\$356,690	\$106,284
<b>Transfers In Total</b>	<b>\$275,925</b>	<b>\$462,974</b>	<b>\$462,974</b>	<b>\$462,974</b>	<b>\$462,974</b>	<b>-\$356,690</b>	<b>\$106,284</b>
<b>Current Year Revenue</b>	<b>\$58,091,583</b>	<b>\$60,230,527</b>	<b>\$60,230,527</b>	<b>\$53,553,971</b>	<b>\$60,230,527</b>	<b>\$1,331,648</b>	<b>\$61,562,175</b>
Budgeted Use of Reserves							\$1,833,554
<b>Total Revenue</b>							<b>\$63,395,729</b>

## General Fund Expenditures by Account

Account	FY 2014				FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
	FY 2013 Actual	FY 2014 Approved	Amended Budget	FY 2014 Actual To Date			
511100 Regular Employees	\$22,332,680	\$23,214,381	\$23,045,471	\$18,697,041	\$22,599,278	\$910,318	\$23,509,596
511105 Part Time Employees	\$775,762	\$803,061	\$756,717	\$562,792	\$773,836	\$165,899	\$939,735
511110 Elected Officials	\$238,948	\$239,634	\$199,634	\$154,543	\$239,634	\$0	\$239,634
511115 Firefighter's Fees	\$3,085,146	\$3,338,835	\$3,633,924	\$2,740,022	\$3,338,835	\$0	\$3,338,835
511200 Temporary Employees	\$38,688	\$24,022	\$24,172	\$13,870	\$24,022	\$0	\$24,022
511300 Overtime	\$335,524	\$415,790	\$416,161	\$245,712	\$415,540	\$0	\$415,540
511400 Other Compensation	\$1,950	\$7,200	\$7,200	\$0	\$7,200	\$0	\$7,200
512200 Social Security (FICA) Contributions	\$1,597,937	\$1,718,721	\$1,719,213	\$1,342,291	\$1,678,825	\$16,564	\$1,695,389
512300 Medicare	\$376,499	\$401,124	\$401,266	\$315,729	\$391,833	\$3,887	\$395,720
512400 Defined Benefit Retirement Program	\$3,183,310	\$3,206,712	\$3,196,712	\$2,939,484	\$2,890,817	\$0	\$2,890,817
512401 Deferred Compensation Con	\$130,124	\$149,100	\$148,350	\$110,871	\$143,900	\$0	\$143,900
512402 Defined Contribution Retirement Program	\$0	\$449,818	\$831,892	\$757,712	\$522,796	\$34,750	\$557,546
512500 Tuition Reimbursements	\$44,701	\$50,000	\$50,000	\$25,816	\$50,000	\$0	\$50,000
512700 Workers' Compensation	\$0	\$0	\$0	\$178	\$0	\$0	\$0
512800 Terminated Bnfts	\$0	\$0	\$84,058	\$128,225	\$0	\$0	\$0
512920 Other Benefits	\$17,112	\$15,000	\$15,000	\$13,153	\$15,000	\$0	\$15,000
553100 Group Insurance Contribution	\$3,739,966	\$4,515,438	\$4,319,929	\$3,014,291	\$4,261,937	\$344,008	\$4,605,945
554100 Workers Comp Contribution	\$349,110	\$364,450	\$364,450	\$303,708	\$362,450	\$0	\$362,450
<b>Salaries and Benefits Total</b>	<b>\$36,247,456</b>	<b>\$38,913,286</b>	<b>\$39,214,149</b>	<b>\$31,365,439</b>	<b>\$37,715,903</b>	<b>\$1,475,426</b>	<b>\$39,191,329</b>
521201 Professional Services	\$695,113	\$622,596	\$773,116	\$412,836	\$627,596	\$70,000	\$697,596
521202 Legal	\$61,439	\$60,000	\$126,833	\$66,623	\$60,000	\$0	\$60,000
521203 Animal Control	\$75,393	\$70,500	\$101,036	\$104,270	\$105,500	\$0	\$105,500
521300 Technical Services	\$106,561	\$115,802	\$129,028	\$87,326	\$115,802	\$103,325	\$219,127
521400 Contract Services	\$1,397,631	\$1,983,437	\$3,035,215	\$1,564,611	\$2,382,326	\$137,995	\$2,520,321
522110 Disposal	\$28,547	\$27,000	\$27,285	\$21,671	\$27,000	\$0	\$27,000
522130 Custodial	\$179,305	\$170,669	\$170,669	\$133,472	\$170,669	\$0	\$170,669
522140 Repairs And Maintenance - Grounds	\$88,741	\$97,338	\$107,408	\$51,393	\$97,338	\$0	\$97,338
522205 Repairs And Maintenance	\$1,423,932	\$1,465,329	\$1,574,979	\$1,117,191	\$1,465,329	\$214,985	\$1,680,314
522210 Vehicle Repair	\$172,138	\$208,299	\$210,871	\$140,621	\$206,749	\$0	\$206,749
522215 Garage Base Rate	\$240,991	\$254,715	\$254,715	\$212,263	\$258,750	\$0	\$258,750
522216 Mechanics Rate	\$196,233	\$239,184	\$239,184	\$102,284	\$265,732	\$0	\$265,732
522310 Rental Of Land And Buildings	\$19,869	\$46,500	\$46,500	\$17,513	\$31,500	\$0	\$31,500
522320 Rental Of Equipment And Vehicles	\$279,047	\$138,186	\$174,043	\$92,865	\$132,686	\$29,240	\$161,926
523100 Property And Liability Insurance	\$9,839	\$9,947	\$9,947	\$8,473	\$9,947	\$0	\$9,947
523210 Communication Services	\$671,628	\$720,249	\$729,399	\$529,346	\$719,064	\$0	\$719,064
523220 Postage	\$116,007	\$146,568	\$153,502	\$107,752	\$146,438	\$5,000	\$151,438
523300 Advertising	\$58,634	\$78,825	\$82,700	\$37,803	\$78,825	\$0	\$78,825
523400 Printing And Binding	\$60,126	\$118,185	\$122,924	\$50,910	\$117,935	\$0	\$117,935
523500 Travel	\$70,591	\$135,399	\$134,926	\$64,434	\$131,749	\$6,600	\$138,349
523600 Dues And Fees	\$75,885	\$82,143	\$109,913	\$93,920	\$80,448	\$12,300	\$92,748
523700 Education And Training	\$93,061	\$182,298	\$197,481	\$82,475	\$179,298	\$25,000	\$204,298
523800 Licenses	\$1,053	\$4,140	\$4,165	\$794	\$4,140	\$0	\$4,140
523851 Contracted Temporary Labor	\$179,934	\$4,000	\$91,416	\$113,247	\$4,000	\$0	\$4,000
523852 Instruction Fees	\$3,190	\$17,975	\$13,925	\$1,345	\$17,975	\$0	\$17,975
523901 Bank Fees / Charges	\$90,057	\$100,000	\$77,130	\$74,439	\$80,000	\$0	\$80,000
523902 Sanitation Services	\$88,382	\$115,600	\$115,600	\$93,085	\$115,600	\$0	\$115,600
531105 Supplies	\$1,069,367	\$1,133,881	\$1,247,343	\$751,343	\$1,116,053	\$53,768	\$1,169,821
531110 Inmate Supplies	\$7,924	\$14,975	\$15,086	\$468	\$14,975	\$0	\$14,975
531115 Recreation Supplies	\$304,820	\$243,500	\$250,259	\$202,975	\$243,500	\$0	\$243,500
531120 Vehicle Parts And Supplies	\$387,895	\$413,700	\$463,513	\$380,925	\$411,100	\$0	\$411,100
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$477	\$7,000	\$7,000	\$3,025	\$7,000	\$0	\$7,000
531150 Computer Supplies	\$0	\$0	\$8,673	\$4,214	\$0	\$21,738	\$21,738
531210 Water / Sewerage	\$217,108	\$256,072	\$256,096	\$126,468	\$241,072	\$0	\$241,072
531215 Stormwater Fees	\$658,359	\$658,625	\$658,625	\$659,663	\$658,625	\$0	\$658,625
531220 Natural Gas	\$124,117	\$184,823	\$184,823	\$73,133	\$147,823	\$0	\$147,823
531230 Electricity	\$2,417,263	\$2,494,760	\$2,536,375	\$1,851,010	\$2,473,025	\$0	\$2,473,025
531240 Bottled Gas	\$8,991	\$11,646	\$11,646	\$6,072	\$11,646	\$0	\$11,646
531250 Oil	\$18,855	\$21,337	\$21,337	\$14,328	\$21,037	\$0	\$21,037

**General Fund  
Expenditures by Account, continued**

Account	FY 2013 Actual	FY 2014			FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	Amended Budget	FY 2014 Actual To Date			
531270 Gasoline/ Diesel	\$883,814	\$1,033,453	\$1,033,453	\$658,526	\$976,736	\$0	\$976,736
531310 Hospitality And Events	\$30,253	\$11,000	\$11,000	\$1,843	\$11,000	\$0	\$11,000
531320 Inmate Meals	\$4,993	\$30,000	\$30,000	\$10,841	\$30,000	\$0	\$30,000
531400 Books And Periodicals	\$43,585	\$57,879	\$56,107	\$33,950	\$57,679	\$0	\$57,679
531605 Machinery And Equipment-Operating	\$185,217	\$196,466	\$241,224	\$181,547	\$155,651	\$10,700	\$166,351
531610 Furniture/Fixtures-Operating	\$34,450	\$24,956	\$43,146	\$28,820	\$24,956	\$7,500	\$32,456
531615 Computer Equipment-Operating	\$45,749	\$35,147	\$151,290	\$143,683	\$35,147	\$38,808	\$73,955
531620 Communication Equipment-Operating	\$18,064	\$17,897	\$26,397	\$6,393	\$17,897	\$0	\$17,897
531710 Vietnam Memorial Bricks	\$120	\$400	\$400	\$80	\$400	\$0	\$400
531720 Uniforms	\$234,808	\$252,604	\$270,168	\$161,774	\$252,194	\$5,800	\$257,994
539999 Special Events Contra	\$952	\$60,000	\$64,158	\$0	\$60,000	\$14,180	\$74,180
<b>Operating Total</b>	<b>\$13,183,510</b>	<b>\$14,378,005</b>	<b>\$16,405,028</b>	<b>\$10,684,043</b>	<b>\$14,602,912</b>	<b>\$756,939</b>	<b>\$15,359,851</b>
542400 Computer Equipment	\$10,850	\$0	\$0	\$10,992	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$850,224	\$870,607	\$870,607	\$725,506	\$867,753	\$0	\$867,753
579001 Contingency Operating	\$0	\$337,646	\$250,197	\$0	\$0	\$0	\$0
579003 Contingency - Tree Program	\$0	\$0	\$116,874	\$941	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$289,345	\$0	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$434,605	\$434,605	\$414,229	\$416,049	\$50,000	\$466,049
611350 Operating Transfers Out - Cap Projects	\$11,838,327	\$5,398,309	\$5,448,975	\$4,498,591	\$0	\$7,034,356	\$7,034,356
611351 Operating Transfer Out - Fed Grant	\$502,474	\$0	\$16,409	\$0	\$0	\$0	\$0
611353 Operating Transfer Out - Solid Waste	\$0	\$155,000	\$155,000	\$0	\$155,000	\$0	\$155,000
611355 Operating Transfer Out - Participant Rec	\$571,391	\$571,391	\$571,391	\$476,159	\$571,391	(\$250,000)	\$321,391
611358 Operating Transfer Out - Hotel/Motel	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$13,848,266</b>	<b>\$7,767,558</b>	<b>\$8,153,402</b>	<b>\$6,126,418</b>	<b>\$2,010,193</b>	<b>\$6,834,356</b>	<b>\$8,844,549</b>
<b>100 - General Fund Total</b>	<b>\$63,279,232</b>	<b>\$61,058,849</b>	<b>\$63,772,580</b>	<b>\$48,175,900</b>	<b>\$54,329,008</b>	<b>\$9,066,721</b>	<b>\$63,395,729</b>
<b>Grand Total</b>	<b>\$63,279,232</b>	<b>\$61,058,849</b>	<b>\$63,772,580</b>	<b>\$48,175,900</b>	<b>\$54,329,008</b>	<b>\$9,066,721</b>	<b>\$63,395,729</b>

# Administration Department

## Mission Statement...

Providing result-oriented communication, service, and innovation to our customers.

## Who We Are...

The Administration Department is made up of many different offices and divisions. They include the Governing Body, City Administrator's Office, the City Clerk, Grants Office, Human Resources, Building Operations, Court Services, Municipal Judge, Community Relations, Legal, City Sponsored Special Events and Information Technology. The Administration Department provides policy direction and guidance, provides accurate and timely information to all customers, supports the mission and goals of the other City Departments and manages the day-to-day operations of the City.

# Administration Department

## Opportunities...

The Administration Department continues to address the opportunity of clear communication and efficiency of service to other employees and to the citizens of Roswell. Providing timely and useful communications to others enables the Department to provide important and needed services and empowers the citizens to be an active part of their government.

## Challenges...

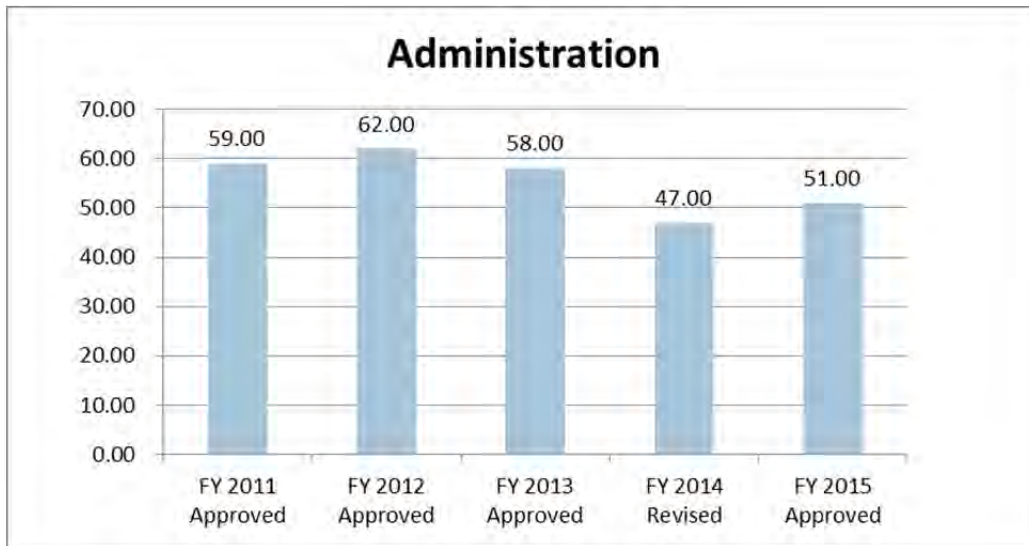
Utilizing the technologies available to actively increase the efficiency of the Administration Department while continuing to provide personal and expected quality services to our employees and citizens.

## Department Budget Summary by Fund...

<b>Administration</b>	<b>\$19,033,942</b>
100 - General Fund	\$8,518,830
275 - Hotel/Motel Fund	\$1,038,331
350 - Capital Projects	\$664,845
601 - Workers' Compensation Fund	\$503,655
602 - Group Health Insurance Fund	\$7,150,051
603 - Risk Management Fund	\$1,137,960
225 - Grant Fund	\$20,270

# Administration Department

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (4) Full-Time positions in Court Services through the ERIP and Restructuring: (1) Chief Marshal, (1) GCIC Coordinator, (1) Probation Officer and (1) Deputy Court Clerk II. Also, eliminated (1) Administrative Assistant and created (1) IT Program Coordinator. (1) Part-Time Administrative Assistant in Community Relations was eliminated and (2) Part-Time Security Officers for Court Services were added.

**FY 2012:** Added (1) Municipal Complex Officer (a transfer of position from the Police Department).

**FY 2013:** Eliminated (1) Court Services Clerk I and (1) Administrative Specialist position. Added (1) Employee Relations and Organizational Development Manager position and Strategic Planning and Budget moved to Finance (-3) Full-Time positions.

**FY 2014:** Upgraded (+1) Digital Media Designer from part-time to full-time. Outsourcing of Court Services (-8) and The transfer of Marshals (-4) to the Police Department resulted in a net reduction of (-11) employees.

**FY 2015:** Added (4) Full-Time positions; (1) Special Events Manager, (1) Police Officer for City Hall Security upgrade, (1) Employment/Staffing Manager (position funded 9 mos.) and (1) City Branding support position (position funded for 6 mos.).

# Administration Department

## Quartile 1 Programs

### Administration

- Alcohol Licensing
- Benefits Management & Administration
- CIP/Project Management (including bid/contract mgmt.)
- Claims Management & Litigation
- Employee Relations
- Governing Body Legal Support
- IT Hardware Support/Maintenance
- IT Infrastructure Support/Maintenance
- IT Software Support/Maintenance
- Mayor and City Council Support
- Payroll Administration
- Public Document Requests
- Real Estate Matters
- Records Management
- Statutory Compliance
- Internal Legal Support
- Contracts Review

## Quartile 2 Programs

### Administration

- Claims Administration
- Classification & Pay Plan Administration
- Computer/Equipment - Support/Maintenance
- Draft and/or Review Ordinance and Resolutions
- Employee Recruitment, Hiring, and Performance Management
- General Liability Insurance
- Grant Activity Management
- Grant Making
- Hazard Mitigation
- Leave Administration
- Mayor and Council Support (City Clerk)
- Municipal Court Services
- Prosecuting Case Management
- Public Document Requests
- Request for Public Documents
- Roswell University (Employee Training & Development)
- Safety Program
- Websites - External & Internal
- Workers' Compensation Administration
- Workforce Planning

## Quartile 3 Programs

### Administration

- Advertising
- Boards and Commission Support
- Contract and COI Review
- Damage Reports and Third Party Recoveries
- Diversion (internal and external)
- Employee Communications
- Facility Security and Life Safety Services and Systems management
- Fully-insured Policies and Liability Management
- Grant Writing
- Grant/Project Implementation
- Help Desk Functions/Customer Support
- Human Resource Information System
- Legislative Compliance and Reporting
- Media Relations
- Phone - Support/Maintenance
- Promotions & Marketing
- Publications
- Social Media
- Visitors Center
- Wellness Program Administration

## Quartile 4 Programs

### Administration

- City Hall Meeting & Event Support
- City-Sponsored Special Event Support
- Convention and Visitors Bureau Administration
- Legal Training (internal)
- Municipal Court Interpreter Services
- Municipal Court Presiding Judge
- Municipal Court Probation Office
- Municipal Court Public Defender Services
- Municipal Court Security
- Municipal Election Administration
- Municipal Facility Building Operations
- Municipal Facility Custodial Services
- Municipal Facility HVAC/Major Systems Maintenance
- Photography
- Public Outreach & Communication
- RCTV
- Video Production
- Mail Services
- Municipal Facility Repair and Maintenance



# Administration Department

## What We Have Accomplished...

- Foundation of the Enterprise Resource Planning (ERP) system has been installed and is operational. This system ties financial, public safety, courts and community development functions into one complete system for our technology needs. This ERP system has an enormous impact on the efficiency of operations and the accuracy of results for Administration and all Departments of the City.

## What We Expect to Accomplish...

- Administration continues with the implementation for the public communication modules of the ERP system, Citizen Self Service for citizens to connect with the City online for information and announcements, the 311 system for citizens to report issues and concerns electronically and then track the progress, Project Doc's for the development community to transmit and receive vital information in the permitting process for new developments and redevelopments. Citizen communication is vital in the City and Administration is adding new functions to create an environment of excellence for citizen involvement.

# Administration Department

## Crosswalk from FY 2014 Approved to FY 2015 Approved...

<b>FY 2014 TOTAL Approved Budget</b>			<b>\$8,493,260</b>
		One-Time Costs Removed (Election Fees)	(\$230,000)
		Court Services re-org - adjustment for full year	(\$354,021)
		Salary and Benefit Adjustments	(\$6,812)
		Lease adjustments (Dell)	(\$11,799)
		Transfer aircards from Police and Communication Svcs from Finance	\$103,840
		Group Benefits adjustments	\$9,250
		Retirement Adjustment - Defined Benefit Plan	(\$33,163)
		Retirement Adjustment - Defined Contribution Plan	\$16,098
		Fuel and Utility Adjustment	(\$47,100)
		Garage Mechanics Fees Adjustment	(\$1,239)
<b>FY 2015 Approved Base Budget</b>			<b>\$7,938,314</b>
10015351	523210	Move Administrative Cost from Rec Part Fund to General Fund (laptops to IT)	\$5,300
10015700	521300	Create new City Website	\$85,000
10015400	various	Employment/Staffing Manager position (9 mos.)	\$71,000
10015651	various	Municipal Complex Officer position for City Hall Security (full cost is \$70,675 - remaining \$43,613 to be funded from transfer from Operating Contingency)	\$27,062
10061701	511105	Part-time Special Events Volunteer Coordinator position	\$43,296
10015651	511105	Increase funding for part-time Municipal Complex Officer (after hours meetings)	\$5,000
10015351	522205	IT Maintenance and Support Increase	\$189,645
10015400	521201	Professional Services for Employee Relations	\$10,000
10061701	various	Special Events Manager position	\$79,708
10015651	522320	Copier for Building Operations	\$2,500
10015400	521300	Technical Services - implement random drug testing for Public Safety	\$12,325
10061701	539999	City support of Giro d'Italia Gran Fondo Bicycle Ride and Festival (placeholder)	\$25,000
10015700	various	City of Roswell Branding Plan Implementation (add'l FTE funded for 1/2 yr)	\$25,000
10061701	511105	Transfer funding for Part-time Administrative Assistant for Special Events Permitting from Community Development to Administration	\$10,500
10061701	539999	Reduce City sponsorship of Special Events Funding to actual level of FY 14 approved events	(\$10,820)
<b>FY 2015 Approved Program Changes</b>			<b>\$580,516</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$8,518,830</b>
35015351	542400	11012 Fiber Equipment Replacement	\$116,380
35015351	542400	11010 Expand WiFi Access to City remote sites	\$45,000
35015351	531615	11001 IT Equipment Replacement Program	\$143,000
35015351	542100	60034 Citywide Camera Surveillance System (includes requests from Fire, Police and Rec/Pks)	\$229,600
35026501	542300	13002 Replace Courtroom Benches	\$23,865
35015351	542500	11008 Phone System replacement	\$107,000
<b>FY 2015 Approved Capital</b>			<b>\$664,845</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$9,183,675</b>

# Administration Department

## Department Budget Summary by Account...

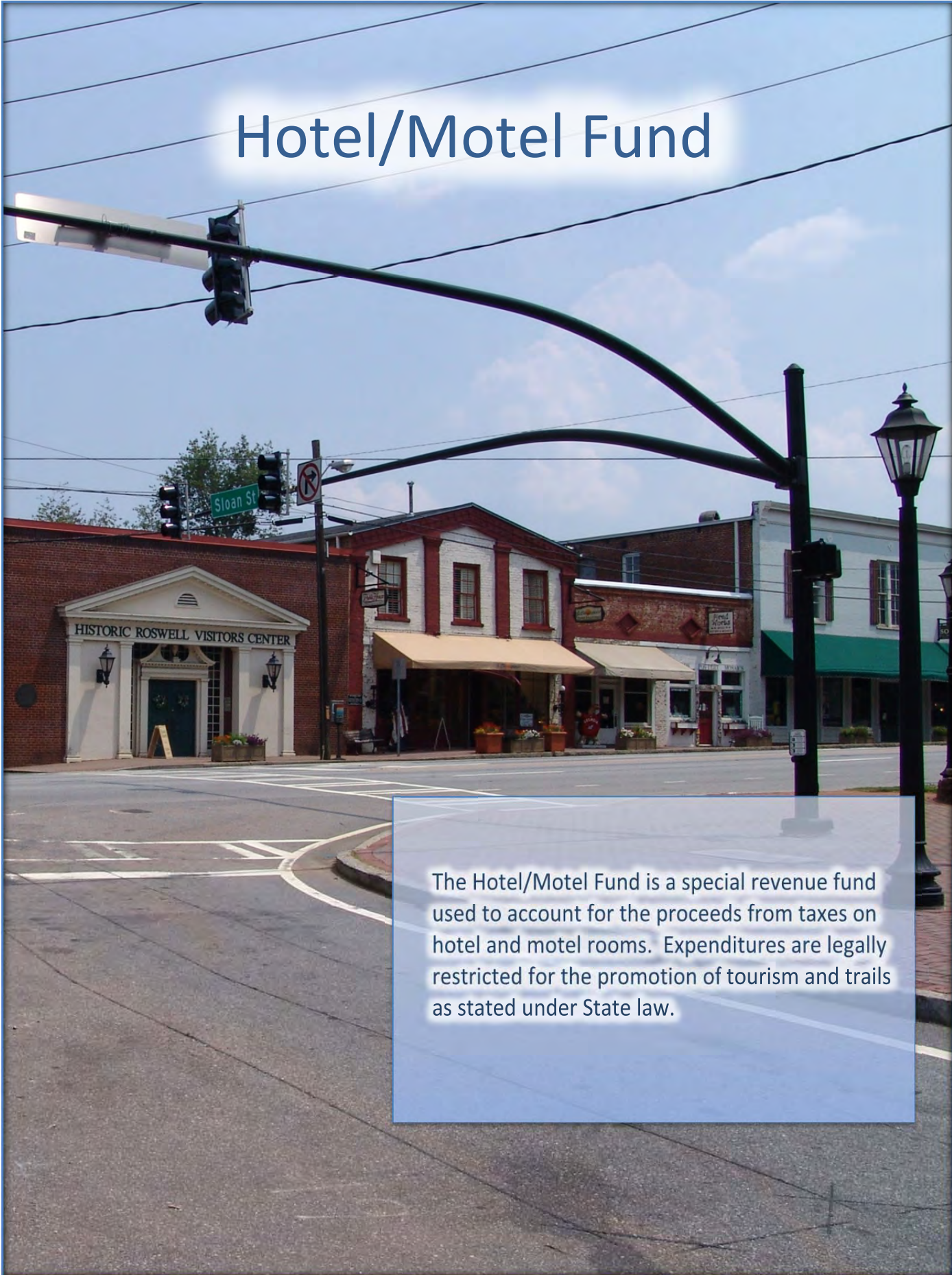
Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		Approved	Amended Budget				
511100 Regular Employees	\$2,884,399	\$3,155,503	\$2,779,986	\$2,315,956	\$2,658,175	\$146,062	\$2,804,237
511105 Part Time Employees	\$167,972	\$187,240	\$151,783	\$113,586	\$158,015	\$43,580	\$201,595
511110 Elected Officials	\$238,948	\$239,634	\$199,634	\$154,543	\$239,634	\$0	\$239,634
511200 Temporary Employees	\$37,056	\$0	\$150	\$13,870	\$0	\$0	\$0
511300 Overtime	\$6,232	\$11,000	\$11,000	\$7,454	\$11,000	\$0	\$11,000
511400 Other Compensation	\$1,950	\$7,200	\$7,200	\$0	\$7,200	\$0	\$7,200
512200 Social Security (FICA) Contributions	\$195,398	\$221,283	\$202,432	\$159,040	\$186,190	\$9,206	\$195,396
512300 Medicare	\$46,984	\$51,744	\$47,348	\$38,423	\$43,593	\$2,167	\$45,760
512400 Defined Benefit Retirement Program	\$432,190	\$427,989	\$427,989	\$392,323	\$318,591	\$0	\$318,591
512401 Deferred Compensation Con	\$20,277	\$24,000	\$23,250	\$17,188	\$20,900	\$0	\$20,900
512402 Defined Contribution Retirement Program	\$0	\$65,357	\$143,261	\$124,609	\$86,447	\$16,950	\$103,397
512500 Tuition Reimbursements	\$44,701	\$50,000	\$50,000	\$25,816	\$50,000	\$0	\$50,000
512700 Workers' Compensation	\$0	\$0	\$0	\$178	\$0	\$0	\$0
512800 Terminated Bnfts	\$0	\$0	\$84,058	\$128,225	\$0	\$0	\$0
512920 Other Benefits	\$17,112	\$15,000	\$15,000	\$13,153	\$15,000	\$0	\$15,000
553100 Group Insurance Contribution	\$477,063	\$586,500	\$496,299	\$345,519	\$481,000	\$23,125	\$504,125
554100 Workers Comp Contribution	\$10,868	\$11,320	\$11,320	\$9,433	\$11,320	\$0	\$11,320
<b>Salaries and Benefits Total</b>	<b>\$4,581,149</b>	<b>\$5,053,770</b>	<b>\$4,650,710</b>	<b>\$3,859,316</b>	<b>\$4,287,065</b>	<b>\$241,090</b>	<b>\$4,528,155</b>
521201 Professional Services	\$187,360	\$141,348	\$189,438	\$118,489	\$141,348	\$10,000	\$151,348
521202 Legal	\$61,439	\$60,000	\$126,833	\$66,623	\$60,000	\$0	\$60,000
521300 Technical Services	\$23,437	\$19,750	\$17,038	\$12,852	\$19,750	\$97,325	\$117,075
521400 Contract Services	\$44,395	\$282,100	\$619,503	\$146,974	\$457,709	\$0	\$457,709
522130 Custodial	\$156,596	\$140,969	\$140,969	\$117,390	\$140,969	\$0	\$140,969
522205 Repairs And Maintenance	\$700,347	\$717,581	\$722,696	\$536,954	\$717,581	\$189,645	\$907,226
522210 Vehicle Repair	\$146	\$1,500	\$1,500	\$0	\$1,500	\$0	\$1,500
522215 Garage Base Rate	\$5,520	\$5,520	\$5,520	\$4,600	\$5,520	\$0	\$5,520
522216 Mechanics Rate	\$1,880	\$3,384	\$3,384	\$457	\$1,793	\$0	\$1,793
522320 Rental Of Equipment And Vehicles	\$38,745	\$44,286	\$44,286	\$22,532	\$44,286	\$2,500	\$46,786
523220 Postage	\$7,453	\$10,648	\$10,648	\$5,576	\$10,648	\$0	\$10,648
523300 Advertising	\$15,044	\$18,500	\$19,700	\$8,254	\$18,500	\$0	\$18,500
523400 Printing And Binding	\$10,743	\$24,485	\$22,235	\$6,809	\$24,485	\$0	\$24,485
523500 Travel	\$23,487	\$43,304	\$43,904	\$11,856	\$43,304	\$600	\$43,904
523600 Dues And Fees	\$39,785	\$39,355	\$45,955	\$47,124	\$39,355	\$0	\$39,355
523700 Education And Training	\$41,104	\$64,818	\$75,313	\$24,944	\$64,818	\$400	\$65,218
523851 Contracted Temporary Labor	\$90,773	\$0	\$52,977	\$55,413	\$0	\$0	\$0
523902 Sanitation Services	\$41,515	\$60,000	\$60,000	\$41,515	\$60,000	\$0	\$60,000
531105 Supplies	\$108,856	\$101,395	\$98,274	\$70,527	\$101,395	\$13,068	\$114,463
531120 Vehicle Parts And Supplies	\$1,550	\$2,400	\$2,400	\$834	\$2,400	\$0	\$2,400
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$477	\$7,000	\$7,000	\$3,025	\$7,000	\$0	\$7,000
531210 Water / Sewerage	\$26,773	\$46,000	\$46,000	\$18,506	\$41,000	\$0	\$41,000
531215 Stormwater Fees	\$14,237	\$14,000	\$14,000	\$13,854	\$14,000	\$0	\$14,000
531220 Natural Gas	\$45,067	\$74,748	\$74,748	\$24,875	\$52,748	\$0	\$52,748
531230 Electricity	\$437,403	\$515,477	\$515,477	\$346,734	\$495,477	\$0	\$495,477
531250 Oil	\$249	\$430	\$430	\$153	\$330	\$0	\$330
531270 Gasoline/ Diesel	\$8,919	\$12,226	\$12,226	\$7,517	\$12,226	\$0	\$12,226
531310 Hospitality And Events	\$30,201	\$10,000	\$10,000	(\$750)	\$10,000	\$0	\$10,000
531400 Books And Periodicals	\$29,122	\$39,550	\$37,010	\$22,389	\$39,550	\$0	\$39,550
531605 Machinery And Equipment-Operating	\$6,420	\$12,700	\$15,300	\$2,000	\$5,500	\$0	\$5,500
531620 Communication Equipment-Operating	\$10,176	\$6,500	\$15,000	\$1,271	\$6,500	\$0	\$6,500
531720 Uniforms	\$13,763	\$5,500	\$5,500	(\$9,030)	\$5,500	\$0	\$5,500
539999 Special Events Contra	\$952	\$60,000	\$64,158	\$0	\$60,000	\$14,180	\$74,180
<b>Operating Total</b>	<b>\$2,693,455</b>	<b>\$3,083,907</b>	<b>\$3,622,165</b>	<b>\$2,156,904</b>	<b>\$3,307,465</b>	<b>\$339,426</b>	<b>\$3,646,891</b>
542400 Computer Equipment	\$0	\$0	\$0	\$10,992	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$119,122	\$121,978	\$121,978	\$101,648	\$121,978	\$0	\$121,978
579003 Contingency - Tree Program	\$0	\$0	\$116,874	\$941	\$0	\$0	\$0
579010 Reserve for e-govt/Comm Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$233,605	\$233,605	\$219,986	\$221,806	\$0	\$221,806
<b>Transfers, Capital, Other Total</b>	<b>\$119,122</b>	<b>\$355,583</b>	<b>\$472,457</b>	<b>\$333,568</b>	<b>\$343,784</b>	<b>\$0</b>	<b>\$343,784</b>
<b>Administration Total</b>	<b>\$7,393,726</b>	<b>\$8,493,260</b>	<b>\$8,745,332</b>	<b>\$6,349,787</b>	<b>\$7,938,314</b>	<b>\$580,516</b>	<b>\$8,518,830</b>

# Administration Department

## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014 Approved	FY 2014	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015
			Amended Budget				Approved Budget
Salaries and Benefits	\$347,700	\$360,303	\$380,175	\$322,909	\$350,382	\$0	\$350,382
Operating	\$33,381	\$37,870	\$37,870	\$24,120	\$37,870	\$0	\$37,870
Transfers, Capital, Other	\$0	\$0	\$116,874	\$941	\$0	\$0	\$0
<b>Governing Body Total</b>	<b>\$381,081</b>	<b>\$398,173</b>	<b>\$534,919</b>	<b>\$347,970</b>	<b>\$388,252</b>	<b>\$0</b>	<b>\$388,252</b>
Salaries and Benefits	\$435,730	\$441,831	\$445,830	\$368,774	\$451,849	\$0	\$451,849
Operating	\$38,573	\$41,700	\$72,800	\$37,310	\$41,700	\$0	\$41,700
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>City Administrator Total</b>	<b>\$474,303</b>	<b>\$483,531</b>	<b>\$518,630</b>	<b>\$406,085</b>	<b>\$493,549</b>	<b>\$0</b>	<b>\$493,549</b>
Salaries and Benefits	\$122,373	\$152,119	\$152,765	\$124,319	\$154,659	\$0	\$154,659
Operating	\$12,043	\$246,685	\$277,309	\$98,714	\$16,685	\$0	\$16,685
<b>City Clerk Total</b>	<b>\$134,417</b>	<b>\$398,804</b>	<b>\$430,074</b>	<b>\$223,033</b>	<b>\$171,344</b>	<b>\$0</b>	<b>\$171,344</b>
Salaries and Benefits	\$259,036	\$262,180	\$277,632	\$217,375	\$277,320	\$0	\$277,320
Operating	\$108,971	\$84,869	\$107,476	\$84,521	\$84,249	\$0	\$84,249
Transfers, Capital, Other	\$119,122	\$121,978	\$121,978	\$101,648	\$121,978	\$0	\$121,978
<b>General Administration Tot</b>	<b>\$487,129</b>	<b>\$469,027</b>	<b>\$507,087</b>	<b>\$403,544</b>	<b>\$483,547</b>	<b>\$0</b>	<b>\$483,547</b>
Salaries and Benefits	\$375,477	\$387,101	\$383,051	\$310,759	\$390,887	\$0	\$390,887
Operating	\$145,989	\$135,390	\$203,733	\$102,078	\$135,390	\$0	\$135,390
<b>Legal Total</b>	<b>\$521,467</b>	<b>\$522,491</b>	<b>\$586,784</b>	<b>\$412,837</b>	<b>\$526,277</b>	<b>\$0</b>	<b>\$526,277</b>
Salaries and Benefits	\$552,623	\$778,557	\$797,625	\$593,454	\$745,316	\$0	\$745,316
Operating	\$1,003,919	\$1,021,465	\$1,034,186	\$780,944	\$1,125,305	\$194,945	\$1,320,250
Transfers, Capital, Other	\$0	\$233,605	\$233,605	\$230,978	\$221,806	\$0	\$221,806
<b>Information Technology Tot</b>	<b>\$1,556,543</b>	<b>\$2,033,627</b>	<b>\$2,065,415</b>	<b>\$1,605,376</b>	<b>\$2,092,427</b>	<b>\$194,945</b>	<b>\$2,287,372</b>
Salaries and Benefits	\$427,310	\$479,979	\$487,395	\$397,192	\$482,507	\$67,000	\$549,507
Operating	\$75,464	\$44,915	\$57,760	\$30,990	\$44,915	\$26,325	\$71,240
<b>Human Resources Total</b>	<b>\$502,774</b>	<b>\$524,894</b>	<b>\$545,155</b>	<b>\$428,181</b>	<b>\$527,422</b>	<b>\$93,325</b>	<b>\$620,747</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$667	\$0	\$0	\$50	\$0	\$0	\$0
<b>Risk Management Total</b>	<b>\$667</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$528,940	\$574,072	\$590,224	\$470,433	\$574,292	\$32,062	\$606,354
Operating	\$990,601	\$1,120,325	\$1,128,176	\$793,912	\$1,072,656	\$2,500	\$1,075,156
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building Operations Total</b>	<b>\$1,519,542</b>	<b>\$1,694,397</b>	<b>\$1,718,400</b>	<b>\$1,264,345</b>	<b>\$1,646,948</b>	<b>\$34,562</b>	<b>\$1,681,510</b>
Salaries and Benefits	\$373,571	\$413,670	\$421,688	\$353,075	\$407,973	\$23,350	\$431,323
Operating	\$72,950	\$97,915	\$104,455	\$70,786	\$97,915	\$86,650	\$184,565
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Community Relations Total</b>	<b>\$446,521</b>	<b>\$511,585</b>	<b>\$526,143</b>	<b>\$423,861</b>	<b>\$505,888</b>	<b>\$110,000</b>	<b>\$615,888</b>
Salaries and Benefits	\$1,053,085	\$1,096,044	\$646,410	\$678,912	\$343,966	\$0	\$343,966
Operating	\$199,944	\$169,823	\$471,293	\$87,702	\$567,830	\$0	\$567,830
<b>Court Services Total</b>	<b>\$1,253,029</b>	<b>\$1,265,867</b>	<b>\$1,117,703</b>	<b>\$766,613</b>	<b>\$911,796</b>	<b>\$0</b>	<b>\$911,796</b>
Salaries and Benefits	\$105,303	\$107,914	\$67,914	\$22,114	\$107,914	\$0	\$107,914
Operating	\$9,999	\$22,950	\$62,950	\$45,778	\$22,950	\$0	\$22,950
<b>Municipal Judge Total</b>	<b>\$115,302</b>	<b>\$130,864</b>	<b>\$130,864</b>	<b>\$67,892</b>	<b>\$130,864</b>	<b>\$0</b>	<b>\$130,864</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$118,678	\$118,678
Operating	\$952	\$60,000	\$64,158	\$0	\$60,000	\$29,006	\$89,006
<b>Special Events Total</b>	<b>\$952</b>	<b>\$60,000</b>	<b>\$64,158</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$147,684</b>	<b>\$207,684</b>
<b>100 - General Fund Total</b>	<b>\$7,393,726</b>	<b>\$8,493,260</b>	<b>\$8,745,332</b>	<b>\$6,349,787</b>	<b>\$7,938,314</b>	<b>\$580,516</b>	<b>\$8,518,830</b>

# Hotel/Motel Fund



The Hotel/Motel Fund is a special revenue fund used to account for the proceeds from taxes on hotel and motel rooms. Expenditures are legally restricted for the promotion of tourism and trails as stated under State law.

## Hotel/Motel Fund Fund 275

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
314101 Hotel/Motel Tax : Trails 16.67%	\$132,834	\$130,926	\$130,926	\$110,091	\$130,926	\$10,769	\$141,695
314102 Hotel/Motel Tax : General 40.00%	\$317,937	\$314,160	\$314,160	\$252,207	\$314,160	\$25,840	\$340,000
314103 Hotel/Motel Tax : Tourism 43.33%	\$346,072	\$340,314	\$340,314	\$270,780	\$340,314	\$27,991	\$368,305
<b>Franchise, Alcohol, Business / Insurance Taxes Total</b>	<b>\$796,843</b>	<b>\$785,400</b>	<b>\$785,400</b>	<b>\$633,077</b>	<b>\$785,400</b>	<b>\$64,600</b>	<b>\$850,000</b>
361000 Interest Revenues	\$0	\$4,000	\$4,000	\$4,203	\$4,000	\$0	\$4,000
<b>Interest Income Total</b>	<b>\$11,964</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$310</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>
<b>Grand Total</b>	<b>\$884,911</b>	<b>\$789,400</b>	<b>\$789,400</b>	<b>\$633,387</b>	<b>\$789,400</b>	<b>\$64,600</b>	<b>\$854,000</b>

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
521201 Professional Services	\$410,000	\$440,000	\$462,750	\$456,375	\$440,000	\$40,000	\$480,000
521400 Contract Services	\$452,282	\$496,282	\$497,282	\$455,842	\$497,282	\$45,500	\$542,782
523901 Bank Fees / Charges	\$4,441	\$5,000	\$5,000	\$3,226	\$5,000	\$0	\$5,000
531210 Water / Sewerage	\$42	\$200	\$200	\$52	\$100	\$0	\$100
<b>Operating Total</b>	<b>\$866,765</b>	<b>\$941,482</b>	<b>\$965,232</b>	<b>\$915,495</b>	<b>\$942,382</b>	<b>\$85,500</b>	<b>\$1,027,882</b>
552400 Risk/Liability Contribution	\$2,392	\$2,449	\$2,449	\$2,041	\$2,449	\$0	\$2,449
579001 Contingency Operating	\$9,000	\$9,000	\$8,000	\$0	\$8,000	\$0	\$8,000
<b>Transfers, Capital, Other Total</b>	<b>\$298,795</b>	<b>\$11,449</b>	<b>\$10,449</b>	<b>\$2,041</b>	<b>\$10,449</b>	<b>\$0</b>	<b>\$10,449</b>
<b>Grand Total</b>	<b>\$1,165,560</b>	<b>\$952,931</b>	<b>\$975,681</b>	<b>\$917,535</b>	<b>\$952,831</b>	<b>\$85,500</b>	<b>\$1,038,331</b>

## Hotel/Motel Fund

### Crosswalk from FY 2014 Approved to FY 2015 Approved...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$582,409</b>
<b>FY 2015 Revenues</b>	<b>\$854,000</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$952,931</b>
Fuel and Utility Adjustment	(\$100)
<b>FY 2015 Approved Base Budget</b>	<b>\$952,831</b>
27575404 521201 Increase in funding request for Roswell INC.	\$40,000
27575402 521400 Increase in funding request for CVB	\$45,500
<b>FY 2015 Approved Program Changes</b>	<b>\$85,500</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$1,038,331</b>
<b>FY 2015 Approved Capital</b>	<b>\$0</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$1,038,331</b>

**Historic Roswell Convention & Visitors Bureau  
27575402**

**What We Have Accomplished...**

- Continued aggressive marketing and advertising programs, working closely with partners within and outside of Roswell to maximize exposure and build relationships throughout the Southeast and beyond.
- Increased web statistics in 2013 over the same time period of 2012 by the following:
  - Visits + 10.11%
  - Unique Visits +4.21%
  - Page Views +105.17%
  - Contact Us Request +102.90%
- Expanded presence at Roswell “feeder” Georgia Visitor Information Centers with promotional signage and partner presence for a full year. This program began in FY 2014 and signage has reached a market of 2,356,105 visitors in only 8 months.
- Relationships established with cooperative advertising and marketing partners resulted in spending of \$24,163 for advertising placements with a value of \$196,349.
- Expanded social media presence by the following:
  - Facebook followers increased by 30.84%
  - Pinterest followers increased by 299.05%
  - Number of social media posts: 4,024
- Hired Group Tour assistant to focus on group tourism sales, trade shows, promotions, and scheduling. This person met individually with 60 tour operators and 5 media representatives as well as created a new Group Tour profile sheet to use at shows, a group tour section of the website, and a partnership with Dawsonville and Dahlonega to do joint promotions.

**What We Expect to Accomplish...**

- Continue to work on the Brand Roswell process
- Expand our Motorcoach/group market
- Expand our participation in tourism trade shows to attract visitors to Roswell
- Create a strong Visiting Family & Friends Must See promotion for Roswell residents and businesses.
- Create Must See materials in quantities that will allow the Roswell lodging facilities to have for their guest in order to expand the campaign to visitors and encourage repeat visits.
- Support our Recreation & Parks Department in attracting tournaments and sports events to Roswell, as their program and facilities allow, and work closely with our biking and sporting organizations to assist in securing and promoting events that will bring visitors to the city and generate overnight stays.

<b>FY 2014 TOTAL Approved Budget</b>	<b>\$497,282</b>
Increase in funding request for CVB	\$45,500
<b>FY 2015 Approved Program Changes</b>	<b>\$45,500</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$542,782</b>



**Roswell INC.**  
**27575404**

**What We Have Accomplished...**

- Total of 525 Partners, including 45 Premiere Partners
- 72 Certified Businesses in the Opportunity Zone
- Led 24 site visits to promote economic development
- Greater than 1,400 jobs created from July 2013 to February 2014
- Events & Programs:
  - Over 50 Ribbon Cuttings
  - 5 Roswell Realtor Showcase
  - 2 Building Opportunity Roswell Brokers Luncheons
  - 1 Commercial Brokers Retail Bus Tour
  - 1 CPA Luncheon focused on Opportunity Zone

**What We Expect to Accomplish...**

- Continued implementation of Strategic Economic Development Plan
- Continue to conduct site visits with Potential relocating businesses
- Continue to promote the Opportunity Zone Expansion
- Create/sustain business outreach programs (Ombudsman Program, Find It All Roswell, Roswell Connect, Restaurant Council, Roswell Business Academy, Building Opportunity Roswell, Roswell Realtor Showcase)
- Create and maintain economic/workforce data and analysis to recruit and retain employment
- Coordinate with City Community Development Department on new and existing City Programs
- Organize Economic Showcase of City Assets for potential business prospects

<b>FY 2014 TOTAL Approved Budget</b>	<b>\$440,000</b>
Increase in funding request for Roswell INC.	\$40,000
<b>FY 2015 Approved Program Changes</b>	<b>\$40,000</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$480,000</b>

**Historic Roswell Convention & Visitors Bureau  
27575402**

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**What We Expect to Accomplish...**

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<b>FY 2014 TOTAL Approved Budget</b>	<b>\$497,282</b>
Increase in funding request for CVB	\$45,500
<b>FY 2015 Approved Program Changes</b>	<b>\$45,500</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$542,782</b>

**What We Have Accomplished...**

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- Organize Economic Showcase of City Assets for potential business prospects

<b>FY 2014 TOTAL Approved Budget</b>	<b>\$440,000</b>
Increase in funding request for Roswell INC.	\$40,000
<b>FY 2015 Approved Program Changes</b>	<b>\$40,000</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$480,000</b>



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# City-wide Expenditures

## Who We Are...

The “City-wide” designation is used to account for funding that is not specifically associated with any single department. Internal Service Funds, contingencies, unspecified grant match, and contribution to Capital are all accounted for in “City-wide Expenditures.”

## Internal Service Funds

Internal Service Funds track the city-wide costs for group benefits, risk and liability and worker’s compensation.

## City-wide Expenditures – General Fund (10015850)

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>			<b>\$5,783,568</b>
	One-Time Costs Removed (One-Time Employee Compensation)		(\$65,613)
	One-Time Costs Removed (City Branding and Outreach Campaign)		(\$80,000)
	One-Time Costs Removed (zero out Citywide Operating Contingency)		(\$262,646)
	One-Time Costs Removed (transfer to Capital Projects Fund)		(\$5,365,309)
<b>FY 2015 Approved Base Budget</b>			<b>\$10,000</b>
10015850	511100	Merit Increase for FT (avg of 3%) Citywide Cost = \$913,504 incl SS/Med	\$732,661
		Merit Increase for PT/Firefighters (Avg of 3%) Citywide Cost = \$137,532 incl	
10015850	511105	SS/Med	\$132,819
10015850	553100	Potential Group Health Insurance Renewal Increase (7%)	\$302,383
<b>FY 2015 Approved Program Changes</b>			<b>\$1,167,863</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$1,177,863</b>
10015850	611350	Maintenance Capital	\$3,347,136
10015850	611350	One-Time Capital	\$3,687,220
<b>FY 2015 Approved Transfer for General Fund Capital</b>			<b>\$7,034,356</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$8,212,219</b>

### Projects Assigned to Citywide

Citywide Facilities Maintenance (FCA). FY 15 project list totals \$1,019,900. Will have approximately \$593,499 from FY14 unassigned to offset FY15 request.

35015651	541300	10001	FY15 request figures in a \$73,599 contingency.	\$500,000
35015850	542200	14001	Citywide Vehicle Replacement Program	\$1,623,360
35015850	542200	20003	storm response equipment (spreaders, scrapers, and other attachments)	\$30,000
35015851	541200	30002	Design of City Green Project	\$578,167
<b>TOTAL:</b>				<b>\$2,731,527</b>

## City-wide Expenditures – General Fund (10015850)

### Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	Amended Budget				
511100 Regular Employees	\$0.00	\$75,613.00	\$15,417.22	\$0.00	\$10,000.00	\$732,661.00	\$742,661.00
511105 Part Time Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132,819.00	\$132,819.00
553100 Group Insurance Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302,383.00	\$302,383.00
<b>Salaries and Benefits Total</b>	<b>\$0.00</b>	<b>\$75,613.00</b>	<b>\$15,417.22</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$1,167,863.00</b>	<b>\$1,177,863.00</b>
611350 Operating Transfers Out - Cap Projects	\$11,787,326.56	\$5,365,309.00	\$5,415,975.00	\$4,471,090.80	\$0.00	\$7,034,356.00	\$7,034,356.00
<b>Transfers, Capital, Other Total</b>	<b>\$12,289,800.69</b>	<b>\$5,627,955.00</b>	<b>\$5,889,912.77</b>	<b>\$4,471,090.80</b>	<b>\$0.00</b>	<b>\$7,034,356.00</b>	<b>\$7,034,356.00</b>
<b>City-Wide Total</b>	<b>\$12,289,800.69</b>	<b>\$5,783,568.00</b>	<b>\$6,024,329.99</b>	<b>\$4,562,455.80</b>	<b>\$10,000.00</b>	<b>\$8,202,219.00</b>	<b>\$8,212,219.00</b>
<b>100 - General Fund Total</b>	<b>\$12,289,800.69</b>	<b>\$5,783,568.00</b>	<b>\$6,024,329.99</b>	<b>\$4,562,455.80</b>	<b>\$10,000.00</b>	<b>\$8,202,219.00</b>	<b>\$8,212,219.00</b>

## Group Benefits Fund (60215402)

### Opportunities...

- Potential conversion from fully-insured to self-insured status for group health insurance.
- Expansion of wellness initiatives to enhance employees' quality of life and potentially reduce health insurance expenditures.
- Changes in plan design to assist in the containment of costs.

### Challenges...

- Medical Inflation
- Market reactions to the Affordable Care Act
- Management of claims and implementation of cost containment strategies.

### What We Have Accomplished...

- Successful implementation of a city-wide pilot wellness program, with 86% participation rate.
- Effective negotiation of insurance renewal from a potential 18% premium increase down to a final approved increase of 6%.

### What We Expect to Accomplish...

- Enhancement of wellness initiatives to enhance employees' quality of life and bend the cost curve in the City's favor.
- Aggressive negotiation of renewal selection process in order to minimize adverse financial implications for the City or employees.
- Exploration of plan design changes to assist with cost containment.
- Outsourcing of FMLA, STD and LTD administration.



## Group Benefits Fund (60215402)

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>		<b>\$1,646,490</b>	
<b>FY 2015 Revenues</b>		<b>\$7,150,051</b>	
<b>FY 2014 TOTAL Approved Budget</b>		<b>\$6,548,372</b>	
One-Time Costs Removed (One-time Employee compensation)		(\$108)	
Retirement Adjustment - Defined Benefit Plan		\$1,274	
Group Benefits Adjustments		\$572,669	
<b>FY 2015 Approved Base Budget</b>		<b>\$7,122,207</b>	
60215402	511100	Merit Increase for Full-time Employees (avg of 3%)	\$2,196
60215402	553100	Potential Group Health Insurance Renewal Increase (7%)	\$648
60215402	512902	Wellness Program enhancement	\$25,000
<b>FY 2015 Approved Program Changes</b>		<b>\$27,844</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$7,150,051</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$7,150,051</b>	

## Group Benefits Fund (60215402)

### Department Revenue Summary by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base	Changes	Approved Budget
341804 Ded-dental Employee	\$327,545	\$0	\$0	\$335,186	\$0	\$0	\$0
341808 Supplemental Life	\$150,742	\$0	\$0	(\$141)	\$0	\$0	\$0
341809 Colonial	\$4,478	\$0	\$0	\$3,524	\$0	\$4,500	\$4,500
341811 Aflac	\$5,503	\$0	\$0	\$4,432	\$0	\$5,500	\$5,500
341812 FSA Deductions	\$108,584	\$0	\$0	\$126,173	\$0	\$0	\$0
341816 Group Health Emp Ded	\$4,771,620	\$0	\$0	\$3,868,245	\$0	\$0	\$0
341817 Vision Ins Ded	\$34,118	\$0	\$0	\$38,905	\$0	\$0	\$0
389500 Employee Hc Contribution	\$0	\$838,000	\$838,000	\$0	\$838,000	(\$838,000)	\$0
341821 HSA Contribution-Employee	\$0	\$0	\$0	\$0	\$0	\$403,000	\$403,000
341822 Employee Surcharge-Spouse	\$0	\$0	\$0	\$0	\$0	\$44,200	\$44,200
<b>Employee Contribution Total</b>	<b>\$5,794,909</b>	<b>\$838,000</b>	<b>\$838,000</b>	<b>\$4,829,380</b>	<b>\$838,000</b>	<b>\$788,970</b>	<b>\$1,626,970</b>
341806 Basic Life	\$102,230	\$0	\$0	\$225,083	\$0	\$0	\$0
341807 Disability	\$45,393	\$0	\$0	\$41,195	\$0	\$0	\$0
341815 Group Health Payments	\$227,982	\$5,568,498	\$5,568,498	(\$467)	\$5,568,498	(\$5,568,498)	\$0
391260 Employer Hc Contribution	\$22,558	\$0	\$0	\$0	\$0	\$0	\$0
341820 HSA Contribution-Employer	\$0	\$0	\$0	\$0	\$0	\$395,000	\$395,000
341825 Dental-Employer	\$0	\$0	\$0	\$0	\$0	\$241,000	\$241,000
341827 Basic Life-Employer	\$0	\$0	\$0	\$0	\$0	\$108,000	\$108,000
341829 Disability-Employer	\$0	\$0	\$0	\$0	\$0	\$112,000	\$112,000
341834 Group Health-Employer	\$0	\$0	\$0	\$0	\$0	\$4,304,760	\$4,304,760
341837 Empl Assist Program-Employer	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
341839 Benefits Admin Assessment	\$0	\$0	\$0	\$0	\$0	\$344,321	\$344,321
<b>Employer Contribution Total</b>	<b>\$398,163</b>	<b>\$5,568,498</b>	<b>\$5,568,498</b>	<b>\$265,811</b>	<b>\$5,568,498</b>	<b>(\$45,417)</b>	<b>\$5,523,081</b>
361010 Unrealized Invest Gains	(\$5,155)	\$0	\$0	\$0	\$0	\$0	\$0
361016 Invest Interest Earned	\$8,194	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$3,039</b>	<b>\$0</b>	<b>\$0</b>	<b>\$320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
371005 Private Donations/contrib	\$4,290	\$0	\$0	\$0	\$0	\$0	\$0
383100 Reimbursement From Insura	\$73,224	\$0	\$0	\$0	\$0	\$0	\$0
389400 Miscellaneous	\$21,383	\$0	\$0	\$1,215	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$98,897</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$6,295,009</b>	<b>\$6,406,498</b>	<b>\$6,406,498</b>	<b>\$5,098,293</b>	<b>\$6,406,498</b>	<b>\$743,553</b>	<b>\$7,150,051</b>

## Group Benefits Fund (60215402)

### Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	Amended Budget				
511100 Regular Employees	\$67,675	\$68,108	\$68,324	\$56,286	\$68,000	\$2,196	\$70,196
512100 Group Insurance	\$5,231,539	\$6,338,331	\$6,162,493	\$4,459,357	\$4,855,000	\$0	\$4,855,000
512200 Social Security (FICA) Contributions	\$4,014	\$4,200	\$4,200	\$3,356	\$4,200	\$0	\$4,200
512300 Medicare	\$939	\$970	\$970	\$785	\$970	\$0	\$970
512400 Defined Benefit Retirement Program	\$9,179	\$9,213	\$9,213	\$4,672	\$10,487	\$0	\$10,487
512401 Deferred Compensation Con	\$677	\$800	\$800	\$560	\$800	\$0	\$800
512402 Defined Contribution Retirement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512600 Unemployment Insurance	\$44,791	\$0	\$0	\$40,921	\$50,000	\$0	\$50,000
512901 Employee Moving Expenses	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
512902 Employee Wellness Program	\$0	\$0	\$174,850	\$131,670	\$175,000	\$25,000	\$200,000
512920 Other Benefits	\$0	\$0	\$0	\$0	\$18,000	(\$18,000)	\$0
553100 Group Insurance Contribution	\$6,117	\$9,250	\$9,250	\$3,421	\$9,250	\$648	\$9,898
553300 Surch-group Benefits	\$23,375	\$0	\$0	\$0	\$0	\$0	\$0
553400 Ded-dental Employee	\$90,893	\$0	\$0	\$0	\$0	\$0	\$0
553500 Supplemental Life	\$161,948	\$0	\$0	\$123,833	\$162,000	(\$162,000)	\$0
553700 Aflac	\$5,504	\$0	\$0	\$3,843	\$5,500	(\$5,500)	\$0
553800 FSA Deductions	\$121,637	\$0	\$0	\$113,937	\$145,000	(\$145,000)	\$0
553900 Cobra	\$5,500	\$0	\$0	\$0	\$25,000	(\$25,000)	\$0
553901 Over/under Emp Health	\$54,956	\$0	\$0	\$0	\$0	\$0	\$0
554000 Basic Life	\$29,948	\$0	\$0	\$77,568	\$108,000	(\$108,000)	\$0
512903 HSA Contributions	\$0	\$0	\$0	\$0	\$0	\$798,000	\$798,000
512904 Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
512905 Base Life Insurance	\$0	\$0	\$0	\$0	\$0	\$108,000	\$108,000
512907 Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$112,000	\$112,000
512908 Dental Insurance	\$0	\$0	\$0	\$0	\$0	\$406,000	\$406,000
512909 Vision Insurance	\$0	\$0	\$0	\$0	\$0	\$47,000	\$47,000
512910 FSA Contributions	\$0	\$0	\$0	\$0	\$0	\$145,000	\$145,000
<b>Salaries and Benefits Total</b>	<b>\$5,863,185</b>	<b>\$6,430,872</b>	<b>\$6,430,100</b>	<b>\$5,024,142</b>	<b>\$5,641,707</b>	<b>\$1,390,844</b>	<b>\$7,032,551</b>
523220 Postage	\$0	\$400	\$400	\$0	\$400	\$0	\$400
523500 Travel	\$0	\$100	\$100	\$0	\$100	\$0	\$100
523600 Dues And Fees	\$6,644	\$0	\$0	\$0	\$0	\$0	\$0
523700 Education And Training	\$0	\$500	\$500	\$0	\$500	\$0	\$500
531105 Supplies	\$3,816	\$1,500	\$1,500	\$736	\$1,500	\$0	\$1,500
<b>Operating Total</b>	<b>\$135,153</b>	<b>\$117,500</b>	<b>\$213,586</b>	<b>\$99,701</b>	<b>\$117,500</b>	<b>\$0</b>	<b>\$117,500</b>
554200 Disability	\$186,378	\$0	\$0	\$79,930	\$112,000	(\$112,000)	\$0
554300 HSA Contributions	\$496,594	\$0	\$0	\$314,276	\$845,000	(\$845,000)	\$0
611357 Operating Transfer Out - General Fund	\$200,000	\$0	\$462,974	\$462,974	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$882,972</b>	<b>\$0</b>	<b>\$462,974</b>	<b>\$857,179</b>	<b>\$1,363,000</b>	<b>(\$1,363,000)</b>	<b>\$0</b>
<b>Administration Total</b>	<b>\$6,881,310</b>	<b>\$6,548,372</b>	<b>\$7,106,660</b>	<b>\$5,981,023</b>	<b>\$7,122,207</b>	<b>\$27,844</b>	<b>\$7,150,051</b>

**Opportunities...**

- Provide for a more efficient and effective means of managing risk and aligning risks with the City's program goals and objectives.

**Challenges...**

- Competing priorities, reduced staff, new regulations and increased demands for services

**What We Have Accomplished...**

- Assisted departments in their accreditation/reaccreditation process
- Managed the workers' compensation program during the workers' compensation coordinator vacancy
- Offered solutions for various challenges within the City, reduced risks associated with inmate medical, embezzlement and automobile accidents.

**What We Expect to Accomplish...**

- Help develop the foundation for a successful safety program
- Assist with finding a solution to reduce inmate medical costs
- Identify and recommend a solution to capture data for consolidating property values, claims, policy, and exposure information
- Provide the tracking and management reporting capabilities to monitor and control the overall cost of risk and assist with the alignment of risk management processes to municipal planning.

**Risk and Liability Fund (60315550)**

**Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>		<b>\$2,111,484</b>	
<b>FY 2015 Revenues</b>		<b>\$1,050,000</b>	
<b>FY 2014 TOTAL Approved Budget</b>		<b>\$1,050,076</b>	
One-Time Costs Removed (One-time Employee compensation)		(\$108)	
Salary and Benefit Adjustments		\$3,230	
Retirement Adjustment - Defined Benefit Plan		\$1,614	
<b>FY 2015 Approved Base Budget</b>		<b>\$1,054,812</b>	
60315550	511100	Merit Increase for Full-time Employees (avg of 3%)	\$2,099
60315550	523701	Roswell University enhancement	\$25,000
60315550	553100	Potential Group Health Insurance Renewal Increase (7%)	\$648
60315550	521201	Professional Services - City Safety Assessment	\$15,000
60315550	523100	Property and Liability Insurance Increase	\$40,401
<b>FY 2015 Approved Program Changes</b>		<b>\$83,148</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$1,137,960</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$1,137,960</b>	

## Risk and Liability Fund (60315550)

### Department Revenue Summary by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
341805 Risk Claims Payments	\$1,025,417	\$1,050,000	\$1,050,000	\$875,000	\$1,050,000	\$0	\$1,050,000
<b>Charges for Service - Internal Total</b>	<b>\$1,025,417</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>	<b>\$875,000</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$1,050,000</b>
361000 Interest Revenues	\$0	\$76	\$76	\$2,264	\$76	-\$76	\$0
361010 Unrealized Invest Gains	\$7,225	\$0	\$0	-\$4,372	\$0	\$0	\$0
361016 Invest Interest Earned	\$10,625	\$0	\$0	\$1,683	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$17,850</b>	<b>\$76</b>	<b>\$76</b>	<b>-\$425</b>	<b>\$76</b>	<b>-\$76</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$1,043,267</b>	<b>\$1,050,076</b>	<b>\$1,050,076</b>	<b>\$874,575</b>	<b>\$1,050,076</b>	<b>-\$76</b>	<b>\$1,050,000</b>

### Department Budget Summary by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
511100 Regular Employees	\$61,630.80	\$62,108.00	\$62,324.00	\$55,081.12	\$65,000.00	\$2,099.00	\$67,099.00
512200 Social Security (FICA) Contributions	\$3,751.73	\$3,800.00	\$3,800.00	\$3,355.42	\$3,986.00	\$0.00	\$3,986.00
512300 Medicare	\$877.47	\$890.00	\$890.00	\$784.81	\$934.00	\$0.00	\$934.00
512400 Defined Benefit Retirement Program	\$8,381.28	\$8,412.00	\$8,412.00	\$7,711.00	\$10,026.00	\$0.00	\$10,026.00
512401 Deferred Compensation Con	\$616.26	\$800.00	\$800.00	\$522.85	\$800.00	\$0.00	\$800.00
553100 Group Insurance Contribution	\$6,056.82	\$9,250.00	\$9,250.00	\$3,880.81	\$9,250.00	\$648.00	\$9,898.00
<b>Salaries and Benefits Total</b>	<b>\$81,314.36</b>	<b>\$85,260.00</b>	<b>\$85,476.00</b>	<b>\$71,336.01</b>	<b>\$89,996.00</b>	<b>\$2,747.00</b>	<b>\$92,743.00</b>
521201 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
521300 Technical Services	\$346.00	\$2,200.00	\$2,200.00	\$171.00	\$2,200.00	\$0.00	\$2,200.00
523100 Property And Liability Insurance	\$652,200.40	\$695,150.00	\$695,150.00	\$580,557.44	\$695,150.00	\$40,401.00	\$735,551.00
523220 Postage	\$55.39	\$50.00	\$50.00	\$1.40	\$50.00	\$0.00	\$50.00
523500 Travel	\$597.26	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
523600 Dues And Fees	\$333.33	\$445.00	\$445.00	\$37.50	\$445.00	\$0.00	\$445.00
523700 Education And Training	\$350.00	\$50,850.00	\$850.00	\$0.00	\$850.00	\$0.00	\$850.00
523701 Roswell U	\$0.00	\$0.00	\$50,000.00	\$23,594.85	\$50,000.00	\$25,000.00	\$75,000.00
531105 Supplies	\$113.83	\$1,050.00	\$1,050.00	\$0.00	\$1,050.00	\$0.00	\$1,050.00
531400 Books And Periodicals	\$0.00	\$280.00	\$280.00	\$0.00	\$280.00	\$0.00	\$280.00
<b>Operating Total</b>	<b>\$653,996.21</b>	<b>\$751,525.00</b>	<b>\$751,525.00</b>	<b>\$659,790.93</b>	<b>\$751,525.00</b>	<b>\$80,401.00</b>	<b>\$831,926.00</b>
579025 Insurance Deductibles	\$152,826.27	\$213,291.00	\$213,291.00	\$66,842.28	\$213,291.00	\$0.00	\$213,291.00
<b>Transfers, Capital, Other Total</b>	<b>\$152,826.27</b>	<b>\$213,291.00</b>	<b>\$213,291.00</b>	<b>\$66,842.28</b>	<b>\$213,291.00</b>	<b>\$0.00</b>	<b>\$213,291.00</b>
<b>Administration Total</b>	<b>\$888,136.84</b>	<b>\$1,050,076.00</b>	<b>\$1,050,292.00</b>	<b>\$797,969.22</b>	<b>\$1,054,812.00</b>	<b>\$83,148.00</b>	<b>\$1,137,960.00</b>

## Worker's Compensation Fund (60115401)

### Opportunities...

- Enhance safety awareness training and accident/injury prevention.
- Increase accountability with departments for prevention efforts.
- More stringent management of TPA arrangement and implementation of cost containment strategies.

### Challenges...

- Short-term challenge of orienting new Workers' Compensation Coordinator to City of Roswell policies, practices, and procedures.

### What We Have Accomplished...

- Timely processing of claims.
- Recruitment and selection of a high-caliber individual to fill the Workers' Compensation Coordinator position.

### What We Expect to Accomplish...

- Increased training for safety and accident/injury prevention.
- Reduction in total expenditures for Workers' Compensation claims.
- Review of TPA arrangement and possible RFP for competitive bid.

**Worker's Compensation Fund (60115401)**

**Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>		<b>\$2,535,919</b>	
<b>FY 2015 Revenues</b>		<b>\$466,000</b>	
<b>FY 2014 TOTAL Approved Budget</b>		<b>\$464,505</b>	
Salary and Benefit Adjustments		(\$9,474)	
Workers Comp Adjustments		\$53,994	
Retirement Adjustment - Defined Benefit Plan		(\$5,608)	
Retirement Adjustment - Defined Contribution Plan		(\$1,741)	
<b>FY 2015 Approved Base Budget</b>		<b>\$501,676</b>	
60115401	511100	Merit Increase for Full-time Employees (avg of 3%)	\$1,331
60115401	553100	Potential Group Health Insurance Renewal Increase (7%)	\$648
<b>FY 2015 Approved Program Changes</b>		<b>\$1,979</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$503,655</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$503,655</b>	



## Worker's Compensation Fund (60115401)

### Department Revenue Summary by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014	FY 2014	FY 2015 Initial Base	Sum of All Changes	FY 2015
			Amended Budget	Actual To Date			Approved Budget
<b>341810</b> Transfers In	\$446,352	\$466,000	\$466,000	\$388,333	\$466,000	\$0	\$466,000
<b>Charges for Service - Internal Total</b>	<b>\$446,352</b>	<b>\$466,000</b>	<b>\$466,000</b>	<b>\$388,333</b>	<b>\$466,000</b>	<b>\$0</b>	<b>\$466,000</b>
<b>Grand Total</b>	<b>\$439,666</b>	<b>\$466,000</b>	<b>\$466,000</b>	<b>\$425,383</b>	<b>\$466,000</b>	<b>\$0</b>	<b>\$466,000</b>

### Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014	FY 2014	FY 2015 Initial Base	Sum of All Changes	FY 2015
			Amended Budget	Actual To Date			Approved Budget
<b>511100</b> Regular Employees	\$12,382	\$50,000	\$50,000	\$10,215	\$41,200	\$1,331	\$42,531
<b>511300</b> Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>512200</b> Social Security (FICA) Contributions	\$742	\$3,100	\$3,100	\$593	\$2,554	\$0	\$2,554
<b>512300</b> Medicare	\$174	\$710	\$710	\$139	\$582	\$0	\$582
<b>512400</b> Defined Benefit Retirement Program	\$5,588	\$5,608	\$5,608	\$5,141	\$0	\$0	\$0
<b>512401</b> Deferred Compensation Con	\$0	\$100	\$100	\$79	\$100	\$0	\$100
<b>512402</b> Defined Contribution Retirement Program	\$0	\$5,859	\$5,859	\$1,420	\$4,118	\$0	\$4,118
<b>512700</b> Workers' Compensation	\$333,120	\$296,006	\$294,881	\$272,802	\$343,968	\$0	\$343,968
<b>553100</b> Group Insurance Contribution	\$2,860	\$9,250	\$9,250	\$2,513	\$9,250	\$648	\$9,898
<b>Salaries and Benefits Total</b>	<b>\$354,865</b>	<b>\$370,633</b>	<b>\$369,508</b>	<b>\$292,900</b>	<b>\$401,772</b>	<b>\$1,979</b>	<b>\$403,751</b>
<b>521201</b> Professional Services	\$100,877	\$92,912	\$94,122	\$94,122	\$98,944	\$0	\$98,944
<b>523220</b> Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>523700</b> Education And Training	\$0	\$445	\$445	\$40	\$445	\$0	\$445
<b>523851</b> Contracted Temporary Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>523901</b> Bank Fees / Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>531400</b> Books And Periodicals	\$0	\$220	\$220	\$288	\$220	\$0	\$220
<b>Operating Total</b>	<b>\$101,228</b>	<b>\$93,872</b>	<b>\$95,082</b>	<b>\$94,829</b>	<b>\$99,904</b>	<b>\$0</b>	<b>\$99,904</b>
<b>Administration Total</b>	<b>\$456,093</b>	<b>\$464,505</b>	<b>\$464,590</b>	<b>\$387,730</b>	<b>\$501,676</b>	<b>\$1,979</b>	<b>\$503,655</b>



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# Community Development Department

## Mission Statement...

To advance Roswell as a premier City where you can live, work and play and community values are reflected in the physical environment .

## Who We Are...

Community Development consists of Planning, Building, Engineering/Land Development, Business Registration, Code Enforcement and GIS. The Community Development Department is responsible for current and long range planning, promoting economic development, enforcing zoning regulations and issuing building and land disturbance permits. The department is also responsible for business registration and for providing a geographic information system on a citywide basis. The Department acts as a liaison to the Planning Commission, Board of Zoning Appeals, Design Review Board, Historic Preservation Commission, and Construction Appeals Board. In addition the Department supports Roswell-Inc. and the Downtown Development Authority.

# Community Development Department

## Opportunities...

- Administer the Unified Development Code and the Unified Development Code Design Guidelines, which together will provide the opportunity for quality and responsible development regulations with appropriate design criteria
- Examine innovative and creative approaches to development and permitting as well as redevelopment of target areas
- Update the impact fee ordinance which will allow for more equitable fees
- Enhance the permit intake and processing function
- Restructuring the engineering process to be more efficient and effective
- Utilize automated solutions related to plan review and permitting
- Continue to work with Roswell INC. to implement the Strategic Economic Development Plan

## Challenges...

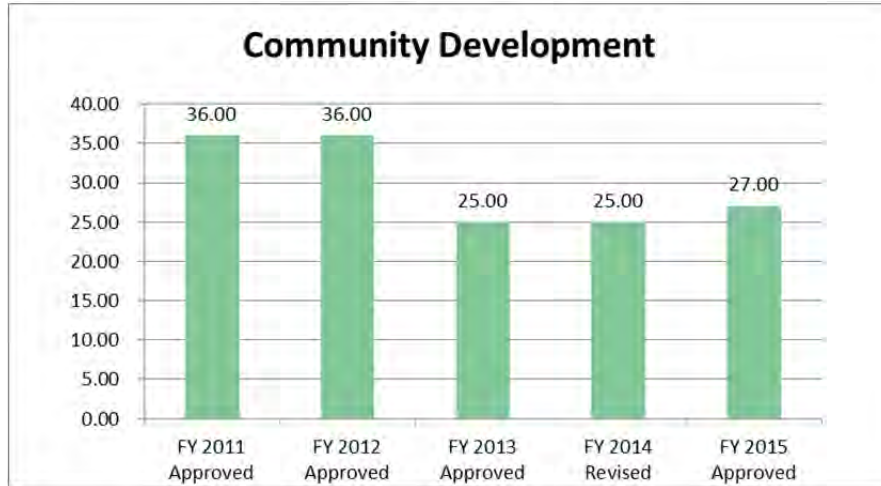
- Develop creative staffing solutions to handle the anticipated increase in development activity  
Transitioning from the Zoning Ordinance to the Unified Development Code presents many challenges that the Department is prepared to address
- Community acceptance of change as redevelopment and growth occurs
- Managing expectation related to the Unified Development Code

## Department Budget Summary by Fund...

<b>Community Development</b>	<b>\$3,896,312</b>
100 - General Fund	\$3,896,312

# Community Development Department

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (6) Full-Time positions: (1) Land Development Inspector, (1) Building Inspector, (1) Planner, (1) GIS Analyst, (1) Deputy Director and (1) Erosion Control Officer. Also, eliminated (1) Administrative Specialist II position and created (1) Assistant to the Director position.

**FY 2012:** Eliminate (1) Administrative Assistant position and create (1) GIS Technician position, eliminate (1) Administrative Assistant position and create (1) Administrative Specialist II position and eliminate (2) Administrative Specialist II positions and create (2) Permit Technician positions.

**FY 2013:** Eliminate (11) position through outsourcing the Building Inspections and Code Enforcement functions. Add (1) Land Development Inspector III position and eliminate (1) Economic Development Manager position.

**FY 2015:** Added a total of (2) full-time positions: (1) Engineering Permit Technician (10 mos in FY 15) and (1) Deputy Director of Community Development. Other changes include reclassifying the Assistant to the Director position to an Administrative Asst position, eliminating the Redevelopment Manager position, and transferring the Water Resources Engineer from Environmental/PW to Community Development.

# Community Development Department

## Quartile 1 Programs

### Community Development

- Building Permitting
- Complaint/Violation Investigations
- Current Planning
- Development Permitting
- Long-Range Planning
- Other Plan Review
- GIS Data Maintenance and External Coordination

## Quartile 2 Programs

### Community Development

- Business Registration
- Code Compliance Inspections
- Engineering Plan Review
- EPD Local Issuing Authority
- GIS Production Services
- Nuisance Abatement
- Public/Community Outreach & Education
- Records Management
- Tree Protection

## Quartile 3 Programs

### Community Development

- Customer Service and Other Permitting
- Economic Development Support
- Erosion and Sediment Control Program
- Public Document Requests
- Roswell Inc. External Business Recruitment
- Roswell Inc. Local Business & Industry Support & Coordination
- Roswell Inc. Outreach & Communication
- Special Event Permitting

## Quartile 4 Programs

### Community Development

- DDA Administrative Support & Coordination
- DDA Community Awareness & Communication
- DDA Downtown Planning Management
- DDA Downtown Visioning & Master Planning
- DDA Grant Opportunities
- Planning & Rezoning Public Notifications
- Progress Partners Support
- Roswell Inc. Organization Administration
- City Board and Commission Support - Community Development

# Community Development Department

## What We Have Accomplished...

- Completion and adoption of the Unified Development Code and Map
- Transitioned from the Genero to Munis (Bldg., Business Registration, Engineering)
- Completion and adoption of Unified Development Code Design Guidelines
- Creation of extended centerline road data layer to include Roswell, Sandy Springs, Johns Creek, Dunwoody, Alpharetta, Milton, City of Atlanta, Cobb County, Cherokee County, Gwinnett County for ONESolution. Creation of Box Alarm, Law Response Plan, and Fire Response Plan for ONESolution
- Worked with City departments to determine resource maximums for special events to prevent overuse of employees, equipment, and property

## What We Expect to Accomplish...

- Update Impact Fees Ordinance
- Initiate the 2035 Comprehensive Plan
- Initiate the update of the Sign Ordinance
- Restructuring of the development (engineering) permit process
- Implement electronic permit submission, plan review and permit issuance
- Implement ArcGIS for Local Government and ArcGIS Online (AGOL) map services and applications for the Server and Cloud
- Revise Standard Construction Specifications
- Create standardized applications across all divisions
- Create a development process video
- Establish a new Engineering Website for Land Dev. permitting and inspections
- Offer customer self-service on-line
- Create desk manual for administrative activities - application intake and permit issuance

# Community Development Department

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>		<b>\$3,222,134</b>	
	Mid-Year Additions (SAFEBuilt Contract)	\$183,467	
	Mid-Year Additions (On-call Architectural Svcs)	\$5,000	
	SAFEBuilt Adjustment to current Contract - Building Inspections	\$308,774	
	SAFEBuilt Adjustment to current Contract - Code Enforcement	\$23,039	
	Salary and Benefit Adjustments	(\$13,242)	
	Retirement Adjustment - Defined Benefit Plan	(\$15,570)	
	Retirement Adjustment - Defined Contribution Plan	\$2,013	
	Transfer Water Resources Engineer from PW/Env to Comm Dev (Engineering). Position funded by a transfer in from Stormwater Utility and Water Funds	\$106,284	
	No DDA request for additional funding for FY 2015	(\$217,000)	
	Garage Mechanics Fees Adjustment	(\$3,076)	
<b>FY 2015 Approved Base Budget</b>		<b>\$3,601,823</b>	
10074100	521400	2035 Comprehensive Plan Update	\$80,000
10015750	various	Engineering Permit Technician position (10 mos.)	\$52,362
10070101	various	Deputy Director of Community Development position	\$111,679
10070102	511105	Transfer part-time Administrative Assistant for Special Events to Administration Department	(\$10,500)
10070101	511100	Reclass the Assistant to the Director of Community Development position to an Administrative Assistant position	(\$6,830)
10070102	521400	Price increase for Transcription of Board and Commission Minutes	\$1,600
10015352	531150	LP360 - LiDAR Processing Software	\$8,000
10015352	531150	Roswell Map Viewer Conversion (for tablet/smartphone viewing)	\$8,000
10015352	523700	Education & Training for GIS	\$2,000
10015352	531615	Printer replacement (lease of 42" printer/scanner)	\$15,000
10070101	various	Eliminate Redevelopment Manager Position	(\$59,048)
10074500	521400	Code Enforcement Officer (outsourced)	\$92,226
<b>FY 2015 Approved Program Changes</b>		<b>\$294,489</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$3,896,312</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$3,896,312</b>	



# Community Development Department

## Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	FY 2014 Amended Budget				
511100 Regular Employees	\$1,539,384.09	\$1,335,000.00	\$1,342,500.00	\$1,077,710.71	\$1,399,872.00	\$52,785.00	\$1,452,657.00
511105 Part Time Employees	\$22,020.83	\$26,287.00	\$13,150.00	\$15,449.70	\$26,287.00	-\$10,500.00	\$15,787.00
511200 Temporary Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
511300 Overtime	\$1,922.82	\$1,100.00	\$1,100.00	\$649.52	\$1,100.00	\$0.00	\$1,100.00
512200 Social Security (FICA) Contributions	\$92,550.58	\$85,069.00	\$85,524.70	\$64,198.04	\$89,090.00	\$7,358.00	\$96,448.00
512402 Defined Contribution Retirement Program	\$0.00	\$29,330.00	\$79,263.00	\$74,593.88	\$31,343.00	\$17,800.00	\$49,143.00
521201 Professional Services	\$28,608.07	\$19,000.00	\$33,415.00	\$13,450.89	\$24,000.00	\$0.00	\$24,000.00
521300 Technical Services	\$0.00	\$1,000.00	\$4,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
521400 Contract Services	\$919,649.82	\$1,006,865.00	\$1,573,641.79	\$1,111,765.83	\$1,380,145.00	\$173,826.00	\$1,553,971.00
522205 Repairs And Maintenance	\$0.00	\$1,500.00	\$1,500.00	\$125.00	\$1,500.00	\$0.00	\$1,500.00
522210 Vehicle Repair	\$2,032.16	\$480.00	\$480.00	\$65.00	\$480.00	\$0.00	\$480.00
522215 Garage Base Rate	\$4,140.00	\$4,830.00	\$4,830.00	\$4,025.00	\$4,830.00	\$0.00	\$4,830.00
522216 Mechanics Rate	\$2,353.85	\$3,816.00	\$3,816.00	\$1,479.63	\$740.00	\$0.00	\$740.00
522310 Rental Of Land And Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522320 Rental Of Equipment And Vehicles	\$12,848.98	\$13,676.00	\$13,676.00	\$8,025.98	\$13,676.00	\$0.00	\$13,676.00
523210 Communication Services	\$7,292.73	\$1,650.00	\$1,650.00	\$0.00	\$1,650.00	\$0.00	\$1,650.00
523220 Postage	\$16,351.49	\$9,800.00	\$18,924.13	\$14,353.63	\$9,800.00	\$0.00	\$9,800.00
523300 Advertising	\$21,589.00	\$25,000.00	\$25,000.00	\$17,576.58	\$25,000.00	\$0.00	\$25,000.00
523400 Printing And Binding	\$3,680.99	\$5,500.00	\$8,743.71	\$6,868.46	\$5,500.00	\$0.00	\$5,500.00
523500 Travel	\$6,165.09	\$13,212.00	\$13,212.00	\$7,433.06	\$13,712.00	\$0.00	\$13,712.00
523600 Dues And Fees	\$5,718.29	\$8,705.00	\$8,905.00	\$5,728.90	\$8,705.00	\$0.00	\$8,705.00
523700 Education And Training	\$5,409.00	\$21,751.00	\$28,751.00	\$5,029.70	\$23,251.00	\$2,000.00	\$25,251.00
523851 Contracted Temporary Labor	\$16,277.40	\$4,000.00	\$28,366.43	\$36,864.14	\$4,000.00	\$0.00	\$4,000.00
531105 Supplies	\$23,250.38	\$26,867.00	\$27,216.25	\$18,916.93	\$26,867.00	\$0.00	\$26,867.00
531120 Vehicle Parts And Supplies	\$777.31	\$2,330.00	\$2,330.00	\$2,474.36	\$2,330.00	\$0.00	\$2,330.00
531150 Computer Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00
531250 Oil	\$287.70	\$270.00	\$270.00	\$67.13	\$270.00	\$0.00	\$270.00
531270 Gasoline/ Diesel	\$11,244.32	\$9,907.00	\$9,907.00	\$5,526.49	\$9,907.00	\$0.00	\$9,907.00
531310 Hospitality And Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531400 Books And Periodicals	\$129.26	\$870.00	\$870.00	\$152.62	\$870.00	\$0.00	\$870.00
531605 Machinery And Equipment-Operating	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
531610 Furniture/Fixtures-Operating	\$10,521.56	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
531615 Computer Equipment-Operating	\$40.00	\$2,150.00	\$2,150.00	\$0.00	\$2,150.00	\$15,000.00	\$17,150.00
531620 Communication Equipment-Operating	\$0.00	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00	\$550.00
531720 Uniforms	\$0.00	\$2,100.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00
539999 Special Events Contra	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Operating Total</b>	<b>\$1,098,367.40</b>	<b>\$1,186,329.00</b>	<b>\$1,818,804.31</b>	<b>\$1,259,929.33</b>	<b>\$1,563,533.00</b>	<b>\$206,826.00</b>	<b>\$1,770,359.00</b>
541200 Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
542400 Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
552400 Risk/Liability Contribution	\$27,545.04	\$28,205.00	\$28,205.00	\$23,504.20	\$28,205.00	\$0.00	\$28,205.00
579001 Contingency Operating	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
611358 Operating Transfer Out - Hotel/Motel	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Transfers, Capital, Other Total</b>	<b>\$102,545.04</b>	<b>\$103,205.00</b>	<b>\$103,205.00</b>	<b>\$23,504.20</b>	<b>\$28,205.00</b>	<b>\$0.00</b>	<b>\$28,205.00</b>
<b>Community Development Total</b>	<b>\$3,282,059.16</b>	<b>\$3,222,134.00</b>	<b>\$3,899,471.94</b>	<b>\$2,873,870.40</b>	<b>\$3,601,823.00</b>	<b>\$294,489.00</b>	<b>\$3,896,312.00</b>

# Community Development Department

## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
Salaries and Benefits	\$43,687	\$56,706	\$55,588	\$36,508	\$47,171	\$0	\$47,171
Operating	\$7,059	\$11,875	\$14,028	\$5,993	\$11,875	\$0	\$11,875
<b>Business Registration Total</b>	<b>\$50,746</b>	<b>\$68,581</b>	<b>\$69,616</b>	<b>\$42,501</b>	<b>\$59,046</b>	<b>\$0</b>	<b>\$59,046</b>
Salaries and Benefits	\$268,067	\$285,312	\$273,317	\$224,587	\$287,517	\$0	\$287,517
Operating	\$18,238	\$16,477	\$21,477	\$15,858	\$16,477	\$33,000	\$49,477
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GIS Total</b>	<b>\$286,304</b>	<b>\$301,789</b>	<b>\$294,794</b>	<b>\$240,445</b>	<b>\$303,994</b>	<b>\$33,000</b>	<b>\$336,994</b>
Salaries and Benefits	\$527,352	\$542,417	\$551,159	\$461,430	\$658,971	\$52,362	\$711,333
Operating	\$18,265	\$27,668	\$30,668	\$10,579	\$28,386	\$0	\$28,386
<b>Engineering Total</b>	<b>\$545,617</b>	<b>\$570,085</b>	<b>\$581,827</b>	<b>\$472,009</b>	<b>\$687,357</b>	<b>\$52,362</b>	<b>\$739,719</b>
Salaries and Benefits	\$335,765	\$322,504	\$323,454	\$251,442	\$316,565	\$45,801	\$362,366
Operating	\$185,137	\$226,898	\$256,764	\$219,251	\$84,830	\$0	\$84,830
Transfers, Capital, Other	\$102,545	\$103,205	\$103,205	\$23,504	\$28,205	\$0	\$28,205
<b>Comm Development Admin</b>	<b>\$623,447</b>	<b>\$652,607</b>	<b>\$683,423</b>	<b>\$494,197</b>	<b>\$429,600</b>	<b>\$45,801</b>	<b>\$475,401</b>
Salaries and Benefits	\$151,564	\$204,589	\$209,667	\$155,144	\$196,452	-\$10,500	\$185,952
Operating	\$13,399	\$13,050	\$14,175	\$15,393	\$13,050	\$1,600	\$14,650
<b>Comm Development Suppo</b>	<b>\$164,963</b>	<b>\$217,639</b>	<b>\$223,842</b>	<b>\$170,537</b>	<b>\$209,502</b>	<b>-\$8,900</b>	<b>\$200,602</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$12	\$0	\$0	\$0	\$0	\$0	\$0
<b>Development Services Tota</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$136,874	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$275,003	\$347,759	\$674,431	\$542,887	\$840,000	\$0	\$840,000
<b>Building Inspections Total</b>	<b>\$411,878</b>	<b>\$347,759</b>	<b>\$674,431</b>	<b>\$542,887</b>	<b>\$840,000</b>	<b>\$0</b>	<b>\$840,000</b>
Salaries and Benefits	\$488,511	\$521,072	\$564,278	\$461,326	\$503,409	\$0	\$503,409
Operating	\$278,867	\$50,496	\$128,506	\$95,883	\$53,770	\$80,000	\$133,770
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Planning &amp; Zoning Total</b>	<b>\$767,378</b>	<b>\$571,568</b>	<b>\$692,784</b>	<b>\$557,209</b>	<b>\$557,179</b>	<b>\$80,000</b>	<b>\$637,179</b>
Salaries and Benefits	\$89,976	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$289,353	\$492,106	\$667,480	\$354,087	\$515,145	\$92,226	\$607,371
<b>Code Enforcement Total</b>	<b>\$379,329</b>	<b>\$492,106</b>	<b>\$667,480</b>	<b>\$354,087</b>	<b>\$515,145</b>	<b>\$92,226</b>	<b>\$607,371</b>
Salaries and Benefits	\$39,350	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$13,034	\$0	\$11,275	\$0	\$0	\$0	\$0
<b>Economic Development Tot</b>	<b>\$52,384</b>	<b>\$0</b>	<b>\$11,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$3,282,059</b>	<b>\$3,222,134</b>	<b>\$3,899,472</b>	<b>\$2,873,870</b>	<b>\$3,601,823</b>	<b>\$294,489</b>	<b>\$3,896,312</b>

# Environmental / Public Works Department

## Mission Statement

We protect and enhance the environment for our community, as we strive to exceed expectations every day with caring and efficient responsiveness.

## Who We Are...

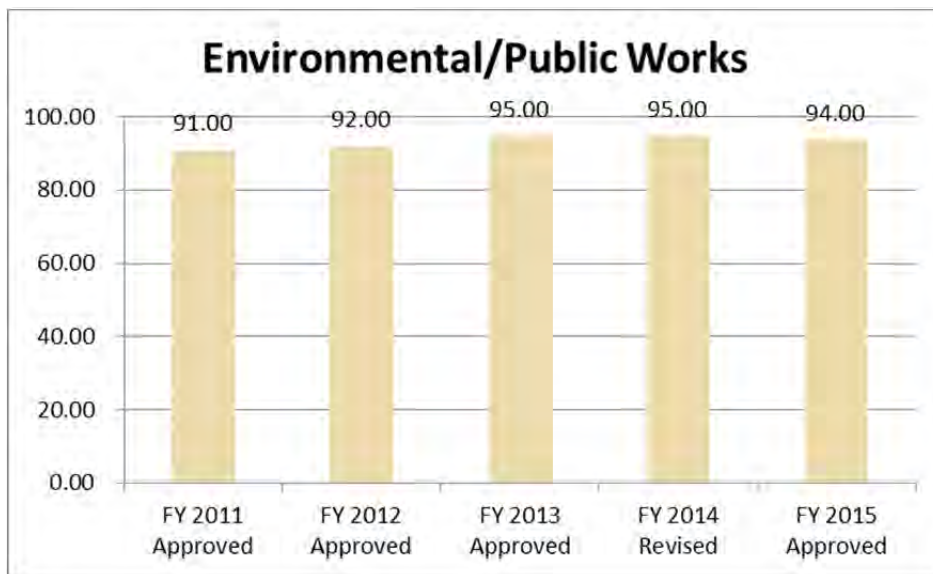
The Environmental / Public Works Department is responsible for a range of environmental services for the City and its citizens, including solid waste management, environmental education and enforcement, stormwater management, watershed protection, and production and distribution of water for a portion of the City. The Department provides vehicle and equipment repairs for the City's fleet and administers the fueling system. The Department also provides staff liaison and support for Keep Roswell Beautiful, a community service organization.

# Environmental/Public Works Department

## Department Budget Summary by Fund...

<b>Environmental / Public Works</b>	<b>\$17,552,624</b>
350 - Capital Projects	\$100,000
505 - Water and Sewer Fund	\$3,376,917
507 - Stormwater Fund	\$3,292,355
540 - Solid Waste Fund	\$10,069,237
604 - FLEET SERVICES FUND	\$714,115

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (1) Full-Time position: (1) Utility locator position in the Water Fund.

**FY 2012:** Added a Stormwater Project Manager position mid-year.

**FY 2013:** Added a (3) positions for Stormwater Heavy Maintenance Crew.

**FY 2015:** Transferred the Water Resources Engineer to Community Development (Engineering).

# Environmental/Public Works Department

## Quartile 1 Programs

### Public Works / Environmental

Commercial Dumpster Collection Program  
 Floodplain Management  
 Groundwater Well Operations and Maintenance  
 Plan Review  
 Residential Solid Waste Collection  
 Small Commercial Solid Waste Collection  
 Solid Waste Disposal  
 Stormwater Enforcement  
 Stormwater Regulatory Compliance  
 Stormwater System Inventory and Inspection  
 Stormwater System Maintenance and Repair  
 Water Hydrant Maintenance Program  
 Water Production/Distribution Permitting and Regulatory Compliance  
 Water Treatment Plant Operations  
 Water Valve Maintenance Program  
 Waterline/Meter Maintenance and Repair

## Quartile 2 Programs

### Public Works / Environmental

Keep Roswell Beautiful  
 Master Plan Development and Updating  
 Residential Curbside Recycling Collection  
 Residential Large Item Pickup  
 Residential Scout Truck Program  
 Residential Yard Waste Collection  
 Solid Waste Enforcement

## Quartile 3 Programs

### Public Works / Environmental

CIP/Project Management (including bid/contract mgmt.)  
 City-Sponsored Special Event Support  
 Intergovernmental Agreements/Coordination  
 Public Works Community Outreach  
 Recycling Center - Intake from Residents  
 Water Conservation and Efficiency

## Quartile 4 Programs

### Public Works / Environmental

Bulky Trash Amnesty Program  
 City Building Recycling Collection  
 Fleet - Tire Replacement and Repairs  
 Household Hazardous Waste Disposal  
 Public Works Facility Building Operations and Maintenance  
 Public Works Facility Custodial Services  
 Public Works Facility HVAC/Major Systems Maintenance  
 Recyclables Processing  
 Recycling Center - Intake from Non-Residents/Commercial  
 School Recycling Collection  
 Fleet - Maintenance and Repairs  
 Fleet - Preventative Maintenance  
 Fuel Management

# Environmental/Public Works Department

## General Fund

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>	<b>\$427,527</b>
Salary and Benefit Adjustments	\$4,199
Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds	(\$419,189)
Retirement Adjustment - Defined Benefit Plan	(\$9,055)
Retirement Adjustment - Defined Contribution Plan	(\$3,434)
Garage Mechanics Fees Adjustment	(\$48)
<b>FY 2015 Approved Base Budget</b>	<b>\$0</b>
<b>FY 2015 Approved Program Changes</b>	<b>\$0</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$0</b>
Additional Funding for Lakes & Ponds Program	\$100,000
<b>FY 2015 Approved Capital</b>	<b>\$100,000</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$100,000</b>



Environmental / Public Works Department

## Water / Sewer Fund

### Mission Statement...

The mission of the Roswell Water Utility is to produce and distribute the highest quality of drinking water to customers.

### Who We Are...

There are approximately 5,000 Roswell Water Utility customers; the remaining citizens in Roswell receive their water service from the Fulton County water system. The City operates the Cecil B. Wood Water Treatment Plant that produces 1.2 million gallons per day (MGD) and maintains 201 miles of distribution waterline mains in order to get the highest quality water delivered to the customer. The City also operates a groundwater well and treatment facility capable of producing an additional 360,000 gallons per day. The City has been the recipient, for 5 years in a row of the Platinum Award, given to treatment plants, which meet all of the state standards for water production. The City also purchases water from Fulton County to supplement what is produced at the Cecil B. Wood Plant in order to meet the full daily demand of our customers.

# Environmental/Public Works Department

## Water Fund – Fund 505

### Opportunities...

The Roswell Water Utility strives to be a leader in water supply and water conservation in the region. Roswell has completed a Water System Supply Master Plan and has identified future growth potential and system improvements to meet future water needs. In addition, the City of Roswell is part of the Metropolitan North Georgia Water Planning District whose primary purpose is to provide plans for the management of supply and conservation within the District. Roswell is prepared to fully comply with these plans while meeting the demands of our customers.

### Challenges...

The vision for water supply for the City and region is forecast for 50 years. We need to continue to educate our customers about the vision and position the City for future water demands. The Roswell Water Utility has received a water withdrawal permit from the Georgia Environmental Protection Division and is poised to implement the expansion of a new water plant that will bring to its customers the latest technology to deliver the highest service in water production and treatment and distribution. The Department will strive to continue to secure safe water supplies for generations to come.

### What We Have Accomplished...

- Implemented \$1 monthly base rate increase to fund debt service associated with new water plant
- Replace 6-inch asbestos cement water line on Spring Drive and Hillcrest Drive with new 8-inch ductile iron water main.
- Successfully participated in the Metropolitan North Georgia Water Planning District (MNGWPD) Conservation Plan activities such as the Toilet Rebate Program and Water conservation education and drinking water week.
- Finished design/engineering of a new raw water intake, 3.0 MGD water plant and 10 million gallon (MG) raw water storage tank and begin construction.

### What We Expect to Accomplish...

- Conduct 3rd Annual Safe Drinking Water Week Festival and Water Plant Open House
- Meet 100% of both State and Federal Safe Drinking Water Act Regulations.
- Maintain 100% of satisfactory drinking water quality tests.
- Maintain 95% of allowable drinking water production.
- Continue to reduce our “non-revenue” water.
- Ensure that all hydrants meet code and are in working order
- Replace 4” asbestos concrete water line on Valley Drive with new 8” ductile iron water main.
- Continue to survey water system with leak detection equipment to reduce water losses
- Calibrate approximately 500 water meters randomly in the system to ensure meter accuracy.
- Begin construction of a new 3.0 Million Gallon per Day (MGD) water treatment plant, raw intake and 10 million gallon raw water storage tank.
- Continue the success of the Toilet Rebate Program by issuing a maximum of \$15,000 in credits to qualifying customers’ water bills.



# Environmental/Public Works Department

## Water Fund – Fund 505

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$1,247,253</b>
<b>FY 2015 Revenues</b>	<b>\$3,149,400</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$3,883,373</b>
One-Time Costs Removed (One-time Employee compensation)	(\$1,938)
One-Time Costs Removed (Salary Adjust Reserve - career development, upgrades, re-organizations)	(\$5,000)
FY 2014 Capital Removed	(\$895,400)
Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds	\$54,150
Reduce Salaries and Benefits from the transfer of the Water Resources Engineer from PW/Env to Comm Dev (Engineering)	(\$53,142)
Increase the Transfer out to General Fund to cover Water Fund portion of the transferred Water Resources Engineer position	\$53,142
Salary and Benefit Adjustments	(\$5,059)
Retirement Adjustment - Defined Benefit Plan	(\$3,102)
Retirement Adjustment - Defined Contribution Plan	(\$6,141)
Garage Mechanics Fees Adjustment	(\$1,878)
Fuel and Utility Adjustment	(\$10,500)
Indirect Costs Adjustment	(\$9,887)
<b>FY 2015 Approved Base Budget</b>	<b>\$2,998,618</b>
50544100 511100 Merit Increase for Full-time Employees (avg of 3%)	\$27,935
50544100 553100 Potential Group Health Insurance Renewal Increase (7%)	\$11,364
<b>FY 2015 Approved Program Changes</b>	<b>\$39,299</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$3,037,917</b>
50544400 541420 80042 Valley Drive Water Line Replacement Project	\$319,000
50544400 542100 80043 Underhood Air Compressor	\$20,000
<b>FY 2015 Approved Capital</b>	<b>\$339,000</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$3,376,917</b>

# Environmental/Public Works Department

## Water Fund – Fund 505

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
344210 Water Charges	\$2,802,534	\$3,100,000	\$3,100,000	\$2,431,787	\$3,100,000	(\$300,000)	\$2,800,000
344215 Reconnect Fees	\$527	\$500	\$500	\$675	\$500	\$0	\$500
344216 Meter Fees	\$84,485	\$75,000	\$75,000	\$52,387	\$75,000	(\$35,000)	\$40,000
344217 Water Service Stop Fees	\$42,176	\$30,000	\$30,000	\$30,171	\$30,000	\$0	\$30,000
344255 Sewerage Charges	\$262,312	\$250,000	\$250,000	\$311,831	\$250,000	\$0	\$250,000
344256 Sewer Permit Fees Admin	\$20,257	\$15,000	\$15,000	\$11,828	\$15,000	\$0	\$15,000
344302 Utility Bill Penalties	\$3,178	\$5,400	\$5,400	\$2,194	\$5,400	\$0	\$5,400
349300 Bad Check Fees	\$1,431	\$1,500	\$1,500	\$1,508	\$1,500	\$0	\$1,500
<b>Charges for Service - External Total</b>	<b>\$3,216,900</b>	<b>\$3,477,400</b>	<b>\$3,477,400</b>	<b>\$2,842,381</b>	<b>\$3,477,400</b>	<b>(\$335,000)</b>	<b>\$3,142,400</b>
361000 Interest Revenues	\$0	\$0	\$0	\$4,433	\$0	\$0	\$0
361010 Unrealized Invest Gains	(\$24,189)	\$0	\$0	\$17,054	\$0	\$0	\$0
361016 Invest Interest Earned	\$14,085	\$6,000	\$6,000	\$73	\$6,000	\$0	\$6,000
<b>Interest Income Total</b>	<b>(\$10,104)</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$21,560</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>
323120 Building & Inspection Fees	\$1,065	\$1,000	\$1,000	\$2,808	\$1,000	\$0	\$1,000
<b>Licenses &amp; Permits Total</b>	<b>\$1,065</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$2,808</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>
392200 Gain On Property Sale	\$0	\$0	\$0	\$2,460	\$0	\$0	\$0
393000 Proceeds - Long-term Liability	\$0	\$0	\$15,000,000	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000,000</b>	<b>\$2,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
391201 Operating Transfer In	\$0	\$50,000	\$50,000	\$0	\$50,000	(\$50,000)	\$0
<b>Transfers In Total</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>(\$50,000)</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$3,207,862</b>	<b>\$3,534,400</b>	<b>\$18,534,400</b>	<b>\$2,869,209</b>	<b>\$3,534,400</b>	<b>(\$385,000)</b>	<b>\$3,149,400</b>

# Environmental/Public Works Department

## Water Fund – Fund 505

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
511100 Regular Employees	\$838,083	\$842,938	\$846,814	\$696,851	\$820,556	\$27,935	\$848,491
511105 Part Time Employees	\$0	\$0	\$0	\$4,475	\$0	\$0	\$0
511300 Overtime	\$9,357	\$23,000	\$23,000	\$10,042	\$23,125	\$0	\$23,125
512200 Social Security (FICA) Contributions	\$51,072	\$52,200	\$52,200	\$42,490	\$53,088	\$0	\$53,088
512300 Medicare	\$11,994	\$12,180	\$12,180	\$9,984	\$12,079	\$0	\$12,079
512400 Deferred Benefit Retirement Program	\$115,330	\$115,753	\$115,753	\$106,107	\$112,472	\$0	\$112,472
512401 Deferred Compensation Con	\$3,092	\$2,600	\$2,600	\$2,423	\$2,850	\$0	\$2,850
512402 Defined Contribution Retirement Program	\$0	\$17,024	\$17,024	\$34,606	\$13,283	\$0	\$13,283
553100 Group Insurance Contribution	\$136,837	\$162,337	\$162,337	\$108,789	\$164,187	\$11,364	\$175,551
554100 Workers Comp Contribution	\$10,576	\$11,045	\$11,045	\$9,204	\$11,545	\$0	\$11,545
<b>Salaries and Benefits Total</b>	<b>\$1,176,341</b>	<b>\$1,239,077</b>	<b>\$1,242,953</b>	<b>\$1,024,972</b>	<b>\$1,213,185</b>	<b>\$39,299</b>	<b>\$1,252,484</b>
521201 Professional Services	\$10,973	\$8,000	\$8,000	\$7,056	\$8,000	\$0	\$8,000
521400 Contract Services	\$29,265	\$82,425	\$82,425	\$44,736	\$82,425	\$0	\$82,425
522110 Disposal	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000
522130 Custodial	\$2,917	\$3,000	\$3,000	\$2,431	\$3,000	\$0	\$3,000
522205 Repairs And Maintenance	\$70,576	\$177,300	\$231,184	\$114,265	\$177,300	\$0	\$177,300
522210 Vehicle Repair	\$1,260	\$2,850	\$2,850	\$662	\$3,350	\$0	\$3,350
522215 Garage Base Rate	\$11,040	\$11,040	\$11,040	\$9,200	\$11,690	\$0	\$11,690
522216 Mechanics Rate	\$7,109	\$10,944	\$10,944	\$3,427	\$9,266	\$0	\$9,266
522320 Rental Of Equipment And Vehicles	\$2,153	\$4,660	\$4,990	\$1,620	\$6,035	\$0	\$6,035
523210 Communication Services	\$6,229	\$4,300	\$4,300	\$22	\$4,596	\$0	\$4,596
523220 Postage	\$1,317	\$1,000	\$1,000	\$316	\$1,008	\$0	\$1,008
523300 Advertising	\$0	\$1,000	\$1,000	\$300	\$1,000	\$0	\$1,000
523500 Travel	\$4,603	\$5,774	\$5,774	\$3,903	\$6,249	\$0	\$6,249
523600 Dues And Fees	\$9,769	\$14,014	\$14,014	\$10,837	\$14,269	\$0	\$14,269
523700 Education And Training	\$4,924	\$8,470	\$8,470	\$6,008	\$8,220	\$0	\$8,220
523800 Licenses	\$1,444	\$1,550	\$1,550	\$390	\$1,550	\$0	\$1,550
523901 Bank Fees / Charges	\$10,052	\$15,000	\$15,000	\$6,851	\$15,000	\$0	\$15,000
531120 Vehicle Parts And Supplies	\$7,940	\$13,500	\$13,500	\$5,294	\$14,300	\$0	\$14,300
531140 Water Line/Meter Maint Supplies	\$142,031	\$187,500	\$187,530	\$185,957	\$187,500	\$0	\$187,500
531210 Water / Sewerage	\$303,627	\$450,000	\$425,000	\$192,151	\$450,000	\$0	\$450,000
531220 Natural Gas	\$2,365	\$6,000	\$6,000	\$1,345	\$3,000	\$0	\$3,000
531230 Electricity	\$61,252	\$88,397	\$88,609	\$57,120	\$80,897	\$0	\$80,897
531270 Gasoline/ Diesel	\$27,493	\$28,000	\$28,000	\$18,628	\$28,000	\$0	\$28,000
531400 Books And Periodicals	\$417	\$1,200	\$1,200	\$82	\$1,250	\$0	\$1,250
531605 Machinery And Equipment-Operating	\$23,650	\$42,700	\$48,286	\$11,539	\$42,700	\$0	\$42,700
531615 Computer Equipment-Operating	\$16,923	\$38,500	\$47,754	\$8,104	\$38,500	\$0	\$38,500
531620 Communication Equipment-Operating	\$0	\$400	\$400	\$0	\$400	\$0	\$400
531720 Uniforms	\$5,469	\$7,875	\$7,875	\$5,194	\$7,875	\$0	\$7,875
<b>Operating Total</b>	<b>\$887,299</b>	<b>\$1,399,676</b>	<b>\$1,464,390</b>	<b>\$810,320</b>	<b>\$1,392,258</b>	<b>\$0</b>	<b>\$1,392,258</b>
541200 Site Improvements	\$0	\$302,400	\$302,400	\$0	\$0	\$0	\$0
541300 Buildings	\$867,018	\$0	\$15,805,224	\$395,142	\$0	\$0	\$0
541420 Water Lines	\$202,988	\$498,000	\$565,315	\$281,263	\$0	\$319,000	\$319,000
542100 Machinery	\$100,419	\$95,000	\$90,805	\$90,295	\$0	\$20,000	\$20,000
542200 Vehicles	\$21,400	\$0	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$226,029	\$231,959	\$231,959	\$193,299	\$222,072	\$0	\$222,072
561001 Building- Depreciation	\$1,297	\$0	\$0	\$1,081	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$364,466	\$0	\$0	\$285,327	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$7,642	\$0	\$0	\$6,368	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$63,366	\$0	\$0	\$51,144	\$0	\$0	\$0
561005 Vehicles-depreciation	\$24,377	\$0	\$0	\$24,650	\$0	\$0	\$0
573100 Low Flow Rebate	\$9,700	\$0	\$0	\$0	\$0	\$0	\$0
579002 Contingency Capital	\$0	\$0	\$13,281	\$0	\$0	\$0	\$0
582100 Interest - Long Term Debt	\$54,817	\$77,000	\$77,000	\$20,332	\$77,000	\$0	\$77,000
583000 Fiscal Agent Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584000 Debt Issuance Costs	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
611357 Operating Transfer Out - General Fund	\$0	\$0	\$0	\$0	\$53,142	\$0	\$53,142
<b>Transfers, Capital, Other Total</b>	<b>\$791,012</b>	<b>\$1,244,620</b>	<b>\$17,363,864</b>	<b>\$668,183</b>	<b>\$393,175</b>	<b>\$339,000</b>	<b>\$732,175</b>
	<b>\$2,854,652</b>	<b>\$3,883,373</b>	<b>\$20,071,207</b>	<b>\$2,503,475</b>	<b>\$2,998,618</b>	<b>\$378,299</b>	<b>\$3,376,917</b>

# Environmental/Public Works Department

## Water Fund – Fund 505

### Fund Expenditures by Cost Center...

Category	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015
		Approved	Amended Budget				Approved Budget
Salaries and Benefits	\$204,823	\$221,332	\$225,208	\$186,380	\$212,031	\$39,299	\$251,330
Operating	\$66,525	\$71,815	\$72,846	\$54,617	\$93,205	\$0	\$93,205
Transfers, Capital, Other	\$736,196	\$574,620	\$285,501	\$595,420	\$316,175	\$0	\$316,175
<b>Water administration Total</b>	<b>\$1,007,543</b>	<b>\$867,767</b>	<b>\$583,555</b>	<b>\$836,417</b>	<b>\$621,411</b>	<b>\$39,299</b>	<b>\$660,710</b>
Salaries and Benefits	\$503,243	\$515,964	\$515,964	\$444,120	\$501,801	\$0	\$501,801
Operating	\$197,406	\$456,148	\$468,459	\$211,777	\$423,668	\$0	\$423,668
Transfers, Capital, Other	\$0	\$25,000	\$16,282,524	\$0	\$0	\$0	\$0
<b>Water Plant Total</b>	<b>\$700,649</b>	<b>\$997,112</b>	<b>\$17,266,947</b>	<b>\$655,898</b>	<b>\$925,469</b>	<b>\$0</b>	<b>\$925,469</b>
Salaries and Benefits	\$468,275	\$501,781	\$501,781	\$394,471	\$499,353	\$0	\$499,353
Operating	\$623,368	\$871,713	\$923,085	\$543,926	\$875,385	\$0	\$875,385
Transfers, Capital, Other	\$54,817	\$645,000	\$795,839	\$72,763	\$77,000	\$339,000	\$416,000
<b>Water Distribution Total</b>	<b>\$1,146,460</b>	<b>\$2,018,494</b>	<b>\$2,220,705</b>	<b>\$1,011,160</b>	<b>\$1,451,738</b>	<b>\$339,000</b>	<b>\$1,790,738</b>
<b>505 - Water and Sewer Fund Total</b>	<b>\$2,854,652</b>	<b>\$3,883,373</b>	<b>\$20,071,207</b>	<b>\$2,503,475</b>	<b>\$2,998,618</b>	<b>\$378,299</b>	<b>\$3,376,917</b>



Environmental / Public Works Department

## Stormwater Utility Fund

### Mission Statement...

To deliver outstanding customer service while providing maintenance and quality assurance to all stormwater structures and stormwater that leaves the municipal system and reaches waters of the State.

### Who We Are...

The Stormwater Utility is an enterprise fund that provides stormwater services throughout the City. The City Stormwater staff responds to citizen calls and inquiries involving nuisance flooding, system failure or collapse, stream and ditch erosion as well as illicit discharge and illegal dumping calls throughout the City. The division is responsible for the maintenance and inspection of over 12,000 individual structures and over 138 miles of gravity flow pipe.

# Environmental/Public Works Department

## Stormwater Utility Fund – Fund 507

### Opportunities...

The full implementation of the Stormwater Management Program through the funding of the Stormwater Utility has allowed for an improvement of customer service by reducing the time required to respond to routine maintenance calls. The Utility provides funding for a greater level of compliance with Federal and State clean water mandates. Furthermore, various portions of Stormwater Management Program are consolidated into one manageable configuration which will ensure regulatory compliance and greater success of all aspects of the Program, such as maintenance, capital improvement projects, water quality monitoring and asset management.

### Challenges...

Staff must work to ensure efficiency and fiscal responsibility while continuing to provide superior customer service. Project outsourcing, utilizing on call contractors as well as an improved capital improvement matrix will be used to achieve those objectives. Staff development and training must remain a focus along with appropriate use of technology and innovations such as portable communication devices. Future budget planning for capital equipment purchases must be balanced with the need to repair and maintain the City Stormwater infrastructure as well as compliance with increasing levels of Federal and State regulations.

### What We Have Accomplished...

- Completed the inspection of the required 20% of the City's stormwater system
- Reduction of the operation and maintenance backlog by approximately 50%
- Reduction of the CIP backlog by approximately 10%
- Revisions of FEMA floodplain maps
- Delisting of Rocky Creek from impaired stream list

### What We Expect to Accomplish...

- Update the Stormwater Management Plan that is based on the new EPD permit
- Achieve 100% completion of all Capital Improvement Projects (CIP) during the budget year
- Dedicate roughly 20% of the CIP budget to engineering future projects
- Involve more citizen/civic groups in public education focused on Stormwater pollution prevention
- Complete two Watershed Improvement Projects
- Complete one municipal staff educational training focused on pollution prevention
- Complete an initial inventory of Green Infrastructure BMP's

# Environmental/Public Works Department

## Stormwater Utility Fund – Fund 507

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$835,265</b>
<b>FY 2015 Revenues</b>	<b>\$3,115,000</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$2,549,667</b>
One-Time Costs Removed (One-time Employee compensation)	(\$1,292)
One-Time Costs Removed (Salary Adjust Reserve - career development, upgrades, re-organizations)	(\$5,000)
FY 2014 Capital Removed	(\$840,000)
Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds	\$156,970
Reduce Salaries and Benefits from the transfer of the Water Resources Engineer from PW/Env to Comm Dev (Engineering)	(\$53,142)
Increase the Transfer out to General Fund to cover Stormwater Utility Fund portion of the transferred Water Resources Engineer position	\$53,142
Salary and Benefit Adjustments	\$7,966
Retirement Adjustment - Defined Benefit Plan	\$13,218
Retirement Adjustment - Defined Contribution Plan	(\$2,715)
Garage Mechanics Fees Adjustment	\$2,794
Bank Fees Adjustment	\$5,000
Fuel and Utility Adjustment	\$13,000
Indirect Costs Adjustment	(\$35,340)
<b>FY 2015 Approved Base Budget</b>	<b>\$1,864,268</b>
50743200 511100 Merit Increase for Full-time Employees (avg of 3%)	\$20,317
50743200 553100 Potential Group Health Insurance Renewal Increase (7%)	\$7,770
<b>FY 2015 Approved Program Changes</b>	<b>\$28,087</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$1,892,355</b>
50743200 541200 82016 Stormwater Master Work Order List	\$1,400,000
<b>FY 2015 Approved Capital</b>	<b>\$1,400,000</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$3,292,355</b>

# Environmental/Public Works Department

## Stormwater Utility Fund – Fund 507

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
344261 Stormwater Utility	\$3,042,658	\$2,900,000	\$2,900,000	\$2,557,696	\$2,900,000	\$200,000	\$3,100,000
344303 Stormwater Late Charges	\$9,374	\$9,000	\$9,000	\$8,777	\$9,000	\$1,000	\$10,000
<b>Charges for Service - External Total</b>	<b>\$3,052,032</b>	<b>\$2,909,000</b>	<b>\$2,909,000</b>	<b>\$2,566,472</b>	<b>\$2,909,000</b>	<b>\$201,000</b>	<b>\$3,110,000</b>
361000 Interest Revenues	\$0	\$0	\$0	\$1,591	\$0	\$5,000	\$5,000
361010 Unrealized Invest Gains	\$4,963	\$0	\$0	(\$3,649)	\$0	\$0	\$0
361015 Bank Interest Earned	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0
361016 Invest Interest Earned	\$5,717	\$2,500	\$0	\$1,550	\$2,500	(\$2,500)	\$0
<b>Interest Income Total</b>	<b>\$10,680</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>(\$508)</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$5,000</b>
<b>Grand Total</b>	<b>\$3,062,712</b>	<b>\$2,911,500</b>	<b>\$2,911,500</b>	<b>\$2,565,965</b>	<b>\$2,911,500</b>	<b>\$203,500</b>	<b>\$3,115,000</b>



# Environmental/Public Works Department

## Stormwater Utility Fund – Fund 507

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
511100 Regular Employees	\$512,978	\$523,292	\$525,876	\$433,031	\$594,116	\$20,317	\$614,433
511300 Overtime	\$995	\$1,500	\$1,500	\$693	\$1,625	\$0	\$1,625
512200 Social Security (FICA) Contributions	\$30,130	\$17,700	\$17,700	\$25,766	\$20,767	\$0	\$20,767
512300 Medicare	\$7,047	\$4,140	\$4,140	\$6,026	\$5,187	\$0	\$5,187
512400 Defined Benefit Retirement Program	\$59,061	\$59,278	\$59,278	\$54,338	\$75,017	\$0	\$75,017
512401 Deferred Compensation Con	\$2,206	\$2,500	\$2,500	\$2,231	\$3,300	\$0	\$3,300
512402 Defined Contribution Retirement Program	\$0	\$8,146	\$8,146	\$16,323	\$9,431	\$0	\$9,431
553100 Group Insurance Contribution	\$74,420	\$111,000	\$111,000	\$71,370	\$122,100	\$7,770	\$129,870
554100 Workers Comp Contribution	\$4,464	\$4,665	\$4,665	\$3,888	\$5,165	\$0	\$5,165
<b>Salaries and Benefits Total</b>	<b>\$691,302</b>	<b>\$732,221</b>	<b>\$734,805</b>	<b>\$613,666</b>	<b>\$836,708</b>	<b>\$28,087</b>	<b>\$864,795</b>
521202 Legal	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000
521300 Technical Services	\$33,094	\$80,000	\$92,282	\$22,281	\$80,000	\$0	\$80,000
521400 Contract Services	\$44,595	\$200,000	\$190,232	\$188	\$200,000	\$0	\$200,000
522110 Disposal	\$5,616	\$5,000	\$10,000	\$3,032	\$5,000	\$0	\$5,000
522130 Custodial	\$2,917	\$3,000	\$3,000	\$2,431	\$3,000	\$0	\$3,000
522140 Repairs And Maintenance - Grounds	\$373	\$1,050	\$2,915	\$358	\$1,050	\$0	\$1,050
522205 Repairs And Maintenance	\$75,784	\$15,000	\$16,800	\$19,330	\$15,000	\$0	\$15,000
522210 Vehicle Repair	\$4,543	\$2,500	\$2,500	\$12,859	\$3,000	\$0	\$3,000
522215 Garage Base Rate	\$5,520	\$6,900	\$6,900	\$5,750	\$7,550	\$0	\$7,550
522216 Mechanics Rate	\$5,322	\$4,680	\$4,680	\$2,478	\$7,674	\$0	\$7,674
522320 Rental Of Equipment And Vehicles	\$7,295	\$15,000	\$16,606	\$1,620	\$16,375	\$0	\$16,375
523210 Communication Services	\$3,018	\$1,300	\$1,300	\$0	\$1,597	\$0	\$1,597
523220 Postage	\$778	\$1,500	\$1,500	\$443	\$1,564	\$0	\$1,564
523300 Advertising	\$0	\$1,100	\$1,100	\$0	\$1,100	\$0	\$1,100
523400 Printing And Binding	\$2,194	\$3,000	\$3,000	\$707	\$3,125	\$0	\$3,125
523500 Travel	\$1,526	\$3,000	\$3,000	\$224	\$4,825	\$0	\$4,825
523600 Dues And Fees	\$735	\$850	\$850	\$581	\$1,698	\$0	\$1,698
523700 Education And Training	\$3,883	\$5,630	\$5,630	\$2,862	\$5,880	\$0	\$5,880
523800 Licenses	\$41	\$100	\$100	\$0	\$100	\$0	\$100
523901 Bank Fees / Charges	\$8,963	\$10,000	\$10,000	\$6,851	\$15,000	\$0	\$15,000
523902 Sanitation Services	\$0	\$750	\$750	\$0	\$750	\$0	\$750
531105 Supplies	\$76,664	\$110,000	\$109,550	\$51,035	\$112,612	\$0	\$112,612
531120 Vehicle Parts And Supplies	\$5,561	\$6,100	\$6,875	\$3,775	\$6,900	\$0	\$6,900
531220 Natural Gas	\$2,365	\$6,000	\$6,000	\$1,345	\$4,000	\$0	\$4,000
531230 Electricity	\$21,791	\$7,950	\$7,950	\$24,645	\$22,950	\$0	\$22,950
531250 Oil	\$503	\$1,500	\$1,500	\$400	\$1,550	\$0	\$1,550
531270 Gasoline/ Diesel	\$22,024	\$28,897	\$28,897	\$16,572	\$29,814	\$0	\$29,814
531400 Books And Periodicals	\$0	\$0	\$0	\$0	\$100	\$0	\$100
531610 Furniture/Fixtures-Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531620 Communication Equipment-Operating	\$0	\$4,600	\$4,600	\$0	\$4,600	\$0	\$4,600
531720 Uniforms	\$4,077	\$6,000	\$6,000	\$3,130	\$6,205	\$0	\$6,205
541200 Site Improvements	\$700,400	\$840,000	\$1,486,577	\$928,093	\$0	\$1,400,000	\$1,400,000
542100 Machinery	\$28,937	\$0	\$0	\$0	\$0	\$0	\$0
542200 Vehicles	\$114,819	\$0	\$169,435	\$118,696	\$0	\$0	\$0
542400 Computer Equipment	\$9,793	\$0	(\$7)	\$0	\$0	\$0	\$0
549999 Contra- Capital Expense Account	(\$853,949)	\$0	\$0	(\$862,216)	\$0	\$0	\$0
551110 Indirect Costs	\$466,505	\$417,899	\$417,899	\$348,249	\$382,559	\$0	\$382,559
551115 Interfund Transfer - Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$11,953	\$12,240	\$12,240	\$10,200	\$12,940	\$0	\$12,940
561005 Vehicles-depreciation	\$7,030	\$0	\$0	\$0	\$0	\$0	\$0
579002 Contingency Capital	\$0	\$0	\$10,419	\$0	\$0	\$0	\$0
611351 Operating Transfer Out - Fed Grant	\$0	\$0	\$154,350	\$0	\$0	\$0	\$0
611357 Operating Transfer Out - General Fund	\$0	\$0	\$0	\$0	\$53,142	\$0	\$53,142
<b>Transfers, Capital, Other Total</b>	<b>\$486,467</b>	<b>\$1,270,139</b>	<b>\$2,300,913</b>	<b>\$543,022</b>	<b>\$448,641</b>	<b>\$1,400,000</b>	<b>\$1,848,641</b>
<b>Environmental / Public Works Total</b>	<b>\$1,517,151</b>	<b>\$2,549,667</b>	<b>\$3,605,990</b>	<b>\$1,339,586</b>	<b>\$1,864,268</b>	<b>\$1,428,087</b>	<b>\$3,292,355</b>

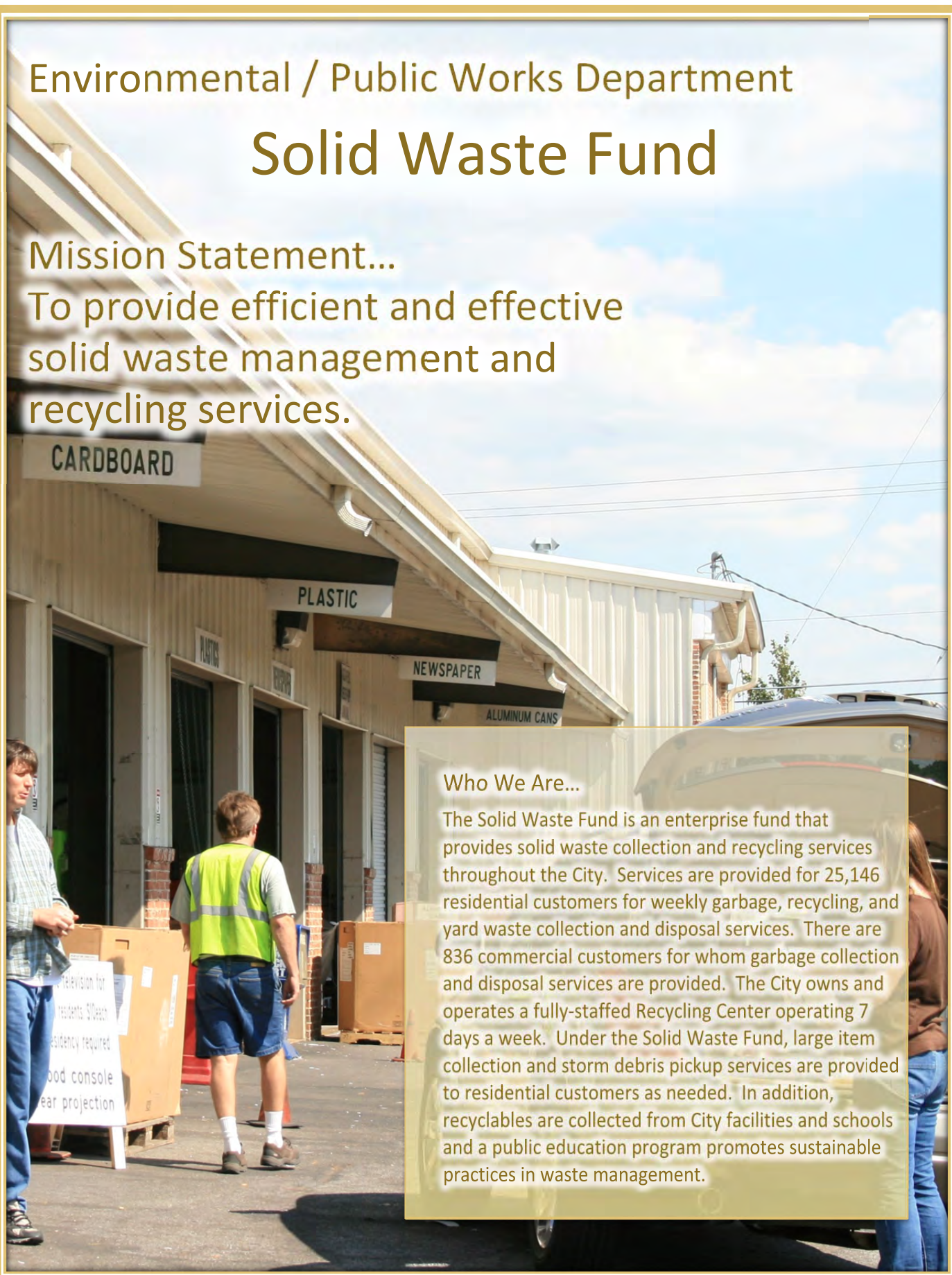


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# Environmental / Public Works Department

## Solid Waste Fund

Mission Statement...  
To provide efficient and effective  
solid waste management and  
recycling services.



**Who We Are...**

The Solid Waste Fund is an enterprise fund that provides solid waste collection and recycling services throughout the City. Services are provided for 25,146 residential customers for weekly garbage, recycling, and yard waste collection and disposal services. There are 836 commercial customers for whom garbage collection and disposal services are provided. The City owns and operates a fully-staffed Recycling Center operating 7 days a week. Under the Solid Waste Fund, large item collection and storm debris pickup services are provided to residential customers as needed. In addition, recyclables are collected from City facilities and schools and a public education program promotes sustainable practices in waste management.

# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### Opportunities...

The Recycling Center has partnered with Goodwill industries which will create a new revenue stream through the approved contract. We will also continue to look for, and take advantage of, opportunities to educate, interact and partner with the businesses and residents of Roswell on solid waste and recycling issues. The Solid Waste and Recycling Education Program had the opportunity to partner with several new organizations this year including the North Fulton Master Gardeners on the Orchard Hill at Bulloch Hall project. We will continue to look for other partnerships to increase our education activities in the community.

### Challenges...

Challenges exist with replacing current sanitation trucks and maintaining them on a continual basis to ensure maximum life and efficient service. Issues with sanitation trucks gaining consistent, unobstructed access to commercial dumpsters are frequently encountered therefore there needs to be an analysis of specifications of these types of trucks so that they can operate in certain areas of the City where this issue exists.

A challenge for the Recycling Center has been staffing to meet the increasing needs of the Center. The cost of processing televisions rose due to increased regulations that our vendor has to follow. The cost for nonresidents was increased but will not cover the entire cost of disposal. We will continue to work with all vendors to determine the most cost effective way to handle disposal of recyclables or reuse of items. Schools and teachers have less time for outside programs due to ever changing State Standards. A challenge will be finding opportunities with other organizations to bring education to the community regarding the environment.

# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### What We Have Accomplished...

- Continued to look for opportunities to update fleet of residential collection vehicles to improve reliability.
- Provided residential solid waste collectors with heavy duty rain gear to wear during inclement weather.
- Identified circumstances that prohibit collection from locations and focused on resolving those issues within two weeks.
- Updated our current communications system with all residential and scout truck drivers.
- The Recycling Center replaced the identification sign with one that is easier to see by drivers and has an updated version of the City of Roswell logo.
- Collection of polystyrene was added and has been well received by the community.
- Worked with the coordinators of Alive After 5 to provide recycling containers at the events.
- The Roswell Recycling Supervisor completed the Solid Waste Association of North America (SWANA) certification program and is now a Certified Recycling Systems Manager.
- We added a part time position that allows for sustained collection of recycling from schools and city facilities while maintaining customer support at the Center.
- The city received the National Wildlife Federation's Community Wildlife Habitat Certification in March of 2013.
- Held four Bulky Trash Amnesty Days partnering with the City of Milton.
- Held three Household Hazardous Waste Collection events.

### What We Expect to Accomplish...

- Continue to provide Roswell residents and businesses with outstanding customer service in regards to their sanitation, recycling, and yard waste collection.
- Continue to assist with the Bulky Trash Amnesty Day by providing staff and containers.
- Add a revenue source at the Recycling Center for partnering with a vendor who collects clothes and household goods on-site.
- Increase the visibility of the Recycling Center at six community events.
- Continue to provide education to the community of Roswell through the Environmental Education Coordinator.
- Continue Bulky Trash Amnesty and Household Hazardous Waste events.

# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>			<b>\$6,022,949</b>
<b>FY 2015 Revenues</b>			<b>\$8,879,000</b>
<b>FY 2014 TOTAL Approved Budget</b>			<b>\$9,508,701</b>
One-Time Costs Removed (One-time Employee compensation)			(\$5,705)
One-Time Costs Removed (Salary Adjust Reserve - career development, upgrades, re-organizations)			(\$7,500)
FY 2014 Capital Removed			(\$247,850)
Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds			\$135,458
Salary and Benefit Adjustments			(\$23,144)
Retirement Adjustment - Defined Benefit Plan			(\$15,982)
Retirement Adjustment - Defined Contribution Plan			(\$386)
Garage Mechanics Fees Adjustment			\$19,136
Bank Fees Adjustment			\$5,000
Fuel and Utility Adjustment			(\$35,100)
Indirect Costs Adjustment			\$3,133
<b>FY 2015 Approved Base Budget</b>			<b>\$9,335,761</b>
54045100	511100	Merit Increase for Full-time Employees (avg of 3%)	\$62,530
54045500	511105	Merit Increase for Part-time Employees (avg of 3%)	\$531
54045100	553100	Potential Group Health Insurance Renewal Increase (7%)	\$34,415
<b>FY 2015 Approved Program Changes</b>			<b>\$97,476</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$9,433,237</b>
54045201	542200	81002 Residential Rear Loader Garbage Truck Replacement	\$154,000
54045202	542200	81001 (2) Commercial Front Loader Garbage Truck Replacement	\$460,000
54045800	542200	81008 Vehicle Replacement (pickup truck)	\$22,000
<b>FY 2015 Approved Capital</b>			<b>\$636,000</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$10,069,237</b>

# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### Fund Revenues by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
344111 Residential Refuse Collect	\$5,432,104	\$5,200,000	\$5,200,000	\$4,554,631	\$5,200,000	\$250,000	\$5,450,000
344112 Commercial Refuse Collect	\$2,748,788	\$2,600,000	\$2,600,000	\$2,307,582	\$2,600,000	\$200,000	\$2,800,000
344113 Ref Coll Res Prem Svc	\$136,461	\$120,000	\$120,000	\$106,665	\$120,000	(\$5,000)	\$115,000
344114 Ref Coll Res Prem-curbexe	\$4,343	\$4,000	\$4,000	\$3,491	\$4,000	\$0	\$4,000
344160 Solid Waste Recycling Fees	\$208,545	\$200,000	\$200,000	\$105,591	\$200,000	\$0	\$200,000
344162 Large Item Fees	\$27,782	\$20,000	\$20,000	\$22,750	\$20,000	\$5,000	\$25,000
344191 Dumpster Set Up Fees	\$2,758	\$2,500	\$2,500	\$2,525	\$2,500	\$0	\$2,500
344301 Utility Bill Late Charges	\$297,169	\$250,000	\$250,000	\$253,321	\$250,000	\$0	\$250,000
344700 Utility Bill Late Charges	(\$2,867)	\$0	\$0	\$0	\$0	\$0	\$0
349171 Payment Of Liens	\$2,156	\$2,500	\$2,500	\$2,002	\$2,500	\$0	\$2,500
<b>Charges for Service - External Total</b>	<b>\$8,857,240</b>	<b>\$8,399,000</b>	<b>\$8,399,000</b>	<b>\$7,358,557</b>	<b>\$8,399,000</b>	<b>\$450,000</b>	<b>\$8,849,000</b>
361000 Interest Revenues	\$0	\$30,000	\$30,000	\$26,920	\$30,000	\$0	\$30,000
361010 Unrealized Invest Gains	(\$68,217)	\$0	\$0	\$62,493	\$0	\$0	\$0
361016 Invest Interest Earned	\$65,482	\$0	\$0	\$133	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>(\$2,735)</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$89,546</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>
392200 Gain On Property Sale	\$0	\$0	\$0	\$13,989	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,989</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$8,854,505</b>	<b>\$8,429,000</b>	<b>\$8,429,000</b>	<b>\$7,462,092</b>	<b>\$8,429,000</b>	<b>\$450,000</b>	<b>\$8,879,000</b>

# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
511100 Regular Employees	\$1,895,761	\$1,886,205	\$1,897,615	\$1,572,659	\$1,937,972	\$62,530	\$2,000,502
511105 Part Time Employees	\$0	\$16,440	\$16,440	\$10,233	\$16,440	\$531	\$16,971
511200 Temporary Employees	\$0	\$2,584	\$2,584	\$0	\$2,584	\$0	\$2,584
511300 Overtime	\$88,424	\$106,269	\$106,269	\$68,962	\$106,269	\$0	\$106,269
512200 Social Security (FICA) Contributions	\$118,036	\$120,600	\$120,600	\$98,113	\$124,267	\$0	\$124,267
512300 Medicare	\$27,659	\$28,150	\$28,150	\$22,993	\$29,339	\$0	\$29,339
512400 Defined Benefit Retirement Program	\$261,788	\$262,748	\$262,748	\$240,852	\$255,266	\$0	\$255,266
512401 Deferred Compensation Con	\$4,584	\$5,500	\$5,500	\$3,757	\$6,300	\$0	\$6,300
512402 Defined Contribution Retirement Program	\$0	\$32,105	\$32,105	\$69,407	\$35,719	\$0	\$35,719
553100 Group Insurance Contribution	\$431,461	\$491,636	\$491,636	\$331,739	\$509,211	\$34,415	\$543,626
554100 Workers Comp Contribution	\$65,606	\$68,500	\$68,500	\$57,083	\$69,000	\$0	\$69,000
<b>Salaries and Benefits Total</b>	<b>\$2,893,318</b>	<b>\$3,020,737</b>	<b>\$3,032,147</b>	<b>\$2,475,798</b>	<b>\$3,092,367</b>	<b>\$97,476</b>	<b>\$3,189,843</b>
521201 Professional Services	\$523	\$0	\$0	\$548	\$0	\$0	\$0
521400 Contract Services	\$2,483,819	\$2,681,732	\$2,681,732	\$1,882,569	\$2,681,732	\$0	\$2,681,732
522110 Disposal	\$1,371,012	\$1,484,100	\$1,512,495	\$1,028,869	\$1,484,100	\$0	\$1,484,100
522130 Custodial	\$1,937	\$1,800	\$1,800	\$1,490	\$1,800	\$0	\$1,800
522140 Repairs And Maintenance - Grounds	\$4,948	\$8,480	\$8,480	\$1,119	\$8,480	\$0	\$8,480
522205 Repairs And Maintenance	\$5,426	\$4,950	\$4,950	\$1,407	\$4,950	\$0	\$4,950
522210 Vehicle Repair	\$39,346	\$19,000	\$139,268	\$17,847	\$19,550	\$0	\$19,550
522215 Garage Base Rate	\$26,910	\$27,600	\$27,600	\$23,000	\$28,370	\$0	\$28,370
522216 Mechanics Rate	\$94,086	\$101,520	\$101,520	\$43,218	\$120,928	\$0	\$120,928
522320 Rental Of Equipment And Vehicles	\$2,813	\$3,100	\$3,100	\$2,016	\$4,475	\$0	\$4,475
523210 Communication Services	\$19,151	\$7,000	\$7,000	\$0	\$7,296	\$0	\$7,296
523220 Postage	\$665	\$1,221	\$1,221	\$396	\$1,279	\$0	\$1,279
523300 Advertising	\$188	\$500	\$500	\$0	\$500	\$0	\$500
523400 Printing And Binding	\$1,469	\$2,645	\$2,645	\$322	\$2,770	\$0	\$2,770
523500 Travel	\$1,778	\$2,000	\$2,000	\$1,586	\$3,350	\$0	\$3,350
523600 Dues And Fees	\$304	\$225	\$225	\$530	\$817	\$0	\$817
523700 Education And Training	\$2,165	\$1,810	\$1,810	\$1,918	\$2,810	\$0	\$2,810
523800 Licenses	\$78	\$28	\$28	\$84	\$28	\$0	\$28
523851 Contracted Temporary Labor	\$1,896	\$2,500	\$2,500	\$0	\$2,500	\$0	\$2,500
523901 Bank Fees / Charges	\$28,295	\$30,000	\$30,000	\$21,549	\$35,000	\$0	\$35,000
523902 Sanitation Services	\$1,015	\$1,700	\$1,700	\$1,015	\$1,700	\$0	\$1,700
531105 Supplies	\$52,402	\$51,450	\$60,895	\$41,880	\$54,064	\$0	\$54,064
531120 Vehicle Parts And Supplies	\$263,609	\$265,100	\$274,808	\$210,121	\$266,100	\$0	\$266,100
531210 Water / Sewerage	\$398	\$1,089	\$1,089	\$166	\$1,089	\$0	\$1,089
531220 Natural Gas	\$424	\$0	\$0	\$265	\$500	\$0	\$500
531230 Electricity	\$9,004	\$8,980	\$8,980	\$9,284	\$10,980	\$0	\$10,980
531240 Bottled Gas	\$2,671	\$2,750	\$2,750	\$2,075	\$3,150	\$0	\$3,150
531250 Oil	\$7,333	\$9,468	\$9,468	\$4,736	\$9,568	\$0	\$9,568
531270 Gasoline/ Diesel	\$226,324	\$300,398	\$300,398	\$167,194	\$262,398	\$0	\$262,398
531400 Books And Periodicals	\$0	\$0	\$0	\$0	\$50	\$0	\$50
531605 Machinery And Equipment-Operating	\$14,840	\$22,780	\$20,995	\$8,039	\$22,780	\$0	\$22,780
531610 Furniture/Fixtures-Operating	\$2,277	\$0	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$799	\$11,000	\$11,000	\$0	\$11,000	\$0	\$11,000
531625 Dumpster - Equipment Op	\$93,475	\$70,873	\$79,617	\$31,433	\$70,873	\$0	\$70,873
531720 Uniforms	\$27,470	\$33,330	\$33,330	\$26,927	\$33,535	\$0	\$33,535
<b>Operating Total</b>	<b>\$4,788,850</b>	<b>\$5,159,129</b>	<b>\$5,333,904</b>	<b>\$3,531,603</b>	<b>\$5,158,522</b>	<b>\$0</b>	<b>\$5,158,522</b>
541200 Site Improvements	\$0	\$10,000	\$57,833	\$49,738	\$0	\$0	\$0
541300 Buildings	\$1,600	\$0	\$1,174	\$0	\$0	\$0	\$0
542200 Vehicles	\$412,872	\$237,850	\$587,344	\$215,930	\$0	\$636,000	\$636,000
549999 Contra- Capital Expense Account	(\$414,472)	\$0	\$0	(\$265,668)	\$0	\$0	\$0
551110 Indirect Costs	\$805,165	\$797,279	\$797,279	\$664,399	\$800,412	\$0	\$800,412
552400 Risk/Liability Contribution	\$46,980	\$48,106	\$48,106	\$40,088	\$48,860	\$0	\$48,860
561001 Building- Depreciation	\$29,766	\$0	\$0	\$24,805	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$13,377	\$0	\$0	\$11,147	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$15,130	\$0	\$0	\$12,452	\$0	\$0	\$0
561005 Vehicles- depreciation	\$303,260	\$0	\$0	\$250,480	\$0	\$0	\$0
579001 Contingency Operating	\$0	\$235,600	\$235,600	\$0	\$235,600	\$0	\$235,600
579002 Contingency Capital	\$0	\$0	\$12,167	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$1,213,678</b>	<b>\$1,328,835</b>	<b>\$1,739,503</b>	<b>\$1,003,372</b>	<b>\$1,084,872</b>	<b>\$636,000</b>	<b>\$1,720,872</b>
<b>Environmental / Public Works Total</b>	<b>\$8,895,847</b>	<b>\$9,508,701</b>	<b>\$10,105,554</b>	<b>\$7,010,773</b>	<b>\$9,335,761</b>	<b>\$733,476</b>	<b>\$10,069,237</b>



# Environmental/Public Works Department

## Solid Waste Fund – Fund 540

### Fund Expenditures by Cost Center...

Category	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
Salaries and Benefits	\$434,383	\$480,772	\$492,182	\$385,896	\$595,364	\$96,945	\$692,309
Operating	\$42,550	\$60,647	\$60,647	\$26,678	\$75,765	\$0	\$75,765
Transfers, Capital, Other	\$1,213,678	\$1,080,985	\$1,093,152	\$1,003,372	\$1,084,872	\$0	\$1,084,872
<b>Solid Waste and Recycling A</b>	<b>\$1,690,612</b>	<b>\$1,622,404</b>	<b>\$1,645,981</b>	<b>\$1,415,946</b>	<b>\$1,756,001</b>	<b>\$96,945</b>	<b>\$1,852,946</b>
Salaries and Benefits	\$1,561,386	\$1,620,845	\$1,620,845	\$1,330,742	\$1,588,364	\$0	\$1,588,364
Operating	\$431,108	\$436,538	\$529,575	\$294,114	\$424,398	\$0	\$424,398
Transfers, Capital, Other	\$0	\$65,000	\$148,740	\$100	\$0	\$154,000	\$154,000
<b>Solid Waste Residential Col</b>	<b>\$1,992,494</b>	<b>\$2,122,383</b>	<b>\$2,299,160</b>	<b>\$1,624,957</b>	<b>\$2,012,762</b>	<b>\$154,000</b>	<b>\$2,166,762</b>
Salaries and Benefits	\$542,985	\$527,585	\$527,585	\$445,181	\$533,026	\$0	\$533,026
Operating	\$380,008	\$388,134	\$435,561	\$243,803	\$380,419	\$0	\$380,419
Transfers, Capital, Other	\$0	\$172,850	\$486,437	(\$100)	\$0	\$460,000	\$460,000
<b>Solid Waste Commercial Co</b>	<b>\$922,993</b>	<b>\$1,088,569</b>	<b>\$1,449,583</b>	<b>\$688,884</b>	<b>\$913,445</b>	<b>\$460,000</b>	<b>\$1,373,445</b>
Operating	\$1,353,603	\$1,485,000	\$1,513,395	\$1,027,661	\$1,485,000	\$0	\$1,485,000
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Solid Waste Disposal Total</b>	<b>\$1,353,603</b>	<b>\$1,485,000</b>	<b>\$1,513,395</b>	<b>\$1,027,661</b>	<b>\$1,485,000</b>	<b>\$0</b>	<b>\$1,485,000</b>
Salaries and Benefits	\$316,269	\$344,266	\$344,266	\$273,545	\$334,596	\$531	\$335,127
Operating	\$102,358	\$139,188	\$145,103	\$83,453	\$142,551	\$0	\$142,551
Transfers, Capital, Other	\$0	\$10,000	\$11,174	\$0	\$0	\$0	\$0
<b>Recycling Program Total</b>	<b>\$418,627</b>	<b>\$493,454</b>	<b>\$500,543</b>	<b>\$356,998</b>	<b>\$477,147</b>	<b>\$531</b>	<b>\$477,678</b>
Salaries and Benefits	\$38,295	\$47,269	\$47,269	\$40,434	\$41,017	\$0	\$41,017
Operating	\$10,164	\$13,770	\$13,770	\$4,101	\$14,537	\$0	\$14,537
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$22,000	\$22,000
<b>Solid Waste Public Educatio</b>	<b>\$48,459</b>	<b>\$61,039</b>	<b>\$61,039</b>	<b>\$44,535</b>	<b>\$55,554</b>	<b>\$22,000</b>	<b>\$77,554</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating	\$2,469,059	\$2,635,852	\$2,635,852	\$1,851,794	\$2,635,852	\$0	\$2,635,852
<b>Solid Waste Yard Trimming</b>	<b>\$2,469,059</b>	<b>\$2,635,852</b>	<b>\$2,635,852</b>	<b>\$1,851,794</b>	<b>\$2,635,852</b>	<b>\$0</b>	<b>\$2,635,852</b>
<b>540 - Solid Waste Fund Total</b>	<b>\$8,895,847</b>	<b>\$9,508,701</b>	<b>\$10,105,554</b>	<b>\$7,010,773</b>	<b>\$9,335,761</b>	<b>\$733,476</b>	<b>\$10,069,237</b>



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Environmental / Public Works Department

## Fleet Services Fund

Mission Statement...

To provide safe, dependable equipment and fueling services in support of user Departments' missions at a competitive maintenance cost in the most effective and efficient manner possible.

Who We Are...

The Fleet Services Fund maintains the City's fleet and fuel systems. Fleet Services is responsible for preventative maintenance services, auto parts inventory, vehicle towing, tire repair and replacements, and vehicle and heavy equipment repairs. All vehicle records are comprehensively maintained by Fleet Services including permits, licensing and emissions records. Fleet Services is also responsible for maintaining the City's fuel tanks and the administration of fueling contracts. Fleet Services works diligently to provide services efficiently, effectively, and competitively in support of the missions of the user Departments.

# Environmental/Public Works Department

## Fleet Services Fund – Fund 604

### Opportunities...

Still in the first few years of the Fleet Services Fund, a range of opportunities have been identified to improve efficiencies, tracking, reporting and overall service to Fleet user Departments. Fleet Services has identified key performance indicators and workload statistics that will be tracked in order to improve services, reduce costs, optimize operational efficiencies and lessen the Fleet's environmental impact. We have converted ten pickup trucks to run on propane fuel. In FY15 we will monitor the benefits and efficiencies of these propane-fueled vehicles.

### Challenges...

A number of challenges have been identified for Fleet Services. Possibly of converting our current fleet work order system into the City's enterprise resource program work order module would require training period for Fleet staff and City Fleet liaisons. Continued high fuel and vehicle parts and fluid costs also creates a challenge in managing the City's fleet.

### What We Have Accomplished...

- Updated our HVAC recovery system in order to service all of our Fleet vehicles HVAC systems.
- Updated Fleet Service truck's air compressor equipment used to service our Fleet on service calls.
- Converted (10) Fleet pickup trucks to a propane capability.
- Added a 10,000lb lift to provide another service rack for various repairs that require lifting a vehicle.

### What We Expect to Accomplish...

- Obtain a 500 gallon (AST) above ground storage tank for bio-diesel fuel.
- Relocate the fuel management system and dispensers outside the fence and create an outside island for City vehicles.
- Monitor and track performance of the newly converted propane trucks.
- Create a motor pool program that will make available safe, reliable vehicles for City use on an as-needed basis.

# Environmental/Public Works Department

## Fleet Services Fund – Fund 604

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$0</b>
<b>FY 2015 Revenues</b>	<b>\$714,115</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$626,684</b>
One-Time Costs Removed (One-time Employee compensation)	(\$754)
One-Time Costs Removed (Salary Adjust Reserve - career development, upgrades, re-organizations)	(\$5,000)
FY 2014 Capital Removed	(\$13,500)
Reallocation of personnel and expenditures from General Fund to Fleet, Water, Solid Waste and Stormwater Utility Funds	\$72,611
Salary and Benefit Adjustments	(\$862)
Retirement Adjustment - Defined Benefit Plan	(\$981)
Retirement Adjustment - Defined Contribution Plan	\$1,120
Garage Mechanics Fees Adjustment	\$2,127
Indirect Costs Adjustment	(\$1,054)
<b>FY 2015 Approved Base Budget</b>	<b>\$680,391</b>
60449000 511100 Merit Increase for Full-time Employees (avg of 3%)	\$12,266
60449000 553100 Potential Group Health Insurance Renewal Increase (7%)	\$4,458
60449000 531105 Diesel Exhaust Fluid (DEF) additive for vehicles	\$3,500
<b>FY 2015 Approved Program Changes</b>	<b>\$20,224</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$700,615</b>
60449000 542100 83004 Tool Replacement Program	\$7,500
60449000 542100 83001 Auto Repair Equipment Program	\$6,000
<b>FY 2015 Approved Capital</b>	<b>\$13,500</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$714,115</b>

# Environmental/Public Works Department

## Fleet Services Fund – Fund 604

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
344160 Solid Waste Recycling Fees	\$0	\$0	\$0	\$56,316	\$0	\$0	\$0
<b>Charges for Service - External Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,316</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
341810 Transfers In	\$591,067	\$0	\$664,716	\$382,335	\$0	\$0	\$0
<b>Charges for Service - Internal Total</b>	<b>\$591,067</b>	<b>\$0</b>	<b>\$664,716</b>	<b>\$382,335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
389999 Over And Short	\$0	\$0	\$0	(\$78)	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$78)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
391201 Operating Transfer In		\$664,716			\$664,716	\$49,399	\$714,115
<b>Transfers In Total</b>		<b>\$664,716</b>			<b>\$664,716</b>	<b>\$49,399</b>	<b>\$714,115</b>
<b>Grand Total</b>	<b>\$591,067</b>	<b>\$664,716</b>	<b>\$664,716</b>	<b>\$438,573</b>	<b>\$664,716</b>	<b>\$49,399</b>	<b>\$714,115</b>

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
511100 Regular Employees	\$324,758	\$336,754	\$338,262	\$276,178	\$380,484	\$12,266	\$392,750
511300 Overtime	\$11,469	\$26,139	\$26,139	\$16,919	\$26,139	\$0	\$26,139
512200 Social Security (FICA) Contributions	\$20,520	\$20,100	\$20,100	\$17,348	\$23,621	\$0	\$23,621
512300 Medicare	\$4,809	\$4,810	\$4,810	\$4,067	\$5,298	\$0	\$5,298
512400 Defined Benefit Retirement Program	\$53,076	\$45,661	\$45,661	\$41,856	\$48,874	\$0	\$48,874
512401 Deferred Compensation Con	\$1,215	\$1,000	\$1,000	\$1,149	\$1,250	\$0	\$1,250
512402 Defined Contribution Retirement Program	\$0	\$4,958	\$4,958	\$20,105	\$8,593	\$0	\$8,593
553100 Group Insurance Contribution	\$81,205	\$67,525	\$67,525	\$57,046	\$74,000	\$4,458	\$78,458
554100 Workers Comp Contribution	\$2,678	\$2,795	\$2,795	\$2,329	\$3,295	\$0	\$3,295
<b>Salaries and Benefits Total</b>	<b>\$499,731</b>	<b>\$509,742</b>	<b>\$511,250</b>	<b>\$436,997</b>	<b>\$571,554</b>	<b>\$16,724</b>	<b>\$588,278</b>
521300 Technical Services	\$15,319	\$8,610	\$8,610	\$5,035	\$8,610	\$0	\$8,610
522110 Disposal	\$1,200	\$2,117	\$2,117	\$1,450	\$2,117	\$0	\$2,117
522205 Repairs And Maintenance	\$7,013	\$2,408	\$7,908	\$6,467	\$2,408	\$0	\$2,408
522210 Vehicle Repair	\$288	\$200	\$200	\$500	\$200	\$0	\$200
522215 Garage Base Rate	\$2,070	\$1,380	\$1,380	\$1,150	\$1,380	\$0	\$1,380
522216 Mechanics Rate	\$1,786	\$648	\$648	\$1,144	\$2,775	\$0	\$2,775
522320 Rental Of Equipment And Vehicles	\$2,350	\$3,000	\$3,000	\$1,516	\$4,375	\$0	\$4,375
523210 Communication Services	\$575	\$275	\$275	\$0	\$572	\$0	\$572
523700 Education And Training	\$0	\$330	\$330	\$0	\$830	\$0	\$830
531105 Supplies	\$32,752	\$30,000	\$30,000	\$28,230	\$30,550	\$3,500	\$34,050
531120 Vehicle Parts And Supplies	\$563	\$1,500	\$1,500	\$720	\$1,500	\$0	\$1,500
531250 Oil	\$67	\$140	\$140	\$134	\$140	\$0	\$140
531270 Gasoline/ Diesel	\$3,416	\$4,580	\$4,580	\$2,204	\$5,480	\$0	\$5,480
531720 Uniforms	\$3,806	\$3,484	\$3,484	\$3,038	\$3,484	\$0	\$3,484
<b>Operating Total</b>	<b>\$71,206</b>	<b>\$58,672</b>	<b>\$64,172</b>	<b>\$51,586</b>	<b>\$64,421</b>	<b>\$3,500</b>	<b>\$67,921</b>
542100 Machinery	\$0	\$13,500	\$8,000	\$2,475	\$0	\$13,500	\$13,500
542200 Vehicles	\$25,627	\$0	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$0	\$40,013	\$40,013	\$33,344	\$38,959	\$0	\$38,959
552400 Risk/Liability Contribution	\$4,646	\$4,757	\$4,757	\$3,964	\$5,457	\$0	\$5,457
<b>Transfers, Capital, Other Total</b>	<b>\$30,273</b>	<b>\$58,270</b>	<b>\$52,770</b>	<b>\$39,783</b>	<b>\$44,416</b>	<b>\$13,500</b>	<b>\$57,916</b>
<b>Environmental / Public Works Total</b>	<b>\$601,210</b>	<b>\$626,684</b>	<b>\$628,192</b>	<b>\$528,366</b>	<b>\$680,391</b>	<b>\$33,724</b>	<b>\$714,115</b>

# Finance Department

## Mission Statement...

To provide premier financial stewardship by effectively managing the fiscal activities of the city.

## Who We Are...

The Finance Department is responsible for the financial aspects of Roswell's government. The Department is comprised of Administration, Accounting, Accounts Receivable, Cash Disbursements, Treasury, Cash Receipting, and Purchasing. These offices work together to ensure the City is managing its funds appropriately and in a cost effective manner.

# Finance Department

## Opportunities...

- Administer the Priority Based Budgeting process, which will provide the opportunity for efficiency and service delivery improvements.
- Examine creative solutions with banking to facilitate vendor payments, deposits and payments.
- Update the Purchasing Ordinance to improve efficiencies and maintain best practices.
- Enhance reporting to provide information quickly for decision making opportunities.

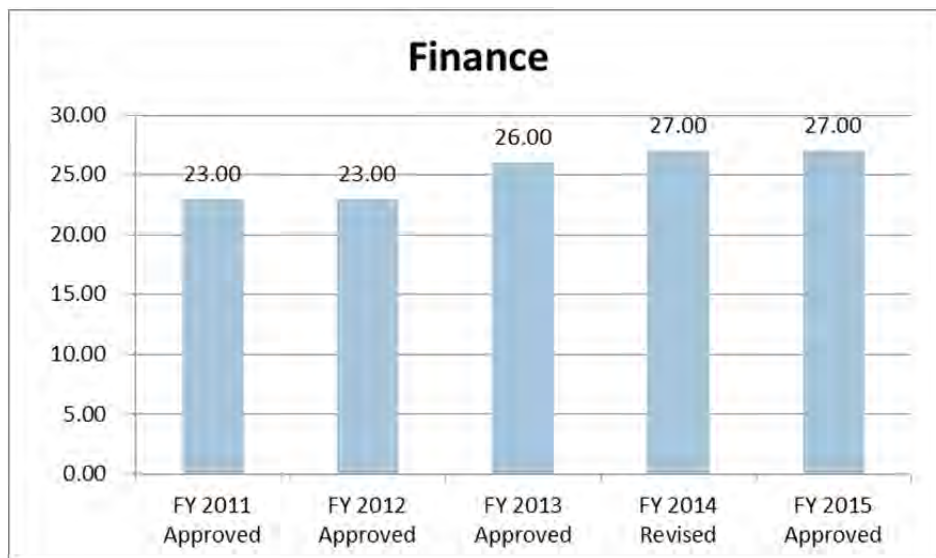
## Challenges...

- Adequate planning for the continuation of services and service level.
- City acceptance of new budget and business processes related to workflow and banking solutions.

## Department Budget Summary by Fund ...

<b>Finance</b>	<b>\$8,304,561</b>
100 - General Fund	\$2,543,048
410 - Bond Fund (Debt Service)	\$5,761,513

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (1) net Full-Time position through the ERIP and Restructuring. (1) Financial Services Rep I, (1) Accounts Payable Supervisor, (1) Purchasing Manager and (1) Buyer II positions were eliminated. (1) Buyer III, (1) Deputy Director/Treasurer and (1) Treasury Analyst positions were created. In addition, (2) Part-Time positions were eliminated: (1) Part-Time Purchasing Assistant and (1) Part-Time P-Card Coordinator.

**FY 2013:** Strategic Planning and Budget moved from Administration (+3) Full-Time positions.

**FY 2014:** Eliminated (1) Buyer III position, added (1) Contracts Administrator position and added (1) Financial Services Rep I.



# Finance Department

## Quartile 1 Programs

### Finance

- Accounts Payable
- Annual Audit
- Annual Operating/CIP Budget Development & Approval
- Budget Analysis and Forecasting
- Financial Reporting
- Fixed Asset Management
- Grant Compliance
- Internal Controls and Fiscal Policies
- Receipting
- Treasury
- Utility Billing
- Contract Administration
- P-Card Administration

## Quartile 2 Programs

### Finance

- Accounts Receivable Collection
- Budget Monitoring and Reporting
- Court Fines and Bonds
- Debt Management & Compliance
- Liens Management
- Procurement Administration
- Unclaimed Property
- Property Tax Billing
- General Billing

## Quartile 3 Programs

### Finance

- Finance Call Center

## Quartile 4 Programs

# Finance Department

## What We Have Accomplished...

- Issued General Obligation bonds for infrastructure improvements. Bonds were rated AAA.
- Completed priority based budgeting process.
- Certified the City's investment policy with the Association of Public Treasurers.
- Developed a fundable CIP.

## What We Expect to Accomplish...

- Implement efficiency, service levels and teams related to priority based budgeting.
- Continue to meet GFOA professional standards related to budget presentation and financial reporting.

# Finance Department

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget ...

<b>FY 2014 TOTAL Approved Budget</b>	<b>\$2,552,931</b>
Department Changes	(\$664)
Salary and Benefit Adjustments	(\$1,958)
Court Services re-org - adjustment for full year	\$44,992
Move communication services to IT	(\$1,400)
Retirement Adjustment - Defined Benefit Plan	(\$48,653)
Retirement Adjustment - Defined Contribution Plan	\$17,800
Bank Fees Adjustment	(\$20,000)
<b>FY 2015 Approved Base Budget</b>	<b>\$2,543,048</b>
<b>FY 2015 Approved Program Changes</b>	<b>\$0</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$2,543,048</b>
<b>FY 2015 Approved Capital</b>	<b>\$0</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$2,543,048</b>

# Finance Department

## Department Budget Summary by Account ...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
511100 Regular Employees	\$1,149,508.95	\$1,335,000.00	\$1,364,182.80	\$1,014,666.22	\$1,361,500.00	\$0.00	\$1,361,500.00
511105 Part Time Employees	\$13,211.68	\$38,050.00	\$38,200.00	\$12,585.50	\$38,050.00	\$0.00	\$38,050.00
511200 Temporary Employees	\$0.00	\$13,876.00	\$13,876.00	\$0.00	\$13,876.00	\$0.00	\$13,876.00
511300 Overtime	\$6,137.05	\$0.00	\$371.20	\$1,487.56	\$0.00	\$0.00	\$0.00
512200 Social Security (FICA) Contributions	\$69,351.67	\$85,590.00	\$87,426.30	\$61,228.80	\$87,952.00	\$0.00	\$87,952.00
512402 Defined Contribution Retirement Program	\$0.00	\$52,277.00	\$101,808.00	\$87,611.72	\$74,448.00	\$0.00	\$74,448.00
521300 Technical Services	\$1,447.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521400 Contract Services	\$2,676.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522205 Repairs And Maintenance	\$13,215.36	\$12,165.00	\$13,352.00	\$10,877.92	\$12,165.00	\$0.00	\$12,165.00
522310 Rental Of Land And Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522320 Rental Of Equipment And Vehicles	\$12,906.27	\$10,476.00	\$19,600.00	\$14,463.09	\$10,476.00	\$0.00	\$10,476.00
523210 Communication Services	\$1,125.15	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00
523220 Postage	\$85,497.23	\$115,030.00	\$112,640.00	\$83,282.79	\$115,030.00	\$0.00	\$115,030.00
523300 Advertising	\$4,625.00	\$5,650.00	\$5,650.00	\$680.00	\$5,650.00	\$0.00	\$5,650.00
523400 Printing And Binding	\$33,098.77	\$69,000.00	\$72,550.00	\$31,375.34	\$69,000.00	\$0.00	\$69,000.00
523500 Travel	\$1,248.72	\$13,255.00	\$11,837.00	\$3,574.49	\$13,255.00	\$0.00	\$13,255.00
523600 Dues And Fees	\$7,174.15	\$7,521.00	\$8,121.00	\$6,781.66	\$7,521.00	\$0.00	\$7,521.00
523700 Education And Training	\$5,467.77	\$12,325.00	\$11,488.00	\$4,893.22	\$12,325.00	\$0.00	\$12,325.00
523800 Licenses	\$39.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
523851 Contracted Temporary Labor	\$71,061.03	\$0.00	\$10,073.12	\$20,792.39	\$0.00	\$0.00	\$0.00
523901 Bank Fees / Charges	\$90,057.22	\$100,000.00	\$77,130.00	\$74,438.56	\$80,000.00	\$0.00	\$80,000.00
531105 Supplies	\$22,744.67	\$37,000.00	\$29,331.00	\$11,876.31	\$37,000.00	\$0.00	\$37,000.00
531120 Vehicle Parts And Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531230 Electricity	\$249.98	\$664.00	\$664.00	\$155.29	\$0.00	\$0.00	\$0.00
531270 Gasoline/ Diesel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531310 Hospitality And Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531400 Books And Periodicals	\$5,501.01	\$4,598.00	\$3,998.00	\$2,710.69	\$4,598.00	\$0.00	\$4,598.00
531605 Machinery And Equipment-Operating	\$0.00	\$0.00	\$0.00	\$2,234.35	\$0.00	\$0.00	\$0.00
531610 Furniture/Fixtures-Operating	\$0.00	\$0.00	\$8,281.95	\$14,918.51	\$0.00	\$0.00	\$0.00
531615 Computer Equipment-Operating	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531720 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531730 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Operating Total</b>	<b>\$504,365.39</b>	<b>\$561,084.00</b>	<b>\$603,932.12</b>	<b>\$468,697.46</b>	<b>\$539,020.00</b>	<b>\$0.00</b>	<b>\$539,020.00</b>
552400 Risk/Liability Contribution	\$10,905.00	\$11,166.00	\$11,166.00	\$9,305.00	\$11,166.00	\$0.00	\$11,166.00
574000 Bad Debts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Transfers, Capital, Other Total</b>	<b>\$10,905.00</b>	<b>\$11,166.00</b>	<b>\$11,166.00</b>	<b>\$9,305.00</b>	<b>\$11,166.00</b>	<b>\$0.00</b>	<b>\$11,166.00</b>
<b>Finance Total</b>	<b>\$2,149,394.72</b>	<b>\$2,552,931.00</b>	<b>\$2,683,684.35</b>	<b>\$1,998,281.97</b>	<b>\$2,543,048.00</b>	<b>\$0.00</b>	<b>\$2,543,048.00</b>

# Finance Department

## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
Salaries and Benefits	\$226,395	\$270,378	\$282,245	\$239,745	\$260,595	\$0	\$260,595
Operating	\$4,958	\$12,980	\$12,980	\$5,135	\$12,980	\$0	\$12,980
<b>Strategic Planning &amp; Budget</b>	<b>\$231,353</b>	<b>\$283,358</b>	<b>\$295,225</b>	<b>\$244,879</b>	<b>\$273,575</b>	<b>\$0</b>	<b>\$273,575</b>
Salaries and Benefits	\$263,520	\$341,155	\$347,773	\$294,782	\$384,604	\$0	\$384,604
Operating	\$97,996	\$77,094	\$110,668	\$85,902	\$75,694	\$0	\$75,694
Transfers, Capital, Other	\$10,905	\$11,166	\$11,166	\$9,305	\$11,166	\$0	\$11,166
<b>Finance Administration Total</b>	<b>\$372,421</b>	<b>\$429,415</b>	<b>\$469,607</b>	<b>\$389,988</b>	<b>\$471,464</b>	<b>\$0</b>	<b>\$471,464</b>
Salaries and Benefits	\$334,947	\$335,065	\$346,195	\$255,203	\$332,404	\$0	\$332,404
Operating	\$120,294	\$146,640	\$158,164	\$140,308	\$146,640	\$0	\$146,640
<b>Accounting Total</b>	<b>\$455,241</b>	<b>\$481,705</b>	<b>\$504,359</b>	<b>\$395,510</b>	<b>\$479,044</b>	<b>\$0</b>	<b>\$479,044</b>
Salaries and Benefits	\$348,550	\$360,013	\$390,806	\$324,986	\$429,214	\$0	\$429,214
Operating	\$110,794	\$176,215	\$173,815	\$104,556	\$176,215	\$0	\$176,215
<b>Accounts Receivable Total</b>	<b>\$459,343</b>	<b>\$536,228</b>	<b>\$564,621</b>	<b>\$429,541</b>	<b>\$605,429</b>	<b>\$0</b>	<b>\$605,429</b>
Salaries and Benefits	\$146,035	\$162,329	\$178,499	\$136,897	\$144,653	\$0	\$144,653
Operating	\$34,664	\$7,585	\$7,495	\$6,230	\$7,585	\$0	\$7,585
<b>Cash Disbursements Total</b>	<b>\$180,699</b>	<b>\$169,914</b>	<b>\$185,994</b>	<b>\$143,127</b>	<b>\$152,238</b>	<b>\$0</b>	<b>\$152,238</b>
Salaries and Benefits	\$9,085	\$84,272	\$77,489	\$5,875	\$65,155	\$0	\$65,155
Operating	\$90,690	\$108,059	\$78,234	\$74,994	\$87,395	\$0	\$87,395
<b>Treasury Total</b>	<b>\$99,775</b>	<b>\$192,331</b>	<b>\$155,723</b>	<b>\$80,869</b>	<b>\$152,550</b>	<b>\$0</b>	<b>\$152,550</b>
Salaries and Benefits	\$124,239	\$195,121	\$198,041	\$87,655	\$145,482	\$0	\$145,482
Operating	\$29,900	\$15,564	\$43,671	\$31,646	\$15,564	\$0	\$15,564
<b>Cash Receipting Total</b>	<b>\$154,139</b>	<b>\$210,685</b>	<b>\$241,712</b>	<b>\$119,301</b>	<b>\$161,046</b>	<b>\$0</b>	<b>\$161,046</b>
Salaries and Benefits	\$181,353	\$232,348	\$247,539	\$175,137	\$230,755	\$0	\$230,755
Operating	\$15,070	\$16,947	\$18,905	\$19,928	\$16,947	\$0	\$16,947
<b>Purchasing Total</b>	<b>\$196,423</b>	<b>\$249,295</b>	<b>\$266,444</b>	<b>\$195,066</b>	<b>\$247,702</b>	<b>\$0</b>	<b>\$247,702</b>
<b>100 - General Fund Total</b>	<b>\$2,149,395</b>	<b>\$2,552,931</b>	<b>\$2,683,684</b>	<b>\$1,998,282</b>	<b>\$2,543,048</b>	<b>\$0</b>	<b>\$2,543,048</b>



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# Fire Department

## Mission Statement

To protect the lives and property of all individuals throughout the City of Roswell.

## Who we are...

The Roswell Fire Department employs 19 full time and 147 part time personnel dedicated to providing fire protection and emergency medical services to the citizens of Roswell. These highly trained men and women staff seven fire stations on a 24 hour basis and respond to approximately 30 emergency calls a day. In addition, the department maintains an aggressive fire prevention program recognized as one of the premiere programs in Georgia.

# Fire Department

## Opportunities...

The Fire Department is in the process of preparing for the upcoming Insurance Services Office (ISO) inspection in 2015. The ISO evaluates firefighting capabilities in cities across the country and assigns a rating based on how well the Department is prepared to respond to fire events. The ISO rating is important because it is one of several factors that insurance companies consider in setting property insurance rates within a community. The City of Roswell's current ISO rating of 3 places it in the top 6% of all jurisdictions in Georgia. Preparing for the ISO inspection provides an opportunity for the Department to review service delivery effectiveness as well as assess current equipment and resources to ensure the greatest level of compliance with ISO standards. The Department will continue to focus on standardizing the fleet of emergency response vehicles, efficient use of technology, and innovations in training.

## Challenges...

Call volume continues to pose the greatest challenge for the Fire Department. In the last three years, call volume has increased from 6,683 calls in 2011 to 8,165 calls in 2013, a 22% increase. Increased number of calls, combined with growth in development and traffic volume in Roswell, can present quite a significant challenge for the Department in maintaining effective response times. The Department has addressed these challenges in past years through adjusting personnel levels to meet high demand days and times. The Department will continue to evaluate and implement measures that will allow the City of Roswell to provide the greatest level of fire protection to its residents.

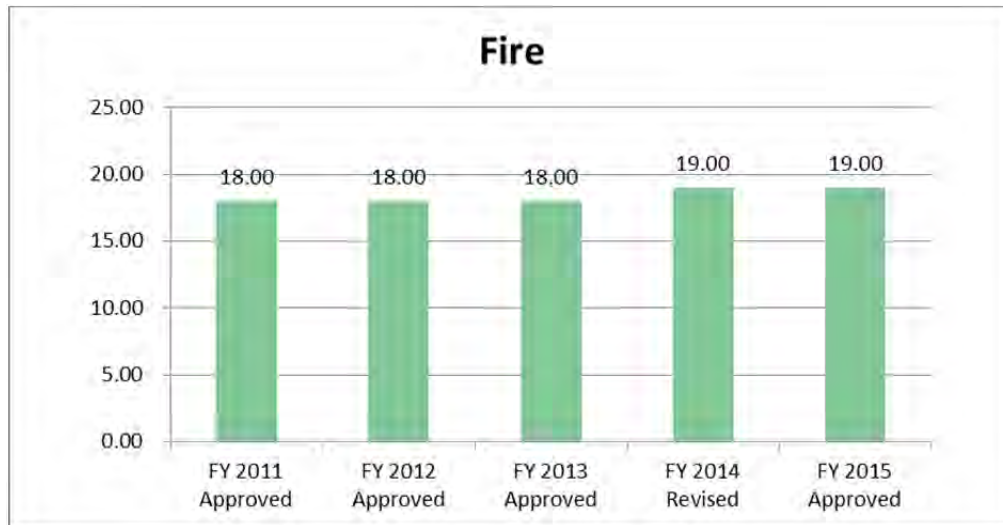
## Department Budget Summary by Fund...

<b>Fire</b>	<b>\$7,889,395</b>
100 - General Fund	\$6,921,740
350 - Capital Projects	\$967,655



# Fire Department

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Net (2) Full-Time positions through the ERIP and Restructuring: (1) Deputy Chief of Logistics position was eliminated and (3) Battalion Commanders were added as Phase 1 of Department re-organization into a Hybrid Fire Department. Also, (1) Fire Marshal position was upgraded to (1) Deputy Fire Chief of Fire Prevention.

**FY 2014:** Added (1) Emergency Management Services (EMS) Captain.

# Fire Department

## Quartile 1 Programs

### Fire

- City-Sponsored Special Event Support
- Emergency Management Operations & Preparation
- Emergency Medical Services (Emergency Response)
- Emergency Medical Training Curriculum
- Fire & Life Safety Inspections
- Fire Suppression Operations
- Fire Training Curriculum
- Hazardous Materials Response
- Logistics Management
- Master Plan Development and Updating
- Plan Review
- Police Training Curriculum
- Technical Rescue Operations

## Quartile 2 Programs

### Fire

- CIP/Project Management (including bid/contract mgmt.)
- Fire and Life Safety Community Education
- Fire Department Training Division
- Fire Hydrant Maintenance
- Fire Investigations
- Intergovernmental Agreements/Coordination
- Non-City Sponsored Special Event Support

## Quartile 3 Programs

### Fire

- Fire and Life Safety School Education
- Non-Emergency Fire Response
- Public Safety Training Center Administration
- Public Safety Training Center Operations & Maintenance
- Tornado Siren Testing and Maintenance

## Quartile 4 Programs

### Fire

- Child Seat Inspection Program
- Emergency Medical Services (Non-Emergency Response)

# Fire Department

## What We Have Accomplished...

- Hired an EMS Captain (Emergency Medical Service) to ensure all aspects of the emergency medical service the department provides to citizens is in compliance with all State and Federal regulations.
- Introduced an automated, web-based training platform where firefighters can access core training topics 24 hours a day through the internet, and this training platform allows the Training Captain to post classroom courses online for firefighters to complete at their leisure.
- Fire Department increased station staffing from 23 to 28 personnel to staff a Ladder Truck Company and an additional Rescue Truck. The fire department experienced a 5% increase of calls for service in 2013 compared to 2012 and a 22% increase from 2011 to 2013. Station staffing has been 23 since 2010. The increase of calls for service resulted in a drawdown of available resources to respond to secondary and tertiary alarms. The increase of staffing maintains a level of staffing that allows for sufficient resources to respond to multiple alarms.
- Fire and Police Departments have worked together to upgrade the 911 CAD system. This upgrade takes advantage of new technologies and allows for features like AVL (automatic vehicle locator) that identifies the location of each police and fire vehicle in the City. The system also utilizes a program that automatically makes fire unit transfer assignments to ensure 100% coverage throughout the City during times of high call volume. If several fire units from several fire stations are on an emergency scene then those station areas are basically without resources for additional calls for service. The program looks at what fire units are in service in the City and moves them to other fire stations so that coverage throughout the City is seamless.
- Fire Marshal's Office acquired a propane fired fire extinguisher simulator to teach people how to properly use a fire extinguisher through a grant from the Georgia Firefighters Burn Foundation.

## What We Expect to Accomplish...

- Roswell Alpharetta Public Safety Training Center introduced an automated, web-based course registration platform where students can sign up for courses online. This program replaces a manual registrations system that requires countless hours of manual data entry and independent printing of certificates, class rosters, and student reports. This program automates all of these functions for the RAPSTC staff. The program was initiated by the staff at the request of the RAPSTC oversight committee (both Roswell and Alpharetta City Administrators, Chiefs of Police, and Fire Chiefs). The Fire Department is requesting funding for this program in the FY15 budget.
- The Fire Department has initiated a software program that consolidates all data from several data sources to automate data analysis processes. This software will allow the Command Staff to quickly access all data whether it be from the 911 CAD, Firehouse Software, training software, and scheduling software from a single source.
- The Roswell Alpharetta Public Safety Training Center will provide both police officers and firefighters training on breaching doors using a Forcible Door Simulator for the ability to quickly open locked doors.

# Fire Department

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>			<b>\$7,055,108</b>
		One-Time Costs Removed (Target Solutions one-time cost)	(\$1,500)
		One-Time Costs Removed (Transfer out for FY 2014 vehicle)	(\$33,000)
		Salary and Benefit Adjustments	\$4,234
		Lease Adjustments (Fire Ladder Truck and Lease for Fire Station)	(\$21,757)
		Group Benefits Adjustments	\$2,312
		Retirement Adjustment - Defined Benefit Plan	\$6,668
		Retirement Adjustment - Defined Contribution Plan	(\$2,432)
		Garage Base Rate Adjustment	\$6,105
		Garage Mechanics Fees Adjustment	\$6,914
		Fuel and Utility Adjustment	(\$26,600)
		Group Benefits for qualified part-time Adjustment (delayed until FY16)	(\$131,250)
<b>FY 2015 Approved Base Budget</b>			<b>\$6,864,802</b>
10035101	581100	Fire Engine Replacement (lease payment)	\$50,000
10035101	531150	Vinelight Fire Intelligence Software	\$2,100
10035400	531150	RAPSTC Class Registration Software (Go Sign Me Up)	\$3,638
10035400	531105	Forcible Entry Door Simulator supplies (related to Capital request below)	\$1,200
<b>FY 2015 Approved Program Changes</b>			<b>\$56,938</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$6,921,740</b>
35035200	541300	50010 Additional funding for Fire Station #1 Remodel	\$109,708
35035400	542100	51003 Forcible Entry Door Simulator	\$6,500
35035101	542100	50004 Cardiac Monitor Replacement	\$67,531
35035200	542200	50008 Rescue Truck Replacement	\$333,516
35035101	542200	50008 Fire Apparatus Replacement	\$450,400
<b>FY 2015 Approved Capital</b>			<b>\$967,655</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$7,889,395</b>

# Fire Department

## Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014			FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	Amended Budget	FY 2014 Actual To Date			
511100 Regular Employees	\$1,098,362.40	\$1,148,167.00	\$1,153,567.00	\$925,092.25	\$1,152,100.00	\$0.00	\$1,152,100.00
511115 Firefighter's Fees	\$3,085,145.73	\$3,338,835.00	\$3,633,924.27	\$2,740,021.51	\$3,338,835.00	\$0.00	\$3,338,835.00
511300 Overtime	\$1,347.50	\$50,000.00	\$50,000.00	\$4,836.30	\$50,000.00	\$0.00	\$50,000.00
512200 Social Security (FICA) Contributions	\$256,966.28	\$260,938.00	\$263,839.60	\$225,337.24	\$261,182.00	\$0.00	\$261,182.00
512300 Medicare	\$60,976.56	\$61,010.00	\$61,688.60	\$52,725.37	\$61,067.00	\$0.00	\$61,067.00
512400 Defined Benefit Retirement Program	\$150,050.04	\$150,600.00	\$150,600.00	\$138,049.89	\$157,268.00	\$0.00	\$157,268.00
512401 Deferred Compensation Con	\$7,284.05	\$7,500.00	\$7,500.00	\$5,952.58	\$7,500.00	\$0.00	\$7,500.00
512402 Defined Contribution Retirement Program	\$0.00	\$21,251.00	\$38,680.00	\$37,152.97	\$18,819.00	\$0.00	\$18,819.00
553100 Group Insurance Contribution	\$141,499.76	\$304,688.00	\$173,438.00	\$110,146.87	\$175,750.00	\$0.00	\$175,750.00
554100 Workers Comp Contribution	\$142,485.96	\$148,755.00	\$148,755.00	\$123,962.50	\$148,755.00	\$0.00	\$148,755.00
<b>Salaries and Benefits Total</b>	<b>\$4,944,118.28</b>	<b>\$5,491,744.00</b>	<b>\$5,681,992.47</b>	<b>\$4,363,277.48</b>	<b>\$5,371,276.00</b>	<b>\$0.00</b>	<b>\$5,371,276.00</b>
521201 Professional Services	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
521300 Technical Services	\$27,342.67	\$30,813.00	\$30,813.00	\$27,986.34	\$30,813.00	\$0.00	\$30,813.00
521400 Contract Services	\$132,813.96	\$8,055.00	\$8,055.00	\$0.00	\$8,055.00	\$0.00	\$8,055.00
522130 Custodial	\$15,769.00	\$17,500.00	\$17,500.00	\$10,492.00	\$17,500.00	\$0.00	\$17,500.00
522140 Repairs And Maintenance - Grounds	\$12,498.24	\$28,338.00	\$28,338.00	\$17,704.08	\$28,338.00	\$0.00	\$28,338.00
522205 Repairs And Maintenance	\$145,209.25	\$175,977.00	\$187,711.80	\$146,486.10	\$175,977.00	\$0.00	\$175,977.00
522210 Vehicle Repair	\$41,267.07	\$49,650.00	\$49,650.00	\$49,685.81	\$49,650.00	\$0.00	\$49,650.00
522215 Garage Base Rate	\$26,220.00	\$24,255.00	\$24,255.00	\$20,212.50	\$30,360.00	\$0.00	\$30,360.00
522216 Mechanics Rate	\$37,862.13	\$37,800.00	\$37,800.00	\$15,425.27	\$44,714.00	\$0.00	\$44,714.00
522320 Rental Of Equipment And Vehicles	\$13,531.75	\$15,308.00	\$16,608.00	\$8,693.16	\$15,308.00	\$0.00	\$15,308.00
523100 Property And Liability Insurance	\$9,839.00	\$9,947.00	\$9,947.00	\$8,473.00	\$9,947.00	\$0.00	\$9,947.00
523210 Communication Services	\$26,972.76	\$29,466.00	\$29,466.00	\$6,040.44	\$29,466.00	\$0.00	\$29,466.00
523220 Postage	\$1,134.63	\$2,250.00	\$2,250.00	\$780.56	\$2,250.00	\$0.00	\$2,250.00
523300 Advertising	\$300.00	\$900.00	\$900.00	\$0.00	\$900.00	\$0.00	\$900.00
523400 Printing And Binding	\$1,291.49	\$3,500.00	\$3,500.00	\$1,015.42	\$3,500.00	\$0.00	\$3,500.00
523500 Travel	\$5,336.92	\$15,898.00	\$15,898.00	\$4,815.51	\$15,898.00	\$0.00	\$15,898.00
523600 Dues And Fees	\$3,436.31	\$5,730.00	\$5,730.00	\$4,050.87	\$5,730.00	\$0.00	\$5,730.00
523700 Education And Training	\$3,548.00	\$22,724.00	\$22,724.00	\$15,949.02	\$21,224.00	\$0.00	\$21,224.00
523800 Licenses	\$427.68	\$2,425.00	\$2,425.00	\$427.57	\$2,425.00	\$0.00	\$2,425.00
523852 Instruction Fees	\$2,940.00	\$17,975.00	\$13,575.00	\$720.00	\$17,975.00	\$0.00	\$17,975.00
523902 Sanitation Services	\$1,267.80	\$1,600.00	\$1,600.00	\$1,267.80	\$1,600.00	\$0.00	\$1,600.00
531105 Supplies	\$114,006.67	\$133,602.00	\$140,739.17	\$111,924.59	\$133,602.00	\$1,200.00	\$134,802.00
531120 Vehicle Parts And Supplies	\$68,714.25	\$76,670.00	\$80,993.24	\$47,351.63	\$76,670.00	\$0.00	\$76,670.00
531150 Computer Supplies	\$0.00	\$0.00	\$0.00	\$636.07	\$0.00	\$5,738.00	\$5,738.00
531210 Water / Sewerage	\$7,646.69	\$10,675.00	\$10,675.00	\$3,709.95	\$10,675.00	\$0.00	\$10,675.00
531215 Stormwater Fees	\$1,808.76	\$1,900.00	\$1,900.00	\$1,808.76	\$1,900.00	\$0.00	\$1,900.00
531220 Natural Gas	\$28,703.51	\$45,075.00	\$45,075.00	\$15,937.03	\$35,075.00	\$0.00	\$35,075.00
531230 Electricity	\$83,479.67	\$87,756.00	\$87,756.00	\$63,580.57	\$87,756.00	\$0.00	\$87,756.00
531240 Bottled Gas	\$8,464.96	\$10,946.00	\$10,946.00	\$5,695.43	\$10,946.00	\$0.00	\$10,946.00
531250 Oil	\$1,951.36	\$1,020.00	\$1,020.00	\$1,188.51	\$1,020.00	\$0.00	\$1,020.00
531270 Gasoline/ Diesel	\$113,344.95	\$147,418.00	\$147,418.00	\$80,892.45	\$130,818.00	\$0.00	\$130,818.00
531400 Books And Periodicals	\$3,386.69	\$6,111.00	\$7,478.28	\$2,359.91	\$6,111.00	\$0.00	\$6,111.00
531605 Machinery And Equipment-Operating	\$111,041.71	\$121,366.00	\$130,105.87	\$106,810.97	\$121,366.00	\$0.00	\$121,366.00
531610 Furniture/Fixtures-Operating	\$4,038.34	\$9,356.00	\$15,264.00	\$10,692.30	\$9,356.00	\$0.00	\$9,356.00
531615 Computer Equipment-Operating	\$5,021.00	\$7,197.00	\$34,635.60	\$30,530.12	\$7,197.00	\$0.00	\$7,197.00
531620 Communication Equipment-Operating	\$5,967.97	\$8,247.00	\$8,247.00	\$5,122.37	\$8,247.00	\$0.00	\$8,247.00
531720 Uniforms	\$27,616.12	\$59,234.00	\$65,984.00	\$28,441.78	\$59,234.00	\$0.00	\$59,234.00
<b>Operating Total</b>	<b>\$1,094,201.31</b>	<b>\$1,242,184.00</b>	<b>\$1,312,482.96</b>	<b>\$856,907.89</b>	<b>\$1,212,103.00</b>	<b>\$6,938.00</b>	<b>\$1,219,041.00</b>
552400 Risk/Liability Contribution	\$85,139.04	\$87,180.00	\$87,180.00	\$72,650.00	\$87,180.00	\$0.00	\$87,180.00
581100 Principal- Long Term Debt	\$0.00	\$201,000.00	\$201,000.00	\$194,242.84	\$194,243.00	\$50,000.00	\$244,243.00
<b>Transfers, Capital, Other Total</b>	<b>\$136,139.04</b>	<b>\$321,180.00</b>	<b>\$321,180.00</b>	<b>\$294,392.84</b>	<b>\$281,423.00</b>	<b>\$50,000.00</b>	<b>\$331,423.00</b>
<b>Fire Total</b>	<b>\$6,174,458.63</b>	<b>\$7,055,108.00</b>	<b>\$7,315,655.43</b>	<b>\$5,514,578.21</b>	<b>\$6,864,802.00</b>	<b>\$56,938.00</b>	<b>\$6,921,740.00</b>

# Fire Department

## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		FY 2014 Approved	FY 2014 Amended Budget				
Salaries and Benefits	\$334,096	\$346,721	\$352,576	\$286,192	\$352,311	\$0	\$352,311
Operating	\$20,772	\$32,398	\$33,378	\$14,203	\$32,223	\$2,100	\$34,323
Transfers, Capital, Other	\$136,139	\$288,180	\$288,180	\$266,893	\$281,423	\$50,000	\$331,423
<b>Fire Administration Total</b>	<b>\$491,007</b>	<b>\$667,299</b>	<b>\$674,134</b>	<b>\$567,288</b>	<b>\$665,957</b>	<b>\$52,100</b>	<b>\$718,057</b>
Salaries and Benefits	\$674,983	\$699,216	\$687,174	\$546,270	\$677,477	\$0	\$677,477
Operating	\$62,649	\$85,889	\$85,889	\$42,910	\$85,688	\$0	\$85,688
<b>Fire Marshal Total</b>	<b>\$737,632</b>	<b>\$785,105</b>	<b>\$773,063</b>	<b>\$589,180</b>	<b>\$763,165</b>	<b>\$0</b>	<b>\$763,165</b>
Salaries and Benefits	\$3,870,407	\$4,378,868	\$4,574,981	\$3,475,939	\$4,273,956	\$0	\$4,273,956
Operating	\$888,833	\$934,101	\$993,134	\$684,068	\$904,396	\$0	\$904,396
Transfers, Capital, Other	\$0	\$33,000	\$33,000	\$27,500	\$0	\$0	\$0
<b>Fire Suppression Total</b>	<b>\$4,759,240</b>	<b>\$5,345,969</b>	<b>\$5,601,115</b>	<b>\$4,187,507</b>	<b>\$5,178,352</b>	<b>\$0</b>	<b>\$5,178,352</b>
Salaries and Benefits	\$64,632	\$66,939	\$67,262	\$54,876	\$67,532	\$0	\$67,532
Operating	\$108,435	\$156,924	\$165,887	\$103,796	\$156,924	\$4,838	\$161,762
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Training Facility</b>	<b>\$173,067</b>	<b>\$223,863</b>	<b>\$233,149</b>	<b>\$158,672</b>	<b>\$224,456</b>	<b>\$4,838</b>	<b>\$229,294</b>
Operating	\$13,512	\$32,872	\$34,196	\$11,932	\$32,872	\$0	\$32,872
<b>Emergency Management Office</b>	<b>\$13,512</b>	<b>\$32,872</b>	<b>\$34,196</b>	<b>\$11,932</b>	<b>\$32,872</b>	<b>\$0</b>	<b>\$32,872</b>
<b>100 - General Fund Total</b>	<b>\$6,174,459</b>	<b>\$7,055,108</b>	<b>\$7,315,655</b>	<b>\$5,514,578</b>	<b>\$6,864,802</b>	<b>\$56,938</b>	<b>\$6,921,740</b>

# Police Department



## Mission Statement...

The Roswell Police Department vows to protect life and property, preserve the peace, and strives to prevent crime, fear, and disorder in the City of Roswell in partnership with all of those who live, work, and travel through our city.

## Who We Are...

The Police Department provides a range of quality police services to the community 24 hours a day. This includes answering citizen's calls for service, providing preventive patrol and other crime prevention programs, the enforcement of Federal State and local laws and conducting investigations into known criminal activity and arresting violators of the law. The department is also responsible for the operation of an adult criminal detention center and emergency dispatch center.

# Police Department

## Opportunities...

By expanding the Special Investigations Section (Narcotics and Crime Suppression), the Police Department will be able to get in front of the core problems associated with crime in and along the Holcomb Bridge Corridor, as well as the City of Roswell as a whole. By continuing to invest in the employees of the Police Department we will be able to further develop the professionalism, efficiency, and effectiveness of the organization.

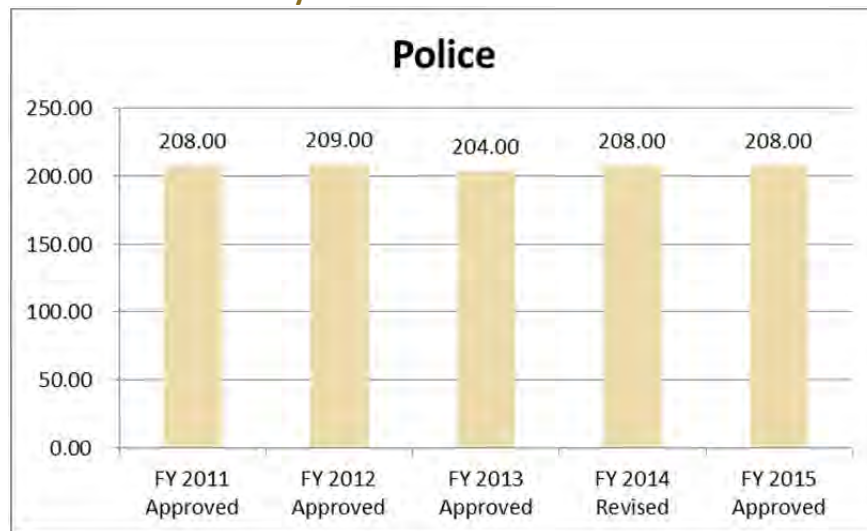
## Challenges...

Our FY 2015 goal, which remains unchanged from FY 2014, is to maintain a consistently low crime rate, while providing a high level of service to our citizens. The ability to recruit, develop and retain staff is key to meeting this goal. The Police Department expects to implement new technologies and creative strategies to optimize our resources to provide the most stable and responsive public safety environment possible.

## Department Budget Summary by Fund...

<b>Police</b>	<b>\$19,174,822</b>
100 - General Fund	\$16,119,119
210 - Confiscated Assets Fund	\$334,654
215 - E-911 Fund	\$1,930,049
350 - Capital Projects	\$791,000

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (1) Full-Time position through the ERIP. (1) Administrative Specialist II position and (1) Major position eliminated, (1) Assistant Police Chief or position to be determined created but unfunded.

**FY 2012:** Eliminated (2) Full-Time positions: (1) Municipal Complex Officer (a transfer of position to the Administration Department) and (1) Cook position. The Cook position is funded through part-time employees in FY 2012. Other changes include the elimination of (1) Records Clerk to be replaced with (1) Evidence Technician position and the addition of (2) E-911 Dispatcher positions.

**FY 2013:** Eliminated (5) Full-time positions: Jail re-org to include the phase-out elimination of (15) Full-Time positions in the jail and the phase-in of (10) additional Police Officer positions. Also, (1) dispatcher position re-classified to re-instate the E-911 Manager position.

**FY 2014:** (4) Marshals transferred from Administration as part of the Court Services re-org.

**FY 2015:** Reclassify (1) PC/Application Specialist position to a Crime Intelligence Analyst position and eliminate (1) Police Major position to create (1) Detention Center Manager position (6 mos in FY15).



# Police Department

## Quartile 1 Programs

### Police

- City-Initiated Community Events
- Communication Officer Training Program
- Crime Scene Processing
- Crime Suppression
- Directed Patrol
- E911 Call Processing and Dispatch
- Intelligence
- Narcotics
- Property Crimes Investigations
- Public/Community Outreach & Education
- Crimes Against Persons Investigations
- Quality Assurance and Improvement

## Quartile 2 Programs

### Police

- Coordinate and Maintain Georgia Crime Information
- Intergovernmental Agreements/Coordination
- Non-City Initiated Special Event Support
- Patrol Calls for Service - Emergency
- Patrol Calls for Service - Non-Emergency
- Public Safety School Education
- Traffic Enforcement

## Quartile 3 Programs

### Police

- Detention Center Operations
- Inmate Housing - Offsite
- Inmate Medical Services
- Liquor Pouring and Handling and Other Permitting
- Radio Services
- Taxi Permitting

## Quartile 4 Programs

### Police

- Animal Control Services
- DUI Program
- Internal Affairs
- Police Fleet Maintenance
- Property & Evidence
- Public Document Requests
- Public Fingerprinting
- Quartermaster
- School Crossing Guards
- SWAT

# Police Department – General Fund

## What We Have Accomplished...

- The Police Department has upgraded multiple Police Officer I positions to Police Officer II as well as several Police Officer II positions to Master Police Officer.
- The Police Department has started up the narcotics investigations unit and has begun performing investigations.
- We have fully implemented the Crime Suppression Unit and have staffed it with five high performing Police Officers who have been making criminal cases and seeking to reduce crime in high crime areas.

## What We Expect to Accomplish...

- The Police Department expects to expand the existing narcotics unit by adding additional staff and providing more tools to make the unit more effective and efficient.
- The Criminal Investigations Division expects to expand and further develop the Child Abduction Response Team training and implementation.

# Police Department – General Fund

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

		<b>FY 2014 TOTAL Approved Budget</b>	<b>\$15,848,555</b>
		One-Time Costs Removed (one-time costs assoc w/creation of Drug Unit)	(\$33,615)
		Career Development Plan adjustment	(\$12,000)
		One-Time Costs Removed (Medical kits)	(\$11,500)
		Salary and Benefit Adjustments	\$194,722
		Court Services re-org - adjustment for full year	\$225,691
		Animal Control adjustment	\$35,000
		Transfer aircards to IT	(\$102,440)
		Retirement Adjustment - Defined Benefit Plan	(\$104,167)
		Retirement Adjustment - Defined Contribution Plan	\$21,747
		Fuel and Utility Adjustment	(\$40,400)
		Garage Mechanics Fees Adjustment	\$25,742
		<b>FY 2015 Approved Base Budget</b>	<b>\$16,047,335</b>
10032101	521201	Sergeant and Lieutenant Assessment Center	\$60,000
10032230	523600	Automatic License Plate Reader - Licenses and Fees	\$10,300
10032230	511100	2 New Sergeants for Patrol	\$6,500
10032500	521300	Narcotics Technical Services	\$6,000
various	523700	Police Training	\$17,600
10032102	various	Reclassify (1) PC/Application Specialist position (-\$74,835) to a Crime Intelligence Analyst position (+\$59,556)	(\$15,279)
10032260	various	Eliminate (1) Police Major position to create (1) Detention Center Manager position (6 mos in FY15)	(\$12,411)
10032500	522205	Move Intel Software Maint from Confiscated Assets to General Fund	\$13,800
10032500	522205	Move maintenance on AFIS from Confiscated Assets to General Fund	\$5,000
10032500	various	Move SWAT from Confiscated Assets to General Fund	\$45,400
10032500	522320	Move Copier and Car Rental from Confiscated Assets to General Fund	\$8,600
10032260	521400	Reduce Pelham Contract (long-term holding facility) based on actual expenditures	(\$73,726)
		<b>FY 2015 Approved Program Changes</b>	<b>\$71,784</b>
		<b>FY 2015 Approved Operating Budget</b>	<b>\$16,119,119</b>
35032500	542400	70007 Additional modules for OSSI software	\$36,000
35032500	542100	75004 Tasers (Detectives)	\$28,000
35032260	542400	72004 Electronic Warrant capability at Roswell Detention Center	\$15,000
35032500	542400	70008 Formulytics Software	\$60,000
35038000	542400	76009 Traffic Camera Monitors for E-911 Center	\$15,000
35038000	541300	76006 E-911 Breakroom remodel	\$15,000
35032101	542500	70009 Replacement of City radios to comply with TDMA requirements (Phase 1 of 3)	\$500,000
		<b>FY 2015 Approved Capital</b>	<b>\$669,000</b>
		<b>FY 2015 TOTAL Approved Budget</b>	<b>\$16,788,119</b>

# Police Department

## Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014	FY 2014	FY 2014 Actual	FY 2015 Initial	Sum of All Changes	FY 2015
		Approved	Amended Budget	To Date	Base		Approved Budget
511100 Regular Employees	\$8,503,950	\$8,754,000	\$8,932,790	\$7,349,695	\$9,101,200	(\$21,190)	\$9,080,010
511105 Part Time Employees	\$146,339	\$114,000	\$114,000	\$94,714	\$114,000	\$0	\$114,000
511300 Overtime	\$196,404	\$174,920	\$174,920	\$115,762	\$174,920	\$0	\$174,920
512200 Social Security (FICA) Contributions	\$526,274	\$566,961	\$578,046	\$448,911	\$586,584	\$0	\$586,584
512300 Medicare	\$123,132	\$132,640	\$135,232	\$104,988	\$137,230	\$0	\$137,230
512400 Defined Benefit Retirement Program	\$1,231,069	\$1,235,587	\$1,235,587	\$1,132,621	\$1,131,420	\$0	\$1,131,420
512401 Deferred Compensation Con	\$45,506	\$51,900	\$51,900	\$39,285	\$51,900	\$0	\$51,900
512402 Defined Contribution Retirement Program	\$0	\$198,674	\$276,616	\$255,407	\$220,421	\$0	\$220,421
553100 Group Insurance Contribution	\$1,423,459	\$1,683,500	\$1,710,538	\$1,158,784	\$1,720,500	\$0	\$1,720,500
554100 Workers Comp Contribution	\$75,912	\$79,265	\$79,265	\$66,054	\$79,265	\$0	\$79,265
521201 Professional Services	\$269,324	\$220,775	\$222,907	\$50,429	\$220,775	\$60,000	\$280,775
521203 Animal Control	\$75,393	\$70,500	\$101,036	\$104,270	\$105,500	\$0	\$105,500
521300 Technical Services	\$61,993	\$64,039	\$76,977	\$46,488	\$64,039	\$6,000	\$70,039
522205 Repairs And Maintenance	\$159,420	\$135,872	\$145,607	\$112,034	\$135,872	\$18,800	\$154,672
522210 Vehicle Repair	\$64,037	\$70,920	\$70,920	\$46,631	\$70,920	\$0	\$70,920
522215 Garage Base Rate	\$107,990	\$115,920	\$115,920	\$96,600	\$115,920	\$0	\$115,920
522216 Mechanics Rate	\$93,257	\$108,864	\$108,864	\$52,384	\$134,606	\$0	\$134,606
522310 Rental Of Land And Buildings	\$6,857	\$19,500	\$19,500	\$6,143	\$19,500	\$0	\$19,500
522320 Rental Of Equipment And Vehicles	\$176,780	\$21,700	\$47,133	\$12,071	\$21,700	\$8,600	\$30,300
523210 Communication Services	\$189,000	\$221,940	\$226,779	\$131,203	\$119,500	\$0	\$119,500
523300 Advertising	\$461	\$400	\$400	\$80	\$400	\$0	\$400
523400 Printing And Binding	\$2,402	\$200	\$200	\$7	\$200	\$0	\$200
523500 Travel	\$19,761	\$21,101	\$21,101	\$21,528	\$21,101	\$6,000	\$27,101
523600 Dues And Fees	\$8,995	\$9,330	\$12,530	\$10,012	\$9,330	\$10,300	\$19,630
523800 Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531105 Supplies	\$191,559	\$195,209	\$266,125	\$113,750	\$183,709	\$15,000	\$198,709
531110 Inmate Supplies	\$7,924	\$14,975	\$15,086	\$468	\$14,975	\$0	\$14,975
531120 Vehicle Parts And Supplies	\$119,251	\$160,250	\$200,987	\$162,446	\$160,250	\$0	\$160,250
531230 Electricity	\$1,196	\$2,100	\$2,100	\$0	\$0	\$0	\$0
531250 Oil	\$10,034	\$12,025	\$12,025	\$7,260	\$12,025	\$0	\$12,025
531400 Books And Periodicals	\$4,727	\$5,350	\$5,350	\$5,878	\$5,350	\$0	\$5,350
531605 Machinery And Equipment-Operating	\$52,008	\$56,900	\$87,484	\$61,260	\$23,285	\$0	\$23,285
531615 Computer Equipment-Operating	\$2,255	\$1,000	\$87,904	\$87,504	\$1,000	\$13,600	\$14,600
531620 Communication Equipment-Operating	\$1,920	\$2,600	\$2,600	\$0	\$2,600	\$0	\$2,600
531720 Uniforms	\$151,888	\$127,400	\$137,951	\$111,536	\$127,400	\$5,800	\$133,200
<b>Operating Total</b>	<b>\$2,376,544</b>	<b>\$2,566,554</b>	<b>\$2,914,040</b>	<b>\$1,686,088</b>	<b>\$2,439,341</b>	<b>\$92,974</b>	<b>\$2,532,315</b>
542100 Machinery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542300 Furniture And Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$283,751	\$290,554	\$290,554	\$242,129	\$290,554	\$0	\$290,554
611351 Operating Transfer Out - Fed Grant	\$0	\$0	\$7,013	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$283,751</b>	<b>\$290,554</b>	<b>\$297,567</b>	<b>\$242,129</b>	<b>\$290,554</b>	<b>\$0</b>	<b>\$290,554</b>
<b>Police Total</b>	<b>\$14,932,341</b>	<b>\$15,848,555</b>	<b>\$16,500,501</b>	<b>\$12,694,438</b>	<b>\$16,047,335</b>	<b>\$71,784</b>	<b>\$16,119,119</b>

# Police Department

## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015
		Approved	Amended Budget				Approved Budget
Salaries and Benefits	\$348,575	\$420,740	\$454,072	\$343,682	\$401,719	\$0	\$401,719
Operating	\$140,445	\$179,338	\$195,082	\$137,424	\$178,548	\$60,000	\$238,548
Transfers, Capital, Other	\$283,751	\$290,554	\$290,554	\$242,129	\$290,554	\$0	\$290,554
<b>Police Administrative Servi</b>	<b>\$772,771</b>	<b>\$890,632</b>	<b>\$939,708</b>	<b>\$723,234</b>	<b>\$870,821</b>	<b>\$60,000</b>	<b>\$930,821</b>
Salaries and Benefits	\$2,182,285	\$2,645,559	\$2,619,125	\$1,642,645	\$2,131,357	(\$15,279)	\$2,116,078
Operating	\$381,196	\$445,859	\$481,105	\$305,104	\$381,430	\$0	\$381,430
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Police Support Services Tot:</b>	<b>\$2,563,481</b>	<b>\$3,091,418</b>	<b>\$3,100,230</b>	<b>\$1,947,749</b>	<b>\$2,512,787</b>	<b>(\$15,279)</b>	<b>\$2,497,508</b>
Salaries and Benefits	\$1,689,294	\$1,680,463	\$1,704,804	\$1,589,771	\$1,764,146	\$0	\$1,764,146
Operating	\$188,659	\$184,271	\$205,061	\$144,930	\$193,588	\$8,100	\$201,688
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>General Investigation Total</b>	<b>\$1,877,952</b>	<b>\$1,864,734</b>	<b>\$1,909,865</b>	<b>\$1,734,701</b>	<b>\$1,957,734</b>	<b>\$8,100</b>	<b>\$1,965,834</b>
Salaries and Benefits	\$5,502,005	\$5,530,057	\$5,760,390	\$4,710,857	\$6,065,441	\$6,500	\$6,071,941
Operating	\$824,344	\$831,410	\$1,035,724	\$762,401	\$810,700	\$17,800	\$828,500
Transfers, Capital, Other	\$0	\$0	\$7,013	\$0	\$0	\$0	\$0
<b>Patrol Total</b>	<b>\$6,326,349</b>	<b>\$6,361,467</b>	<b>\$6,803,127</b>	<b>\$5,473,258</b>	<b>\$6,876,141</b>	<b>\$24,300</b>	<b>\$6,900,441</b>
Salaries and Benefits	\$1,125,089	\$1,185,772	\$1,198,460	\$905,590	\$1,090,964	(\$12,411)	\$1,078,553
Operating	\$420,201	\$588,510	\$625,708	\$149,076	\$589,024	(\$71,726)	\$517,298
<b>Jail / Detention Center Tot:</b>	<b>\$1,545,289</b>	<b>\$1,774,282</b>	<b>\$1,824,168</b>	<b>\$1,054,666</b>	<b>\$1,679,988</b>	<b>(\$84,137)</b>	<b>\$1,595,851</b>
Salaries and Benefits	\$1,018,548	\$1,078,385	\$1,098,020	\$914,101	\$1,061,752	\$0	\$1,061,752
Operating	\$297,127	\$188,431	\$218,791	\$106,949	\$170,458	\$0	\$170,458
<b>Traffic Enforcement Unit To</b>	<b>\$1,315,674</b>	<b>\$1,266,816</b>	<b>\$1,316,811</b>	<b>\$1,021,050</b>	<b>\$1,232,210</b>	<b>\$0</b>	<b>\$1,232,210</b>
Salaries and Benefits	\$406,251	\$450,471	\$454,023	\$659,576	\$802,061	\$0	\$802,061
Operating	\$124,573	\$148,735	\$152,569	\$80,204	\$115,593	\$78,800	\$194,393
<b>Special Investigation Total</b>	<b>\$530,823</b>	<b>\$599,206</b>	<b>\$606,592</b>	<b>\$739,780</b>	<b>\$917,654</b>	<b>\$78,800</b>	<b>\$996,454</b>
<b>100 - General Fund Total</b>	<b>\$14,932,341</b>	<b>\$15,848,555</b>	<b>\$16,500,501</b>	<b>\$12,694,438</b>	<b>\$16,047,335</b>	<b>\$71,784</b>	<b>\$16,119,119</b>



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Police Department

## E-911 Fund

### Who We Are...

The 911 center is responsible for all non-emergency and emergency calls for all persons requiring police, fire or medical assistance within the city limits of the City of Roswell. The 911 center also handles all after hour emergency calls for water, streets, and public works. We are responsible for maintaining GCIC/NCIC entries and cancellations. The Communications Officers at the Roswell 911 Center are the *first* of the first responders. All personnel are certified through POST, GCIC and triple-certified through the International Academies of Emergency Dispatch for police, fire and medical protocols.

## **E-911 Communications Center Program 21538000**

### **What We Have Accomplished...**

- Fielded almost 101,000 emergency and non-emergency calls; 97.7% of which were answered in less than 10 seconds
- Processed over 84,000 calls-for-service and dispatched to first responders
- Implemented new OSSI CAD along with the ProQA and AQUA interfaces
- Implemented a Quality Improvement Unit to review protocol compliance and accuracy and to provide reports on compliance and training needs to the Dispatch Review Committee
- Implemented the Dispatch Review Committee to review reports from the Quality Improvement unit and to make formal recommendations on policy changes
- Enrolled and began the CALEA Communications Accreditation process with an anticipated completion date within 24 months of enrollment
- Coordinated with Police Recruiting Unit and the Office of Professional Standards to recruit and hire only the best candidates for Communications Officer positions
- Developed and implemented a comprehensive training program for recruit communications officers based upon APCO and CALEA training standards (APCO Project 33)

### **What We Expect to Accomplish...**

- Transition to a 12-hour shift configuration in order to improve delivery of services by increasing the number of staff on duty and reducing employee stress by working fewer days each month
- Develop a career development plan for personnel to improve span-of-control and to provide more consistent supervision on all shifts
- Increase the accuracy of hot files on GCIC and record keeping methods
- Cross-train communications officers in more detailed GCIC functions and better communicate pertinent GCIC policies and requirements to all police personnel
- Continue preparing for CALEA accreditation by creating and implementing detailed operating procedures and coordinating with the police and fire departments on current and evolving 911 operations
- Increase protocol compliance with the International Academies of Emergency Dispatch call processing standards in order to meet ACE-level performance in all three disciplines (EMD, EFD & EPD), thus meeting or exceeding CALEA standards.
- Develop and implement an in-service training program for communications officers that have completed the recruit phase



**E-911 Communications Center Program  
21538000**

**Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>		<b>\$856,377</b>	
<b>FY 2015 Revenues</b>		<b>\$1,849,000</b>	
<b>FY 2014 TOTAL Approved Budget</b>		<b>\$2,007,693</b>	
One-Time Costs Removed (One-time Employee compensation)		(\$2,368)	
FY 2014 Capital Removed		(\$28,400)	
Salary and Benefit Adjustments		(\$26,589)	
Retirement Adjustment - Defined Benefit Plan		(\$56,062)	
Retirement Adjustment - Defined Contribution Plan		\$5,236	
Fuel and Utility Adjustment		(\$4,900)	
Indirect Costs Adjustment		(\$7,358)	
<b>FY 2015 Approved Base Budget</b>		<b>\$1,887,252</b>	
21538000	511100	Merit Increase for Full-time Employees (avg of 3%)	\$26,136
21538000	511105	Merit Increase for Part-time Employees (avg of 3%)	\$16
21538000	553100	Potential Group Health Insurance Renewal Increase (7%)	\$14,245
21538000	511100	Transition E-911 Staff to 12-hour Shift Configuration	\$2,400
<b>FY 2015 Approved Program Changes</b>		<b>\$42,797</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$1,930,049</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$1,930,049</b>	

## E-911 Communications Center Program 21538000

### Fund Revenues by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
342501 E-911 Charges - Landlines	\$633,210	\$650,000	\$650,000	\$410,018	\$650,000	(\$55,000)	\$595,000
342502 E-911 Charges - Wireless	\$1,170,145	\$1,000,000	\$1,000,000	\$1,063,179	\$1,000,000	\$250,000	\$1,250,000
342503 E-911 Charges - VOIP	\$300	\$0	\$0	(\$89)	\$0	\$0	\$0
<b>Charges for Service - External Total</b>	<b>\$1,803,655</b>	<b>\$1,650,000</b>	<b>\$1,650,000</b>	<b>\$1,473,108</b>	<b>\$1,650,000</b>	<b>\$195,000</b>	<b>\$1,845,000</b>
361000 Interest Revenues	\$0	\$4,000	\$4,000	\$12,752	\$4,000	\$0	\$4,000
361015 Bank Interest Earned	\$5,584	\$0	\$0	\$336	\$0	\$0	\$0
361016 Invest Interest Earned	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$5,584</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$13,088</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>
<b>Grand Total</b>	<b>\$1,809,239</b>	<b>\$1,654,000</b>	<b>\$1,654,000</b>	<b>\$1,486,196</b>	<b>\$1,654,000</b>	<b>\$195,000</b>	<b>\$1,849,000</b>

### Fund Expenditures by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All Changes	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base		Approved Budget
511100 Regular Employees	\$737,618	\$836,368	\$841,104	\$557,458	\$809,300	\$28,536	\$837,836
511105 Part Time Employees	\$1,543	\$500	\$500	\$0	\$500	\$16	\$516
511300 Overtime	\$90,891	\$58,512	\$58,512	\$83,630	\$58,512	\$0	\$58,512
512200 Social Security (FICA) Contributions	\$49,729	\$52,925	\$52,925	\$38,548	\$51,394	\$0	\$51,394
512300 Medicare	\$11,630	\$12,370	\$12,370	\$9,015	\$12,012	\$0	\$12,012
512400 Defined Benefit Retirement Program	\$116,526	\$116,953	\$116,953	\$107,207	\$60,891	\$0	\$60,891
512401 Deferred Compensation Con	\$1,984	\$3,100	\$3,100	\$1,888	\$3,100	\$0	\$3,100
512402 Defined Contribution Retirement Program	\$0	\$48,711	\$48,711	\$89,704	\$53,947	\$0	\$53,947
553100 Group Insurance Contribution	\$133,181	\$203,500	\$203,500	\$74,555	\$203,500	\$14,245	\$217,745
554100 Workers Comp Contribution	\$674	\$705	\$705	\$588	\$705	\$0	\$705
<b>Salaries and Benefits Total</b>	<b>\$1,143,776</b>	<b>\$1,333,644</b>	<b>\$1,338,380</b>	<b>\$962,591</b>	<b>\$1,253,861</b>	<b>\$42,797</b>	<b>\$1,296,658</b>
521201 Professional Services	\$680	\$0	\$2,850	\$3,600	\$0	\$0	\$0
521204 E-911 Fund Reserve Expenditures	\$132,820	\$132,000	\$132,299	\$66,104	\$132,000	\$0	\$132,000
521300 Technical Services	\$500	\$7,560	\$7,560	\$691	\$7,560	\$0	\$7,560
522205 Repairs And Maintenance	\$38,204	\$92,880	\$95,730	\$57,315	\$92,880	\$0	\$92,880
522320 Rental Of Equipment And Vehicles	\$2,680	\$3,600	\$3,600	\$1,710	\$3,600	\$0	\$3,600
523210 Communication Services	\$163,237	\$195,504	\$208,077	\$112,015	\$195,504	\$0	\$195,504
523500 Travel	\$2,216	\$11,800	\$11,800	\$7,182	\$11,800	\$0	\$11,800
523600 Dues And Fees	\$2,029	\$1,995	\$2,195	\$2,092	\$1,995	\$0	\$1,995
523700 Education And Training	\$19,589	\$15,000	\$15,000	\$6,921	\$15,000	\$0	\$15,000
531105 Supplies	\$7,166	\$7,900	\$7,909	\$1,957	\$7,900	\$0	\$7,900
531210 Water / Sewerage	\$0	\$500	\$500	\$0	\$0	\$0	\$0
531220 Natural Gas	\$0	\$500	\$500	\$0	\$0	\$0	\$0
531230 Electricity	\$7,246	\$6,874	\$6,874	\$5,115	\$8,174	\$0	\$8,174
531250 Oil	\$0	\$200	\$200	\$0	\$0	\$0	\$0
531270 Gasoline/ Diesel	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$499	\$540	\$540	\$214	\$540	\$0	\$540
531605 Machinery And Equipment-Operating	\$9,428	\$14,100	\$14,682	\$315	\$14,100	\$0	\$14,100
531610 Furniture/Fixtures-Operating	\$78	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000
531615 Computer Equipment-Operating	\$812	\$2,500	\$12,066	\$339	\$2,500	\$0	\$2,500
531620 Communication Equipment-Operating	\$5,654	\$2,500	\$4,391	\$106	\$2,500	\$0	\$2,500
531720 Uniforms	\$6,972	\$7,900	\$9,765	\$3,290	\$7,900	\$0	\$7,900
<b>Operating Total</b>	<b>\$399,809</b>	<b>\$510,853</b>	<b>\$543,538</b>	<b>\$268,964</b>	<b>\$505,953</b>	<b>\$0</b>	<b>\$505,953</b>
541300 Buildings	\$0	\$0	\$80,000	\$9,827	\$0	\$0	\$0
542100 Machinery	\$0	\$0	\$11,999	\$0	\$0	\$0	\$0
542200 Vehicles	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0
542300 Furniture And Fixtures	\$24,979	\$20,000	\$21,167	\$1,167	\$0	\$0	\$0
542400 Computer Equipment	\$14,112	\$8,400	\$183,325	\$7,092	\$0	\$0	\$0
542500 Communication Equipment	\$0	\$0	\$149,210	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$108,711	\$134,796	\$134,796	\$112,330	\$127,438	\$0	\$127,438
579002 Contingency Capital	\$0	\$0	\$254	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$147,802</b>	<b>\$163,196</b>	<b>\$615,751</b>	<b>\$130,416</b>	<b>\$127,438</b>	<b>\$0</b>	<b>\$127,438</b>
<b>Police Total</b>	<b>\$1,691,387</b>	<b>\$2,007,693</b>	<b>\$2,497,669</b>	<b>\$1,361,972</b>	<b>\$1,887,252</b>	<b>\$42,797</b>	<b>\$1,930,049</b>



Police Department

# Confiscated Assets Fund

## Who We Are...

The Confiscated Assets Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures from the sale of confiscated assets. This cost center enhances the Special Operations Section (General Fund) cost center. This cost center is funded solely through property and asset forfeitures. State law specifically prohibits the use of forfeited assets for the payment of salaries or rewards to law enforcement personnel. There are no employees assigned to this cost center; however, overtime associated with investigations is included and allowable.

## Confiscated Assets Program Fund 210

### What We Have Accomplished...

- Participated in both Drug Enforcement Agency (DEA) and High Intensity Drug Trafficking Area (HIDTA) task forces.
- Continued to target specific crimes and high criminal activity areas with added patrols and surveillance.
- Detected, investigated, and prosecuted those persons that violate the laws in regards to illegal narcotics production, manufacturing, distribution, transportation, sale and chronic use of illegal drugs.

### What We Expect to Accomplish...

- Continue to participate in Drug Enforcement Agency (DEA) and High Intensity Drug Trafficking Area (HIDTA) task forces.
- Continue to target specific crimes and high criminal activity areas with added patrols and surveillance.
- Continue to detect, investigate, and prosecuting those persons that violate the laws in regards to illegal narcotics production, manufacturing, distribution, transportation, sale and chronic use of illegal drugs.

**Confiscated Assets Program  
Fund 210**

**Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>			<b>\$310,211</b>
<b>FY 2015 Revenues</b>			<b>\$90,000</b>
<b>FY 2014 TOTAL Approved Budget</b>			<b>\$310,878</b>
FY 2014 Capital Removed			(\$16,000)
Bank Fees Adjustment			\$200
Indirect Costs Adjustment			(\$9,624)
<b>FY 2015 Approved Base Budget</b>			<b>\$285,454</b>
21032501	522205	Move recurring Software Maint from Confiscated Assets Fund to General Fund	(\$13,800)
21032501	522205	Move recurring AFIS maintenance from Confiscated Assets to General Fund	(\$5,000)
21032501	various	Move recurring SWAT from Confiscated Assets to General Fund	(\$45,400)
21032501	522320	Move recurring copier and car rental from Confiscated Assets to General Fund	(\$8,600)
<b>FY 2015 Approved Program Changes</b>			<b>(\$72,800)</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$212,654</b>
35032230	542200	70006 (3) replacement Narcotics Vehicles	\$87,000
35032260	541300	72003 Detention Security Enhancement	\$35,000
<b>FY 2015 Approved Capital</b>			<b>\$122,000</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$334,654</b>

## Confiscated Assets Program Fund 210

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>342101</b> Special Police Ser- Ot	\$68,253	\$5,000	\$5,000	\$29,524	\$5,000	\$0	\$5,000
<b>Charges for Service - External Total</b>	<b>\$68,253</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$29,524</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>
<b>351300</b> Confiscation	\$18,241	\$0	\$0	(\$375)	\$0	\$0	\$0
<b>351310</b> D.E.A. Funds	\$145,803	\$75,000	\$75,000	\$60,833	\$75,000	\$0	\$75,000
<b>351315</b> State Drug Forfeiture	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$5,000
<b>351360</b> Sale Of Confis Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fines &amp; Forfeitures Total</b>	<b>\$164,044</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$60,458</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>
<b>361000</b> Interest Revenues	\$0	\$5,000	\$5,000	\$1,468	\$5,000	\$0	\$5,000
<b>361010</b> Unrealized Invest Gains	(\$5,626)	\$0	\$0	(\$791)	\$0	\$0	\$0
<b>361015</b> Bank Interest Earned	\$870	\$0	\$0	\$54	\$0	\$0	\$0
<b>361016</b> Invest Interest Earned	\$7,625	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$2,869</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$731</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>
<b>392100</b> Sale Of Assets	\$0	\$0	\$13,716	\$12,105	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,716</b>	<b>\$12,105</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$235,166</b>	<b>\$90,000</b>	<b>\$103,716</b>	<b>\$102,817</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$90,000</b>

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>511300</b> Overtime	\$61,934	\$60,000	\$60,000	\$39,557	\$60,000	\$0	\$60,000
<b>512200</b> Social Security (FICA) Contributions	\$2,858	\$4,500	\$4,500	\$2,364	\$4,500	\$0	\$4,500
<b>512300</b> Medicare	\$668	\$1,780	\$1,780	\$553	\$1,780	\$0	\$1,780
<b>553100</b> Group Insurance Contribution	\$631	\$0	\$0	\$363	\$0	\$0	\$0
<b>Salaries and Benefits Total</b>	<b>\$66,091</b>	<b>\$66,280</b>	<b>\$66,280</b>	<b>\$42,837</b>	<b>\$66,280</b>	<b>\$0</b>	<b>\$66,280</b>
<b>521400</b> Contract Services	\$0	\$0	\$0	\$350	\$0	\$0	\$0
<b>522205</b> Repairs And Maintenance	\$13,561	\$15,500	\$15,799	\$4,982	\$15,500	(\$13,800)	\$1,700
<b>522320</b> Rental Of Equipment And Vehicles	\$4,621	\$8,200	\$8,726	\$2,931	\$8,200	(\$8,200)	\$0
<b>523210</b> Communication Services	\$2,688	\$4,152	\$4,152	\$0	\$4,152	\$0	\$4,152
<b>523500</b> Travel	\$24,070	\$12,310	\$12,310	\$8,555	\$12,310	(\$6,000)	\$6,310
<b>523600</b> Dues And Fees	\$18,755	\$25,020	\$25,020	\$18,115	\$25,020	\$0	\$25,020
<b>523700</b> Education And Training	\$21,056	\$40,170	\$48,170	\$9,345	\$40,170	(\$5,000)	\$35,170
<b>523901</b> Bank Fees / Charges	\$0	\$0	\$0	\$123	\$200	\$0	\$200
<b>531105</b> Supplies	\$27,839	\$42,100	\$48,554	\$13,767	\$42,100	(\$15,400)	\$26,700
<b>531605</b> Machinery And Equipment-Operating	\$30,981	\$21,600	\$35,140	\$23,541	\$21,600	(\$13,600)	\$8,000
<b>531610</b> Furniture/Fixtures-Operating	\$0	\$0	\$0	\$899	\$0	\$0	\$0
<b>531615</b> Computer Equipment-Operating	\$1,086	\$5,310	\$5,310	\$0	\$5,310	\$0	\$5,310
<b>531620</b> Communication Equipment-Operating	\$0	\$500	\$500	\$0	\$500	\$0	\$500
<b>531720</b> Uniforms	\$7,793	\$7,100	\$7,100	\$492	\$7,100	(\$5,800)	\$1,300
<b>Operating Total</b>	<b>\$213,214</b>	<b>\$186,962</b>	<b>\$230,781</b>	<b>\$98,904</b>	<b>\$187,162</b>	<b>(\$72,800)</b>	<b>\$114,362</b>
<b>551110</b> Indirect Costs	\$33,976	\$41,636	\$41,636	\$34,697	\$32,012	\$0	\$32,012
<b>572000</b> Payments To Other Agencies	\$0	\$0	\$34,650	\$34,650	\$0	\$0	\$0
<b>611350</b> Operating Transfers Out - Cap Projects	\$96,000	\$16,000	\$47,716	\$13,333	\$0	\$122,000	\$122,000
<b>Transfers, Capital, Other Total</b>	<b>\$129,976</b>	<b>\$57,636</b>	<b>\$124,002</b>	<b>\$82,680</b>	<b>\$32,012</b>	<b>\$122,000</b>	<b>\$154,012</b>
<b>Police Total</b>	<b>\$409,281</b>	<b>\$310,878</b>	<b>\$421,063</b>	<b>\$224,421</b>	<b>\$285,454</b>	<b>\$49,200</b>	<b>\$334,654</b>
	<b>\$409,281</b>	<b>\$310,878</b>	<b>\$421,063</b>	<b>\$224,421</b>	<b>\$285,454</b>	<b>\$49,200</b>	<b>\$334,654</b>

# Recreation, Parks, Historic and Cultural Affairs Department

## Mission Statement...

The Department continues to strive to meet the leisure needs of the Citizens of Roswell by providing quality, comprehensive recreational opportunities, parks and facilities.

## Who We Are...

The Recreation, Parks, Historic & Cultural Affairs Department is responsible for providing for the leisure needs of the Citizens of Roswell by offering many diverse opportunities to engage in recreational, historical, and cultural programs and activities, and by providing a host of parks, historical sites, open space and facilities for all to enjoy.

# Recreation, Parks, Historic & Cultural Affairs Department

## Opportunities...

- Showcase the Chattahoochee River to the Roswell community as the City's major asset.
- Utilize existing and new programs and activities to enhance the true sense of community throughout the City of Roswell.
- Explore opportunities for entrepreneurial businesses to engage in programs, activities and parks to enhance resource development and augment recreation tourism as a positive economic impact on the community.

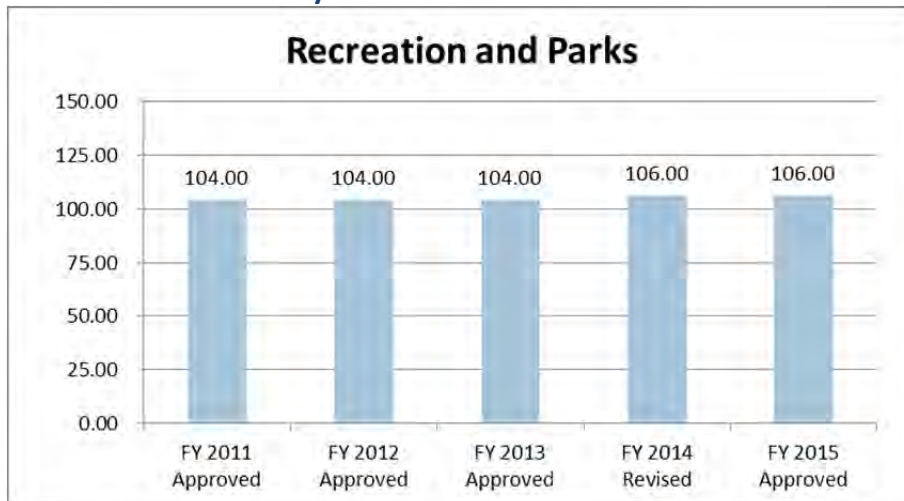
## Challenges...

- Continue to maintain standards that reflect on our status as a finalist of the Gold Medal Award and accredited agency from the National Recreation and Park Association.
- Improve upon the high level of existing services within the current fiscal constraints.
- Advance Roswell as a vibrant community through the utilization of recreation, parks, historic and cultural resources.

## Department Budget Summary by Fund...

<b>Recreation, Parks, Historic and Cultural Affairs</b>	<b>\$16,293,276</b>
100 - General Fund	\$9,836,487
230 - Impact Fees Fund	\$45,000
235 - Cemetery Care Fund	\$23,500
290 - Leita Thompson Fund	\$124,328
350 - Capital Projects	\$1,006,000
555 - Participant Recreation Fund	\$5,257,961

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (1) Administrative Supervisor position.

**FY 2012:** Eliminated (1) Recreation Program Supervisor I position and (1) Administrative Specialist II position.

**FY 2014:** Added (1) Crew Worker position for the River and (1) Crew Worker for Park Beautification.



# Recreation, Parks, Historic & Cultural Affairs Department

## Quartile 1 Programs

### Recreation, Parks, Historic & Cultural Affairs

CIP/Project Management (including bid/contract mgmt.)  
Master Plan Development and Updating  
Park Amenities Maintenance  
Playgrounds Maintenance  
Specialized Park Facility Maintenance  
Trail Maintenance

## Quartile 2 Programs

### Recreation, Parks, Historic & Cultural Affairs

Athletic Field Maintenance  
Community Events  
Historic Facility Maintenance  
Intergovernmental Agreements/Coordination  
Leita Thompson Memorial Gardens  
Municipal Complex Grounds Maintenance  
Park Landscaping  
Parks Indoor Facility Maintenance  
Parks Natural Area Management and Maintenance  
Parks Outdoor Facility Maintenance  
Parks Refuse Collection and Disposal  
Parks Safety Inspections  
Public/Community Outreach  
Recreation Facility Management  
Recreation Specialized Facility Management  
Sports Turf Maintenance  
Synthetic Turf Maintenance  
Park Police

# Recreation, Parks, Historic & Cultural Affairs Department

## Quartile 3 Programs

## Quartile 4 Programs

### Recreation, Parks, Historic & Cultural Affairs

### Recreation, Parks, Historic & Cultural Affairs

Adaptive Programs  
Adult Tennis  
Adult Visual Arts  
Adult/Family General Interest  
City-Sponsored Special Event Support  
Competitive Gymnastics  
Cultural Arts Management/Programming  
Cultural Arts Rentals  
Historic/Cultural Arts Community Outreach & Support  
Historic/Museum Facility Management  
Recreation Commission Support  
Youth Athletic Camps  
Youth Baseball/Softball  
Youth Camps  
Youth Football/Cheerleading  
Youth General Interest  
Youth Gymnastics  
Youth Indoor Athletics  
Youth Lacrosse  
Youth Performing Arts  
Youth Recreation Soccer  
Youth Select Soccer  
Youth Tennis  
Youth Visual Arts  
Aquatics  
Recreation Facility Reservations

Adult Athletic Leagues  
Adult Fitness  
Adult Performing Arts  
Cemetery Care  
Leita Thompson Apartment Rental  
Parks Memorial Program  
Parks Powered Equipment Maintenance  
Roswell Arts Commission Support

# Recreation, Parks, Historic & Cultural Affairs Department General Fund

## What We Have Accomplished...

- The City's three historic homes continue to be a tremendous asset as Bulloch Hall opened the Carriage House; Smith Plantation topped 10,000 visitors annually; and Barrington Hall transformed its Family Parlor into an interactive interpretive opportunity.
- The Cultural Affairs Division successfully administered the first Contract for Cultural Services Program awarding 8 contracts to Roswell organizations for the provision of art and/or cultural services.
- Named as a finalist for the National Gold Medal Award from the National Recreation and Parks Association for the third year in a row.
- New restroom facility at Old Mill Park near Historic Machine Shop and Covered Bridge.
- Installed a second sand volleyball court and new picnic pavilion at the Don White Park.

## What We Expect to Accomplish...

- With our first full year of operation of the new artificial turf fields, we will increase playability, participation numbers and revenue from rentals and tournaments and reduce maintenance cost.
- Complete the Community Cultural Visioning Plan.
- Maintain professional standards throughout the Department to ensure compliance with the 144 standards as outlined by the Commission of Accreditation of Parks and Recreation Agencies and to reflect our status as a finalist in the Gold Medal Award process.
- Begin construction on Phases 4 & 5 of the Roswell River Walk (Azalea to Willeo).
- Construct the therapeutic pool at Adult Recreation Center.

# Recreation, Parks, Historic & Cultural Affairs Department General Fund

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>			<b>\$10,292,690</b>
		One-Time Costs Removed (Community Cultural Plan)	(\$80,000)
		Salary and Benefit Adjustments	(\$12,162)
		Align R&P personnel expenditures from General Fund to appropriate fund	(\$256,931)
		Retirement Adjustment - Defined Benefit Plan	\$40,371
		Retirement Adjustment - Defined Contribution Plan	\$12,215
		Garage Mechanics Fees Adjustment	\$1,000
		Fuel and Utility Adjustment	(\$13,971)
		Group Benefits for qualified part-time Adjustment (delayed until FY16)	(\$7,500)
<b>FY 2015 Approved Base Budget</b>			<b>\$9,975,712</b>
10061101	various	Move Administrative Cost from Rec Part Fund to General Fund (copier, general office supplies, postage, furniture/fixture and laptops)	\$72,880
10061102	611355	Reduce General Fund subsidy to Recreation Participation Fund	(\$250,000)
10061700	521400	Arts Commission - Cultural Master Plan Initial Implementation	\$25,000
10061700	521400	Arts Commission - National Arts & Humanities Month Activities (includes co-sponsorship of Imagine Roswell Arts & Culture 2030 Gala (\$4,000); Creative Alliance Events (\$725); and Business & Arts Collaborative Work Session (\$300))	\$5,025
10061700	521400	Arts Commission - Roswell Arts Fund Non Profit Support (includes reimbursement of 501c3 filing fees (\$870) and seed money for fundraising (\$2,000))	\$2,870
10061700	521400	Arts Commission - Matching Funds for Temporary Public Art Installation	\$5,000
<b>FY 2015 Approved Program Changes</b>			<b>(\$139,225)</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$9,836,487</b>
35062000	541210	60056 Waller Park Extension Lower Restrooms	\$175,000
35062000	542100	60003 Small Equipment Replacement Program (mowers, gators, etc.)	\$36,000
35061754	541300	65007 Replace Roofs on outbuildings at Smith Plantation (4 remain bldgs)	\$17,000
35061700	541200	60042 Bulloch Hall Parking Lot Repair	\$12,000
35062000	541210	60052 RAP Playground Renovations	\$38,000
35062000	541210	60059 Pool Lighting Upgrades	\$40,000
35062000	541210	60033 Athletic Field Improvements (Lightpole replacement and fencing)	\$28,000
35062000	541210	60053 Physical Activity Building HVAC Replacement	\$175,000
35062000	541210	60024 Greenway Repairs	\$15,000
35062000	522205	60054 Asphalt Resurfacing/Restriping	\$20,000
35062000	542100	60055 Skid Steer Replacement	\$57,000
35062000	541210	60039 Recreation Facility Maintenance (Tennis Cts)	\$18,000
35062000	541210	60058 Re-program reduction in Recreation Participation Fund subsidy to Maintenance Capital	\$250,000
35062000	541210	60043 System Wide Park Improvements (Beautification)	\$100,000
35062000	522205	33001 ADA compliance for City Facilities	\$25,000
<b>FY 2015 Approved Capital</b>			<b>\$1,006,000</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$10,842,487</b>

# Recreation, Parks, Historic & Cultural Affairs Department

## General Fund

### Department Summary by Account...

Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		Approved	Amended Budget				
511100 Regular Employees	\$4,135,873	\$4,212,098	\$4,238,528	\$3,474,060	\$4,012,731	\$0	\$4,012,731
511105 Part Time Employees	\$410,236	\$411,870	\$413,970	\$315,385	\$411,870	\$0	\$411,870
511300 Overtime	\$88,265	\$128,521	\$128,521	\$83,187	\$128,521	\$0	\$128,521
512200 Social Security (FICA) Contributions	\$275,325	\$294,680	\$296,562	\$230,055	\$282,158	\$0	\$282,158
512300 Medicare	\$64,592	\$68,808	\$69,252	\$54,007	\$65,881	\$0	\$65,881
512400 Defined Benefit Retirement Program	\$570,666	\$582,757	\$572,757	\$534,194	\$579,974	\$0	\$579,974
512401 Deferred Compensation Con	\$23,681	\$26,000	\$26,000	\$20,637	\$26,000	\$0	\$26,000
512402 Defined Contribution Retirement Program	\$0	\$26,477	\$64,237	\$59,415	\$38,382	\$0	\$38,382
553100 Group Insurance Contribution	\$753,309	\$830,750	\$823,250	\$626,788	\$802,437	\$0	\$802,437
554100 Workers Comp Contribution	\$36,446	\$38,050	\$38,050	\$31,708	\$38,050	\$0	\$38,050
<b>Salaries and Benefits Total</b>	<b>\$6,358,392</b>	<b>\$6,620,011</b>	<b>\$6,671,127</b>	<b>\$5,429,435</b>	<b>\$6,386,004</b>	<b>\$0</b>	<b>\$6,386,004</b>
521201 Professional Services	\$23,344	\$28,973	\$60,924	\$26,825	\$28,973	\$0	\$28,973
521300 Technical Services	\$0	\$200	\$200	\$0	\$200	\$0	\$200
521400 Contract Services	\$184,178	\$272,691	\$312,609	\$159,981	\$202,691	\$37,895	\$240,586
522110 Disposal	\$17,044	\$11,000	\$11,285	\$15,326	\$11,000	\$0	\$11,000
522130 Custodial	\$6,940	\$12,200	\$12,200	\$5,590	\$12,200	\$0	\$12,200
522140 Repairs And Maintenance - Grounds	\$76,243	\$69,000	\$79,070	\$33,689	\$69,000	\$0	\$69,000
522205 Repairs And Maintenance	\$347,176	\$331,534	\$393,684	\$255,631	\$331,534	\$6,540	\$338,074
522210 Vehicle Repair	\$34,065	\$61,299	\$61,299	\$23,528	\$61,299	\$0	\$61,299
522215 Garage Base Rate	\$46,920	\$54,510	\$54,510	\$45,425	\$54,510	\$0	\$54,510
522216 Mechanics Rate	\$15,122	\$22,680	\$22,680	\$10,085	\$23,680	\$0	\$23,680
522310 Rental Of Land And Buildings	\$0	\$0	\$0	\$500	\$0	\$0	\$0
522320 Rental Of Equipment And Vehicles	\$8,876	\$12,940	\$12,940	\$16,271	\$12,940	\$18,140	\$31,080
523210 Communication Services	\$18,361	\$0	\$0	\$600	\$0	\$0	\$0
523220 Postage	\$1,843	\$3,210	\$3,210	\$1,139	\$3,210	\$5,000	\$8,210
523300 Advertising	\$16,584	\$28,375	\$30,850	\$11,013	\$28,375	\$0	\$28,375
523400 Printing And Binding	\$8,910	\$14,650	\$14,845	\$4,440	\$14,650	\$0	\$14,650
523500 Travel	\$2,015	\$12,145	\$12,145	\$6,786	\$12,145	\$0	\$12,145
523600 Dues And Fees	\$4,477	\$5,127	\$5,137	\$5,409	\$5,127	\$2,000	\$7,127
523700 Education And Training	\$2,719	\$7,600	\$7,600	\$1,766	\$7,600	\$0	\$7,600
523852 Instruction Fees	\$250	\$0	\$350	\$625	\$0	\$0	\$0
523902 Sanitation Services	\$45,599	\$54,000	\$54,000	\$50,302	\$54,000	\$0	\$54,000
531105 Supplies	\$313,647	\$305,480	\$310,370	\$225,127	\$305,480	\$24,500	\$329,980
531115 Recreation Supplies	\$304,820	\$243,500	\$250,259	\$202,975	\$243,500	\$0	\$243,500
531120 Vehicle Parts And Supplies	\$119,256	\$101,500	\$105,043	\$119,216	\$101,500	\$0	\$101,500
531150 Computer Supplies	\$0	\$0	\$8,673	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$182,646	\$199,397	\$199,421	\$104,199	\$189,397	\$0	\$189,397
531215 Stormwater Fees	\$35,726	\$36,150	\$36,150	\$37,395	\$36,150	\$0	\$36,150
531220 Natural Gas	\$50,347	\$65,000	\$65,000	\$32,321	\$60,000	\$0	\$60,000
531230 Electricity	\$593,729	\$560,081	\$601,696	\$448,197	\$561,110	\$0	\$561,110
531240 Bottled Gas	\$526	\$700	\$700	\$377	\$700	\$0	\$700
531250 Oil	\$2,996	\$4,500	\$4,500	\$3,400	\$4,500	\$0	\$4,500
531270 Gasoline/ Diesel	\$129,030	\$128,000	\$128,000	\$98,190	\$128,000	\$0	\$128,000
531310 Hospitality And Events	\$52	\$1,000	\$1,000	\$2,520	\$1,000	\$0	\$1,000
531400 Books And Periodicals	\$322	\$300	\$300	\$88	\$300	\$0	\$300
531605 Machinery And Equipment-Operating	\$3,397	\$5,000	\$6,339	\$7,532	\$5,000	\$10,700	\$15,700
531610 Furniture/Fixtures-Operating	\$342	\$525	\$525	\$0	\$525	\$6,000	\$6,525
531615 Computer Equipment-Operating	\$1,835	\$5,350	\$5,350	\$1,103	\$5,350	\$0	\$5,350
531710 Vietnam Memorial Bricks	\$120	\$400	\$400	\$80	\$400	\$0	\$400
531720 Uniforms	\$30,567	\$47,960	\$48,003	\$22,103	\$47,960	\$0	\$47,960
539999 Special Events Contra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Total</b>	<b>\$2,630,026</b>	<b>\$2,706,977</b>	<b>\$2,921,267</b>	<b>\$1,979,928</b>	<b>\$2,624,006</b>	<b>\$110,775</b>	<b>\$2,734,781</b>
542400 Computer Equipment	\$10,850	\$0	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$233,708	\$239,311	\$239,311	\$199,426	\$239,311	\$0	\$239,311
611353 Operating Transfer Out - Solid Waste	\$0	\$155,000	\$155,000	\$0	\$155,000	\$0	\$155,000
611355 Operating Transfer Out - Participant Rec	\$571,391	\$571,391	\$571,391	\$476,159	\$571,391	(\$250,000)	\$321,391
<b>Transfers, Capital, Other Total</b>	<b>\$815,949</b>	<b>\$965,702</b>	<b>\$965,702</b>	<b>\$675,585</b>	<b>\$965,702</b>	<b>(\$250,000)</b>	<b>\$715,702</b>
<b>Recreation, Parks, Historic and Cultural Affairs Total</b>	<b>\$9,804,368</b>	<b>\$10,292,690</b>	<b>\$10,558,096</b>	<b>\$8,084,948</b>	<b>\$9,975,712</b>	<b>(\$139,225)</b>	<b>\$9,836,487</b>

# Recreation, Parks, Historic & Cultural Affairs Department General Fund

## Department Summary by Cost Center...

Org #	Category	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	Sum of FY 2015 Approved Budget
			Approved	Amended Budget				
10061101	Salaries and Benefits	\$303,301	\$311,033	\$297,910	\$252,403	\$299,469	\$0	\$299,469
	Operating	\$115,367	\$98,500	\$119,875	\$106,972	\$108,500	\$72,880	\$181,380
	Transfers, Capital, Other	\$233,708	\$394,311	\$394,311	\$199,426	\$394,311	\$0	\$394,311
	<b>Recreation Administration</b>	<b>\$652,375</b>	<b>\$803,844</b>	<b>\$812,096</b>	<b>\$558,801</b>	<b>\$802,280</b>	<b>\$72,880</b>	<b>\$875,160</b>
10061102	Salaries and Benefits	\$1,687,840	\$1,725,258	\$1,734,609	\$1,410,430	\$1,627,048	\$0	\$1,627,048
	Operating	\$28	\$0	\$0	\$1,508	\$0	\$0	\$0
	Transfers, Capital, Other	\$571,391	\$571,391	\$571,391	\$476,159	\$571,391	(\$250,000)	\$321,391
	<b>Recreation Support Service</b>	<b>\$2,259,259</b>	<b>\$2,296,649</b>	<b>\$2,306,000</b>	<b>\$1,888,098</b>	<b>\$2,198,439</b>	<b>(\$250,000)</b>	<b>\$1,948,439</b>
10061200	Operating	\$49	\$0	\$0	\$600	\$0	\$0	\$0
	<b>Recreation Support Service</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
10061700	Salaries and Benefits	\$104,907	\$108,735	\$109,058	\$86,956	\$110,017	\$0	\$110,017
	Operating	\$109,112	\$180,965	\$211,290	\$66,618	\$100,965	\$37,895	\$138,860
	<b>Historic &amp; Cultural Affairs T</b>	<b>\$214,019</b>	<b>\$289,700</b>	<b>\$320,348</b>	<b>\$153,574</b>	<b>\$210,982</b>	<b>\$37,895</b>	<b>\$248,877</b>
10061751	Salaries and Benefits	\$132,198	\$143,317	\$143,801	\$116,680	\$144,461	\$0	\$144,461
	Operating	\$73,372	\$96,177	\$118,698	\$43,605	\$94,206	\$0	\$94,206
	<b>Barrington Hall Total</b>	<b>\$205,570</b>	<b>\$239,494</b>	<b>\$262,499</b>	<b>\$160,285</b>	<b>\$238,667</b>	<b>\$0</b>	<b>\$238,667</b>
10061752	Salaries and Benefits	\$143,859	\$139,676	\$140,322	\$121,033	\$140,760	\$0	\$140,760
	Operating	\$70,957	\$93,151	\$128,314	\$81,806	\$94,151	\$0	\$94,151
	<b>Bulloch Hall Total</b>	<b>\$214,815</b>	<b>\$232,827</b>	<b>\$268,636</b>	<b>\$202,839</b>	<b>\$234,911</b>	<b>\$0</b>	<b>\$234,911</b>
10061753	Salaries and Benefits	\$145,938	\$158,281	\$166,350	\$114,385	\$146,621	\$0	\$146,621
	Operating	\$41,049	\$55,396	\$69,502	\$32,278	\$47,396	\$0	\$47,396
	<b>Cultural Arts Center Total</b>	<b>\$186,987</b>	<b>\$213,677</b>	<b>\$235,852</b>	<b>\$146,663</b>	<b>\$194,017</b>	<b>\$0</b>	<b>\$194,017</b>
10061754	Salaries and Benefits	\$128,049	\$138,556	\$139,363	\$110,262	\$139,362	\$0	\$139,362
	Operating	\$85,753	\$94,994	\$111,791	\$66,768	\$94,994	\$0	\$94,994
	<b>Smith Plantation Total</b>	<b>\$213,802</b>	<b>\$233,550</b>	<b>\$251,155</b>	<b>\$177,030</b>	<b>\$234,356</b>	<b>\$0</b>	<b>\$234,356</b>
10062000	Salaries and Benefits	\$3,216,065	\$3,396,784	\$3,439,404	\$2,857,223	\$3,268,336	\$0	\$3,268,336
	Operating	\$2,098,229	\$2,042,195	\$2,111,189	\$1,558,613	\$2,040,195	\$0	\$2,040,195
	Transfers, Capital, Other	\$10,850	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Parks / Park Areas Total</b>	<b>\$5,325,144</b>	<b>\$5,438,979</b>	<b>\$5,550,593</b>	<b>\$4,415,836</b>	<b>\$5,308,531</b>	<b>\$0</b>	<b>\$5,308,531</b>
10062201	Salaries and Benefits	\$121,617	\$127,523	\$128,169	\$103,181	\$128,715	\$0	\$128,715
	Operating	\$19,173	\$28,999	\$30,021	\$10,589	\$26,999	\$0	\$26,999
	<b>Municipal Complex Ground:</b>	<b>\$140,790</b>	<b>\$156,522</b>	<b>\$158,190</b>	<b>\$113,770</b>	<b>\$155,714</b>	<b>\$0</b>	<b>\$155,714</b>
10062500	Salaries and Benefits	\$374,620	\$370,848	\$372,140	\$256,881	\$381,215	\$0	\$381,215
	Operating	\$16,938	\$16,600	\$20,587	\$10,572	\$16,600	\$0	\$16,600
	<b>Park Police Total</b>	<b>\$391,557</b>	<b>\$387,448</b>	<b>\$392,726</b>	<b>\$267,454</b>	<b>\$397,815</b>	<b>\$0</b>	<b>\$397,815</b>
<b>100 - General Fund Total</b>		<b>\$9,804,368</b>	<b>\$10,292,690</b>	<b>\$10,558,096</b>	<b>\$8,084,948</b>	<b>\$9,975,712</b>	<b>(\$139,225)</b>	<b>\$9,836,487</b>

Recreation, Parks, Historic & Cultural Affairs Department

# Recreation Participation Fund

## Mission Statement

To offer quality fee-based programs, activities and special events that meet the present and future leisure needs of all Roswell Citizens.

## Who We Are...

The Recreation Participation Fund is an enterprise fund that provides recreation programs throughout the city.

## Participant Recreation Fund - Fund 555

### Opportunities...

- Provide affordable fee based programs to the citizens of Roswell.
- Expand program offerings in areas requested by citizens.
- Increase rental revenue by ensuring that the rental process is user friendly.

### Challenges...

- Continue the high level of program services at the budgeted rate.
- Offer increased number of programs for citizens with special needs, within budgetary restraints.
- Install card swipe mechanisms to better track usage and participation.

### What We Have Accomplished...

- Opened the Art Center on Fouts Road and expanded the art and culinary programs.
- Reduced the number of program brochures printed and mailed.
- Established additional baseball, soccer, and lacrosse tournaments and gymnastics meets that impacted the local economy.
- Hosted the Congressional Arts Competition for the U.S. House of Representatives.
- Expanded adaptive programs to include basketball, soccer, baseball, and summer camp.
- Dedicated the new 2,500 square foot Fred Williams Fitness Center at the Adult Recreation Center.

### What We Expect to Accomplish...

- With the newly opened Bocce courts we plan on expanding leagues for all ages and tournaments and rentals.
- Based on success of Showstoppers and Dance Starz we are expanding Performing Arts.
- Expand overall fitness programs at all facilities.
- Full year of programs at Art Center on Fouts Road.
- Establish additional baseball, soccer and lacrosse tournaments on new artificial turf fields and gymnastics meets that can help positively impact the local economy.



## Participant Recreation Fund - Fund 555

### Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>		<b>\$425,535</b>	
<b>FY 2015 Revenues</b>		<b>\$4,832,891</b>	
<b>FY 2014 TOTAL Approved Budget</b>		<b>\$5,310,349</b>	
One-Time Costs Removed (One-time Employee compensation)		(\$1,992)	
FY 2014 Capital Removed		(\$243,600)	
Salary and Benefit Adjustments		(\$6,860)	
Align R&P personnel expenditures from General Fund to appropriate fund		\$230,295	
Retirement Adjustment - Defined Benefit Plan		\$3,949	
Retirement Adjustment - Defined Contribution Plan		(\$4,207)	
Bank Fees Adjustment		\$7,000	
<b>FY 2015 Approved Base Budget</b>		<b>\$5,294,934</b>	
55561101	511100	Merit Increase for Full-time Employees (avg of 3%)	\$26,033
55561101	511105	Merit Increase for Part-time Employees (avg of 3%)	\$4,166
55561101	553100	Potential Group Health Insurance Renewal Increase (7%)	\$11,008
55561101	various	Move Administrative Cost from Rec Part Fund to General Fund (copier, general office supplies, postage, furniture/fixture and laptops to IT)	(\$78,180)
<b>FY 2015 Approved Program Changes</b>		<b>(\$36,973)</b>	
<b>FY 2015 Approved Operating Budget</b>		<b>\$5,257,961</b>	
<b>FY 2015 Approved Capital</b>		<b>\$0</b>	
<b>FY 2015 TOTAL Approved Budget</b>		<b>\$5,257,961</b>	

## Participant Recreation Fund - Fund 555

### Fund Revenues by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>347504</b> Tennis	\$214,708	\$200,000	\$200,000	\$216,470	\$200,000	\$30,000	\$230,000
<b>347505</b> Swimming	\$210,161	\$200,000	\$200,000	\$95,973	\$200,000	\$15,000	\$215,000
<b>347506</b> Gym & Physical Fitness	\$1,058,882	\$1,000,000	\$1,000,000	\$867,271	\$1,000,000	\$25,000	\$1,025,000
<b>347507</b> Dance, Drama, & Music	\$285,736	\$300,000	\$300,000	\$265,006	\$300,000	(\$30,000)	\$270,000
<b>347508</b> Arts & Crafts	\$232,321	\$250,000	\$250,000	\$180,609	\$250,000	(\$20,000)	\$230,000
<b>347509</b> General Instrction Progs	\$385,947	\$400,000	\$400,000	\$272,961	\$400,000	(\$25,000)	\$375,000
<b>347510</b> Rec & Parks Contributions	\$82,212	\$45,000	\$45,000	\$62,422	\$45,000	(\$2,500)	\$42,500
<b>347512</b> Rec & Parks Miscellaneous	\$22,989	\$25,000	\$25,000	\$14,309	\$25,000	(\$10,000)	\$15,000
<b>347513</b> Senior Adult Center	\$199,623	\$170,000	\$170,000	\$176,429	\$170,000	\$40,000	\$210,000
<b>Charges for Service - External Total</b>	<b>\$4,672,406</b>	<b>\$4,462,000</b>	<b>\$4,462,000</b>	<b>\$3,754,752</b>	<b>\$4,462,000</b>	<b>\$49,500</b>	<b>\$4,511,500</b>
<b>391201</b> Operating Transfer In	\$571,391	\$571,391	\$571,391	\$476,159	\$571,391	(\$250,000)	\$321,391
<b>Transfers In Total</b>	<b>\$571,391</b>	<b>\$571,391</b>	<b>\$571,391</b>	<b>\$476,159</b>	<b>\$571,391</b>	<b>(\$250,000)</b>	<b>\$321,391</b>
<b>Grand Total</b>	<b>\$5,251,278</b>	<b>\$5,033,391</b>	<b>\$5,033,391</b>	<b>\$4,231,231</b>	<b>\$5,033,391</b>	<b>(\$200,500)</b>	<b>\$4,832,891</b>

## Participant Recreation Fund - Fund 555

### Fund Expenditures by Account...

Account	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		Approved	Amended Budget				
511100 Regular Employees	\$795,225	\$814,766	\$818,750	\$672,463	\$976,594	\$26,033	\$1,002,627
511105 Part Time Employees	\$108,553	\$129,000	\$129,000	\$99,945	\$129,000	\$4,166	\$133,166
511200 Temporary Employees	\$1,430,014	\$1,391,042	\$1,391,042	\$1,133,617	\$1,391,042	\$0	\$1,391,042
511250 Seasonal Employees	\$292,726	\$249,219	\$249,219	\$108,061	\$249,219	\$0	\$249,219
512200 Social Security (FICA) Contributions	\$155,729	\$154,400	\$154,401	\$130,746	\$164,719	\$0	\$164,719
512300 Medicare	\$36,304	\$36,106	\$36,105	\$30,564	\$38,519	\$0	\$38,519
512400 Defined Benefit Retirement Program	\$107,348	\$107,741	\$107,741	\$98,762	\$142,075	\$0	\$142,075
512401 Deferred Compensation Con	\$2,889	\$3,300	\$3,300	\$2,516	\$3,300	\$0	\$3,300
512402 Defined Contribution Retirement Program	\$0	\$13,335	\$13,335	\$43,859	\$9,438	\$0	\$9,438
553100 Group Insurance Contribution	\$113,602	\$157,250	\$157,250	\$84,243	\$173,438	\$11,008	\$184,446
554100 Workers Comp Contribution	\$13,244	\$13,840	\$13,840	\$11,533	\$13,840	\$0	\$13,840
<b>Salaries and Benefits Total</b>	<b>\$3,055,634</b>	<b>\$3,069,999</b>	<b>\$3,073,983</b>	<b>\$2,416,310</b>	<b>\$3,291,184</b>	<b>\$41,207</b>	<b>\$3,332,391</b>
521400 Contract Services	\$94,693	\$107,300	\$111,159	\$76,403	\$107,300	\$0	\$107,300
522205 Repairs And Maintenance	\$7,889	\$10,000	\$10,535	\$4,460	\$10,000	(\$6,540)	\$3,460
522320 Rental Of Equipment And Vehicles	\$26,040	\$25,500	\$25,630	\$16,492	\$25,500	(\$18,140)	\$7,360
523210 Communication Services	\$16,885	\$0	\$0	\$423	\$0	\$0	\$0
523220 Postage	\$1,744	\$5,000	\$5,000	\$1,531	\$5,000	(\$5,000)	\$0
523300 Advertising	\$2,623	\$5,000	\$5,000	\$1,255	\$5,000	\$0	\$5,000
523400 Printing And Binding	\$15,171	\$23,180	\$23,180	\$9,446	\$23,180	\$0	\$23,180
523500 Travel	\$22,441	\$14,840	\$14,840	\$13,569	\$14,840	\$0	\$14,840
523600 Dues And Fees	\$5,344	\$3,700	\$3,700	\$5,308	\$3,700	(\$2,000)	\$1,700
523700 Education And Training	\$5,047	\$4,950	\$4,950	\$4,396	\$4,950	\$0	\$4,950
523852 Instruction Fees	\$666,635	\$720,000	\$721,135	\$513,345	\$720,000	\$0	\$720,000
523901 Bank Fees / Charges	\$62,734	\$60,000	\$60,000	\$21,459	\$67,000	\$0	\$67,000
531105 Supplies	\$38,634	\$75,000	\$77,098	\$23,999	\$75,000	(\$24,500)	\$50,500
531115 Recreation Supplies	\$817,832	\$827,050	\$821,715	\$444,955	\$827,050	(\$5,300)	\$821,750
531400 Books And Periodicals	\$1,065	\$500	\$500	\$455	\$500	\$0	\$500
531605 Machinery And Equipment-Operating	\$10,783	\$16,000	\$20,785	\$7,707	\$16,000	(\$10,700)	\$5,300
531610 Furniture/Fixtures-Operating	\$1,258	\$6,000	\$6,000	\$0	\$6,000	(\$6,000)	\$0
<b>Operating Total</b>	<b>\$1,796,818</b>	<b>\$1,904,020</b>	<b>\$1,911,228</b>	<b>\$1,145,704</b>	<b>\$1,911,020</b>	<b>(\$78,180)</b>	<b>\$1,832,840</b>
541210 Recreation Facilities	\$104,774	\$169,000	\$208,960	\$155,821	\$0	\$0	\$0
541300 Buildings	\$0	\$0	\$49,000	\$38,413	\$0	\$0	\$0
542100 Machinery	\$0	\$74,600	\$74,600	\$32,452	\$0	\$0	\$0
542200 Vehicles	\$86,283	\$0	\$0	\$0	\$0	\$0	\$0
549999 Contra- Capital Expense Account	(\$191,057)	\$0	\$0	(\$211,106)	\$0	\$0	\$0
551110 Indirect Costs	\$0	\$21,150	\$21,150	\$17,625	\$21,150	\$0	\$21,150
552400 Risk/Liability Contribution	\$69,904	\$71,580	\$71,580	\$59,650	\$71,580	\$0	\$71,580
561003 Site Improvement- Depreciation	\$11,174	\$0	\$0	\$9,311	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$23,047	\$0	\$0	\$19,206	\$0	\$0	\$0
561005 Vehicles-depreciation	\$8,436	\$0	\$0	\$7,030	\$0	\$0	\$0
579002 Contingency Capital	\$0	\$0	\$6,158	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$112,561</b>	<b>\$336,330</b>	<b>\$431,449</b>	<b>\$128,402</b>	<b>\$92,730</b>	<b>\$0</b>	<b>\$92,730</b>
<b>Recreation, Parks, Historic and Cultural Affairs Total</b>	<b>\$4,965,013</b>	<b>\$5,310,349</b>	<b>\$5,416,660</b>	<b>\$3,690,416</b>	<b>\$5,294,934</b>	<b>(\$36,973)</b>	<b>\$5,257,961</b>

## Participant Recreation Fund - Fund 555

### Fund Expenditures by Cost Center...

Category	FY 2013 Actual	FY 2014		FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
		Approved	Amended Budget				
55561101 Salaries and Benefits	\$0	\$323,509	\$558,436	\$426,974	\$805,505	\$41,207	\$846,712
Operating	\$1,756	\$449,059	\$414,415	\$118,359	\$456,059	(\$78,180)	\$377,879
Transfers, Capital, Other	\$42,657	\$336,330	\$336,330	\$119,247	\$92,730	\$0	\$92,730
<b>Administration Total</b>	<b>\$44,413</b>	<b>\$1,108,898</b>	<b>\$1,309,181</b>	<b>\$664,580</b>	<b>\$1,354,294</b>	<b>(\$36,973)</b>	<b>\$1,317,321</b>
55561200 Salaries and Benefits	\$3,055,634	\$0	\$0	\$19,813	\$0	\$0	\$0
Operating	\$1,795,062	\$0	\$53,208	\$40,209	\$0	\$0	\$0
Transfers, Capital, Other	\$69,904	\$0	\$80,384	\$1,935	\$0	\$0	\$0
<b>Participant Recreation Total</b>	<b>\$4,920,600</b>	<b>\$0</b>	<b>\$133,592</b>	<b>\$61,957</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55561201 Salaries and Benefits	\$0	\$292,499	\$220,893	\$110,174	\$235,108	\$0	\$235,108
Operating	\$0	\$99,522	\$101,700	\$68,603	\$99,522	\$0	\$99,522
<b>General Programs Total</b>	<b>\$0</b>	<b>\$392,021</b>	<b>\$322,593</b>	<b>\$178,777</b>	<b>\$334,630</b>	<b>\$0</b>	<b>\$334,630</b>
55561202 Salaries and Benefits	\$0	\$361,266	\$303,424	\$260,900	\$288,260	\$0	\$288,260
Operating	\$0	\$756,870	\$746,870	\$542,929	\$756,870	\$0	\$756,870
<b>Athletics Total</b>	<b>\$0</b>	<b>\$1,118,136</b>	<b>\$1,050,294</b>	<b>\$803,829</b>	<b>\$1,045,130</b>	<b>\$0</b>	<b>\$1,045,130</b>
55561203 Salaries and Benefits	\$0	\$183,141	\$114,026	\$73,388	\$151,960	\$0	\$151,960
Operating	\$0	\$112,020	\$114,967	\$80,978	\$112,020	\$0	\$112,020
<b>Tennis Total</b>	<b>\$0</b>	<b>\$295,161</b>	<b>\$228,993</b>	<b>\$154,366</b>	<b>\$263,980</b>	<b>\$0</b>	<b>\$263,980</b>
55561204 Salaries and Benefits	\$0	\$137,134	\$142,639	\$58,855	\$139,716	\$0	\$139,716
Operating	\$0	\$36,006	\$36,006	\$15,542	\$36,006	\$0	\$36,006
<b>Swimming/Spraygrounds Total</b>	<b>\$0</b>	<b>\$173,140</b>	<b>\$178,645</b>	<b>\$74,397</b>	<b>\$175,722</b>	<b>\$0</b>	<b>\$175,722</b>
55561205 Salaries and Benefits	\$0	\$1,015,452	\$896,093	\$766,641	\$835,629	\$0	\$835,629
Operating	\$0	\$13,088	\$13,088	\$23,228	\$13,088	\$0	\$13,088
<b>Gymnastics &amp; Physical Fitness Total</b>	<b>\$0</b>	<b>\$1,028,540</b>	<b>\$909,181</b>	<b>\$789,870</b>	<b>\$848,717</b>	<b>\$0</b>	<b>\$848,717</b>
55561206 Salaries and Benefits	\$0	\$229,710	\$200,314	\$165,149	\$175,775	\$0	\$175,775
Operating	\$0	\$72,517	\$77,517	\$33,612	\$72,517	\$0	\$72,517
<b>Dance, Drama and Music Total</b>	<b>\$0</b>	<b>\$302,227</b>	<b>\$277,831</b>	<b>\$198,761</b>	<b>\$248,292</b>	<b>\$0</b>	<b>\$248,292</b>
55561207 Salaries and Benefits	\$0	\$16,149	\$9,900	\$29,039	\$8,344	\$0	\$8,344
Operating	\$0	\$98,402	\$107,499	\$61,963	\$98,402	\$0	\$98,402
<b>Arts and Crafts Total</b>	<b>\$0</b>	<b>\$114,551</b>	<b>\$117,399</b>	<b>\$91,002</b>	<b>\$106,746</b>	<b>\$0</b>	<b>\$106,746</b>
55561208 Salaries and Benefits	\$0	\$210,611	\$169,476	\$104,669	\$180,235	\$0	\$180,235
Operating	\$0	\$33,772	\$49,194	\$27,038	\$33,772	\$0	\$33,772
<b>East Roswell Recreation Program Total</b>	<b>\$0</b>	<b>\$244,383</b>	<b>\$218,670</b>	<b>\$131,707</b>	<b>\$214,007</b>	<b>\$0</b>	<b>\$214,007</b>
55561209 Salaries and Benefits	\$0	\$0	\$28,566	\$19,421	\$8,660	\$0	\$8,660
Operating	\$0	\$0	\$10,000	\$6,994	\$0	\$0	\$0
<b>Rentals Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,566</b>	<b>\$26,415</b>	<b>\$8,660</b>	<b>\$0</b>	<b>\$8,660</b>
55561210 Salaries and Benefits	\$0	\$232,923	\$194,484	\$157,611	\$178,397	\$0	\$178,397
Operating	\$0	\$17,964	\$17,964	\$20,665	\$17,964	\$0	\$17,964
<b>Adult Recreation Center Total</b>	<b>\$0</b>	<b>\$250,887</b>	<b>\$212,448</b>	<b>\$178,276</b>	<b>\$196,361</b>	<b>\$0</b>	<b>\$196,361</b>
55561211 Salaries and Benefits	\$0	\$0	\$168,127	\$166,114	\$215,990	\$0	\$215,990
Operating	\$0	\$0	\$0	\$445	\$0	\$0	\$0
<b>City Events Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,127</b>	<b>\$166,559</b>	<b>\$215,990</b>	<b>\$0</b>	<b>\$215,990</b>
55561700 Operating	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
<b>Historic and Cultural Affairs Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55561701 Salaries and Benefits	\$0	\$0	\$0	(\$2,271)	\$0	\$0	\$0
<b>Special Events Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,271)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55561751 Salaries and Benefits	\$0	\$15,743	\$15,743	\$14,971	\$15,743	\$0	\$15,743
Operating	\$0	\$44,757	\$21,757	\$13,451	\$44,757	\$0	\$44,757
<b>Barrington Hall Total</b>	<b>\$0</b>	<b>\$60,500</b>	<b>\$37,500</b>	<b>\$28,421</b>	<b>\$60,500</b>	<b>\$0</b>	<b>\$60,500</b>
55561753 Salaries and Benefits	\$0	\$9,480	\$9,480	\$8,427	\$9,480	\$0	\$9,480
Operating	\$0	\$130,925	\$121,925	\$68,298	\$130,925	\$0	\$130,925
<b>Cultural Arts Center Total</b>	<b>\$0</b>	<b>\$140,405</b>	<b>\$131,405</b>	<b>\$76,726</b>	<b>\$140,405</b>	<b>\$0</b>	<b>\$140,405</b>
55561754 Salaries and Benefits	\$0	\$42,382	\$42,382	\$36,435	\$42,382	\$0	\$42,382
Operating	\$0	\$39,118	\$16,118	\$14,390	\$39,118	\$0	\$39,118
<b>Smith Plantation Total</b>	<b>\$0</b>	<b>\$81,500</b>	<b>\$58,500</b>	<b>\$50,825</b>	<b>\$81,500</b>	<b>\$0</b>	<b>\$81,500</b>
55562000 Transfers, Capital, Other	\$0	\$0	\$14,735	\$7,220	\$0	\$0	\$0
<b>Rec Part Fund Capital Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,735</b>	<b>\$7,220</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>555 - Participant Recreation Fund Total</b>	<b>\$4,965,013</b>	<b>\$5,310,349</b>	<b>\$5,416,660</b>	<b>\$3,690,416</b>	<b>\$5,294,934</b>	<b>(\$36,973)</b>	<b>\$5,257,961</b>

Recreation, Parks, Historic & Cultural Affairs Department

# Leita Thompson Rental Property

## Fund



### Who we are...

The Leita Thompson Rental Property Fund is utilized to account for revenues and expenditures associated with the apartments located on the donated 107 acres of property known as the Leita Thompson property. In accordance with an agreement between the City of Roswell and the Leitalift Foundation for the acceptance of the donated land and its assets in May 2001, the City provided a safe, clean, and comfortable quality of lifestyle for the elderly retired residents who live in the apartments on the property for a period of five years. The City continues to operate the rental property today.

**Leita Thompson Rental Property  
29073450**

**What We Have Accomplished...**

- Add additional landscaping, trees, and sculptures to the Memorial Gardens.
- Sustain and protect the City's resources by painting Gazebo.

**What We Expect to Accomplish...**

- Preserve the property as required by the Leitalift Foundation as part of Ms. Leita Thompson's vision.

**Leita Thompson Rental Property  
29073450**

**Crosswalk from FY 2014 Approved to FY 2015 Approved...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$177,765</b>
<b>FY 2015 Revenues</b>	<b>\$104,000</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$88,192</b>
Fuel and Utility Adjustment	\$9,500
Align R&P personnel expenditures from General Fund to appropriate fund	\$26,636
<b>FY 2015 Approved Base Budget</b>	<b>\$124,328</b>
<b>FY 2015 Approved Program Changes</b>	<b>\$0</b>
<b>FY 2015 Approved Operating Budget</b>	<b>\$124,328</b>
<b>FY 2015 Approved Capital</b>	<b>\$0</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$124,328</b>

**Leita Thompson Rental Property  
29073450**

**Fund Revenues by Account...**

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
381110 Leita T. - Rent Income	\$88,445	\$89,000	\$89,000	\$69,640	\$89,000	\$0	\$89,000
389997 Leita T. Utility Reimbursements	\$11,052	\$0	\$0	\$14,253	\$0	\$15,000	\$15,000
389999 Over And Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>\$99,497</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$83,893</b>	<b>\$89,000</b>	<b>\$15,000</b>	<b>\$104,000</b>
<b>Grand Total</b>	<b>\$99,497</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$83,893</b>	<b>\$89,000</b>	<b>\$15,000</b>	<b>\$104,000</b>

**Fund Expenditures by Account...**

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
511100 Regular Employees	\$0	\$0	\$0	\$0	\$17,875	\$0	\$17,875
512200 Social Security (FICA) Contributions	\$0	\$0	\$0	\$0	\$1,108	\$0	\$1,108
512300 Medicare	\$0	\$0	\$0	\$0	\$259	\$0	\$259
512400 Defined Benefit Retirement Program	\$0	\$0	\$0	\$0	\$2,769	\$0	\$2,769
553100 Group Insurance Contribution	\$0	\$0	\$0	\$0	\$4,625	\$0	\$4,625
<b>Salaries and Benefits Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,636</b>	<b>\$0</b>	<b>\$26,636</b>
521400 Contract Services	\$26,909	\$39,000	\$39,000	\$22,834	\$39,000	\$0	\$39,000
522140 Repairs And Maintenance - Grounds	\$9,070	\$8,000	\$8,000	\$2,685	\$8,000	\$0	\$8,000
522205 Repairs And Maintenance	\$14,932	\$26,000	\$29,026	\$16,098	\$26,000	\$0	\$26,000
523902 Sanitation Services	\$458	\$500	\$500	\$470	\$500	\$0	\$500
531105 Supplies	\$3,519	\$6,000	\$6,000	\$2,241	\$6,000	\$0	\$6,000
531210 Water / Sewerage	\$2,833	\$2,500	\$2,500	\$2,584	\$5,000	\$0	\$5,000
531220 Natural Gas	\$2,120	\$1,500	\$1,500	\$2,217	\$2,500	\$0	\$2,500
531230 Electricity	\$9,592	\$4,692	\$4,692	\$10,532	\$10,692	\$0	\$10,692
<b>Operating Total</b>	<b>\$69,433</b>	<b>\$88,192</b>	<b>\$91,218</b>	<b>\$59,661</b>	<b>\$97,692</b>	<b>\$0</b>	<b>\$97,692</b>
<b>Recreation, Parks, Historic and Cultural Affairs Total</b>	<b>\$69,433</b>	<b>\$88,192</b>	<b>\$91,218</b>	<b>\$59,661</b>	<b>\$124,328</b>	<b>\$0</b>	<b>\$124,328</b>



A large, moss-covered tree trunk dominates the left side of the image. The tree's bark is thick and textured, with patches of green moss. Sunlight filters through the dense green foliage in the background, creating dappled light on the ground and the tree. In the distance, a white, arched gravestone stands on a grassy area. The entire scene is framed by a blue border.

Recreation, Parks, Historic & Cultural Affairs Department

# Cemetery Care Fund

## Who we are...

The Cemetery Care Fund is utilized to account for funds designated for the maintenance and care of the Old Roswell Cemetery. In accordance with an agreement between the City of Roswell and the Historic Cemetery Care Association for the acceptance of the Associations' assets in April 1997, the City assumed responsibility for maintenance and care of the property.

**Cemetery Care Program  
23549500**

**What We Have Accomplished...**

- Maintain and care for the Historic Roswell Cemetery property off of Woodstock Road in accordance with the City of Roswell and the former Historic Roswell Cemetery Care Association.

**What We Expect to Accomplish...**

- Provide a quality contractor to maintain cemetery ground and surrounding areas.

**Cemetery Care Program  
23549500**

**Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...**

<b>FY 2015 Available Fund Balance over Reserve by Policy</b>	<b>\$42,285</b>
<b>FY 2015 Revenues</b>	<b>\$0</b>
<b>FY 2014 TOTAL Approved Budget</b>	<b>\$23,500</b>
<b>FY 2015 Approved Base Budget</b>	<b>\$23,500</b>
<b>FY 2015 Approved Program Changes</b>	<b>\$0</b>
<b>FY 2015 Approved Operating Budget</b>	
<b>FY 2015 Approved Capital</b>	<b>\$0</b>
<b>FY 2015 TOTAL Approved Budget</b>	<b>\$23,500</b>

**Cemetery Care Program  
23549500**

**Fund Revenues by Account...**

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>349100</b> Cemetery Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service - External Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Fund Expenditures by Account...**

Account	FY 2013 Actual	FY 2014 Approved	FY 2014 Amended Budget	FY 2014 Actual To Date	FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
<b>522140</b> Repairs And Maintenance - Grounds	\$21,718	\$23,500	\$24,298	\$9,900	\$23,500	\$0	\$23,500
<b>Operating Total</b>	\$21,718	\$23,500	\$24,298	\$9,900	\$23,500	\$0	\$23,500
Recreation, Parks, Historic and Cultural Affairs Total	\$21,718	\$23,500	\$24,298	\$9,900	\$23,500	\$0	\$23,500

# Transportation Department

Mission Statement...  
We Keep Roswell Moving!

**Your Bond Dollars  
at Work!**

Holcomb Bridge  
Multi-Use Path Project  
Cost: \$681,557.40  
Transportation Department  
For Information Call: (770)594-6420  
[www.roswellgov.com/bonds](http://www.roswellgov.com/bonds)

## Who We Are...

The Roswell Transportation Department (RDOT) is responsible for the Roswell transportation system. This includes the safe and efficient movement of pedestrian, bicycle, vehicular traffic, and freight. RDOT responsibilities include planning, design, and construction of major and minor multi-modal transportation facilities; maintaining 374 miles of roads and 102 traffic signals; all traffic signs and pavement markings; managing and maintaining the City's rights-of-way; and responding to emergencies 24 hours/7 days a week.

# Transportation Department

## Opportunities...

- Starting construction on Bond Funded projects
- Starting construction on other exciting projects such as
  - Houze at Hembree roundabout
  - Old Roswell/Warsaw Intersection Improvement
  - Old Alabama/Old Alabama Connector
  - Study of Big Creek Parkway Phase 3/4
- Bringing on-line an ATMS System on our major North, South & East West corridors

## Challenges...

- Short term funding
- Prioritizing several high dollar projects

## Department Budget Summary by Fund...

<b>Transportation</b>	<b>\$9,052,219</b>
100 - General Fund	\$7,347,974
230 - Impact Fees Fund	\$25,000
350 - Capital Projects	\$1,679,245

## Department Full-Time Personnel History...



### Personnel Changes:

**FY 2011:** Eliminated (1) Traffic Analyst I position, (1) Utility Coordinator position, and created (1) Land Development Manager.

# Transportation Department

## Quartile 1 Programs

### Transportation

- Accident Analysis
- CIP/Project Management - Transportation
- Community Events (City Initiated)
- Computerized Traffic Control System
- Engineering Design
- Land and Right-Of-Way Acquisition
- Master Plan Development and Updating
- Pavement Striping and Markings
- Regional Transportation Planning
- Roadway Maintenance
- Traffic Sign and Signal Request Review
- Traffic Signal Maintenance and Upgrades
- Traffic Signs Fabrication and Maintenance

## Quartile 2 Programs

### Transportation

- Construction Inspection
- Emergency Response
- Plan Review
- Regulatory Compliance
- Special Event Support (Non-City Initiated)
- Street Lights
- Sustainability
- Traffic Calming and Speed Management
- Traffic Counts Program
- Traffic Engineering Studies
- Transportation Connectivity

## Quartile 3 Programs

### Transportation

- Board and Commission Support
- Engineering Field Services
- Intergovernmental Agreements/Coordination
- Public/Community Outreach
- Special Projects - Planning and Management
- Street Sweeping
- Transportation Grant Coordination
- Transportation Project Concept Development
- Utility Coordination

## Quartile 4 Programs

### Transportation

- Surveying

# Transportation Department

## What We Have Accomplished...

- Positioned our Historic Gateway project in the TIP and prepared the environmental document
- Moved with all haste to implement 2012 Bond Projects (All on schedule)

## What We Expect to Accomplish...

- Approval of environmental document for Historic Gateway and completion of several elements of the environmental mitigation effect
- Begin construction on all of our Bond Funded projects
- Position several projects for next phases as funding becomes available



# Transportation Department

## Crosswalk from FY 2014 Approved Budget to FY 2015 Approved Budget...

<b>FY 2014 TOTAL Approved Budget</b>			<b>\$7,383,076</b>
Salary and Benefit Adjustments			(\$28,313)
Retirement Adjustment - Defined Benefit Plan			(\$17,901)
Retirement Adjustment - Defined Contribution Plan			\$12,833
Garage Mechanics Fees Adjustment			(\$1,721)
<b>FY 2015 Approved Base Budget</b>			<b>\$7,347,974</b>
<b>FY 2015 Approved Program Changes</b>			<b>\$0</b>
<b>FY 2015 Approved Operating Budget</b>			<b>\$7,347,974</b>
35042200	541415	90006 Historic Gateway - finalize Environmental documents for GDOT	\$300,000
35042200	541415	90007 Sun Valley - Final Design & ROW	\$450,000
35042000	541415	92003 Pedestrian Mobility Improvements (sidewalks, safety enhancements)	\$500,000
35042200	541415	93005 Willeo Rd Bridge Replacement (partnership with Cobb County DOT)	\$275,000
35042200	541415	90005 Oxbo Retaining Wall	\$154,245
<b>FY 2015 Approved Capital</b>			<b>\$1,679,245</b>
<b>FY 2015 TOTAL Approved Budget</b>			<b>\$9,027,219</b>

# Transportation Department

## Department Budget Summary by Account...

Account	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
511100 Regular Employees	\$2,746,786.91	\$2,930,000.00	\$2,948,000.00	\$2,313,589.37	\$2,903,700.00	\$0.00	\$2,903,700.00
511105 Part Time Employees	\$15,983.48	\$25,614.00	\$25,614.00	\$11,071.86	\$25,614.00	\$0.00	\$25,614.00
511200 Temporary Employees	\$1,632.00	\$10,146.00	\$10,146.00	\$0.00	\$10,146.00	\$0.00	\$10,146.00
511300 Overtime	\$26,130.14	\$49,999.00	\$49,999.00	\$32,335.65	\$49,999.00	\$0.00	\$49,999.00
512200 Social Security (FICA) Contributions	\$166,139.86	\$187,300.00	\$188,397.40	\$140,703.60	\$185,669.00	\$0.00	\$185,669.00
512300 Medicare	\$38,924.35	\$43,770.00	\$44,031.00	\$32,984.45	\$43,388.00	\$0.00	\$43,388.00
512400 Defined Benefit Retirement Program	\$403,055.88	\$404,535.00	\$404,535.00	\$370,823.53	\$386,634.00	\$0.00	\$386,634.00
512401 Deferred Compensation Con	\$14,995.34	\$16,300.00	\$16,300.00	\$12,907.53	\$16,300.00	\$0.00	\$16,300.00
512402 Defined Contribution Retirement Program	\$0.00	\$40,103.00	\$77,032.00	\$70,412.95	\$52,936.00	\$0.00	\$52,936.00
553100 Group Insurance Contribution	\$525,825.03	\$592,000.00	\$592,000.00	\$424,105.54	\$592,000.00	\$0.00	\$592,000.00
554100 Workers Comp Contribution	\$71,634.00	\$74,785.00	\$74,785.00	\$62,320.80	\$74,785.00	\$0.00	\$74,785.00
<b>Salaries and Benefits Total</b>	<b>\$4,011,106.99</b>	<b>\$4,374,552.00</b>	<b>\$4,430,839.40</b>	<b>\$3,471,255.28</b>	<b>\$4,341,171.00</b>	<b>\$0.00</b>	<b>\$4,341,171.00</b>
521201 Professional Services	\$42,933.96	\$40,000.00	\$48,116.75	\$17,998.75	\$40,000.00	\$0.00	\$40,000.00
521400 Contract Services	\$23,917.80	\$80,000.00	\$111,759.22	\$1,153.88	\$80,000.00	\$0.00	\$80,000.00
522110 Disposal	\$11,502.59	\$16,000.00	\$16,000.00	\$6,345.23	\$16,000.00	\$0.00	\$16,000.00
522205 Repairs And Maintenance	\$57,314.36	\$90,700.00	\$110,428.03	\$53,172.78	\$90,700.00	\$0.00	\$90,700.00
522210 Vehicle Repair	\$29,717.85	\$22,900.00	\$25,472.04	\$19,739.52	\$22,900.00	\$0.00	\$22,900.00
522215 Garage Base Rate	\$48,131.04	\$47,610.00	\$47,610.00	\$39,675.00	\$47,610.00	\$0.00	\$47,610.00
522216 Mechanics Rate	\$45,021.48	\$61,920.00	\$61,920.00	\$22,221.35	\$60,199.00	\$0.00	\$60,199.00
522320 Rental Of Equipment And Vehicles	\$10,145.34	\$14,300.00	\$14,300.00	\$7,748.06	\$14,300.00	\$0.00	\$14,300.00
523210 Communication Services	\$17,955.60	\$3,300.00	\$3,300.00	\$0.00	\$3,300.00	\$0.00	\$3,300.00
523220 Postage	\$161.57	\$200.00	\$400.00	\$299.44	\$200.00	\$0.00	\$200.00
523400 Printing And Binding	\$0.00	\$600.00	\$600.00	\$394.60	\$600.00	\$0.00	\$600.00
523500 Travel	\$8,793.51	\$12,334.00	\$12,679.00	\$6,379.41	\$12,334.00	\$0.00	\$12,334.00
523600 Dues And Fees	\$4,328.74	\$4,680.00	\$21,839.94	\$13,321.13	\$4,680.00	\$0.00	\$4,680.00
523700 Education And Training	\$12,135.75	\$17,940.00	\$16,165.06	\$8,802.68	\$17,940.00	\$0.00	\$17,940.00
523800 Licenses	\$586.67	\$1,715.00	\$1,740.00	\$366.67	\$1,715.00	\$0.00	\$1,715.00
531105 Supplies	\$293,278.36	\$328,000.00	\$368,959.44	\$192,209.22	\$328,000.00	\$0.00	\$328,000.00
531120 Vehicle Parts And Supplies	\$77,674.97	\$67,950.00	\$69,159.46	\$48,028.15	\$67,950.00	\$0.00	\$67,950.00
531215 Stormwater Fees	\$606,586.72	\$606,575.00	\$606,575.00	\$606,605.40	\$606,575.00	\$0.00	\$606,575.00
531230 Electricity	\$1,301,206.17	\$1,328,682.00	\$1,328,682.00	\$992,343.09	\$1,328,682.00	\$0.00	\$1,328,682.00
531250 Oil	\$3,223.37	\$2,892.00	\$2,892.00	\$2,163.14	\$2,892.00	\$0.00	\$2,892.00
531270 Gasoline/ Diesel	\$148,884.74	\$159,167.00	\$159,167.00	\$105,103.61	\$159,167.00	\$0.00	\$159,167.00
531400 Books And Periodicals	\$397.43	\$900.00	\$900.00	\$221.71	\$900.00	\$0.00	\$900.00
531615 Computer Equipment-Operating	\$1,283.31	\$800.00	\$2,600.00	\$281.26	\$800.00	\$0.00	\$800.00
531720 Uniforms	\$10,986.18	\$10,000.00	\$10,220.36	\$8,177.26	\$10,000.00	\$0.00	\$10,000.00
<b>Operating Total</b>	<b>\$2,768,589.68</b>	<b>\$2,919,165.00</b>	<b>\$3,043,180.30</b>	<b>\$2,158,291.56</b>	<b>\$2,917,444.00</b>	<b>\$0.00</b>	<b>\$2,917,444.00</b>
552400 Risk/Liability Contribution	\$87,267.00	\$89,359.00	\$89,359.00	\$74,465.80	\$89,359.00	\$0.00	\$89,359.00
<b>Transfers, Capital, Other Total</b>	<b>\$87,267.00</b>	<b>\$89,359.00</b>	<b>\$89,359.00</b>	<b>\$74,465.80</b>	<b>\$89,359.00</b>	<b>\$0.00</b>	<b>\$89,359.00</b>
<b>Transportation Total</b>	<b>\$6,866,963.67</b>	<b>\$7,383,076.00</b>	<b>\$7,563,378.70</b>	<b>\$5,704,012.64</b>	<b>\$7,347,974.00</b>	<b>\$0.00</b>	<b>\$7,347,974.00</b>

# Transportation Department

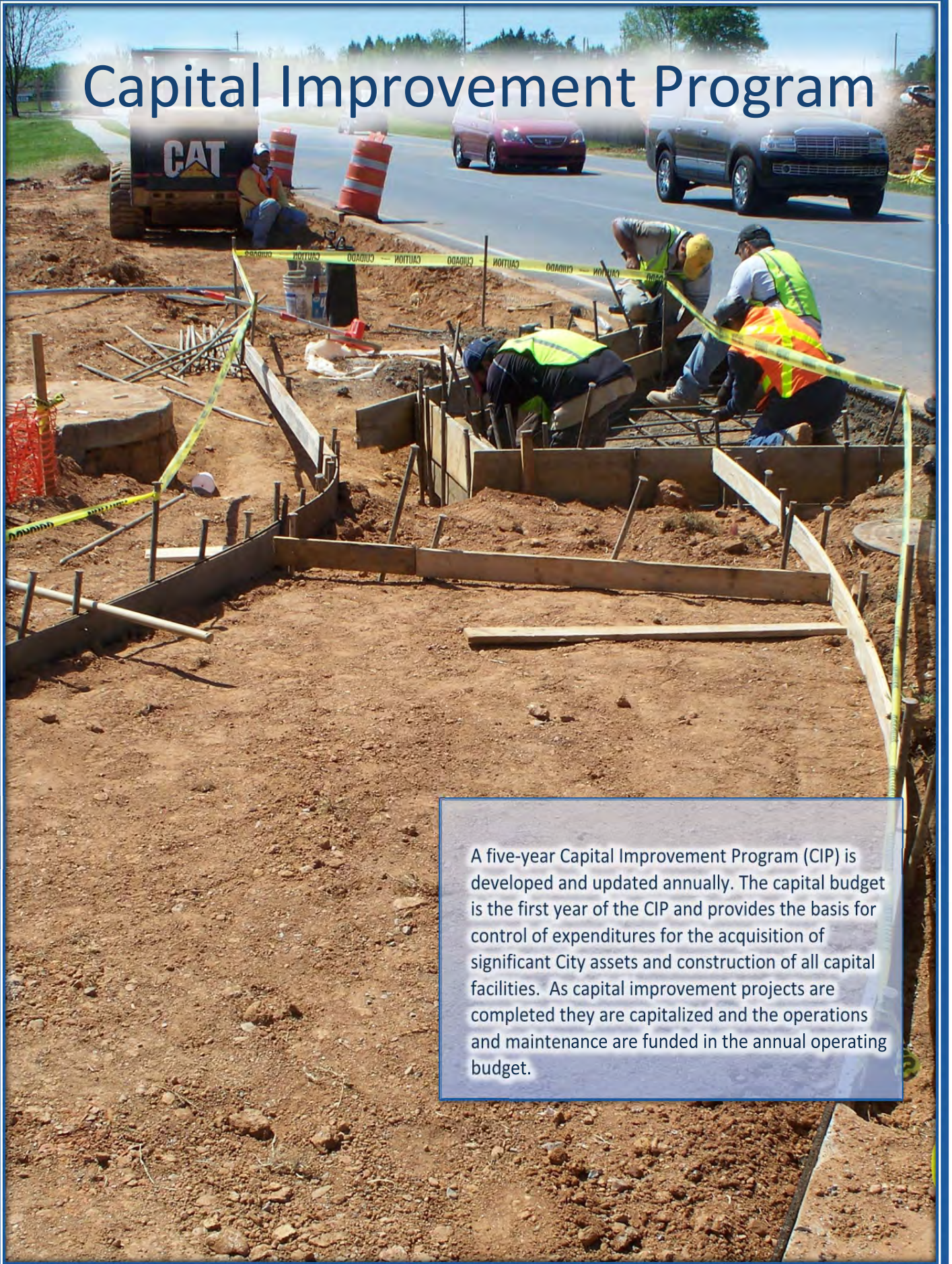
## Department Budget Summary by Cost Center...

Category	FY 2013 Actual	FY 2014 Approved	FY 2014		FY 2015 Initial Base	Sum of All Changes	FY 2015 Approved Budget
			Amended Budget	FY 2014 Actual To Date			
Salaries and Benefits	\$464,492	\$477,088	\$478,361	\$391,203	\$482,275	\$0	\$482,275
Operating	\$16,903	\$24,418	\$38,488	\$17,508	\$23,654	\$0	\$23,654
Transfers, Capital, Other	\$87,267	\$89,359	\$89,359	\$74,466	\$89,359	\$0	\$89,359
<b>Transportation Administrat</b>	<b>\$568,663</b>	<b>\$590,865</b>	<b>\$606,208</b>	<b>\$483,176</b>	<b>\$595,288</b>	<b>\$0</b>	<b>\$595,288</b>
Salaries and Benefits	\$381,455	\$419,654	\$432,405	\$338,451	\$424,279	\$0	\$424,279
Operating	\$59,443	\$59,534	\$69,651	\$25,726	\$59,534	\$0	\$59,534
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transportation Engineering</b>	<b>\$440,898</b>	<b>\$479,188</b>	<b>\$502,056</b>	<b>\$364,176</b>	<b>\$483,813</b>	<b>\$0</b>	<b>\$483,813</b>
Salaries and Benefits	\$264,382	\$258,315	\$258,961	\$182,100	\$257,298	\$0	\$257,298
Operating	\$5,507	\$4,175	\$4,905	\$3,922	\$4,175	\$0	\$4,175
<b>Transportation Planning Tol</b>	<b>\$269,889</b>	<b>\$262,490</b>	<b>\$263,866</b>	<b>\$186,021</b>	<b>\$261,473</b>	<b>\$0</b>	<b>\$261,473</b>
Salaries and Benefits	\$263,486	\$265,666	\$266,635	\$220,442	\$271,992	\$0	\$271,992
Operating	\$17,777	\$5,931	\$5,931	\$2,310	\$5,931	\$0	\$5,931
<b>Land Acquisition &amp; Develop</b>	<b>\$281,263</b>	<b>\$271,597</b>	<b>\$272,566</b>	<b>\$222,752</b>	<b>\$277,923</b>	<b>\$0</b>	<b>\$277,923</b>
Salaries and Benefits	\$1,577,817	\$1,796,809	\$1,820,564	\$1,408,517	\$1,759,545	\$0	\$1,759,545
Operating	\$1,124,280	\$1,212,605	\$1,261,590	\$933,712	\$1,214,128	\$0	\$1,214,128
<b>Street Maintenance Total</b>	<b>\$2,702,097</b>	<b>\$3,009,414</b>	<b>\$3,082,154</b>	<b>\$2,342,229</b>	<b>\$2,973,673</b>	<b>\$0</b>	<b>\$2,973,673</b>
Salaries and Benefits	\$1,059,475	\$1,157,020	\$1,173,914	\$930,543	\$1,145,782	\$0	\$1,145,782
Operating	\$1,544,679	\$1,612,502	\$1,662,615	\$1,175,115	\$1,610,022	\$0	\$1,610,022
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Traffic Engineering Total</b>	<b>\$2,604,154</b>	<b>\$2,769,522</b>	<b>\$2,836,530</b>	<b>\$2,105,659</b>	<b>\$2,755,804</b>	<b>\$0</b>	<b>\$2,755,804</b>
<b>100 - General Fund Total</b>	<b>\$6,866,964</b>	<b>\$7,383,076</b>	<b>\$7,563,379</b>	<b>\$5,704,013</b>	<b>\$7,347,974</b>	<b>\$0</b>	<b>\$7,347,974</b>



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# Capital Improvement Program



A five-year Capital Improvement Program (CIP) is developed and updated annually. The capital budget is the first year of the CIP and provides the basis for control of expenditures for the acquisition of significant City assets and construction of all capital facilities. As capital improvement projects are completed they are capitalized and the operations and maintenance are funded in the annual operating budget.

# Capital Improvement Program

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures as well as the approved sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees or other specially designated revenue sources.

The first year of the CIP is incorporated into the Annual Budget and Program for Services and is commonly known as the Capital Budget for the fiscal year. The Capital Budget is the governing body's annual appropriation for capital spending and authorizes specific projects and authorizes specific funding for these projects. The subsequent or outlying years of the CIP are updated and revised each year to reflect the changing needs and priorities of the City. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the Annual Budget and Program for Services for those years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years. Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use undesignated, unreserved fund balance as a funding source. Other funding sources include federal and state grants, impact fees, bond issues, hotel/motel tax, and enterprise funds.

The Capital Projects Fund was created to effectively manage and track approved projects and funding sources. With the exception of enterprise funds and the E-911 Fund, acquisition of all capital assets including all capital projects will be conducted through the Capital Projects Fund.

After the annual audit has been completed, the unspent and unencumbered balance of each approved capital project will be reallocated in the following fiscal year to their respective projects.

## The FY 2015-FY 2019 Approved Capital Improvement Program

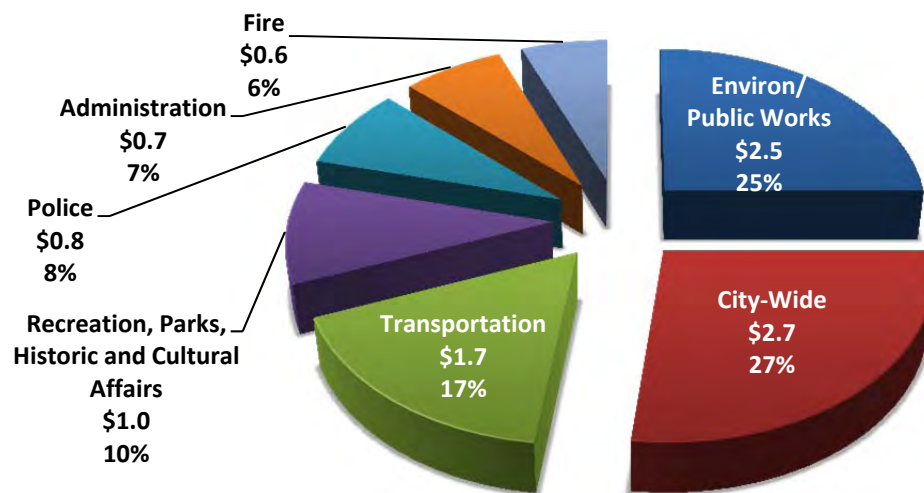
The FY 2015–FY 2019 Approved Capital Improvement Program totals \$100,156,336 and includes both maintenance and one-time capital. A summary of the plan is as follows:

FUNDING SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
General Fund (Operating Revenue)	\$3,347,136	\$5,373,949	\$4,824,112	\$5,539,473	\$5,689,779	<b>\$24,774,449</b>
General Fund (Fund Balance)	\$3,687,220	\$3,682,625	\$5,172,225	\$3,685,650	\$2,926,912	<b>\$19,154,632</b>
General Fund (Lease)	\$450,400	\$250,000	\$1,300,000	\$500,000	\$0	<b>\$2,500,400</b>
Stormwater Utility Fund	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	<b>\$7,000,000</b>
Solid Waste Fund	\$636,000	\$422,400	\$464,640	\$551,104	\$602,214	<b>\$2,676,358</b>
Water and Sewer Fund	\$339,000	\$441,000	\$470,080	\$569,600	\$467,200	<b>\$2,286,880</b>
Confiscated Assets Fund	\$122,000	\$0	\$19,000	\$0	\$0	<b>\$141,000</b>
Impact Fee Fund	\$45,000	\$0	\$347,198	\$100,000	\$0	<b>\$492,198</b>
Fleet Services Fund	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	<b>\$67,500</b>
Bonds	\$0	\$0	\$7,381,500	\$4,826,839	\$11,027,472	<b>\$23,235,811</b>
E-911 Fund	\$0	\$500,000	\$0	\$15,000	\$0	<b>\$515,000</b>
Hotel Motel Fund	\$0	\$209,460	\$0	\$0	\$0	<b>\$209,460</b>
CDBG Grant Funds	\$0	\$495,000	\$0	\$0	\$0	<b>\$495,000</b>
GDOT Grant	\$0	\$0	\$5,000,000	\$0	\$11,607,648	<b>\$16,607,648</b>
<b>TOTAL</b>	<b>\$10,040,256</b>	<b>\$12,787,934</b>	<b>\$26,392,255</b>	<b>\$17,201,166</b>	<b>\$33,734,725</b>	<b>\$100,156,336</b>

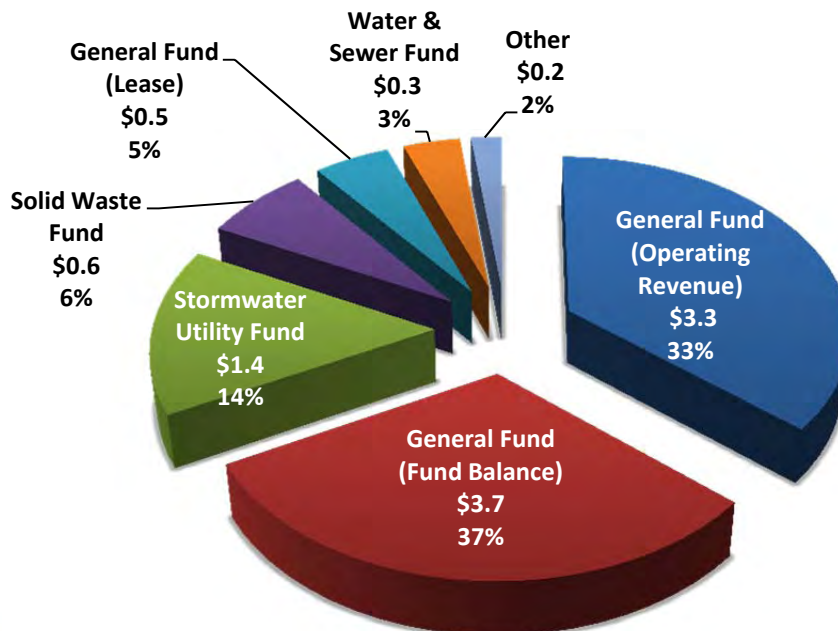
**FY 2015 – FY 2019 Approved Capital Improvement Plan Summary**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	GRAND TOTAL
Maintenance Capital	\$5,802,636	\$8,125,849	\$7,191,332	\$8,088,677	\$8,172,693	\$37,381,187
One Time Capital	\$4,237,620	\$4,662,085	\$19,200,923	\$9,112,489	\$25,562,032	\$62,775,149
<b>Grand Total</b>	<b>\$10,040,256</b>	<b>\$12,787,934</b>	<b>\$26,392,255</b>	<b>\$17,201,166</b>	<b>\$33,734,725</b>	<b>\$100,156,336</b>

**FY 2015 Approved Capital by Department (\$10 M):**



**FY 2015 Approved Capital by Funding Source (\$10 M):**



**FY 2015 –FY 2019 CIP**

***Approved Citywide Maintenance Capital Plan by Department:***

DEPARTMENT		PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
CITYWIDE	1	Citywide Vehicle Replacement Program	\$1,623,360	\$1,654,203	\$1,688,941	\$1,724,746	\$1,760,655	\$8,451,905
	2	Citywide Facilities Maintenance (FCA)	\$500,000	\$956,989	\$428,453	\$1,045,357	\$975,478	\$3,906,277
<b>CITYWIDE TOTAL</b>			<b>\$2,123,360</b>	<b>\$2,611,192</b>	<b>\$2,117,394</b>	<b>\$2,770,103</b>	<b>\$2,736,133</b>	<b>\$12,358,182</b>
ADMINISTRATION	1	IT Equipment Replacement Program	\$143,000	\$68,000	\$68,000	\$68,000	\$68,000	\$415,000
	2	Fiber Equipment Replacement	\$116,380	\$0	\$0	\$0	\$0	\$116,380
	3	Phone System Replacement	\$107,000	\$0	\$0	\$0	\$0	\$107,000
	4	Replace Courtroom Benches	\$23,865	\$0	\$0	\$0	\$0	\$23,865
<b>ADMINISTRATION TOTAL</b>			<b>\$390,245</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$68,000</b>	<b>\$662,245</b>
COMMUNITY DEVELOPMENT	1	Aerial Photography	\$0	\$35,000	\$0	\$0	\$0	\$35,000
	2	Plotter replacement	\$0	\$0	\$20,000	\$0	\$0	\$20,000
<b>COMMUNITY DEVELOPMENT TOTAL</b>			<b>\$0</b>	<b>\$35,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>
ENVIRON./ PUBLIC WORKS	1	Stormwater Master Project	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
	2	Commercial Front Loader Garbage Truck Replacement	\$460,000	\$253,000	\$278,300	\$306,130	\$336,743	\$1,634,173
	3	Valley Drive Water Line Replacement Project	\$319,000	\$0	\$0	\$0	\$0	\$319,000
	4	Residential Rear Loader Garbage Truck Replacement	\$154,000	\$169,400	\$186,340	\$204,974	\$225,471	\$940,185
	5	Vehicle Replacement (Solid Waste)	\$22,000	\$0	\$0	\$0	\$0	\$22,000
	6	Tool Replacement Program	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
	7	Auto Repair Equipment Program	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
	8	Scout Truck (Solid Waste)	\$0	\$0	\$0	\$40,000	\$40,000	\$80,000
	9	Grove Way Community Area Water Line Replacement	\$0	\$495,000	\$0	\$0	\$0	\$495,000
	10	Jade Cove Drive Water Line Replacement Project	\$0	\$0	\$0	\$0	\$467,200	\$467,200
	11	Maxwell Road Water Line Replacement Project	\$0	\$0	\$0	\$214,400	\$0	\$214,400
	12	Pine Street Water Line Replacement Project	\$0	\$0	\$60,640	\$0	\$0	\$60,640
	13	Prospect Street Water Line Replacement Project	\$0	\$0	\$277,600	\$0	\$0	\$277,600
	14	Rocky Creek Drive Water Line Replacement Project	\$0	\$0	\$0	\$355,200	\$0	\$355,200
	15	Spring Drive- Phase 2 Water Line Replacement Project	\$0	\$421,000	\$0	\$0	\$0	\$421,000
	16	Walnut Lane Water Line Replacement Project	\$0	\$0	\$131,840	\$0	\$0	\$131,840
<b>ENVIRONMENTAL/PUBLIC WORKS TOTAL</b>			<b>\$2,368,500</b>	<b>\$2,751,900</b>	<b>\$2,348,220</b>	<b>\$2,534,204</b>	<b>\$2,482,914</b>	<b>\$12,485,738</b>
FIRE	1	Cardiac Monitor Replacement	\$67,531	\$69,557	\$0	\$0	\$0	\$137,088
<b>FIRE TOTAL</b>			<b>\$67,531</b>	<b>\$69,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,088</b>
POLICE	1	3 Narcotics Vehicles	\$87,000	\$0	\$0	\$0	\$0	\$87,000
	2	K-9 Unit (Replacement)	\$0	\$0	\$19,000	\$0	\$0	\$19,000
	3	911 Center Chair Replacement	\$0	\$0	\$0	\$15,000	\$0	\$15,000
	4	Handgun Replacement	\$0	\$90,000	\$0	\$0	\$0	\$90,000
	5	Tactical Vests and Helmets	\$0	\$0	\$80,000	\$0	\$0	\$80,000
<b>POLICE TOTAL</b>			<b>\$87,000</b>	<b>\$90,000</b>	<b>\$99,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$291,000</b>



**FY 2015 –FY 2019 CIP**

***Approved Citywide Maintenance Capital Plan by Department (continued):***

DEPARTMENT	PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
RECREATION & PARKS	1 Recreation & Park Maintenance (Redirected from General Fund Subsidy for Rec. Participation Fund)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
	2 Physical Activity Building HVAC Replacement	\$175,000	\$0	\$0	\$0	\$0	\$175,000
	3 Skid Steer Replacement	\$57,000	\$0	\$0	\$0	\$0	\$57,000
	4 RAP Playground Renovations	\$38,000	\$0	\$0	\$0	\$0	\$38,000
	5 Small Equipment Replacement Program	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$180,000
	6 Athletic Field Improvements (light pole replacement)	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$140,000
	7 Asphalt Resurfacing/Restriping	\$20,000	\$75,000	\$75,000	\$50,000	\$50,000	\$270,000
	8 Recreation Facility Maintenance (tennis court resurfacing)	\$18,000	\$12,000	\$12,000	\$12,000	\$12,000	\$66,000
	9 Replace Roofs on outbuildings at Smith Plantation (4 remaining outbuildings)	\$17,000	\$0	\$0	\$0	\$0	\$17,000
	10 Greenway Repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	11 Bulloch Hall Parking Lot Repair	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	12 Systemwide Park Improvements (Beautification)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>RECREATION &amp; PARKS TOTAL</b>		<b>\$766,000</b>	<b>\$416,000</b>	<b>\$416,000</b>	<b>\$391,000</b>	<b>\$391,000</b>	<b>\$2,380,000</b>
TRANSPORTATION	1 Citywide Road Resurfacing and Reconstruction	\$0	\$1,834,200	\$1,872,718	\$1,912,420	\$1,953,346	\$7,572,684
	2 Sidewalk Connectivity	\$0	\$250,000	\$250,000	\$397,950	\$541,300	\$1,439,250
<b>TRANSPORTATION TOTAL</b>		<b>\$0</b>	<b>\$2,084,200</b>	<b>\$2,122,718</b>	<b>\$2,310,370</b>	<b>\$2,494,646</b>	<b>\$9,011,934</b>
<b>CITYWIDE MAINTENANCE CAPITAL TOTAL - EXPENSE</b>		<b>\$5,802,636</b>	<b>\$8,125,849</b>	<b>\$7,191,332</b>	<b>\$8,088,677</b>	<b>\$8,172,693</b>	<b>\$37,381,187</b>

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL	
MAINTENANCE CAPITAL FUNDING SOURCES	General Fund (Operating Revenues)	\$3,347,136	\$5,373,949	\$4,824,112	\$5,539,473	\$5,689,779	\$24,774,449
	Stormwater Fund	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
	Solid Waste Fund	\$636,000	\$422,400	\$464,640	\$551,104	\$602,214	\$2,676,358
	Water & Sewer Fund	\$319,000	\$421,000	\$470,080	\$569,600	\$467,200	\$2,246,880
	Confiscated Assets Fund	\$87,000	\$0	\$19,000	\$0	\$0	\$106,000
	Fleet Services Fund	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$67,500
	E-911 Fund	\$0	\$0	\$0	\$15,000	\$0	\$15,000
	Community Development Block Grant	\$0	\$495,000	\$0	\$0	\$0	\$495,000
<b>CITYWIDE MAINTENANCE CAPITAL TOTAL - REVENUES</b>		<b>\$5,802,636</b>	<b>\$8,125,849</b>	<b>\$7,191,332</b>	<b>\$8,088,677</b>	<b>\$8,172,693</b>	<b>\$37,381,187</b>

**FY 2015 –FY 2019 CIP**

***Approved Citywide Maintenance Capital Plan by Funding Source:***

<b>FUND &amp; PROJECT</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>GRAND TOTAL</b>
<b>Confiscated Assets Fund</b>						
3 Narcotics Vehicles	\$87,000	\$0	\$0	\$0	\$0	\$87,000
K-9 Unit	\$0	\$0	\$19,000	\$0	\$0	\$19,000
<b>Confiscated Assets Fund Total</b>	<b>\$87,000</b>	<b>\$0</b>	<b>\$19,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,000</b>
<b>E-911 Fund</b>						
911 Center Chair Replacement	\$0	\$0	\$0	\$15,000	\$0	\$15,000
<b>E-911 Fund Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>
<b>Solid Waste Fund</b>						
Commercial Front Loader Garbage Truck Replacement	\$460,000	\$253,000	\$278,300	\$306,130	\$336,743	\$1,634,173
Residential Rear Loader Garbage Truck Replacement	\$154,000	\$169,400	\$186,340	\$204,974	\$225,471	\$940,185
Vehicle Replacement	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Scout Truck - (Pickup Truck and Dump Body)	\$0	\$0	\$0	\$40,000	\$40,000	\$80,000
<b>Solid Waste Fund Total</b>	<b>\$636,000</b>	<b>\$422,400</b>	<b>\$464,640</b>	<b>\$551,104</b>	<b>\$602,214</b>	<b>\$2,676,358</b>
<b>Stormwater Utility Fund</b>						
Stormwater Master Project	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
<b>Stormwater Utility Fund Total</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$7,000,000</b>
<b>Water and Sewer Fund</b>						
Valley Drive Water Line Replacement Project	\$319,000	\$0	\$0	\$0	\$0	\$319,000
Rocky Creek Drive Water Line Replacement Project	\$0	\$0	\$0	\$355,200	\$0	\$355,200
Walnut Lane Water Line Replacement Project	\$0	\$0	\$131,840	\$0	\$0	\$131,840
Maxwell Road Water Line Replacement Project	\$0	\$0	\$0	\$214,400	\$0	\$214,400
Spring Drive- Phase 2 Water Line Replacement Project	\$0	\$421,000	\$0	\$0	\$0	\$421,000
Pine Street Water Line Replacement Project	\$0	\$0	\$60,640	\$0	\$0	\$60,640
Jade Cove Drive Water Line Replacement Project	\$0	\$0	\$0	\$0	\$467,200	\$467,200
Prospect Street Water Line Replacement Project	\$0	\$0	\$277,600	\$0	\$0	\$277,600
<b>Water and Sewer Fund Total</b>	<b>\$319,000</b>	<b>\$421,000</b>	<b>\$470,080</b>	<b>\$569,600</b>	<b>\$467,200</b>	<b>\$2,246,880</b>
<b>Fleet Services Fund</b>						
Tool Replacement Program	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
Auto Repair Equipment Program	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
<b>Fleet Services Fund Total</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$67,500</b>
<b>CDBG Grant Funds</b>						
Grove Way Community Area Water Line Replacement	\$0	\$495,000	\$0	\$0	\$0	\$495,000
<b>CDBG Grant Funds Total</b>	<b>\$0</b>	<b>\$495,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$495,000</b>

**FY 2015 –FY 2019 CIP**

***Approved Citywide Maintenance Capital Plan by Funding Source continued:***

FUND & PROJECT	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	GRAND TOTAL
<b>General Fund (Operating Revenue)</b>						
Citywide Vehicle Replacement Program	\$1,623,360	\$1,654,203	\$1,688,941	\$1,724,746	\$1,760,655	\$8,451,905
Citywide Facilities Maintenance (FCA)	\$500,000	\$956,989	\$428,453	\$1,045,357	\$975,478	\$3,906,277
Recreation & Park Maintenance (Redirected from General Fund Subsidy for Rec. Participation Fund)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Physical Activity Building HVAC Replacement	\$175,000	\$0	\$0	\$0	\$0	\$175,000
IT Equipment Replacement Program	\$143,000	\$68,000	\$68,000	\$68,000	\$68,000	\$415,000
Fiber Equipment Replacement	\$116,380	\$0	\$0	\$0	\$0	\$116,380
Phone System Replacement	\$107,000	\$0	\$0	\$0	\$0	\$107,000
System Wide Park Improvements (Beautification)	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Cardiac Monitor Replacement	\$67,531	\$69,557	\$0	\$0	\$0	\$137,088
SKID STEER REPLACEMENT	\$57,000	\$0	\$0	\$0	\$0	\$57,000
RAP Playground Renovations	\$38,000	\$0	\$0	\$0	\$0	\$38,000
Small Equipment Replacement Program	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$180,000
Athletic Field Improvements	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$140,000
Replace Courtroom Benches	\$23,865	\$0	\$0	\$0	\$0	\$23,865
Asphalt Resurfacing/Restriping	\$20,000	\$75,000	\$75,000	\$50,000	\$50,000	\$270,000
Recreation Facility Maintenance	\$18,000	\$12,000	\$12,000	\$12,000	\$12,000	\$66,000
Replace Roofs on outbuildings at Smith Plantation (4 remaining outbuildings)	\$17,000	\$0	\$0	\$0	\$0	\$17,000
Greenway Repairs	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Bulloch Hall Parking Lot Repair	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Aerial Photography	\$0	\$35,000	\$0	\$0	\$0	\$35,000
Plotter replacement	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Handgun Replacement	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Tactical Vests and Helmets	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Citywide Road Resurfacing and Reconstruction	\$0	\$1,834,200	\$1,872,718	\$1,912,420	\$1,953,346	\$7,572,684
Sidewalk Connectivity	\$0	\$250,000	\$250,000	\$397,950	\$541,300	\$1,439,250
<b>General Fund (Operating Revenue) Total</b>	<b>\$3,347,136</b>	<b>\$5,373,949</b>	<b>\$4,824,112</b>	<b>\$5,539,473</b>	<b>\$5,689,779</b>	<b>\$24,774,449</b>
<b>Grand Total</b>	<b>\$5,802,636</b>	<b>\$8,125,849</b>	<b>\$7,191,332</b>	<b>\$8,088,677</b>	<b>\$8,172,693</b>	<b>\$37,381,187</b>

***Unfunded Maintenance Capital:***

DEPARTMENT	PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Recommend Funding Source (if added)
RECREATION & PARKS	1 BJCAB Recreation Center Structural Repair	\$40,000	\$0	\$0	\$0	\$0	General Fund
	2 Smith Plantation Painting	\$16,500	\$0	\$0	\$0	\$0	General Fund
	3 Athletic Facility Equipment (scoreboards)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	General Fund
	4 Riverside Park Playground Replacement (includes shade structure)	\$160,000	\$0	\$0	\$0	\$0	General Fund
	5 Upgrade Internal Door Hardware at Cultural Arts Center	\$35,000	\$0	\$0	\$0	\$0	General Fund
	6 Painting & Flooring for Cultural Arts Center	\$150,000	\$0	\$0	\$0	\$0	General Fund
<b>TOTAL UNFUNDED MAINTENANCE CAPITAL</b>		<b>\$431,500</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	

**FY 2015 –FY 2019 CIP**

**Approved Citywide One-Time Capital Plan by Department:**

DEPARTMENT		PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
CITYWIDE	1	Additional Storm Response Equipment	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	2	City Green (Design)	\$578,167					\$578,167
<b>CITYWIDE TOTAL</b>			<b>\$608,167</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,167</b>
ADMINISTRATION	1	Citywide Camera Surveillance System	\$229,600	\$0	\$0	\$0	\$0	\$229,600
	2	Expand WiFi Access to City Remote Sites	\$45,000	\$0	\$0	\$0	\$0	\$45,000
<b>ADMINISTRATION TOTAL</b>			<b>\$274,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$274,600</b>
COMMUNITY DEVELOPMENT	1	Document Scanning	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
<b>COMMUNITY DEVELOPMENT TOTAL</b>			<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>
ENVIR./PW	1	Underhood Air Compressor	\$20,000	\$20,000	\$0	\$0	\$0	\$40,000
	2	Lakes & Ponds Program	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>ENVIRONMENTAL/PUBLIC WORKS TOTAL</b>			<b>\$120,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,000</b>
FIRE	1	Fire Apparatus Replacement	\$450,400	\$250,000	\$1,300,000	\$500,000	\$0	\$2,500,400
	2	Additional Funding for Fire Station #1 Remodel	\$109,708	\$0	\$0	\$0	\$0	\$109,708
	3	Forcible Entry Door Simulator for RAPSTC (Related Operating Request; Net Cost is \$3,900)	\$6,500	\$0	\$0	\$0	\$0	\$6,500
	4	Relocate Fire Station #2	\$0	\$0	\$0	\$0	\$4,196,780	\$4,196,780
	5	Add New Fire Station #8	\$0	\$0	\$5,850,000	\$0	\$0	\$5,850,000
<b>FIRE TOTAL</b>			<b>\$566,608</b>	<b>\$250,000</b>	<b>\$7,150,000</b>	<b>\$500,000</b>	<b>\$4,196,780</b>	<b>\$12,663,388</b>
POLICE	1	Replace City Radio Units to Comply with TDMA Requirements	\$500,000	\$845,800	\$620,625	\$0	\$0	\$1,966,425
	2	Formulytics Software	\$60,000	\$0	\$0	\$0	\$0	\$60,000
	3	Additional Modules for OSSI Software	\$36,000	\$0	\$0	\$0	\$0	\$36,000
	4	Detention Center Security Enhancements	\$35,000	\$0	\$0	\$0	\$0	\$35,000
	5	Add/Replace Tasers	\$28,000	\$0	\$140,000	\$28,000	\$0	\$196,000
	6	Add Electronic Warrant Capability at Roswell Detention Center	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	7	Additional Funding for E-911 Breakroom Renovation	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	8	Add 4 E-911 Traffic Camera Monitors	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	9	E-911 System Upgrade	\$0	\$500,000	\$0	\$0	\$0	\$500,000
<b>POLICE TOTAL</b>			<b>\$704,000</b>	<b>\$1,345,800</b>	<b>\$760,625</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$2,838,425</b>
RECREATION & PARKS	1	Waller Park Extension Lower Restrooms	\$175,000	\$0	\$0	\$0	\$0	\$175,000
	2	Garrard Landing Trail Improvements	\$45,000	\$0	\$0	\$0	\$0	\$45,000
	3	Pool Lighting Replacement	\$40,000	\$0	\$0	\$0	\$0	\$40,000
	4	ADA Compliance of City Facilities	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>RECREATION &amp; PARKS TOTAL</b>			<b>\$285,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$385,000</b>

**FY 2015 –FY 2019 CIP**

**Approved Citywide One-Time Capital Plan by Department continued:**

DEPARTMENT	PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
TRANSPORTATION	1 Pedestrian Mobility (Sidewalks, Safety Enhancements)	\$500,000	\$250,000	\$250,000	\$132,650	\$0	\$1,132,650
	2 Sun Valley - Final Design & ROW	\$450,000	\$0	\$2,136,600	\$0	\$0	\$2,586,600
	3 Historic Gateway (FY 15 Finalizes Environmental Documents for GDOT)	\$300,000	\$0	\$6,000,000	\$3,500,000	\$14,509,560	\$24,309,560
	4 Willeo Rd Bridge Replacement (Design - Total cost is \$550,000; \$275,000 contributed by Cobb Co.)	\$275,000	\$0	\$0	\$1,936,440	\$0	\$2,211,440
	5 SR9 at Thomas Drive Intersection Improvement	\$0	\$150,000	\$1,531,500	\$0	\$0	\$1,681,500
	6 SR9 Chattahoochee Bridge	\$0	\$261,825	\$0	\$0	\$0	\$261,825
	7 Hembree / Houze Intersection Improvement (Saddle Creek Sidewalk and Multi-Use Trail Connection)	\$0	\$209,460	\$0	\$0	\$0	\$209,460
	8 Hwy 9 North Streetscape	\$0	\$0	\$550,000	\$0	\$4,303,200	\$4,853,200
	9 Hardscrabble Green Loop Phase II	\$0	\$0	\$200,000	\$0	\$1,739,100	\$1,939,100
	10 Pine Grove/Hightower Roundabout	\$0	\$0	\$100,000	\$647,744	\$0	\$747,744
	11 HBR Multi-Use Trail, Phase 5	\$0	\$0	\$0	\$100,000	\$788,392	\$888,392
	12 Riverside Road Bicycle Lanes	\$0	\$0	\$347,198	\$0	\$0	\$347,198
	13 Oxbo Road Realignment	\$154,245	\$2,000,000	\$0	\$2,242,655	\$0	\$4,396,900
<b>TRANSPORTATION TOTAL</b>		<b>\$1,679,245</b>	<b>\$2,871,285</b>	<b>\$11,115,298</b>	<b>\$8,559,489</b>	<b>\$21,340,252</b>	<b>\$45,565,569</b>
<b>CITYWIDE ONE-TIME CAPITAL TOTAL - EXPENSE</b>		<b>\$4,237,620</b>	<b>\$4,662,085</b>	<b>\$19,200,923</b>	<b>\$9,112,489</b>	<b>\$25,562,032</b>	<b>\$62,775,149</b>

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL	
ONE-TIME CAPITAL FUNDING SOURCES	General Fund (Capital Project Fund)	\$3,687,220	\$3,682,625	\$5,172,225	\$3,531,405	\$2,926,912	\$19,000,387
	General Fund (Lease)	\$450,400	\$250,000	\$1,300,000	\$500,000	\$0	\$2,500,400
	Impact Fee Fund	\$45,000	\$0	\$347,198	\$100,000	\$0	\$492,198
	Confiscated Assets Fund	\$35,000	\$0	\$0	\$0	\$0	\$35,000
	Water & Sewer Fund	\$20,000	\$20,000	\$0	\$0	\$0	\$40,000
	E-911 Fund	\$0	\$500,000	\$0	\$0	\$0	\$500,000
	Georgia Department of Transportation Grant	\$0	\$0	\$5,000,000	\$0	\$11,607,648	\$16,607,648
	Bonds	\$0	\$0	\$7,381,500	\$4,981,084	\$11,027,472	\$23,390,056
Hotel Motel Fund	\$0	\$209,460	\$0	\$0	\$0	\$209,460	
<b>CITYWIDE ONE-TIME CAPITAL TOTAL - REVENUES</b>		<b>\$4,237,620</b>	<b>\$4,662,085</b>	<b>\$19,200,923</b>	<b>\$9,112,489</b>	<b>\$25,562,032</b>	<b>\$62,775,149</b>

**FY 2015 –FY 2019 CIP**

**Approved Citywide One-Time Capital Plan by Funding Source:**

<b>FUND &amp; PROJECT</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>GRAND TOTAL</b>
<b>Bonds</b>						
SR9 at Thomas Drive Intersection Improvement	\$0	\$0	\$1,531,500	\$0	\$0	\$1,531,500
Pine Grove/Hightower Roundabout	\$0	\$0	\$0	\$647,744	\$0	\$647,744
Hardscrabble Green Loop Phase II	\$0	\$0	\$0	\$0	\$1,739,100	\$1,739,100
HBR Multi-Use Trail, Phase 5	\$0	\$0	\$0	\$0	\$788,392	\$788,392
Relocate Fire Station #2	\$0	\$0	\$0	\$0	\$4,196,780	\$4,196,780
Hwy 9 North Streetscape	\$0	\$0	\$0	\$0	\$4,303,200	\$4,303,200
Willeo Rd Bridge Replacement	\$0	\$0	\$0	\$1,936,440	\$0	\$1,936,440
New Fire Station #8	\$0	\$0	\$5,850,000	\$0	\$0	\$5,850,000
Oxbo Road Realignment	\$0	\$0	\$0	\$2,242,655	\$0	\$2,242,655
<b>Bonds Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,381,500</b>	<b>\$4,826,839</b>	<b>\$11,027,472</b>	<b>\$23,235,811</b>
<b>Confiscated Assets Fund</b>						
Detention Security Enhancement	\$35,000	\$0	\$0	\$0	\$0	\$35,000
<b>Confiscated Assets Fund Total</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
<b>E-911 Fund</b>						
E911 System Upgrade	\$0	\$500,000	\$0	\$0	\$0	\$500,000
<b>E-911 Fund Total</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>
<b>General Fund (Lease)</b>						
Fire Apparatus Replacement	\$450,400	\$250,000	\$1,300,000	\$500,000	\$0	\$2,500,400
<b>General Fund (Lease) Total</b>	<b>\$450,400</b>	<b>\$250,000</b>	<b>\$1,300,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$2,500,400</b>
<b>Hotel Motel Fund</b>						
Hembree / Houze Intersection Improvement (Saddle Creek Sidewalk and Multi-Use Trail Connection)	\$0	\$209,460	\$0	\$0	\$0	\$209,460
<b>Hotel Motel Fund Total</b>	<b>\$0</b>	<b>\$209,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$209,460</b>
<b>Impact Fee Fund</b>						
Garrard Landing Trail Improvements	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Riverside Road Bicycle Lanes	\$0	\$0	\$347,198	\$0	\$0	\$347,198
HBR Multi-Use Trail, Phase 5	\$0	\$0	\$0	\$100,000	\$0	\$100,000
<b>Impact Fee Fund Total</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$347,198</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$492,198</b>
<b>Water and Sewer Fund</b>						
Underhood Air Compressor	\$20,000	\$20,000	\$0	\$0	\$0	\$40,000
<b>Water and Sewer Fund Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>

**FY 2015 –FY 2019 CIP**

**Approved Citywide One-Time Capital Plan by Funding Source continued:**

<b>FUND &amp; PROJECT</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>GRAND TOTAL</b>
<b>General Fund (Fund Balance)</b>						
City Green (Design)	\$578,167	\$0	\$0	\$0	\$0	\$578,167
TDMA compliant Radio Units for City	\$500,000	\$845,800	\$620,625	\$0	\$0	\$1,966,425
Sidewalk Connectivity	\$500,000	\$250,000	\$250,000	\$132,650	\$0	\$1,132,650
Sun Valley Final Design & ROW	\$450,000	\$0	\$2,136,600	\$0	\$0	\$2,586,600
Historic Gateway	\$300,000	\$0	\$1,000,000	\$3,500,000	\$2,901,912	\$7,701,912
Willeo Rd Bridge Replacement	\$275,000	\$0	\$0	\$0	\$0	\$275,000
Citywide Camera Surveillance System (includes requests from Fire, Police and Rec/Pks)	\$229,600	\$0	\$0	\$0	\$0	\$229,600
Waller Park Extension Lower Restrooms	\$175,000	\$0	\$0	\$0	\$0	\$175,000
Oxbo Road Realignment	\$154,245	\$2,000,000	\$0	\$0	\$0	\$2,154,245
Fire Station #1 Remodel	\$109,708	\$0	\$0	\$0	\$0	\$109,708
Lakes & Ponds Program	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Formulytics Software	\$60,000	\$0	\$0	\$0	\$0	\$60,000
WiFi Access for City remote sites	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Pool Lighting Replacement	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Additional modules for OSSI software	\$36,000	\$0	\$0	\$0	\$0	\$36,000
Additional Storm Response Equipment (spreaders, scrapers, and other attachments)	\$30,000					\$30,000
Tasers	\$28,000	\$0	\$140,000	\$28,000	\$0	\$196,000
ADA Compliance of City Facilities	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
911 Traffic Camera Monitors	\$15,000	\$0	\$0	\$0	\$0	\$15,000
E911 Breakroom	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Electronic Warrant at Roswell Detention Center	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Forcible Entry Door Simulator	\$6,500	\$0	\$0	\$0	\$0	\$6,500
SR9 Chattahoochee Bridge	\$0	\$261,825	\$0	\$0	\$0	\$261,825
Document Scanning	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
Pine Grove/Hightower Roundabout	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Hardscrabble Green Loop Phase II	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Hwy 9 North Streetscape	\$0	\$0	\$550,000	\$0	\$0	\$550,000
SR9 at Thomas Drive Intersection Improvement	\$0	\$150,000	\$0		\$0	\$150,000
<b>General Fund (Fund Balance) Total</b>	<b>\$3,687,220</b>	<b>\$3,682,625</b>	<b>\$5,172,225</b>	<b>\$3,685,650</b>	<b>\$2,926,912</b>	<b>\$19,154,632</b>
<b>GDOT Grant</b>						
Historic Gateway	\$0	\$0	\$5,000,000	\$0	\$11,607,648	\$16,607,648
<b>GDOT Grant Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$11,607,648</b>	<b>\$16,607,648</b>
<b>Grand Total</b>	<b>\$4,237,620</b>	<b>\$4,662,085</b>	<b>\$19,200,923</b>	<b>\$9,112,489</b>	<b>\$25,562,032</b>	<b>\$62,775,149</b>

**FY 2015 –FY 2019 CIP**

***Unfunded One-Time Capital:***

DEPARTMENT		PROJECT DESCRIPTION	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Recommend Funding Source (if added)
ADMINISTRATION	1	Abandon Underground Storage Tank & Replace with Aboveground Storage Tank at CAC	\$35,000	\$0	\$0	\$0	\$0	General Fund
	2	CVB Public Restroom Facility	\$250,000	\$0	\$0	\$0	\$0	General Fund
POLICE	1	Additional K-9 Unit	\$18,000	\$0	\$0	\$0	\$0	Confiscated Assets
	2	Add Tablets, Bluetooth Printers, and Related Software for Motorcycle Fleet	\$50,000	\$0	\$0	\$0	\$0	General Fund
	3	911 Upgrade Recording System	\$55,000	\$0	\$0	\$0	\$0	E-911 Fund
RECREATION & PARKS	1	Physical Activity Building Restroom Renovations	\$28,000	\$0	\$0	\$0	\$0	General Fund
	2	BJCAB Fitness Room Restroom Renovations	\$25,000	\$0	\$0	\$0	\$0	General Fund
	3	Barrington Hall Public Restroom Facility	\$75,000	\$0	\$0	\$0	\$0	Hotel/Motel Fund
	4	Shade Systems for Parks/Playgrounds	\$55,000	\$45,000	\$35,000	\$25,000	\$25,000	General Fund
	5	Uplighting at Barrington Hall	\$11,500	\$0	\$0	\$0	\$0	Hotel/Motel Fund
	6	BJCAB Main Floor Restroom Renovations	\$15,000	\$0	\$0	\$0	\$0	General Fund
	7	City Hall Landscaping	\$100,000	\$0	\$0	\$0	\$0	General Fund
	8	Smith Plantation Pavilion Improvements	\$11,000	\$0	\$0	\$0	\$0	Hotel/Motel Fund
	9	Bulloch Hall Pavilion Improvements	\$12,000	\$0	\$0	\$0	\$0	Hotel/Motel Fund
	10	ARC Pool Related Project - Construct Parking Lot	\$43,000	\$0	\$0	\$0	\$0	General Fund
	11	ARC Pool Related Project - Construct Tennis Courts	\$100,000	\$0	\$0	\$0	\$0	General Fund
	12	Recreation Center Cellphone Charging Stations	\$12,000	\$0	\$0	\$0	\$0	General Fund
	13	Lacrosse Restrooms at Elkins	\$70,000	\$0	\$0	\$0	\$0	Impact Fee Fund
<b>TOTAL UNFUNDED ONE-TIME CAPITAL</b>			<b>\$965,500</b>	<b>\$45,000</b>	<b>\$35,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	



## Estimated Operating Budget Impact of FY 2015 Approved Capital:

Project	Summary of Impact	Estimated Operating Impact
Citywide Facilities Maintenance (FCA)	avoided general repairs and maintenance from proactive maintenance program for facilities	(\$100,000)
Citywide Vehicle Replacement Program	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$20,000)
Additional Storm response Equipment	costs associated with the maintenance and upkeep of additional equipment	\$2,000
Fiber Equipment Replacement	reduction in maintenance costs from elimination of contract with Fiberlight and bringing maintenance in-house	(\$25,000)
Expand WiFi Access to City remote sites	additional maintenance costs	\$5,000
IT Equipment Replacement Program	avoided general repairs and maintenance from proactive maintenance program for IT equipment	(\$5,000)
Citywide Camera Surveillance System (includes requests from Fire, Police and Rec/Pks)	additional maintenance costs	\$12,000
Commercial Frontloader Garbage Truck Replacement (2)	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$5,000)
Residential Rearloader Garbage Truck Replacement	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$2,500)
Forcible Entry Door Simulator	annual supply costs associated with equipment	\$1,200
Fire Rescue Truck Replacement	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$2,000)
Fire Apparatus Replacement	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$3,500)
Formulytics Software	annual maintenance	\$5,000
Additional modules for OSSi software	annual maintenance	\$4,100
(3) replacement Narcotics Vehicles	avoided vehicle repairs and maintenance from proactive vehicle replacement program	(\$3,600)
Waller Park Extension Lower Restrooms	annual utility and supply costs	\$6,000
Replace Roofs on outbuildings at Smith Plantation (4 remain bldgs)	avoided general repairs and maintenance from proactive maintenance program for facilities	(\$5,000)
Pool Lighting Upgrades	annual utility costs associated with pool lighting	\$3,000
Physical Activity Building HVAC Replacement	avoided general repairs and maintenance from proactive maintenance program for facilities	(\$7,500)
<b>Total Annual Impact:</b>		<b>(\$140,800)</b>



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# Debt Service Fund

This fund tracks the costs of debt service for the City of Roswell.

# Debt Service Fund

## Fund Revenues by Account...

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base	Changes	Approved Budget
<b>311100</b> Real Property - Current Year	\$5,341,631	\$3,710,340	\$3,710,340	\$3,638,669	\$3,710,340	(\$69,548)	\$3,640,792
<b>311110</b> Public Utility	\$50,546	\$34,824	\$34,824	\$34,147	\$34,824	(\$0)	\$34,824
<b>311200</b> Real Property - Prior	-\$19,717	\$5,000	\$5,000	\$25,027	\$5,000	\$0	\$5,000
<b>311300</b> Personal Property - Current	\$204,109	\$184,289	\$184,289	\$183,012	\$184,289	\$4,105	\$188,394
<b>311305</b> Personal Property - Prior	-\$15	\$0	\$0	-\$1,772	\$0	\$0	\$0
<b>311310</b> Motor Vehicle	\$396,377	\$240,309	\$240,309	\$309,769	\$240,309	(\$41,188)	\$199,121
<b>319110</b> General Property - Penalty & Interest - Real	\$13,839	\$10,000	\$10,000	\$10,134	\$10,000	\$0	\$10,000
<b>Property Tax Total</b>	<b>\$5,986,770</b>	<b>\$4,184,762</b>	<b>\$4,184,762</b>	<b>\$4,198,984</b>	<b>\$4,184,762</b>	<b>(\$106,631)</b>	<b>\$4,078,131</b>
<b>341905</b> Other/Misc. Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Charges for Service - External Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>361000</b> Interest Revenues	\$0	\$0	\$0	\$1,027	\$0	\$0	\$0
<b>361010</b> Unrealized Invest Gains	\$643	\$0	\$0	-\$643	\$0	\$0	\$0
<b>361015</b> Bank Interest Earned	\$2,862	\$0	\$0	\$125	\$0	\$0	\$0
<b>361016</b> Invest Interest Earned	\$2,188	\$0	\$0	\$1,116	\$0	\$0	\$0
<b>Interest Income Total</b>	<b>\$5,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,625</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>389600</b> Recording of Abatement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>389999</b> Over And Short	-\$492	\$0	\$0	-\$174	\$0	\$0	\$0
<b>Miscellaneous Revenues Total</b>	<b>-\$492</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$174</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>\$5,991,972</b>	<b>\$4,184,762</b>	<b>\$4,184,762</b>	<b>\$4,200,435</b>	<b>\$4,184,762</b>	<b>(\$106,631)</b>	<b>\$4,078,131</b>

## Fund Expenditures by Account...

Account	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	Sum of All	FY 2015
	Actual	Approved	Amended Budget	Actual To Date	Initial Base	Changes	Approved Budget
<b>521201</b> Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>523901</b> Bank Fees / Charges	\$20	\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Total</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>581100</b> Principal - Long Term Debt	\$5,925,000	\$945,000	\$945,000	\$945,000	\$5,385,000	\$0	\$5,385,000
<b>582100</b> Interest - Long Term Debt	\$436,425	\$260,948	\$260,948	\$260,948	\$376,513	\$0	\$376,513
<b>583000</b> Fiscal Agent Fees	\$4,450	\$0	\$0	\$1,000	\$0	\$0	\$0
<b>584000</b> Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>585000</b> Debt Advance Refunding Escrow	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>611350</b> Operating Transfers Out - Cap Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers, Capital, Other Total</b>	<b>\$6,365,875</b>	<b>\$1,205,948</b>	<b>\$1,205,948</b>	<b>\$1,206,948</b>	<b>\$5,761,513</b>	<b>\$0</b>	<b>\$5,761,513</b>
<b>Finance Total</b>	<b>\$6,365,895</b>	<b>\$1,205,948</b>	<b>\$1,205,948</b>	<b>\$1,206,948</b>	<b>\$5,761,513</b>	<b>\$0</b>	<b>\$5,761,513</b>

# Debt Service Fund

## DEBT AND TAX DIGEST INFORMATION

This section provides financial data on the City's long term financial obligation, current debt obligation, debt levels and legal limits.

### Principal and Interest Requirements on City's General Obligation Debt

In November, 2012 Roswell voters overwhelmingly approved a \$14.7 million bond referendum for transportation, recreation, and public safety improvements for our community. Specific projects include:

- Holcomb Bridge/GA 400 Interchange Improvements: \$6 million
- Replacement of Fire Station #4: \$1.5 million
- Eves Road multi-use path and bike lanes: \$1.2 million
- Holcomb Bridge Road multi-use Trail (segment 4): \$1.5 million
- Adult Recreation Center upgrades with Therapeutic Pool: \$2.5 million
- Synthetic Turf Fields (4 fields): \$2 million

Following are the estimated principal and interest requirements on the City's outstanding general obligation bonds and the previously issued outstanding general obligation bonds of the City for the fiscal years ending June 30, 2006 and thereafter.

#### Series 2008 Bonds

*(refunding of bonds)*

FYE			
June 30th	Principal	Interest	Total
2015	\$4,005,000	\$140,175	\$4,145,175
<b>TOTAL</b>	<b>\$4,005,000</b>	<b>\$140,175</b>	<b>\$4,145,175</b>

#### Series 2013 Bonds

FYE			
June 30th	Principal	Interest	Total
2015	\$930,000	\$135,963	\$1,065,963
2016	\$940,000	\$126,663	\$1,066,663
2017	\$950,000	\$117,263	\$1,067,263
2018	\$960,000	\$105,388	\$1,065,388
2019	\$975,000	\$93,388	\$1,068,388
2020	\$985,000	\$81,200	\$1,066,200
2021	\$1,005,000	\$61,500	\$1,066,500
2022	\$1,025,000	\$41,400	\$1,066,400
2023	\$1,045,000	\$20,900	\$1,065,900
<b>TOTAL</b>	<b>\$8,815,000</b>	<b>\$783,665</b>	<b>\$9,598,665</b>

# Debt Service Fund

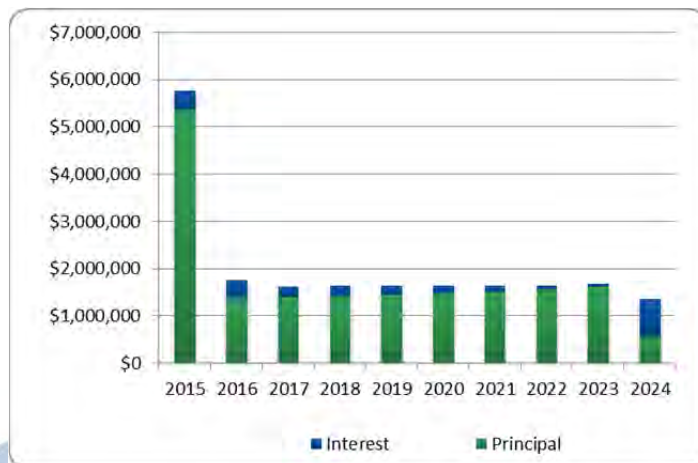
## Series 2014 Bonds

FYE June 30th	Principal	Interest	Total
2015	\$430,000	\$120,375	\$550,375
2016	\$435,000	\$121,850	\$556,850
2017	\$445,000	\$113,150	\$558,150
2018	\$465,000	\$104,250	\$569,250
2019	\$475,000	\$94,950	\$569,950
2020	\$500,000	\$80,700	\$580,700
2021	\$515,000	\$65,700	\$580,700
2022	\$535,000	\$50,250	\$585,250
2023	\$585,000	\$34,200	\$619,200
2024	\$555,000	\$16,650	\$571,650
<b>TOTAL</b>	<b>\$4,940,000</b>	<b>\$802,075</b>	<b>\$5,742,075</b>

### TOTAL DEBT SERVICE PAYMENT BY FISCAL YEAR:

#### TOTAL - All Bonds

FYE June 30th	Principal	Interest	Total
2015	\$5,365,000	\$396,513	\$5,761,513
2016	\$1,375,000	\$388,688	\$1,763,688
2017	\$1,395,000	\$230,413	\$1,625,413
2018	\$1,425,000	\$209,638	\$1,634,638
2019	\$1,450,000	\$188,338	\$1,638,338
2020	\$1,485,000	\$161,900	\$1,646,900
2021	\$1,520,000	\$127,200	\$1,647,200
2022	\$1,560,000	\$91,650	\$1,651,650
2023	\$1,630,000	\$55,100	\$1,685,100
2024	\$555,000	\$800,315	\$1,355,315
<b>TOTAL</b>	<b>\$17,760,000</b>	<b>\$2,649,755</b>	<b>\$20,409,755</b>



**Legal Debt Margin Calculation**  
**Comprehensive Annual Financial Report (CAFR) Fiscal Year 2013**  
**City of Roswell, Georgia**

The City of Roswell has a formal debt service policy that is utilized along with the regulations governed by the State of Georgia. The Constitution for the State of Georgia states that “The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law.”<sup>1</sup> The City of Roswell currently has a 0.18% ratio of bonded debt to assessed value, well below the State of Georgia constitutional threshold of 10%.

Specifically, the City of Roswell has utilized both general obligation and revenue bonds to finance capital improvements too large to be financed from current revenues. The most recent bond issue sold April, 2014 with an uninsured AAA rating.

	Amount	Percent
Assessed Value	\$4,427,450	
Add back tax exempt property	\$282,840	
Total assessed Value	\$4,710,290	
Debt limit (10% of assessed value)	\$471,029	
Debt applicable to limit:		
General Obligation Bonds	\$14,085	
Less: Amount set aside for repayment of general obligation debt	(\$955)	
Total Net Debt Applicable toward Limit	\$13,130	
Legal Debt Margin	\$457,899	2.79%

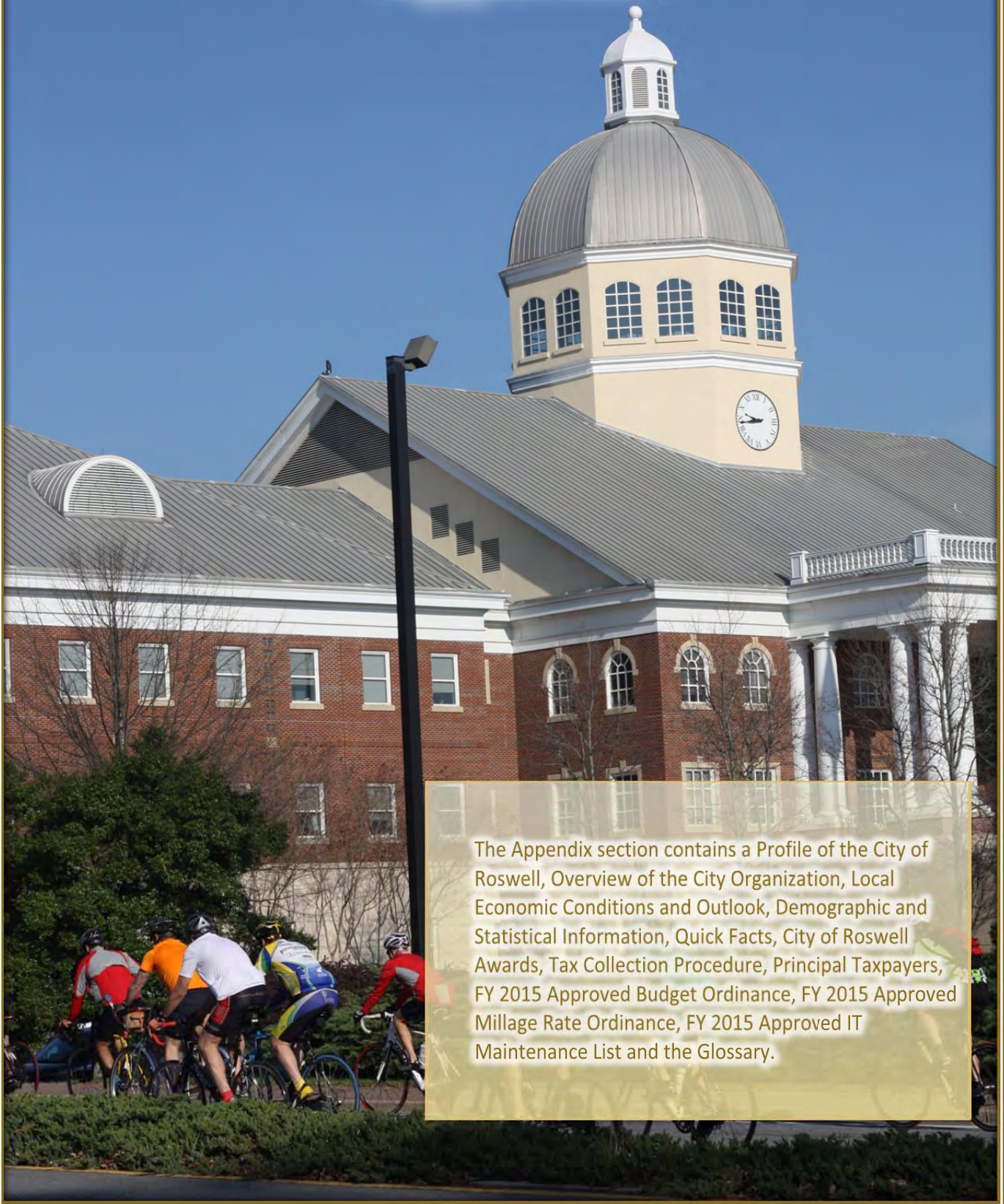
<sup>1</sup> State of Georgia Constitution, Article IX, Section V



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# Appendix



The Appendix section contains a Profile of the City of Roswell, Overview of the City Organization, Local Economic Conditions and Outlook, Demographic and Statistical Information, Quick Facts, City of Roswell Awards, Tax Collection Procedure, Principal Taxpayers, FY 2015 Approved Budget Ordinance, FY 2015 Approved Millage Rate Ordinance, FY 2015 Approved IT Maintenance List and the Glossary.



## *Roswell...Yesterday and Today*

The City of Roswell, Georgia was incorporated over 150 years ago in 1854, and is located in northern Fulton County, 20 miles north of the City of Atlanta. The City of Roswell has a land area of 42.02 square miles and has an unparalleled quality of life for its 88,346 residents (per the U.S. Census Bureau, 2010).

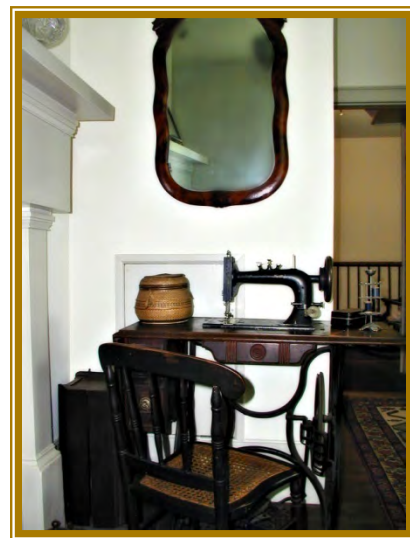


Roswell's historical chronology begins around 1830 with founder Roswell King arriving on horseback from Darien, Georgia. On February 16, 1854, the Georgia General Assembly incorporated the City of Roswell. Roswell was a manufacturing village comprised of a cotton factory and later, a woolen mill run with waterpower from Vickery Creek, now known as Big Creek. Homes were large columned structures of the mill owners, smaller homes, and even apartments of the mill employees. Roswell was to be affected by the Civil War early in July, 1864. Brigadier General Kenner Garrard's cavalry corps occupied the town. General Garrard and troops destroyed the factories and mills by fire, at General Sherman's order. General Garrard arrested the owners and employees for treason, and sent women and children north. Roswell's prominent families had refugeed to other parts of Georgia. The Presbyterian Church was used as a hospital. Barrington Hall and Great Oaks were used as headquarters, and Holly Hill as a garrison. The occupation of Roswell by thousands of

troops is why so much of the original Roswell survived the war. After the war and the return of Roswell's leaders, the Roswell Manufacturing Company was rebuilt, and prospered until 1892. The major buildings were destroyed by lightning and never rebuilt. The ruins remain to remind us of what the town was like when incorporated in 1854. In the Historic District, many of the old homes remain from the hardworking village supported by an economy based on textiles.

Today, Roswell continues to be a prosperous municipality. The City of Roswell earned an uninsured "AAA" bond rating, the highest possible rating. Fiscally prudent practices on behalf of the elected officials and the city administration contribute to this superior rating and the City's excellent financial strength.

As of 2010, the Population Division of the U.S. Census Bureau determined that the annual estimated population of Roswell, Georgia was 88,346. The average household



size is an estimated 2.59 persons with a median annual household income of \$87,080. The per capita income in Roswell is \$43,286. In Roswell 94.9% of the population

has a high school degree or above with 65.2% having obtained a college degree. Of the residents of Roswell 58.7% own their own home and the median value is \$199,430. (2010 census)



Roswell is nestled beneath a canopy of trees alongside the Chattahoochee River. The City is rich in heritage and preserves its past with a 640-acre Historic District. The Historic District has adopted a trend toward “new urbanism” where pedestrians are encouraged to get out of their cars to stroll along brick-paved, tree-lined sidewalks. Tourists and day visitors, drawn to Roswell’s many historical homes and churches, often stay to shop in a number of popular restaurants, trendy art galleries, shops, and offices. The City’s three historic house museums, Barrington Hall, Bulloch Hall, and Smith Plantation host thousands of visitors annually through the numerous tours and special events offered throughout the year. According to a Georgia Tech

revenue model, tourism, and tourism-related activities bring an excess of \$76 million annually to the Roswell community.

City of Roswell essential services meet the highest customer service standards and the Mayor and Council are committed to maintaining a high quality of life for Roswell’s citizens. The City of Roswell provides a full range of services to its citizens. These services include police and fire protection; public works; court system; detention facility; the construction and maintenance of recreational pathways, streets, and infrastructure; solid waste collection and recycling; planning and zoning; building inspections; recreation activities and cultural events; water and storm water management; and inherent administrative and support activities. The City also operates a web site, citizen newsletter, and broadcasts a government access channel.

The Fulton County Board of Education provides public education for all of Fulton County, including Roswell. Within Roswell City limits there are 9 elementary schools, 2 middle schools, 3 high schools, and 11 private schools.

Cultural facilities include Roswell’s Cultural Arts Center and many historic properties including Barrington Hall, Bulloch Hall, and Smith Plantation. Roswell is served by the Atlanta-Fulton County Library System.

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## **City Organization**

The City operates under a charter adopted in 1854 and revised on April 19, 2000, which provides for a Mayor-Council form of government with a city administrator. The Mayor and six council members are part-time employees.

Each Council member is elected by the entire City and serves “at large” with post assignments. An election for one half of the council occurs every two years. While all six Council Members are elected at large, all must reside within the City of Roswell. The Mayor is elected to a term of four years to serve on a part-time basis. It is the duty of the Council members, in general, to set policy, set millage rates, to approve budgets, to pass ordinances, and to hear and act on requests for rezoning and annexation.

The Chief Administrative and Operational Officer of the City is the City Administrator, who is appointed by the City of Roswell Mayor and Council to: implement Council policies; oversee the daily activities of the City; and supervise the City’s department heads.

## **Local Economic Conditions and Outlook**

The City of Roswell has earned an “AAA” bond rating, the highest possible rating, consistently each year since 2000. The City is also a great place to do business. New business starts continue to increase in Roswell, with the largest increase in the home-based business sector. The City is fortunate to have a stable list of large employers

such as Kimberly Clark and North Fulton Regional Hospital. Given Roswell's access to GA 400 and proximity to Perimeter Center, Buckhead, Midtown and Downtown Atlanta, the City is well situated to capitalize on future expansion and relocation.

Office development continues to expand throughout Roswell. Companies including Royal Oaks Enterprises, the UPS Innoplex, Witness Systems, and the Accu-Tech Corporation have joined other firms that have chosen Roswell as the ideal location for their corporate offices.

High-tech firms are attracted to the city's high quality of life, which makes it easy to recruit and retain a well-educated workforce. Roswell is part of the award-winning Fulton County School system.

The City of Roswell enhances its family-oriented focus by sponsoring major special events that are open and free to the general public. They include an annual 4th of July Fireworks Extravaganza, Memorial Day Celebration,



Annual Egg Hunt Extravaganza, Annual Tree Lighting at Town Square, the Historic Roswell Criterium Bike Race, an annual Youth Day Parade, and Festival in the Historic District, annual Arts Festival at Town Square, annual End of Summer Celebration with Fireworks, annual Back to the Chattahoochee Kayak Race, and a Special Populations Fair.

## Demographic and Statistical Information

Date of Incorporation:	1854	Median age (2013 CAFR):	40.2
Date First Charter Adopted:	1854	Median family income (2010 Census):	\$87,080
Date Present Charter Adopted:	January 3, 2000	Area - square miles:	42.02
Location:	20 minutes north of Atlanta	Median Housing Value - 2010:	\$199,430
Total Estimated Population (2013 CAFR):	93,692	2013 Total Taxable Assessed Valuation:	\$4,710,290
Number of Full-Time Employees - 2014:	591	City Bond Rating:	AAA
Form of Government:	Mayor and City Council		

The City of Roswell government is a Mayor/Council style of government with a City Administrator. The Mayor and six Council Members are part time employees.

Each Councilmember is elected by the entire City and serves "at large" with post assignments. Elections for one half the council occur every two years. It is the duty of Council members, in general, to set policy, set millage rates, to approve budgets, to pass ordinances and to hear and act on requests for rezoning and annexation.

Council meetings are held the second and the fourth Monday of each month in Council Chambers of the Roswell City Hall, 38 Hill Street at 7:00 pm. Work Sessions are scheduled, and advertised, as needed.

The fifth Monday of a month, when it occurs, is an open forum meeting where citizens may address Mayor and Council on any concern.

In addition to Mayor and Council, various boards and commissions assist in carrying out established policies.

Roswell Arts Commission	Meets the 1st Tuesday of the month, 7PM, City Hall
Design Review Board	Meets the 1st Tuesday of the month, 6:30PM, Council Chambers. Second meetings are held the 3rd Thursday as needed.
Board of Zoning Appeals	Meets the 2nd Tuesday of the month, 7:00PM, Council Chambers
Historic Preservation Commission	Meets the 2nd Wednesday of the month, 7:30PM, Council Chambers
Planning Commission	Meets the 3rd Tuesday of the month, 7:30PM, Council Chambers
Recreation Commission	Meets the last Thursday of the month, 7:00PM, Room 220-Roswell City Hall

### *Transportation*

Streets - Paved:	385 miles
Traffic Signals:	152

### *Fire Protection*

Number of Stations:	7
Number of Full-Time Employees - 2014:	19
Number of Part-Time - 2014:	143

### *Police Protection*

Number of Employees - 2014:	208
Number of Stations:	1

### *Recreation*

Number of Parks and Playgrounds:	19
Acreage in Parks and Playgrounds:	917
Number of Swimming Pools:	1
Number of Spraygrounds:	2
Number of Tennis Courts:	34
Number of Athletic Fields:	44
Number of Recreation Buildings:	9

### *Municipal Water System*

Miles of Water Mains:	201
Number of Fire Hydrants:	4,452
Water Production Annually:	438 million gallons

### *Municipal Sanitation Service*

Number of Residential Consumers:	25,232
Number of Commercial Consumers:	1,002
Number of Employees - 2014:	53.15

## Quick Facts

- The City of Roswell was founded by Roswell King who came from St. Simons Island, GA in 1836.
- He established the Roswell Manufacturing Company. He built a mill to harness the power of the local rivers to make textiles.
- Roswell was incorporated, officially became a city, on February 16, 1854.
- Union Soldiers occupied Roswell from July 5 – July 17, 1864 on their march to Atlanta.
- The Roswell Manufacturing Company mill was destroyed by fire twice. In 1864 Union General W.T. Sherman ordered soldiers to torch the mill. Lightening caused the second fire.
- Telephone service came to Roswell in 1901. All phone numbers were one digit.
- The very first traffic signal was installed in 1949 at the intersection of Sloan and Atlanta streets for \$436.40. Today there are 103 traffic signals in the City.
- President Theodore Roosevelt’s family tree branches back to Roswell. Teddy’s mother, Martha (Mittie) Bulloch was the daughter of one of Roswell’s first families.
- Dr. Francis Goulding, an early Roswell resident and author of children’s books, invented the sewing machine. Unfortunately, this machine is not associated with his name because he failed to obtain a patent.
- Mittie’s other son, Elliot, became the father of Eleanor Roosevelt who would later marry President Franklin D. Roosevelt (a distant cousin).
- Roswell is now Georgia’s sixth largest city, but its major growth has just happened in the last twenty years.

<b>1870</b>	479
<b>1880</b>	1,180
<b>1920</b>	1,316
<b>1940</b>	1,622
<b>1950</b>	2,123
<b>1980</b>	23,337
<b>1990</b>	48,257
<b>2000</b>	79,334
<b>2010</b>	<b>88,346</b>

- The City of Roswell has 19 parks with over 917 acres of active and passive parkland and facilities.
- The City Hall building was completed in 1991 at a cost of \$12 million.
- The City has been chosen twice by Atlanta Magazine as the best place to live in the Metro-Atlanta area.
- The Georgia Municipal Association awarded the City of Roswell the City of Excellence Award in 2003.
- The City of Roswell has been ranked one of the safest cities to live in the United States according to City Crime Rankings.

Source: <http://www.roswellgov.com/index.php/p/76/t/Quick%20Facts>

## City of Roswell Awards

### **Green Business Designation - 2011**

**Named One of the Best Affordable Suburbs in U.S.** Roswell was added to the 25 Best Affordable Suburbs in the U.S. by BusinessWeek.com and Sperling's Best Places. The list is comprised of suburbs of the nation's largest metro areas and focuses on median home prices, cost of living, crime rates, and education systems.

**Named One of the Top Three Cities in the Nation to Raise Your Family.** Roswell was listed third in the book, *Best Places to Raise Your Family*, released by Frommer's.

**Sixth Best Place in America to Retire** (*Black Enterprise Magazine, September 2008*)

**Ranked the 18th Safest City in the United States** – City Crime Rankings

**ARC Green Communities Silver Certification 2009** - Roswell is the first municipality to be certified Silver. Certified Green Communities set an example by conserving energy, investing in renewable energy, conserving water, conserving fuel, reducing waste, and protecting and restoring the community's natural resources.

**Georgia Trendsetter Award 2006** - Georgia Municipal Association - Roswell received the award for the Big Creek Wetlands demonstration project.

**Create Community Award 2005** - The Atlanta Regional Commission's most prestigious award. Roswell was honored for its efforts in environmental sustainability.

**City of Excellence 2003** – Georgia Municipal Association's most prestigious award. Only 50 cities in the state have been honored with the designation.

**Designation as a Bicycle Friendly Community 2006** – League of American Bicyclists

**Money Magazine's 19th Best City to Live in the Eastern US** – Roswell was ranked 19th for cities with populations under 100,000.

**Atlanta Magazine's Best Place to Live in Metro Atlanta**– Roswell was honored twice by Atlanta Magazine as the best place to live in the metro area.

**Internationally Accredited Police Department** - Commission on Accreditation of Law Enforcement Agencies (CALEA).

**Gold Award** for the City of Roswell Cecil Wood Water Processing Plant from the Georgia Association of Water Professionals.

**Tree City USA Award** from the National Arbor Day Foundation

**Nationally Accredited Recreation and Parks Department** – Commission for Accreditation of Park and Recreation Agencies

**2007 Gold Award for the City's Website** from the Association of Marketing & Communication Professionals

**Achievement of Excellence in Procurement –10 consecutive years:** The National Institute of Governmental Purchasing

**GFOA Distinguished Budget Presentation Award – 9 consecutive years:** Government Finance Officer's Association

**Certificate of Achievement for Excellence in Financial Reporting (CAFR) – 19 consecutive years:** Government Finance Officer's Association

**Georgia Recreation and Parks Agency of the Year** – 1974, 1979, 1984, 1988, 1990, 2000, 2005

**Georgia Department of Transportation (GDOT) Best Innovative Solutions Award** for the Grimes Bridge Road at Norcross Street/Warsaw Road Roundabout.

**Georgia Engineering Alliance Honor Award** for the Grimes Bridge Road at Norcross Street/Warsaw Road Roundabout.

**Georgia Planning Association (GPA) Award** - "2011 Great Places in Georgia - Great Street" Award for Canton Street.

**Clean Air Campaign PACE award** for being a Government Champion for offering its employees telecommute options, flexible work arrangements/compressed work week and carpool options with designated parking spaces at City facilities.

## **Tax Collection Procedure**

The City of Roswell levies and collects ad valorem taxes. Real and personal taxes are generally billed in October of each year and are due in December. The City's tax collection rate has averaged 96.97% over the last five years.

### **City of Roswell, Georgia Principal Property Tax Payers, (amounts expressed in thousands) FY 2013**

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Fulton County Board of Education	\$61,966	1	1.40%
City of Roswell	\$56,931	2	1.29%
Kimberly-Clark Corp	\$23,356	3	0.53%
Calibre Creek Apartment Partners	\$21,982	4	0.50%
Mansell Office, LLC	\$21,974	5	0.50%
Orion Roswell Associates	\$21,636	6	0.49%
Northmeadow Investors, LLC	\$19,608	7	0.44%
AMIREIT	\$17,023	8	0.38%
Fulton County Board of Education	\$16,144	9	0.36%
Fulton County	\$15,937	10	0.36%
Total	\$276,557		6.25%

Source: Financial Services Division within the Finance Department



**AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2015 FOR EACH FUND OF THE CITY OF ROSWELL, GEORGIA, PURSUANT TO ARTICLE VI, CHAPTER 6 OF THE CHARTER OF THE CITY, BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES AND AMENDING THE CODE OF ORDINANCES TO EFFECTUATE SUCH ADOPTION.**

**Whereas**, a proposed budget for each of the various funds of the city has been presented to the Mayor and City Council; and

**Whereas**, appropriate advertised public hearings have been held on the proposed budget, as required by law and regulations; and

**Whereas**, the Mayor and City Council have reviewed the proposed budget and have made certain amendments to funding sources or appropriations; and

**Whereas**, each of the funds has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures; and

**Whereas**, the Mayor and City Council intend to adopt an annual budget for the Fiscal Year 2015 and a Capital Improvement Plan for the Fiscal Years 2015 through 2019:

**Now, Therefore**, the Mayor and Council of the City of Roswell, pursuant to their authority, do hereby adopt the following Ordinance:

1.

The City of Roswell, Georgia hereby adopts an expenditure budget for Fiscal Year 2015, said budget being described below and shown on Schedule “A” for each fund of the City of Roswell, Georgia:

	<b>FY 2015 APPROVED BUDGET</b>
100 - General Fund	\$63,395,729
210 - Confiscated Assets Fund	\$334,654
215 - E911 Fund	\$1,930,049
230 - Impact Fee Fund	\$70,000
235 - Cemetery Fund	\$23,500
275 - Hotel/Motel Fund	\$1,038,331
290 - Leita Thompson Rental Fund	\$124,328

350 - Capital Projects Fund	\$7,940,272
410 - Debt Service Fund	\$5,761,513
505 - Water/Sewer Fund	\$3,376,917
507 - Stormwater Fund	\$3,292,355
540 - Solid Waste Fund	\$10,069,237
555 - Recreation Participation Fund	\$5,257,961
601 - Worker's Compensation Fund	\$503,655
602 - Group Benefit Fund	\$7,150,051
603 - Risk and Liability Fund	\$1,137,960
604 - Fleet Services Fund	\$714,115
Grant	\$20,270
<b>Grand Total</b>	<b>\$112,140,897</b>

2.

Any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects; or the establishment of new grant projects other than those exceptions provided for herein, shall require approval of Mayor and City Council.

3.

A millage rate of 5.455 mills is hereby established as part of the approved budget based on the estimated digest of Fulton County. The millage rate has a component of 4.464 mills for the general fund, operating and capital improvements budget, and a component of 0.991 mills for servicing bonded indebtedness. The millage rate may require adjustment upon approval of a certified tax digest for Tax Year 2014.

4.

This budget fixes the number of budgeted full-time positions of the City at 596. This number may only be increased or decreased through approval of the Mayor and City Council. The City Administrator or his/her designee is authorized to create policies and procedures for the pay grade, classification, and/or cost center assignment for employees, which may be changed throughout the year.

5.

The City Administrator or his/her designee is authorized to distribute funds reserved for the employee merit pay and group health insurance increases included in the FY 2015 budget to the various departments as necessary.

6.

Mayor and Council adopt a Capital Improvement Plan for Fiscal Years 2015 through 2019 as attached hereto and incorporated herein as Schedule "B." This plan does not indicate any promise of appropriations for future years. This plan may only be modified through action of Mayor and City Council.

7.

Mayor and Council further approve the re-appropriation of all approved capital project and contingency funding that is unspent and available as of June 30, 2014.

8.

Mayor and Council further approve the re-appropriation of all unspent FY 2014 firefighters fees to continue to fund Firefighter staffing at 28 personnel in FY 2015.

9.

Mayor and Council further approve the establishment of a citywide Fuel and Utility Contingency and approve the re-appropriation and transfer of unspent and available FY 2014 fuel and utility budgets to such contingency. The City Administrator or his/her designee is authorized to distribute these funds, if necessary, to cover fuel and utility expenditures that exceed budgeted amounts.

10.

Mayor and Council further approve the re-appropriation of all unspent and available FY 2014 funding for on-call architectural services in the Community Development Department in FY 2015.

12.

The City Administrator and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Ordinance is followed.

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 9<sup>th</sup> day of June and the 24<sup>th</sup> day of June, 2014.

Attest:

\_\_\_\_\_  
Jere Wood, Mayor

\_\_\_\_\_  
Marlee Press, City Clerk  
(Seal)

\_\_\_\_\_  
Councilmember Jerry Orlans

\_\_\_\_\_  
Councilmember Rebecca Wynn

\_\_\_\_\_  
Councilmember Betty Price

\_\_\_\_\_  
Councilmember Richard Dippolito

\_\_\_\_\_  
Councilmember Kent Igleheart

\_\_\_\_\_  
Councilmember Nancy Diamond



**ORDINANCE TO ADOPT MILLAGE RATE**

**WHEREAS**, the Mayor and Council of the City of Roswell are the governing authority of the City of Roswell; and

**WHEREAS**, the governing authority of the City of Roswell is authorized by State Law at O.C.G.A. § 48-5-32 to set the millage rate for the collection of ad valorem taxes; and

**WHEREAS**, all required notices have been published or are scheduled to be published in a newspaper of general circulation throughout the jurisdiction pursuant to such statute:

**NOW, THEREFORE**, the Mayor and Council of the City of Roswell wish to establish a millage rate of 5.455. The millage rate has a component of 4.464 mills for the general fund, operating and capital improvements budget, and a component of .991 mills for servicing bonded indebtedness. The millage rate may require adjustment upon approval of a certified Tax Digest for the year 2014.

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 9<sup>th</sup> day of June and the 24<sup>th</sup> day of June, 2014.

Attest:

\_\_\_\_\_  
Jere Wood, Mayor

\_\_\_\_\_  
Marlee Press, City Clerk  
(Seal)

\_\_\_\_\_  
Councilmember Jerry Orlans

\_\_\_\_\_  
Councilmember Rebecca Wynn

\_\_\_\_\_  
Councilmember Betty Price

\_\_\_\_\_  
Councilmember Richard Dippolito

\_\_\_\_\_  
Councilmember Kent Igleheart

\_\_\_\_\_  
Councilmember Nancy Diamond

## **FY 2015 Approved IT Maintenance List**

<b>Software</b>	<b>Dpt</b>	<b>2014</b>	<b>2015</b>	<b>Difference</b>
Munis Yearly Main - Maint for Munis support	AD		\$123,000	\$123,000
Fiberlight Maintenance	AD	\$40,000	\$50,500	\$10,500
Mitel Phone Systems Maintenance and Support	AD	\$45,000	\$45,000	\$0
VMware Support	AD	\$8,000	\$35,000	\$27,000
Deca & BIS Recording - Audio software for Council/Committee meetings	AD		\$35,000	\$35,000
InCode Yearly Maint - Maint for Court software	AD		\$35,000	\$35,000
Munis Disaster Recovery - Munis off site backups	AD		\$28,000	\$28,000
Teleworks Maintenance	AD	\$23,000	\$23,000	\$0
Munis OSDBA - Munis support	AD		\$22,000	\$22,000
IT Maintenance Contingency (Paypal/P-Card charges)	AD	\$20,000	\$20,000	\$0
Legistar Maintenance	AD	\$18,000	\$18,000	\$0
Netmotion mobility Maintenance	AD	\$14,000	\$14,000	\$0
i365 "EVault" Maintenance	AD	\$12,000	\$12,000	\$0
InCode Online - Court online (payment/docket) support	AD		\$11,000	\$11,000
KACE Support and Maintenance	AD	\$8,000	\$9,000	\$1,000
Still Secure Strataguard Network security Maintenance	AD	\$8,900	\$8,900	\$0
EMC CX3-10 SAN Warranty Extend	AD	\$8,600	\$8,700	\$100
SonicWall - Security software for IT	AD		\$5,500	\$5,500
Cisco SmartNet Support for Routers and Firewalls	AD	\$5,000	\$5,000	\$0
EATON Power Maintenance	AD	\$4,600	\$4,600	\$0
Barracuda Support Contract - Mail Archiver	AD	\$4,500	\$4,500	\$0
Tropos Wireless Router Support	AD	\$3,000	\$3,000	\$0
Ccure Maintenance	AD	\$2,300	\$2,500	\$200
Barracuda Support Contract - SPAM Filter/Firewall	AD	\$2,200	\$2,500	\$300
WhatsUp Gold - IPSwitch Network Monitoring Maintenance	AD	\$1,400	\$2,200	\$800
People Trak HR Software Maintenance	AD	\$1,500	\$1,500	\$0
MuniCode Yearly Maint - Maint for Agenda's prior to Legistar	AD		\$650	\$650
BMI Asset Track Support & Maint - support for fixed asset scanning	AD		\$495	\$495
Solarwinds Network Monitoring Maintenance	AD	\$150	\$150	\$0
Pentamation Financial and Community Development Module	AD	\$160,845	\$0	(\$160,845)
Symantec Anti-virus Maintenance for PCs and Servers	AD	\$11,000	\$0	(\$11,000)
Sungard Recovery Maintenance	AD	\$7,600	\$0	(\$7,600)
Symantec SSL Certificate Renewals Maintenance	AD	\$6,000	\$0	(\$6,000)
ESRI Enterprise wide license	CD	\$50,000	\$51,000	\$1,000
OnPoint Yearly Maint - GIS maint for publishing to the web	CD		\$5,000	\$5,000
FileNet Maintenance	CD	\$4,500	\$4,600	\$100
HP 26100 Plotter Maintenance	CD	\$3,000	\$3,000	\$0
GIS Tech (annual Kofax and PLACELYNX software) Maintenance	CD	\$2,060	\$2,060	\$0
Bell & Howell 3200 Scanner - post warranty maintenance	CD	\$1,350	\$1,350	\$0
Xerox 6400 Scanner Maintenance	CD	\$1,200	\$1,200	\$0
AutoCAD Map Maintenance	CD	\$600	\$600	\$0
ArcPad Maintenance (CD/Fire)	CD	\$500	\$500	\$0
Tele Atlas Road network quarterly updates	CD	\$6,275	\$0	(\$6,275)
Orion - Web Mapping Software Maintenance	CD	\$5,000	\$0	(\$5,000)
HP 110 Printer Maintenance	CD	\$270	\$0	(\$270)
Deccan - Roll up software for Fire department	FD		\$16,000	\$16,000
Sympro - Investment software for Finance	FN		\$18,000	\$18,000
Praire Fyre Maintenance	FN	\$2,200	\$2,200	\$0
Utility Billing graph (Pentamation) Maintenance	FN	\$1,600	\$0	(\$1,600)
OSSI Yearly Maint - PD software maint	PD		\$21,700	\$21,700
2FA - 2 Finger Authentication for PD	PD		\$5,700	\$5,700
CA+ - PD software	PD		\$5,000	\$5,000
PageGate - paging system for PD	PD		\$450	\$450
Fleet maintenance database (Collective Data) Support	PW	\$3,852	\$3,852	\$0
Mitchell on Demand Fleet Maintenance	PW	\$2,200	\$2,200	\$0
Fleet Maintenance Diagnostics Equipment (Nu-Path Logic) Support	PW	\$795	\$795	\$0
Lamtasia Camera Maintenance	PW	\$125	\$125	\$0
Vermont Systems (RecTrac/MaintTrac/WebTrac) Maintenance	RP	\$9,500	\$20,700	\$11,200
Bentley Software Maintenance	TS	\$6,000	\$6,000	\$0
AutoCAD Civil 3-D Maintenance	TS	\$1,140	\$3,700	\$2,560
HP 5000 Plotter & CADPro Printer Maintenance	TS	\$1,700	\$1,700	\$0
Microstation Select Maintenance	TS	\$1,500	\$1,500	\$0
Bentley StormCAD Maintenance	TS	\$775	\$775	\$0
Transportation - Auto-Turn Maintenance	TS	\$710	\$770	\$60
AutoTurn License renewal - Software maint for Trans	TS		\$770	\$770
Flowmaster Maintenance	TS	\$300	\$450	\$150
		<b>\$522,747</b>	<b>\$712,392</b>	<b>\$189,645</b>

# Glossary

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget:

**ACCOUNT NUMBER** - A line item code defining an appropriation.

**ACCRUAL ACCOUNTING** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

**AD VALOREM TAXES** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**AMORTIZATION** - The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**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 expended.

**ASSESSED VALUATION** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSET** - Resources owned or held by a government, which has monetary value.

**BALANCED BUDGET** - A budget in which planned revenues available equals planned expenditures.

**BASE BUDGET** - The on-going expense for personnel, operating services, supplies, and equipment to maintain service levels.

**BASIS OF ACCOUNTING** - A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

**BASIS OF BUDGETING** - A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

**BOND** - A written promise to pay a specified sum of money, called the par value or principal, at a specified date or

dates in the future, together with periodic interest at a specified rate.

**BONDED DEBT** - That portion of indebtedness represented by outstanding bonds.

**BUDGET** - A service plan for a given period embodying estimated expenditures for providing services and the approved means of financing them. A balanced budget limits expenditures to available resources.

**BUDGET AMENDMENT** - A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

**BUDGET CALENDAR** - The schedule of key dates that a government follows in preparation and adoption of the budget.

**BUDGET ORDINANCE** - The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

**BUDGET PERIOD** - The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

**BUDGET TRANSFER** - A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

**BUDGETARY CONTROL** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL ASSETS** - Assets of significant value and having a useful life of several years. Capital assets for the City of Roswell have a purchase cost of \$5,000.00 or over and have a useful life of more than one year. See also Fixed Assets.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** - A comprehensive five year plan, updated annually, of Capital projects for the City. Project costs, funding

sources and future fiscal year funding needs are identified.

**CAPITAL OUTLAY** – Expenditures for the acquisition of capital assets.

**CAPITAL PROJECT** – A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

**CAPITAL PROJECTS FUND** – A fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.

**CHART OF ACCOUNTS** – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Roswell utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

**COGNOS** - A report generating software used with the financial management software.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – U. S. Department of Housing and Urban Development (HUD) program where grants are awarded to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. Grantees must give maximum feasible priority to activities which benefit low and moderate income persons, or where community development needs have a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and where other financial resources are not available to meet such needs.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**  
- The report that summarizes financial data for the previous fiscal year in a standardized format.

**CONTINGENCY** - Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year.

**COST CENTER** – An organizational budget/operating unit within each City department.

**DEBT** - An obligation resulting from the borrowing of money or from the purchase of goods and services over a

period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. General Obligation Debt is secured by the pledge of the issuer's full faith, credit, and taxing power.

B. Revenue Debt is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

**DEBT LIMIT** - The maximum amounts of gross or net debt that is legally outstanding debt.

**DEBT SERVICE** - Payment of principal and interest to lenders or creditors on outstanding debt.

**DEBT SERVICE FUND** - A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

**DEFICIT** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

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

**EFFECTIVENESS** - Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

**EFFICIENCY** - Reflects the relationship between work performed and the resources required performing it. Compares outputs to input.

**ENCUMBRANCE** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE FUND** - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

**EXPENDITURES** - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

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

**FIDUCIARY FUND** – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

**FINANCIAL INDICATORS** - Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

**FISCAL YEAR** - The accounting period for which an organization's budget is termed the fiscal year. In Roswell, the fiscal year runs from July 1 to June 30 of the following year.

**FIXED ASSETS** – Assets owned by the City with a purchase cost of less than \$5,000.00 each and usually have a useful life of one to three years. See also Capital Assets.

**FUND** - A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

**FUND ACCOUNTS** - All accounts necessary to set forth the financial position and results of operations of a fund.

**FUND BALANCE** - The excess of a fund's revenues and other financing sources (assets) over the expenditures/expenses and other uses (liabilities).

**GENERAL FUND** - This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

**GENERAL OBLIGATION (GO) BONDS** – Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to level an ad valorem tax in an amount sufficient to meet debt service requirements.

**GENERAL REVENUE** - The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum, standards used by state and local governments for financial accounting, recording, and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

**GEORGIA INTERLOCAL RISK MANAGEMENT AGENCY (GIRMA)** – Intergovernmental risk sharing fund created in 1987 to provide property and liability coverage to local government entities in Georgia. GIRMA is administered by GMA.

**GEORGIA MUNICIPAL ASSOCIATION (GMA)** – Organization representing municipal governments in Georgia.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – The body that sets accounting standards specifically for governmental entities at the state and local level.

**GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA)** – Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

**GRANTS** – A financial gift, donation or award that is made from a funding source, usually a governmental unity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

**INDIRECT COSTS** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support,



information technology, human resources, budget and purchasing.

**INTERNAL SERVICE FUNDS** - A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

**INVESTMENTS** - Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**LEVY** - To impose taxes, special assessments of service charges for the support of governmental activities.

**LINE-ITEM BUDGET** - A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

**LONG-TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**MILLAGE RATE** - The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

**MISSION** - The reason or purpose for the organizational unit's existence.

**NET INCOME** - Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

**OBJECTIVES** - The specified end result expected and can include the time at which it will be achieved.

**OPERATING EXPENSES** - Enterprise Fund expenses that are directly related to the fund's primary service activities.

**OPERATING INCOME** - The excess of Enterprise Fund operating revenues over operating expenses.

**OPERATING REVENUES** - Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

**PROPRIETARY FUND** - Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities - where net income and capital maintenance are measured - are accounted for through proprietary funds.

**QUARTILE** - Term used in Priority Based Budgeting to group programs based on their relevance to the City's Goals.

**REVENUES** - Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

**SINKING FUND** - Schedule of annual payments required on General Obligation Bonds Payable. Principal and interest are payable from an ad valorem tax upon all property of the City.

**SPECIAL REVENUE** - A fund used to account for revenues earmarked for a particular purpose.

**TAX DIGEST** - The total assessed value of all real estate property, motor vehicles, mobile homes, timber, and heavy-duty equipment in the city of Roswell, Georgia.

**TAX RATE LIMIT** - The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. Taxes are levied via a Tax Levy Ordinance.

**TAXES** - Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TIMELINESS OF PRODUCT OR SERVICE** - Measures of timeliness, which may be based on specific standards or past trends.

**UNIFORM CHART OF ACCOUNTS** - State mandated financial reporting format for governments. See "Chart of Accounts".

The following is an abbreviated list of the Acronyms used in this budget:

**ACE** – Action Code Enforcement  
**ACLS** - Advanced Cardiac Life Support  
**ADA** – Americans with Disabilities Act  
**ADT** – Average Daily Traffic  
**AED** – Automatic External Defibrillator  
**AFIS** – Automated Fingerprint Identification System  
**AGA** - Association of Government Accountants  
**ARC** – Atlanta Regional Commission  
**ASCAP** – American Society of Cultural Arts Professionals  
**ASCE** – American Society of Civil Engineers  
**ASE** - Automotive Service Excellence  
**ATMS** – Advanced Traffic Management System  
**AWWA** – American Water Works Association

**BEST** – Building Excellence through Strategic Teams  
**BTA** - Bulky Trash Amnesty Days

**CAB** – Cultural Arts Board  
**CABY** - Cultural Arts Board Award Show  
**CAC** – Cultural Arts Center  
**CAD** – Computer Aided Dispatch  
**CAFR** – Comprehensive Annual Financial Report  
**CALEA** – Commission on Accreditation of Law Enforcement Agencies  
**CBRN** – Chemical, Biological, Radiological, Nuclear  
**CC** – Cost Center  
**CDBG** – Community Development Block Grant  
**CFFP** – Clean Fueled Fleet Program  
**CFS** – Calls For Service  
**CIP** – Capital Improvement Program  
**CORE** - City of Roswell Enrichment Academy  
**CPPO** - Certified Public Purchasing Officer  
**CSU** – Crime Suppression Unit  
**CVB** – Convention and Visitors Bureau  
**CWS** – Community Waste Services

**DCA** - Georgia’s Department of Community Affairs  
**DEA** – Drug Enforcement Agency  
**DO** – Detention Officer

**EMT** – Emergency Medical Technician  
**EPA** – Environmental Protection Agency  
**EPD** – Environmental Protection Division  
**ERP** – Enterprise Resource Project

**FATS** – Fire Arms Training Simulator  
**FB** – Fund Balance  
**FEMA** – Federal Emergency Management Agency  
**FICA** -Federal Insurance Contributions Act

**FT/FTE** – Full-Time Employee  
**FY** – Fiscal Year

**GAWP** – Georgia Association of Water Professionals  
**GCCMA** – Georgia City County Managers Association  
**GCIC** – Georgia Crime Information Center  
**GDOT** – Georgia Department of Transportation  
**GF** – General Fund  
**GFOA** – Government Finance Officers Association  
**GGFOA** – Georgia Government Finance Officers Association  
**GIS** – Geographic Information Services  
**GMA** – Georgia Municipal Association  
**GPS** – Global Positioning System  
**GRTA** – Georgia Regional Transportation Authority

**HBR** – Holcomb Bridge Road  
**HHW** – Household Hazardous Waste  
**HIDTA** – High Intensity Drug Trafficking Area Task Force  
**HOA** – Home Owners Association  
**HVAC** – Heating Ventilation and Cooling

**ICC** - International Code Congress  
**ICMA** – International County Managers Association  
**ICS** - Incident Command System  
**ISO** – Insurance Services Office  
**IT** – Information Technology

**KRB** – Keep Roswell Beautiful

**LCI** – Livable Centers Initiative  
**LEC** – Law Enforcement Center

**MAG** – Management Advisory Group  
**MC** – Maintenance Capital  
**MDT** – Mobile Data Terminal  
**MGD** – Million Gallons per Day  
**MNGWPD** - Metropolitan North Georgia Water Planning District

**NCIC** – National Crime Information Center  
**NFCID** – North Fulton Community Improvement District  
**NFPA** – National Fire Protection Association  
**NIMS** - National Incident Management System  
**NPI** – National Purchasing Institute  
**NPDES** - National Pollutant Discharge Elimination System  
**NRPA** – National Recreation and Parks Association  
**NS** – New Service

**OSHA** – Occupational Safety and Health Administration  
**OT** – Overtime  
**OTC** – One Time Capital

**PEPI** – Paid Evidence Paid Information  
**PIMS** – Project Information Management System  
**PM** – Preventative Maintenance  
**POST** – Peace Officer Standards and Training Council  
**PT** – Part-Time  
**PW** – Public Works

**RAP** – Roswell Area Park  
**RAPSTC** – Roswell Alpharetta Public Safety Training Center  
**RCTV** – Roswell City Television

**RDOT** – Roswell Department of Transportation  
**RO** – Repair Order  
**ROW** – Right-of-Way

**SAFE** - Safety Awareness For Everyone Team  
**SI** – Cost of Service Increase  
**SIS** – Special Investigations Section  
**SOU** – Special Operations Unit  
**SR** – State Route  
**SWAT** - Special Weapons and Tactics

**TDMA** – Time Division Multiple Access

**UPS** – Uninterruptible Power Supply

# ROSWELL BUDGET

