

City of

Roswell

Budget FY2018

Approved Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Roswell
Georgia**

For the Fiscal Year Beginning

July 1, 2016

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, 2016.

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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Welcome

This Introduction section contains a list of message from the Mayor, message from the City Administrator, City Strategic Goals, and Priority Based Budgeting Results.



City Council



Jere Wood, Mayor
Marcelo Zapata, Post 1 Councilmember
Mike Palermo, Post 2 Councilmember
Donald J. Horton, Post 3 Councilmember, Mayor Pro Tem
Lori Henry, Post 4 Councilmember
Jerry Orleans, Post 5 Councilmember
Nancy Diamond, Post 6 Councilmember

Message from the Mayor



Roswell is thriving. Local businesses are growing and new businesses are moving to town. Our unemployment rate continues to be one of the lowest in the state at 3.8 percent. Home sales are brisk, building permits continue to rise, and residential and property values are up. Thanks to the improved economy, even after the residential property assessment freeze, Roswell's tax revenues are expected to come in at \$64.7 million, without raising tax rates. These rising revenues have allowed the City to pass a budget that improves services and invest in capital improvements for our community.

Roswell's FY 2018 budget funds six new full-time employee positions, two in the Finance department, one in the Administration department, one in Community Development, one in the Recreation and Parks department and one in Public Works, taking the total number of full-time City employees from 610 to 599. The reduction in the number of employees over the previous year is due to the decommissioning of the Jail/ Detention Center. With help from the $\frac{3}{4}$ penny TSPLOST approved by the voters last year, we are investing \$16 million in capital projects throughout the city, including \$15.5 million in roads to improve mobility and reduce congestion, \$1.6 million to extend the Chattahoochee River Board Walk to Cobb County, \$1.6 million for two new fire trucks, and \$875,000 for Public Safety Equipment including Body Worn Cameras for police.

These investments and the high-quality services provided by our city employees, firemen and police officers will insure our citizens that Roswell will continue to be the best place to live, work, and play in the State of Georgia.



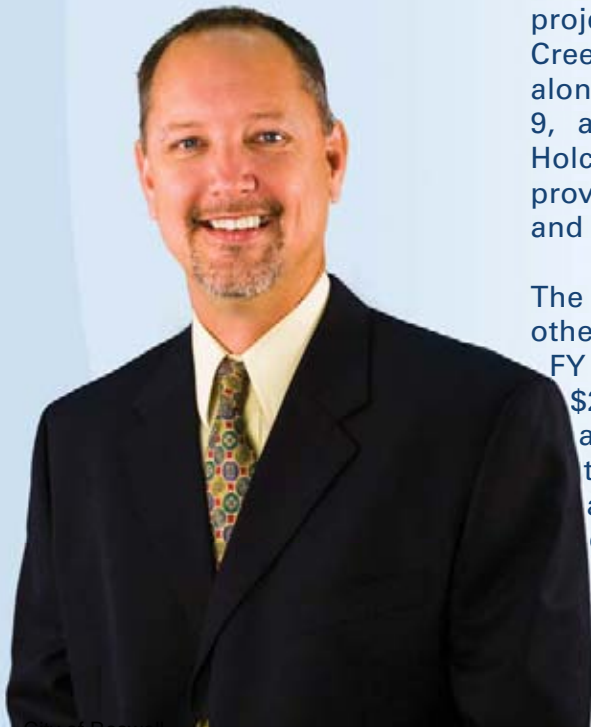
Jere Wood
Mayor Jere Wood

Roswell

Message From the City Administrator

**FY 2018
Approved Budget
is focused on
investing in the
maintenance
of our City.**

Michael Fisher
Interim City Administrator



The City of Roswell's Fiscal Year (FY) 2018 Approved Budget is focused on investing in the maintenance of our current infrastructure as well as new projects to enhance the quality of life for our community.

The City of Roswell prides itself in maintaining the infrastructure that enables us to provide high quality services to our residents. This includes over 900 acres of park land, over 370 miles of roadway, and numerous public safety and community facilities.

The City is also committed to enhancing our infrastructure through investment in new projects. To that end, the City will begin implementing Transportation Local Option Sales Tax (T-SPLOST) projects approved by citizens on the November, 2016 referendum.

The Approved Budget for FY 2018 contains funding for five T-SPLOST projects, including the new Big Creek Parkway, improvements along Rucker Road and Highway 9, a bridge replacement on Old Holcomb Bridge Road, and an improved intersection at State Route 9 and Oxbo Road.

The City will also be investing in other capital projects. The Approved FY 2018 Budget includes over \$27.8M towards maintenance and one time capital projects for transportation, recreation, arts and cultural, public safety, and citywide improvements. All of these projects align with one or more of the City's six strategic goals.

A Safe and Secure Environment

- Replacing Extrication Equipment (Jaws of Life) with new devices able to quickly cut through stronger materials used in modern vehicles
- Continuing to upgrade and replace the City's fleet of specialized fire apparatus by replacing Air & Light 1, Air & Light 4, and Special Ops 1 with one Heavy Rescue Truck.
- Replacing worn and dated personal protective equipment for fire department personnel with the latest life-saving technologies.
- Providing funding for the purchase of body worn cameras for all Police Officers.

Well-Designed Livable Community with Strong Neighborhoods

- Park Beautification funding for general repairs and improvements to improve the park experience for Roswell citizens and visitors.
- Adding a full-time Planner 1 position to ensure quality and appropriate design during the permitting and planning process.

Sustainable Infrastructure and Community Resources

- Continuing to provide funding for water line replacements based on analysis of the highest priority projects citywide.
- Continuing to provide funding for Citywide Road Resurfacing and Reconstruction
- Funding for the Historic Roswell Beautification Project to improve aesthetic features within the Historic District



Access to Cultural, Historical, Recreational and Leisure Opportunities

- Renovation of an old and out-dated playground at Northwood Elementary School that will include a shade structure.
- Funding for construction of the final phase of Roswell Riverwalk project from Chattahoochee Nature Center to Willeo Trail.
- Providing funding for renovation and repairs at the Historic Museums.
- Funding for purchase of Mimosa Hall.

Economic Development and Vitality

- Funding to Roswell Inc. for economic development initiatives citywide as outlined in the City's Strategic Economic Development Plan.
- Funding for the Roswell Convention and Visitors Bureau to serve as the City's official destination marketing organization promoting tourism and economic growth.

Good Governance

- Providing funding for a Historic Homes Condition Assessment to develop a maintenance schedule that preserves and protects the City's Historic House Museums.
- Funding for a Residential Automated Collection Pilot Program to allow for safer and more efficient collection of solid waste throughout the community.

•Continued replacement/renovations for City facility maintenance and vehicle replacement programs.

Prudent Financial Management

The City of Roswell is a gold standard for financial policies and practices that have allowed it to establish and maintain a strong 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 approximately 2% from FY 2010 to FY 2015, 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 Approved Budget maintains that same tax rate for FY 2018.

Sales tax revenues continue to demonstrate a growing local economy albeit at a slower pace as compared to the prior year. The FY 2018 Approved Budget forecasts sales tax revenues of \$23.8M based on anticipated economic growth in and around Roswell.





Finally, the Approved 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 \$16.5M set aside to bolster the City's financial position and ability to respond to unforeseen or catastrophic events.

The FY 2018 Approved Budget carries out the City's vision by investing in those areas that are vital to supporting the City's strategic goals while maintaining the City's fiscal strength and stability.



Strategic Goals

In FY 2014, the City completed the initial implementation of the 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.

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.

Vision Statement

To be a vibrant riverside community connecting strong neighborhoods, preserving our rich history, celebrating the arts and culture and cultivating the entrepreneurial spirit.

Mission Statement

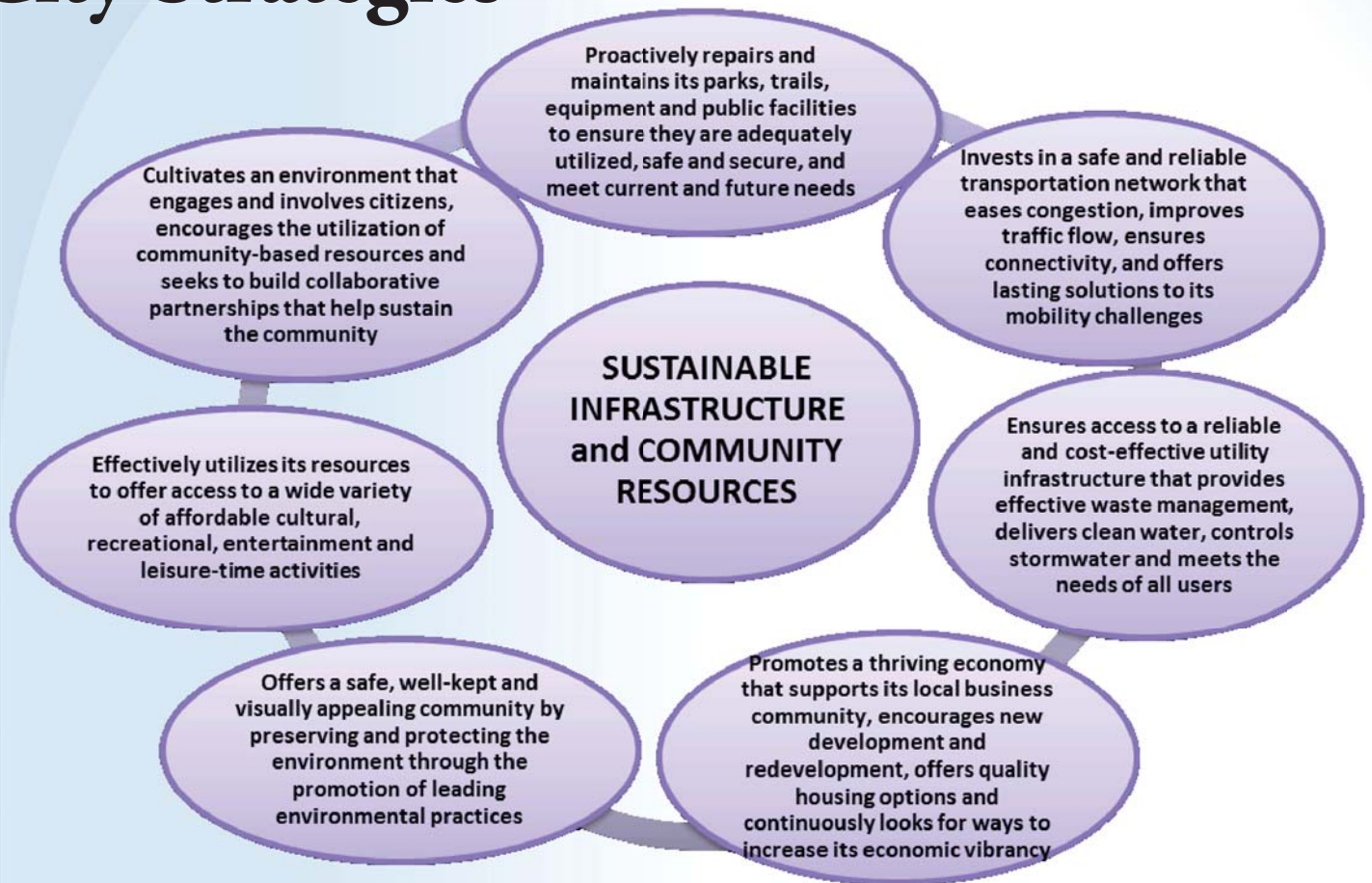
To provide our citizens with responsive, high-quality services in a fiscally sound manner to ensure Roswell continues to be a vibrant community.



City Strategies



City Strategies



City Strategies



Financial Policies & 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 is a balanced budget where current year revenue is equal to or is greater than operating expenses and maintenance capital; unassigned fund balance is used for one-time capital and road resurfacing/reconstruction. A number of the other pertinent policies and practices are outlined in this section.



Budget Process

The City of Roswell's budget process is designed to meet the service needs of the City by integrating the planning and implementation of City programs and objectives with the allocation of resources sufficient to support such services and projects. The framework of the City budget is built with the following purposes in mind:

- Establishes a plan of policy and operation, which allocates resources of the City to achieve specific city goals and objectives, and guides the City's activities;
- Provides management information as a comprehensive recording of information relative to both the character and scope of city activity; and,

- Establishes financial control by controlling through prioritization of programs/projects the allocation of revenue to various activities and allowing public officials, administrators, and citizens to ensure legality, accuracy, and conformity to legislative and administrative standards.

The main feature in the development of this budget document is to present the information in such a way as to be readable and understandable to the general public while providing sufficient detail in the financial, program, and policy information to guide the departments in program performance and to assist the administration and public officials in program evaluation and monitoring.

The budget cycle consists of four

distinct phases: Development and Preparation, Review and Adoption, Implementation, and Monitoring.

Development and Preparation:

Departments develop and submit the initial budget requests to Budget staff. The departments base these initial requests on continuing and new activities and programs to meet goals established by the Mayor and Council. The Budget staff work with the City Administrator to review department requests, to compare the projected revenues against the requested expenditures by fund, and to present the preliminary budget to the Mayor. The Mayor refines the requests and develops the Mayor's Proposed Budget which is presented to the City Council.

FY 2018 Budget Calendar

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

JANUARY, 2017						
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				

1/9 Mayor & City Council Work Session: 1)Budget Principles, 2)Five Year Forecast, 3)FY 2018 Budget Calendar
 1/11 Budget Kickoff for Staff

FEBRUARY, 2017						
S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

2/10 FY 2018 Budget Requests due from Departments
 2/13 (5:30 p.m.) Mayor & City Council Work Session: 1)Economic Update, 2)Personnel/Benefits, 3)Revenues/Fees

MARCH, 2017						
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	

3/13 (5:30 p.m.) Mayor & City Council Work Session: 1)One-Time Capital Priorities including TSPLOST, 2)Capital Financing Plan)

APRIL, 2017						
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						

4/10 (5:30 p.m.) Council WS : Partner Organization Presentations: Roswell ArtsCommission, Downtown Development Authority, Roswell CVB, Roswell INC, Roswell Historic Society

MAY, 2017						
S	M	T	W	T	F	S
	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

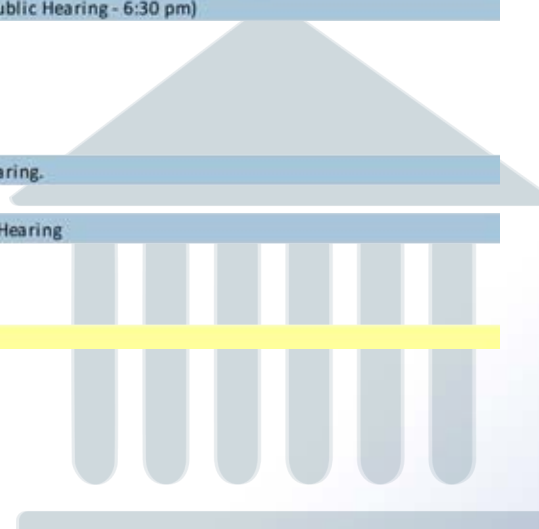
5/8 FY 2018 Proposed Budget presented to Council
 5/16(11:30 a.m.) Mayor & City Council Work Session: FY 2018 Budget - Department Presentations
 5/22 1st Reading of Budget Ordinance and Millage Rate Ordinance - Public Hearing
 5/31 Millage Rate Public Hearing (Special Called Public Hearing - 6:30 pm)

JUNE, 2017						
S	M	T	W	T	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

6/12 2nd Reading of Budget Ordinance - Public Hearing.
 6/26 2nd Reading Millage Rate Ordinance - Public Hearing

JULY, 2017						
S	M	T	W	T	F	S
						1

7/1 FY 2018 begins



Review and Adoption: The City Council reviews the proposed budget, holds public hearings, and adopts the budget for the upcoming fiscal year.

Implementation: Services, programs, and projects in the Approved Budget are carried out by City Departments.

Monitoring: 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). Our 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. Full accu-

al 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 uninsured rating with Moody's and Standard and Poor's. These policies cover 1) Budget Amendments for expenditures, 2) budget amendments for revenues, 3) budget transfers for expenditures, 4) budget transfers for revenues, and 5) City's Investment Policy. The City of Roswell has also established procedures for 1) deposits, 2) deferred revenue, 3) disposal of assets, 4) purchasing, 5) petty cash, 6) acceptance of checks, 7) change drawer fund 8) purchasing card, 9) contracts, and 10) 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 budgeted revenues plus allocated fund bal-

ance, 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 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 funds.

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" means collectible within the current period or soon enough thereafter to be used to pay liabilities in the cur-

rent 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. The following is a summary of the more significant policies:

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 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 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 ex-

penses 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 year end. 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 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 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. The Enterprise Funds shall have revenues budgeted in excess of expenditures and no more than 90% of unrestricted fund balance may be used. The stabilization fund will only be used to:

- Strengthen the City's position in response to self-insurance,
- Provide funds in the event of 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 budgeting excess revenues and controlling the use of unrestricted net position. 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.

Funds not otherwise non-spendable, restricted, committed, and assigned represent balances available for appropriation at the dis-

cretion 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.

Investment Policy

The City's Investment Policy is to invest public funds 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 \$75,000 or less. These procedures determine the thresholds at which the number and type of quotes are required. Purchases with anticipated amount of \$75,000 or over require sealed bids or proposals.

The City has a partially decentralized purchasing process. Departments are allowed to make purchases for items under \$2,500. For items between \$2,500 and \$25,000 the departments can obtain quotes. Quotes on items between \$25,000 and \$75,000 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

15% threshold characterized by S&P as “moderate.”

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.”¹ 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 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 \$283, also below the \$2,000 threshold characterized by S&P as “moderate.”

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 sold April 2013 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 2014 Approved Budget, the City’s annual debt service payment of \$1,205,948 is 2.17% of the approved General Fund operating expenditures, well below the



1 State of Georgia Constitution, Article IX, Section V



All Funds Summary

The All Funds Summary shows the many Sources and Uses of Funds available to the City of Roswell.

This section includes an All Funds Summary, City Fund Structure, Source of Funds by category and by account, Use of Funds by Department and by account, City Organization Chart, Position Control History and Summary of FY 2018 Approved Personnel changes.



FY 2018 Approved Budget - "Schedule A"

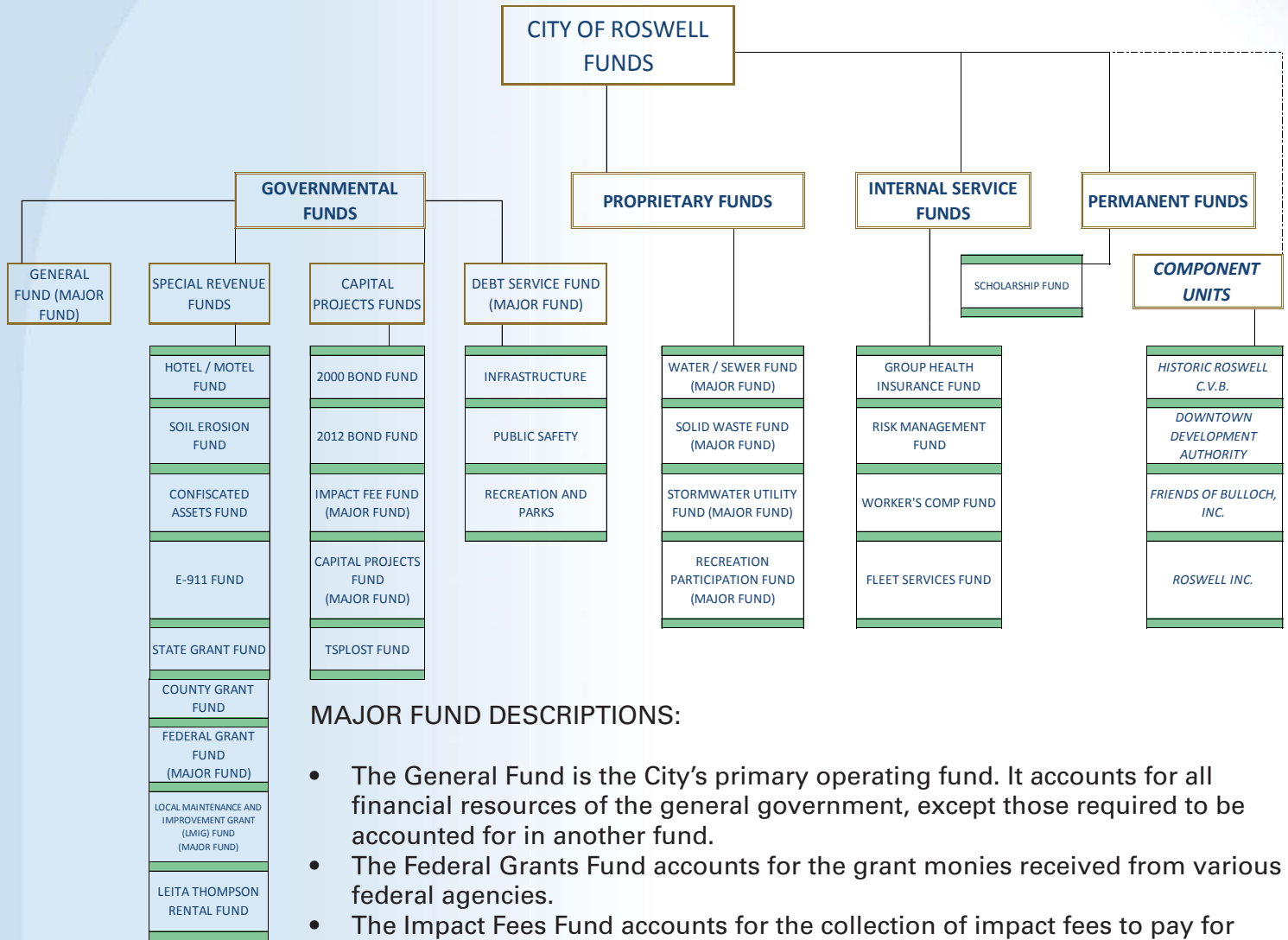
	General/Special Revenue Funds								Enterprise	
FY 2018 Estimated Beginning Available Fund Balance:	\$16,732,080	\$492,250	\$781,426	\$1,685	\$308,877	\$141,715	\$35,268	\$275,222	\$6,045,728	\$33,611
Source of Funds Revenues	General Fund	Confiscated Assets Fund	E-911 Fund	Soil Erosion Fund	Tree Bank Fund	Leita Thompson Fund	Scholarship Fund	Hotel / Motel Fund	Solid Waste Fund	Water and Sewer Fund
Property Tax	\$25,779,096									
Sales Tax	\$23,811,900									
Business Taxes	\$15,100,000							\$1,257,481		
Licenses & Permits	\$2,352,000			\$15,000						
Intergovernmental	\$244,823									
Charges for Service - External	\$534,473	\$25,000	\$1,955,000						\$8,595,000	\$4,025,000
Charges for Service - Internal	\$2,111,696									
Fines & Forfeitures	\$1,605,000	\$90,000								
Interest Income	\$400,000		\$2,000	\$4,750	\$5,250		\$50			
Miscellaneous Revenues	\$290,000				\$33,000	\$85,000				
Transfers In	\$34,421							\$183,000		
Employee Contribution	\$0									
Employer Contribution	\$0									
Lease Proceeds	\$1,640,000									
Total Revenues	\$73,903,409	\$115,000	\$1,957,000	\$19,750	\$38,250	\$85,000	\$50	\$1,440,481	\$8,595,000	\$4,025,000
Budgeted Use of Reserves	\$445,000	\$451,504	\$729,927			\$21,560		\$275,222	\$1,890,204	
Total Source of Funds	\$74,348,409	\$566,504	\$2,686,927	\$19,750	\$38,250	\$106,560	\$50	\$1,715,703	\$10,485,204	\$4,025,000
	General/Special Revenue Funds								Enterprise	
Use of Funds Expenditures	General Fund	Confiscated Assets Fund	E - 911 Fund	Soil Erosion Fund	Tree Bank Fund	Leita Thompson Fund	Scholarship Fund	Hotel / Motel Fund	Solid Waste Fund	Water and Sewer Fund
Administration	\$10,393,186							\$1,241,797		
Community Development	\$4,222,460									
Environmental/ Public Works	\$0								\$10,485,204	\$3,710,456
Finance	\$3,023,294									
Fire	\$9,738,140									
Police	\$18,130,659	\$566,504	\$2,686,927							
Recreation and Parks	\$11,708,027					\$106,560	\$50			
Transportation	\$8,117,174									
City-Wide Costs	\$1,020,856									
Transfer to Capital	\$7,688,613							\$473,396		
Total Use of Funds	\$74,042,409	\$566,504	\$2,686,927	\$0	\$0	\$106,560	\$50	\$1,715,193	\$10,485,204	\$3,710,456
Excess (Deficiency) of revenues vs expenditures	(\$139,000)	(\$451,504)	(\$729,927)	\$19,750	\$38,250	(\$21,560)	\$0	(\$274,712)	(\$1,890,204)	\$314,544
FY 2018 Fund Balance Reserve by Policy:	\$16,588,449								\$594,746	\$3,361
FY 2018 Est. End Fund Balance Available over Reserve by Policy:	\$4,631	\$40,746	\$51,499	\$21,435	\$347,127	\$120,155	\$35,268	\$510	\$3,560,778	\$344,794
FY 2018 Total Estimated Ending Fund Balance:	\$16,593,080	\$40,746	\$51,499	\$21,435	\$347,127	\$120,155	\$35,268	\$510	\$4,155,524	\$348,155
	General/Special Revenue Funds								Enterprise	

Funds *		Internal Service Funds				Capital Project Funds			Debt Service Fund	Totals	
\$72,682	\$426,694	\$1,700,555	\$1,174,013	\$1,579,928	\$0	\$402,019	\$249,308	\$0	\$2,711,156	\$33,164,217	FY 2018 Estimated Beginning Available Fund Balance:
Recreation Participation Stormwater Utility Fund	and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	TSPLOST Fund (New)	Debt Service Fund	Total Revenues	Source of Funds Revenues
										\$26,981,506	Property Tax
										\$41,772,939	Sales Tax
										\$16,357,481	Business Taxes
										\$2,367,000	Licenses & Permits
										\$244,823	Intergovernmental
\$3,125,280	\$5,625,000					\$1,326,018				\$25,210,771	Charges for Service - External
			\$1,075,410		\$3,419,836					\$6,606,942	Charges for Service - Internal
										\$1,695,000	Fines & Forfeitures
\$10,000	\$23,000		\$5,125				\$208,200		\$29,564	\$687,939	Interest Income
		\$250,000								\$658,000	Miscellaneous Revenues
	\$321,391	\$27,500		\$528,487			\$8,162,009			\$9,256,808	Transfers In
		\$691,211								\$691,211	Employee Contribution
		\$7,084,139								\$7,084,139	Employer Contribution
										\$1,640,000	Lease Proceeds
\$3,135,280	\$5,969,391	\$8,052,850	\$1,080,535	\$528,487	\$3,419,836	\$1,326,018	\$8,370,209	\$17,961,039	\$1,231,974	\$141,254,559	Total Revenues
			\$205,772	\$298,710					\$418,026	\$4,735,925	Budgeted Use of Reserves
\$3,135,280	\$5,969,391	\$8,052,850	\$1,286,307	\$827,197	\$3,419,836	\$1,326,018	\$8,370,209	\$17,961,039	\$1,650,000	\$145,990,484	Total Source of Funds
Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund		

Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Total Expenditures	Use of Funds Expenditures
Recreation Participation Stormwater Utility Fund	and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	TSPLOST Fund	Debt Service Fund		
		\$8,052,850	\$1,286,307	\$827,197			\$68,000			\$21,869,337	Administration
							\$0			\$4,222,460	Community Development
\$3,078,559					\$3,419,836		\$0			\$20,694,055	Environmental/ Public Works
							\$50,000		\$1,650,000	\$4,723,294	Finance
						\$490,829	\$2,017,633			\$12,246,602	Fire
							\$91,900			\$21,475,990	Police
\$5,627,920						\$155,000	\$2,844,476			\$20,442,033	Recreation and Parks
							\$1,875,000	\$16,000,000		\$25,992,174	Transportation
							\$1,375,000			\$2,395,856	City-Wide Costs
										\$8,162,009	Transfer to Capital
\$3,078,559	\$5,627,920	\$8,052,850	\$1,286,307	\$827,197	\$3,419,836	\$645,829	\$8,322,009	\$16,000,000	\$1,650,000	\$142,223,810	Total Use of Funds
\$56,721	\$341,471	\$0	(\$205,772)	(\$298,710)	\$0	\$680,189	\$48,200	\$1,961,039	(\$418,026)		Excess (Deficiency) of revenues vs expenditures
\$4,072	\$42,669	\$1,318,579								\$18,551,876	FY 2018 Fund Balance Reserve by Policy:
\$125,331	\$725,496	\$381,976	\$968,241	\$1,281,218	\$0	\$1,082,208	\$297,508	\$1,961,039	\$2,293,130	\$13,643,090	FY 2018 Est. End Fund Balance Available over Reserve by Policy:
\$129,403	\$768,165	\$1,700,555	\$968,241	\$1,281,218	\$0	\$1,082,208	\$297,508	\$1,961,039	\$2,293,130	\$32,194,966	FY 2018 Total Estimated Ending Available Fund Balance:
Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Totals	

*Adheres to the Fund Balance Policy updated in FY 2017

City of Roswell 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.
- The T-SPLOST Fund accounts for the money received from the .75 percent tax approved by citizens in the referendum held in November, 2016.

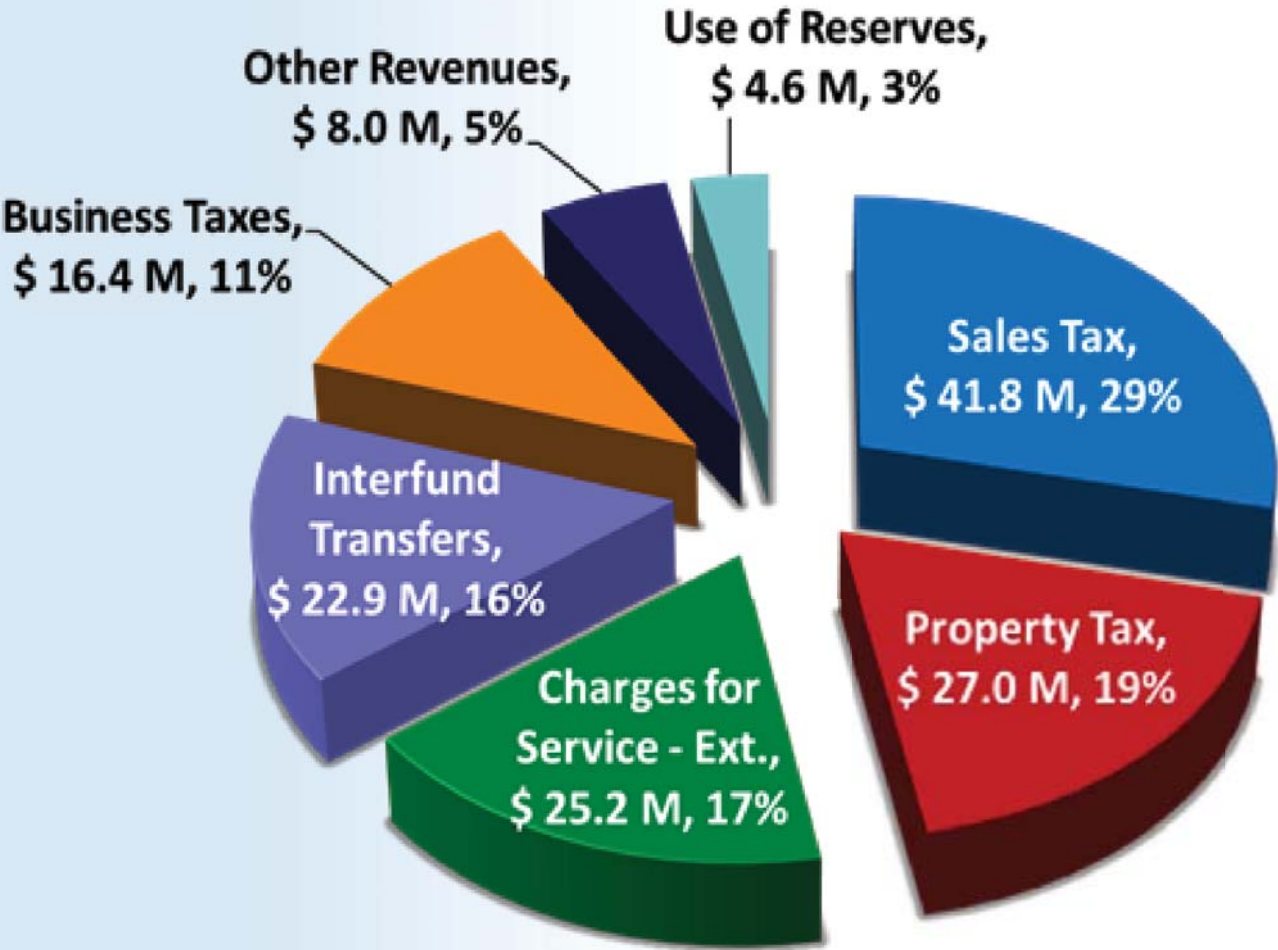
City Wide Revenue and Expenditure History

Source of Funds History	FY 2016	FY 2017 Approved	FY 2017 Amended	FY 2018 Approved
	Actual Revenues	Budget	Budget	Budget
Property Tax	\$27,049,684	\$26,743,000	\$26,743,000	\$26,981,506
Sales Tax	\$22,946,220	\$23,460,000	\$25,460,000	\$41,772,939
Business Taxes	\$14,704,401	\$14,536,500	\$14,536,500	\$16,357,481
Licenses & Permits	\$2,805,718	\$2,402,000	\$2,402,000	\$2,367,000
Intergovernmental	\$1,935,912	\$769,700	\$9,511,669	\$244,823
Charges for Service	\$28,171,676	\$28,531,611	\$28,527,209	\$31,817,713
Fines & Forfeitures	\$1,786,640	\$1,692,000	\$1,692,000	\$1,695,000
Interest Income	\$1,129,244	\$391,050	\$353,718	\$687,939
Miscellaneous Revenues	\$18,858,011	\$11,347,532	\$15,098,516	\$9,914,808
Employee Contribution	\$672,321	\$739,300	\$739,300	\$691,211
Employer Contribution	\$6,816,926	\$7,063,833	\$7,063,833	\$7,084,139
Lease Proceeds	\$543,773	\$1,750,000	\$1,390,000	\$1,640,000
Current Year Revenues	\$127,420,526	\$119,426,526	\$133,517,746	\$141,254,559
Use of Fund Balance		\$6,947,596		\$4,735,925
Total Source of Funds	\$127,420,526	\$126,374,122	\$133,517,746	\$145,990,484

Use of Funds History	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018
	Actual Expenses	Approved Budget	Amended Budget	Approved Base	Approved Changes	Approved Budget
100 - General Fund	\$69,513,068	\$73,340,102	\$78,716,320	\$64,038,132	\$10,004,277	\$74,042,409
210 - Confiscated Assets Fund	\$238,914	\$213,526	\$213,526	\$201,844	\$364,660	\$566,504
215 - E-911 Fund	\$1,981,099	\$3,184,877	\$3,220,254	\$2,418,583	\$268,344	\$2,686,927
220 - State Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0
221 - Federal Grant Fund	\$1,342,401	\$0	\$2,484,650	\$0	\$0	\$0
222 - County/Local Grant Fund	\$2,044	\$0	\$2,011	\$0	\$0	\$0
224 - Amer Rec & Reinvest Act 2009	-\$35,061	\$0	\$35,061	\$0	\$0	\$0
225 - CDBG Grant	\$594,987	\$26,359	\$955,920	\$0	\$0	\$0
230 - Impact Fees Fund	\$1,820,730	\$550,000	\$4,719,725	\$0	\$645,829	\$645,829
235 - Cemetery Care Fund	\$19,388	\$0	\$1,513	\$0	\$0	\$0
240 - Soil and Erosion Control	\$0	\$0	\$232,000	\$0	\$0	\$0
245 - Tree Bank Fund	\$71,452	\$0	\$292,069	\$0	\$0	\$0
275 - Hotel/Motel Fund	\$1,137,037	\$1,383,112	\$1,383,112	\$6,849	\$1,708,344	\$1,715,193
290 - Leita Thompson Fund	\$60,220	\$106,260	\$125,008	\$106,560	\$0	\$106,560
311 - 2000 Bond Fund (Cap Proj)	\$665,951	\$0	\$1,724,532	\$0	\$0	\$0
312 - 2013 Bonds	\$962,842	\$0	\$2,208,129	\$0	\$0	\$0
313 - 2014 Bonds	\$3,172,747	\$0	\$1,990,709	\$0	\$0	\$0
335 - LMIG Resurfacing Grant	\$629,036	\$0	\$1,441,711	\$0	\$0	\$0
336 - TSPLOST Projects	\$0	\$0	\$2,000,000	\$0	\$16,000,000	\$16,000,000
350 - Capital Projects	\$16,401,475	\$11,793,652	\$30,687,331	\$0	\$8,322,009	\$8,322,009
410 - Bond Fund (Debt Service)	\$1,626,013	\$1,645,000	\$1,645,000	\$1,650,000	\$0	\$1,650,000
505 - Water and Sewer Fund	\$3,712,249	\$2,934,367	\$3,476,601	\$3,093,549	\$616,907	\$3,710,456
507 - Stormwater Utility Fund	\$1,962,977	\$3,258,688	\$5,127,618	\$2,225,663	\$852,896	\$3,078,559
540 - Solid Waste Fund	\$9,839,302	\$9,263,042	\$10,052,213	\$9,586,807	\$898,397	\$10,485,204
555 - Participant Recreation Fund	\$5,335,994	\$5,776,488	\$5,952,136	\$5,623,697	\$4,223	\$5,627,920
601 - Workers' Compensation Fund	\$777,021	\$621,903	\$654,510	\$826,983	\$214	\$827,197
602 - Group Health Insurance Fund	\$7,703,936	\$8,053,133	\$8,306,341	\$8,006,468	\$46,382	\$8,052,850
603 - Risk Management Fund	\$1,236,715	\$1,524,593	\$1,601,921	\$1,202,968	\$83,339	\$1,286,307
604 - Fleet Services Fund	\$725,201	\$819,986	\$822,291	\$1,679,856	\$1,739,980	\$3,419,836
771 - Scholarship Endowment Fund	\$0	\$50	\$50	\$50	\$0	\$50
Grand Total	\$131,497,737	\$124,495,138	\$170,072,259	\$100,668,009	\$41,555,801	\$142,223,810

FY 2018 Source of Funds (\$ 145.9 M)

(in millions)



Major Revenue Source History

Sales Tax:

The primary source of revenue for the City is Local Option Sales Tax, which represents 29% of the total revenue budget.

Revenue projections are \$41.8M for FY 2018, of which \$17.9M is TSPLOST revenue. TSPLOST is a 3/4th penny tax that was approved by voters and will be used for transportation projects throughout the City.

Revenue projections for Sales Tax are based on historical actuals and anticipated growth in consumer spending within Fulton County. Sales Tax revenues throughout FY 2017 trended within projections and data on expected consumer spending indicates continued positive growth.



Property Taxes:

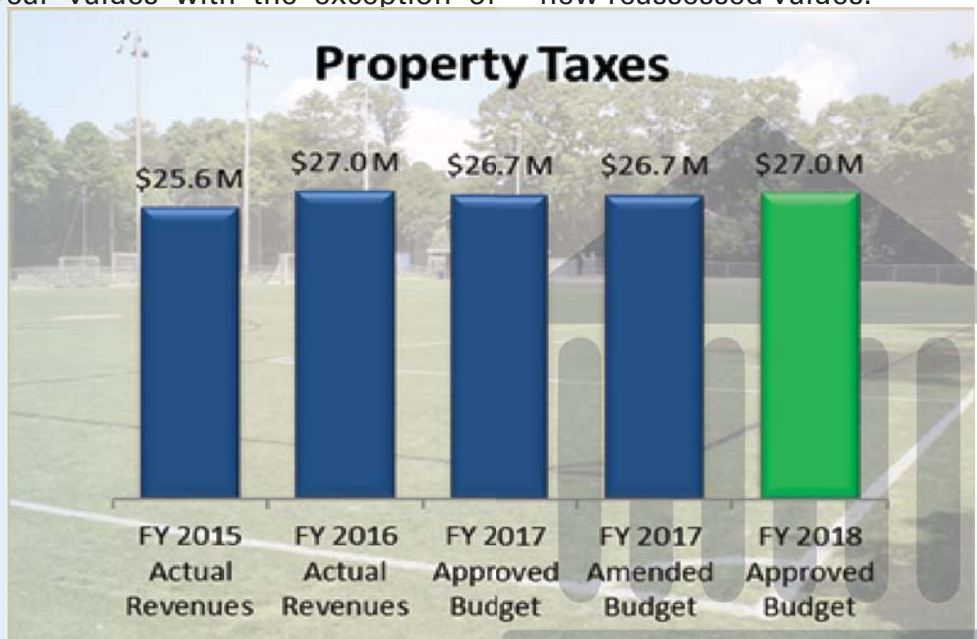
Property Taxes are the second largest source of revenue for the City, representing 19% of the total revenues budget. Revenue projections for FY 2018 total \$27M which is an increase of a little over \$200,000 from the FY 2017 Approved Budget.

as the Fulton County Commission voted to freeze the property digest for residential properties to prior year values with the exception of

new growth. The Commission voted to keep the digest for commercial properties at the new reassessed values.

FY 2018 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 the digest attributable to growth.

Real Property Tax revenues are not expected to increase much

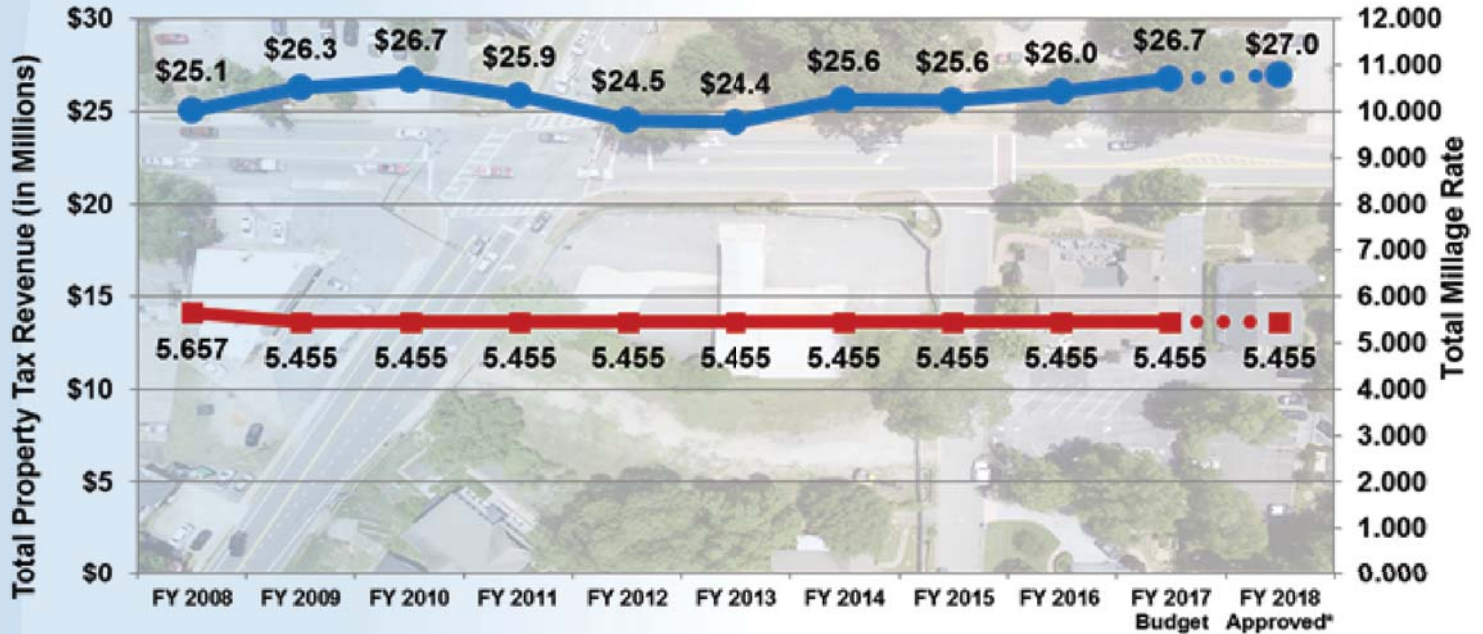


Major Revenue Source History

Property Taxes (continued):

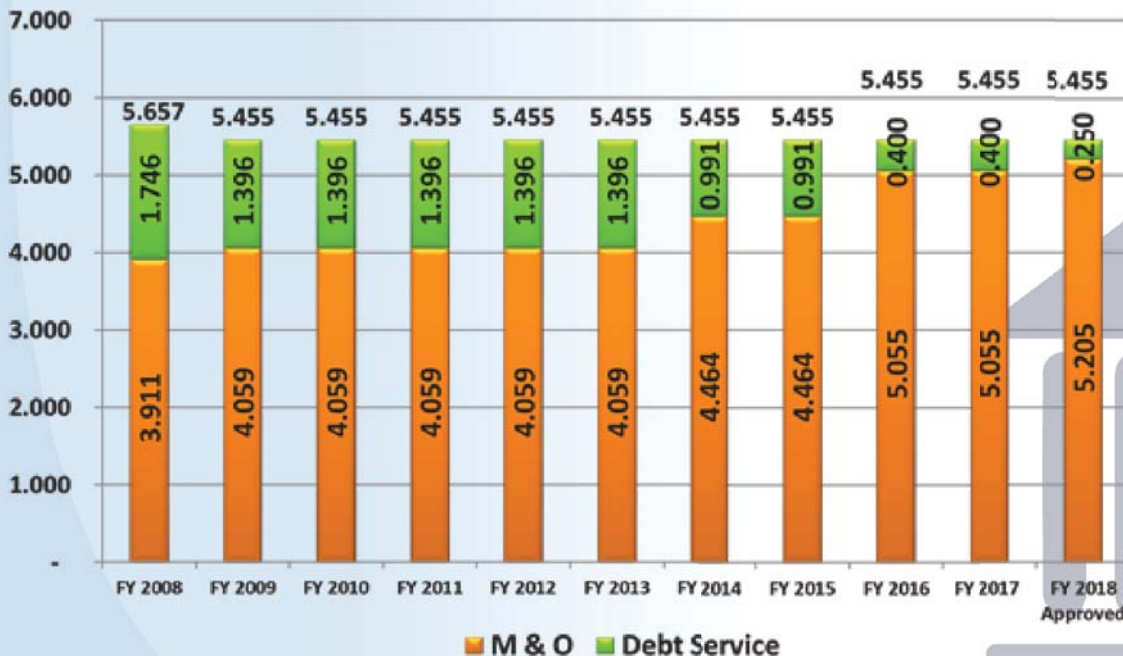
used to project FY 2018 revenues.

Overall Property Tax revenues citywide are estimated to increase approximately 3%. The table below represents the total Property Tax Revenue History



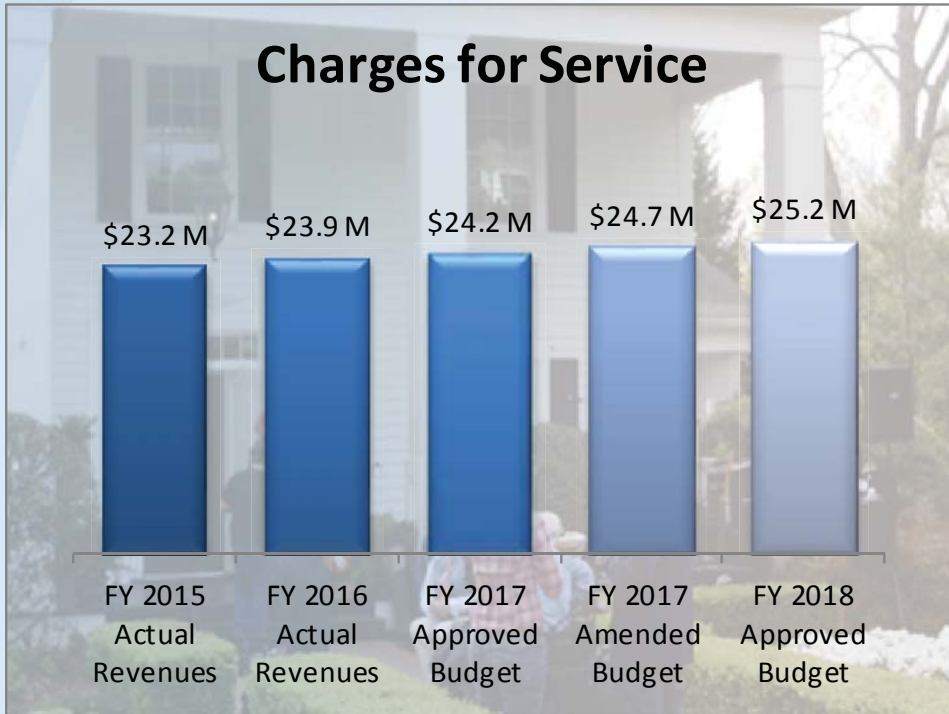
*FY 2018 Approved Millage Rate includes 5.205 for Maintenance & Operations and 0.250 for Debt Service.

Millage Rate History



For FY 2018 the millage rate is approved at 5.455 mills, the ninth consecutive year at that rate. There was a millage rate shift of 0.150 mills from debt service to Maintenance & Operating to fund maintenance capital expenditures, such as road resurfacing.

Major Revenue Source History



Charges for Services (External):

The third largest source of revenues for the City, Charges for Services (External), represents 17% of the total revenue budget. Revenue projections are \$25.2M for FY 2018.

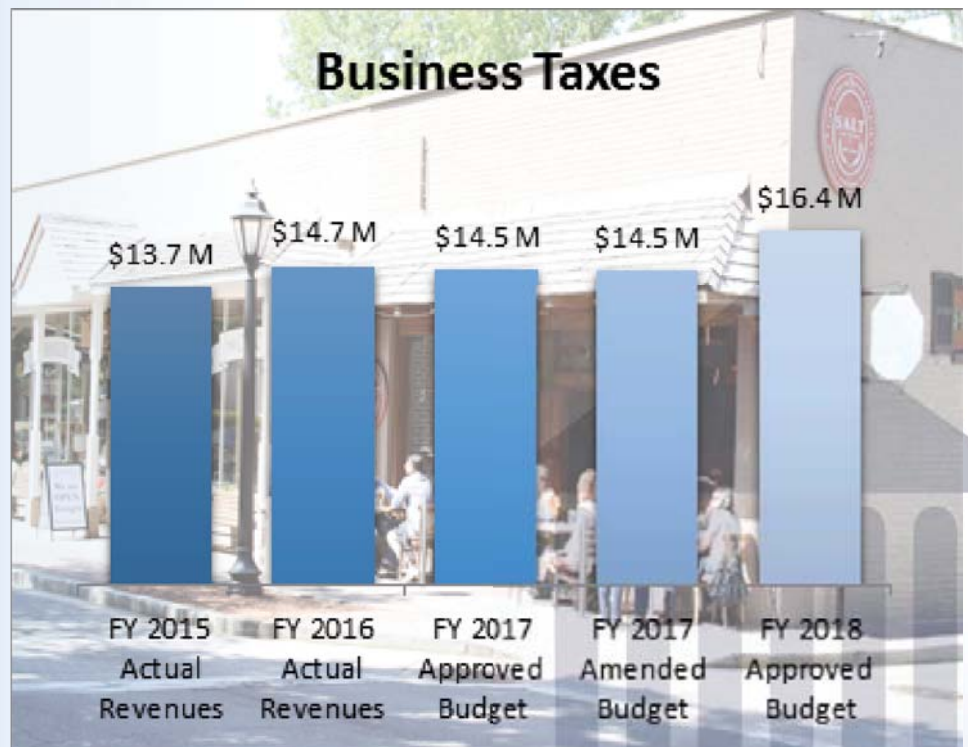
Revenue projections for Charges for Services (External) are based upon historical actuals. Increases are projected for Impact Fees, E-911 Wireless Charges, and Water Charges.

Charges for Services (External) include hotel/motel tax revenues, impact fees, mandated E-911 fees, stormwater utility fees, water billing revenues, and other similar revenue sources.

Business Taxes:

The fourth largest source of revenue for the City, Franchise, Alcohol, Business/Insurance Taxes, represents 11% of the total revenue budget. Revenue projections are \$16.4M for FY 2018 which is an increase of \$1.8M or 12.5% from the FY 2017 Approved Budget.

Revenue projections for Franchise, Alcohol, Business/Insurance Taxes are based upon historical trends of the various revenue accounts within the category. The increase in projected revenues for FY 2018 is primarily attributable to the Occupation Tax. Businesses will now have to pay pay taxes on their gross earnings.



FY 2018 Source of Funds by Account

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
311100 Real Property - Current Year	\$22,888,102	\$22,968,000	\$22,968,000	\$23,735,765
311110 Public Utility	\$218,353	\$220,000	\$220,000	\$228,235
311200 Real Property - Prior	-\$45,862	\$10,000	\$10,000	\$10,000
311300 Personal Property - Current	\$930,315	\$950,000	\$950,000	\$982,506
311305 Personal Property - Prior	-\$4,664	\$0	\$0	\$0
311310 Motor Vehicle	\$570,239	\$345,000	\$345,000	\$275,000
311315 Title Ad Valorem Tax (Vehicle)	\$1,742,846	\$1,600,000	\$1,600,000	\$1,100,000
311340 Intangibles (Reg & Recrd)	\$462,172	\$400,000	\$400,000	\$400,000
311600 Real Estate Trans (intang)	\$171,441	\$145,000	\$145,000	\$145,000
319110 Property - Penalty & Interest - Real	\$116,742	\$105,000	\$105,000	\$105,000
Property Tax Total	\$27,049,684	\$26,743,000	\$26,743,000	\$26,981,506
313100 Local Option Sales Tax	\$22,946,220	\$23,460,000	\$23,460,000	\$23,811,900
313200 TSPLOST	\$0	\$0	\$2,000,000	\$17,961,039
Sales Tax Total	\$22,946,220	\$23,460,000	\$25,460,000	\$41,772,939
311710 Electric Franchise Taxes	\$3,934,030	\$3,900,000	\$3,900,000	\$3,900,000
311730 Gas Franchise Taxes	\$544,892	\$670,000	\$670,000	\$670,000
311750 TV Cable Franchise Taxes	\$958,350	\$900,000	\$900,000	\$900,000
311760 Telephone Franchise Taxes	\$623,771	\$400,000	\$400,000	\$400,000
314101 Hotel/Motel Tax : Trails 16.67%	\$178,134	\$180,286	\$180,286	\$209,622
314102 Hotel/Motel Tax : General 40.00%	\$427,437	\$432,600	\$432,600	\$502,992
314103 Hotel/Motel Tax : Tourism 43.33%	\$463,021	\$468,614	\$468,614	\$544,867
314200 Alcoholic Beverage Excise Tax	\$992,576	\$1,015,000	\$1,015,000	\$1,015,000
314300 Local Option Mixed Drink Excise Tax	\$365,510	\$330,000	\$330,000	\$350,000
316100 Business & Occupation Tax	\$845,000	\$875,000	\$875,000	\$2,100,000
316101 Business & Occupation Tax	\$1,200	\$0	\$0	\$0
316102 Insurance Occupation Tax	\$95,625	\$95,000	\$95,000	\$95,000
316200 Insurance Premium Tax	\$5,090,593	\$5,100,000	\$5,100,000	\$5,500,000
316300 Financial Institution Tax	\$184,260	\$170,000	\$170,000	\$170,000
Business Taxes Total	\$14,704,401	\$14,536,500	\$14,536,500	\$16,357,481
321110 Alcohol, Beer, Wine License	\$618,929	\$600,000	\$600,000	\$600,000
321130 Liquor Pouring License	\$33,650	\$30,000	\$30,000	\$30,000
321140 Bar Cards (Liquor Handling License)	\$9,225	\$10,000	\$10,000	\$10,000
321292 Solicitor Fees	\$1,175	\$0	\$0	\$0
321295 Precious Metal Dealer Fee	\$2,100	\$2,000	\$2,000	\$2,000
322210 Zoning And Land Use	\$47,280	\$50,000	\$50,000	\$45,000
322230 Sign Permits	\$23,730	\$25,000	\$25,000	\$20,000
322240 Small Cell Technology Permit	\$0	\$0	\$0	\$5,000
322300 Taxi Cab Permits	\$15,997	\$0	\$0	\$0
322905 Photo and Film Fees	\$16,850	\$15,000	\$15,000	\$10,000
322991 Special Events Fee	\$5,250	\$5,000	\$5,000	\$5,000
322993 Photo & Film Fees	\$7,500	\$0	\$0	\$0
322994 Personal transp veh fee	\$780	\$0	\$0	\$0
323120 Building & Inspection Fees	\$1,842,095	\$1,400,000	\$1,400,000	\$1,400,000
323190 Soil Erosion Fees	\$13,519	\$10,000	\$10,000	\$10,000
323902 Grading Permits	\$163,750	\$250,000	\$250,000	\$225,000
323903 Soil Erosion Grading Permit	\$3,888	\$5,000	\$5,000	\$5,000
Licenses & Permits Total	\$2,805,718	\$2,402,000	\$2,402,000	\$2,367,000
331360 Administration Federal Grants	\$101,759	\$0	-\$100,663	\$0
331363 Rec & Parks Federal Grants	\$10,000	\$0	\$2,074,000	\$0
331365 Police Federal Grants	\$11,150	\$0	\$28,549	\$0
331366 Env & PW Federal Grants	\$45,983	\$0	\$190,863	\$0
331367 Trans Federal Grants	\$338,850	\$0	\$2,408,763	\$0
331368 Match - Federal Grants	\$0	\$0	\$269,928	\$0
331369 CDBG Revenue	\$608,663	\$423,689	\$717,561	\$0
334367 Trans State Grants	\$650,300	\$0	\$960,816	\$0
336010 Alpharetta Fire Payments	\$94,003	\$286,011	\$286,011	\$184,823
336011 Intergovernmental	\$61,000	\$60,000	\$70,000	\$60,000
336013 Intergov - Sandy Springs	\$12,731	\$0	\$1,000,000	\$0
336015 Intergov - Fulton Co	\$0	\$0	\$1,513,475	\$0

FY 2018 Source of Funds by Account (continued)

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
336106 Police County/Local Grants	\$1,000	\$0	\$2,000	\$0
336108 Trans County/Local Grants	\$472	\$0	\$21,866	\$0
337300 Fulton Co. Shared Rev	\$0	\$0	\$68,500	\$0
Intergovernmental Total	\$1,935,912	\$769,700	\$9,511,669	\$244,823
341200 Recording Fees	\$33	\$0	\$0	\$0
341323 Recreation Impact Fees	\$193,522	\$96,000	\$23,878	\$140,768
341324 Trans Impact Fees	\$438,371	\$336,000	\$655,105	\$896,941
341325 Public Safety Impact Fees	\$279,733	\$180,000	\$174,307	\$275,613
341400 Printing And Duplication Fees	\$261	\$1,000	\$1,000	\$500
341426 3% Admin Impact Fees	\$23,630	\$13,500	\$38,510	\$27,696
341701 Indirect Cost Confiscated Asset Fund	\$23,067	\$24,574	\$24,574	\$22,892
341702 Indirect Cost E911	\$219,790	\$193,969	\$193,969	\$224,319
341703 Indirect Cost Water Fund	\$288,212	\$275,592	\$275,592	\$314,440
341704 Indirect Cost Solid Waste	\$985,524	\$872,395	\$872,395	\$971,679
341706 Indirect Cost Stormwater	\$462,299	\$491,887	\$491,887	\$512,843
341707 Indirect Cost Garage	\$59,119	\$60,402	\$60,402	\$65,523
341750 Fleet Service Charges	\$734,554	\$846,400	\$846,400	\$3,419,836
341805 Risk Claims Payments	\$1,050,000	\$1,050,000	\$1,050,000	\$1,075,410
341810 Transfers In	\$466,000	\$516,000	\$0	\$0
341905 Other/Misc. Fees	\$146,322	\$40,000	\$2,859	\$40,000
341906 Community Trip	-\$8,581	\$0	\$0	\$0
341910 Election Qualify Fees	\$7,261	\$0	\$0	\$0
341915 Charging Station Fees	\$6,338	\$0	\$0	\$0
342101 Special Police Ser- Ot	\$27,939	\$10,000	\$10,000	\$25,000
342120 Accident Reports	\$7,756	\$10,000	\$10,000	\$10,000
342130 False Alarm Fees	\$0	\$30,000	\$30,000	\$0
342140 Exspungement Fees	\$1,375	\$2,500	\$2,500	\$1,973
342210 Fire Alarm Fees	\$3,698	\$3,000	\$3,000	\$2,000
342310 Fingerprinting Fees	\$11,730	\$8,000	\$8,000	\$8,000
342501 E-911 Charges - Landlines	\$565,306	\$1,909,000	\$1,909,000	\$555,000
342502 E-911 Charges - Wireless	\$1,382,264	\$0	\$0	\$1,400,000
342503 E-911 Charges - VOIP	\$4,664	\$0	\$0	\$0
342920 Mountain Park	\$33,855	\$34,000	\$34,000	\$34,000
342925 Rapstc Training	\$1,264	\$1,000	\$6,000	\$1,000
343101 Sidewalk Assessments	\$177,688	\$0	\$0	\$0
343210 Lake Charles - Spec Assess	\$17,000	\$17,000	\$17,000	\$17,000
344111 Residential Refuse Collect	\$4,995,179	\$5,500,000	\$5,500,000	\$5,555,000
344112 Commercial Refuse Collect	\$2,853,670	\$2,800,000	\$2,800,000	\$2,828,000
344115 Utility Billing Lien Revenue	-\$11	\$0	\$0	\$0
344160 Solid Waste Recycling Fees	\$269,917	\$200,000	\$200,000	\$200,000
344162 Large Item Fees	\$27,580	\$25,000	\$25,000	\$10,000
344191 Dumpster Set Up Fees	\$2,945	\$2,000	\$2,000	\$2,000
344210 Water Charges	\$3,138,854	\$3,300,000	\$3,300,000	\$3,349,500
344215 Reconnect Fees	\$375	\$500	\$500	\$500
344216 Meter Fees	\$125,860	\$45,000	\$182,440	\$200,000
344217 Water Service Stop Fees	\$17,592	\$35,000	\$35,000	\$15,000
344218 Capacity Fees	\$0	\$0	\$140,000	\$0
344255 Sewerage Charges	\$234,094	\$225,000	\$225,000	\$300,000
344256 Sewer Permit Fees Admin	\$12,646	\$15,000	\$15,000	\$10,000
344261 Stormwater Utility	\$3,057,152	\$3,115,000	\$3,115,000	\$3,125,280
344700 Utility Bill Late Charges	\$185,141	\$300,000	\$300,000	\$150,000
345610 Telecommunication Charges	\$303,035	\$325,000	\$325,000	\$300,000
346400 Background Check Fees	\$11,070	\$14,000	\$14,000	\$10,000
347201 Auditorium Rental Fees	\$95,242	\$100,000	\$100,000	\$95,000
347202 Other Rental Fees	\$576,136	\$482,892	\$482,892	\$575,000
347501 General Programs	\$653,286	\$700,000	\$700,000	\$550,000
347502 Special Events	\$18,389	\$0	\$0	\$0
347503 Athletics	\$1,315,406	\$1,500,000	\$1,500,000	\$1,500,000
347504 Tennis	\$304,482	\$300,000	\$300,000	\$300,000

FY 2018 Source of Funds by Account (continued)

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
347505 Swimming	\$206,133	\$230,000	\$230,000	\$200,000
347506 Gym & Physical Fitness	\$862,568	\$900,000	\$900,000	\$975,000
347507 Dance, Drama, & Music	\$297,526	\$275,000	\$275,000	\$375,000
347508 Arts & Crafts	\$240,017	\$200,000	\$200,000	\$240,000
347509 General Instrction Progs	\$360,330	\$300,000	\$300,000	\$275,000
347510 Rec & Parks Contributions	\$29,473	\$50,000	\$50,000	\$30,000
347512 Rec & Parks Miscellaneous	\$38,797	\$35,000	\$35,000	\$40,000
347513 Senior Adult Center	\$286,102	\$495,000	\$495,000	\$275,000
347514 Adult Aquatics Center	\$2,547	\$0	\$0	\$250,000
347905 Convience Fee	\$39,570	\$40,000	\$40,000	\$40,000
349300 Bad Check Fees	\$582	\$0	\$0	\$0
Charges for Service Total	\$28,171,676	\$28,531,611	\$28,527,209	\$31,817,713
351171 Municipal Court Fines	\$1,317,409	\$1,400,000	\$1,400,000	\$1,400,000
351172 Municipal Court Probation	\$78,071	\$70,000	\$70,000	\$70,000
351173 Jail Fees	\$90	\$0	\$0	\$0
351174 Munis Admin Fee	\$37,034	\$48,000	\$48,000	\$40,000
351175 Court Related - Other	\$49,808	\$54,000	\$54,000	\$40,000
351176 Diversion Fee	\$36,469	\$30,000	\$30,000	\$30,000
351177 School Bus Traffic Violation	\$0	\$0	\$0	\$25,000
351300 Confiscation	\$89,020	\$0	\$0	\$0
351310 D.E.A. Funds	\$178,740	\$90,000	\$90,000	\$90,000
Fines & Forfeitures Total	\$1,786,640	\$1,692,000	\$1,692,000	\$1,695,000
361000 Interest Revenues	\$736,910	\$385,000	\$342,207	\$687,889
361010 Unrealized Invest Gains	\$392,334	\$0	\$5,461	\$0
361015 Bank Interest Earned	\$0	\$50	\$50	\$50
361016 Invest Interest Earned	\$0	\$6,000	\$6,000	\$0
Interest Income Total	\$1,129,244	\$391,050	\$353,718	\$687,939
371004 Gas South Affinity Program	\$27,493	\$20,000	\$20,000	\$20,000
371005 Private Donations/contrib	\$29,822	\$0	\$88,048	\$0
381105 Rent Of Property	\$0	\$170,000	\$170,000	\$170,000
381110 Leita T. - Rent Income	\$83,290	\$85,000	\$85,000	\$85,000
383100 Reimbursement From Insura	\$812,593	\$0	\$248,355	\$250,000
383110 Valet Parking	\$789	\$0	\$0	\$0
389105 Tree Bank Funds	\$68,060	\$30,000	\$30,000	\$33,000
389205 Sale Fa Property	\$1,301,582	\$0	\$0	\$0
389400 Miscellaneous	\$50,552	\$250,000	\$0	\$0
389600 Recording of Abatement	\$1,330	\$0	\$0	\$0
389997 Leita T. Utility Reimbursements	\$1,857	\$0	\$0	\$0
389999 Over And Short	-\$404	\$0	\$0	\$0
391201 Operating Transfer In	\$1,037,989	\$1,765,593	\$2,361,451	\$2,551,799
391205 Hotel/Motel Interfund Transfer	\$0	\$85,000	\$85,000	\$183,000
391250 Capital Transfer In	\$11,852,241	\$8,881,939	\$11,913,162	\$6,522,009
391251 Capital Contribution	\$37,500	\$0	\$37,500	\$0
392100 Sale Of Assets	\$222,131	\$60,000	\$60,000	\$100,000
392200 Gain On Property Sale	-\$149,122	\$0	\$0	\$0
392300 Sale Of Abandoned Property	\$8,030	\$0	\$0	\$0
393000 Proceeds - Long-term Liability	\$3,449,195	\$0	\$0	\$0
Miscellaneous Revenues Total	\$18,834,928	\$11,347,532	\$15,098,516	\$9,914,808
341826 Dental-Employee	\$0	\$0	\$0	\$148,395
341832 FSA Med Contrib-Employee	\$1,500	\$0	\$0	\$0
341833 FSA Dep Contrib-Employee	\$13,446	\$0	\$0	\$0
389500 Employee Hc Contribution	\$657,376	\$739,300	\$739,300	\$542,816
Employee Contribution Total	\$672,321	\$739,300	\$739,300	\$691,211

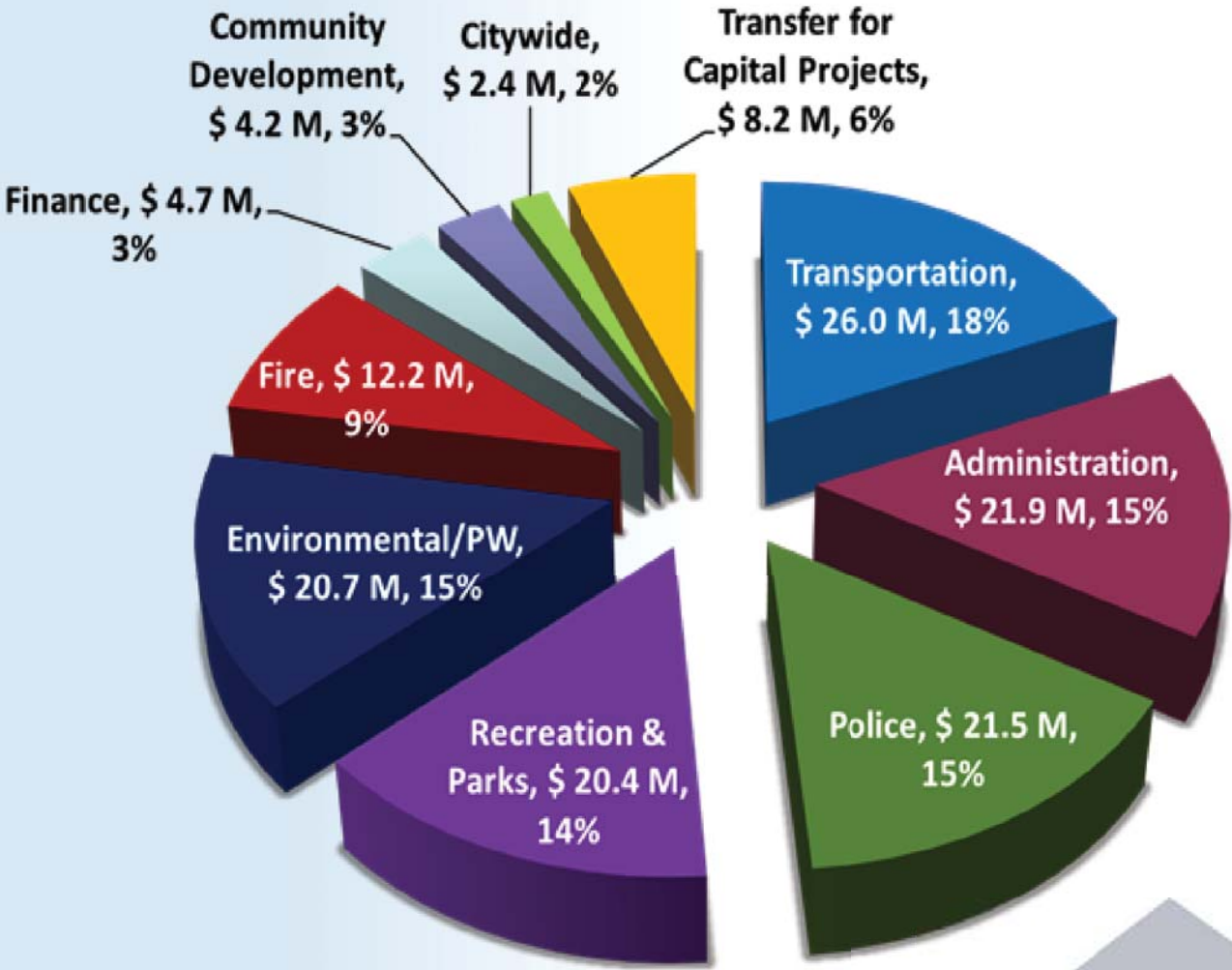
FY 2018 Source of Funds by Account (continued)

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341820 HSA Contribution-Employer	\$634,188	\$630,000	\$630,000	\$615,000
341825 Dental-Employer	\$221,596	\$265,183	\$265,183	\$258,749
341827 Basic Life-Employer	\$106,364	\$109,114	\$109,114	\$125,481
341829 Disability-Employer	\$50,407	\$148,110	\$148,110	\$170,327
341834 Group Health-Employer	\$5,784,998	\$5,243,888	\$5,243,888	\$5,131,469
341837 Empl Assist Program-Employer	\$19,374	\$0	\$17,000	\$17,000
341839 Benefits Admin Assessment	\$0	\$667,538	\$650,538	\$766,113
Employer Contribution Total	\$6,816,926	\$7,063,833	\$7,063,833	\$7,084,139
393500 Capital Lease Program	\$543,773	\$1,750,000	\$1,390,000	\$1,640,000
Lease Proceeds Total	\$543,773	\$1,750,000	\$1,390,000	\$1,640,000
Current Year Revenues	\$127,397,443	\$119,426,526	\$133,517,746	\$141,254,559
Use of Fund Balance		\$6,947,596		\$4,735,925
Total Source of Funds	\$127,397,443	\$126,374,122	\$133,517,746	\$145,990,484



FY 2018 Use of Funds (\$142.2M)

(in millions)



FY 2018 Use of Funds by Account

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$29,438,685	\$33,379,903	\$33,245,263	\$31,330,700	\$299,934	\$31,630,634
511101 Budgeted Salary Savings	\$6,819	-\$524,206	-\$524,206	-\$450,800	\$0	-\$450,800
511105 Part Time Employees	\$749,344	\$964,224	\$1,013,232	\$1,005,910	-\$23,200	\$982,710
511110 Elected Officials	\$195,925	\$239,634	\$239,634	\$239,634	\$0	\$239,634
511115 Firefighter's Fees	\$3,744,371	\$4,156,700	\$4,323,700	\$4,333,920	\$493,990	\$4,827,910
511200 Temporary Employees	\$1,425,854	\$1,535,116	\$1,537,162	\$1,528,366	\$0	\$1,528,366
511250 Seasonal Employees	\$220,506	\$254,000	\$254,000	\$198,000	\$0	\$198,000
511300 Overtime	\$593,428	\$693,570	\$693,570	\$667,070	\$15,000	\$682,070
511400 Other Compensation	\$0	\$22,200	\$22,200	\$22,200	\$0	\$22,200
512100 Group Insurance	\$6,058,654	\$5,995,952	\$5,995,952	\$5,875,124	\$46,168	\$5,921,292
512200	\$2,189,030	\$2,370,568	\$2,449,191	\$2,422,220	\$78,123	\$2,500,343
512300 Medicare	\$513,456	\$554,090	\$572,460	\$565,950	\$18,282	\$584,232
512400 Defined Benefit Retirement	\$3,548,121	\$3,441,189	\$3,441,189	\$3,768,916	\$0	\$3,768,916
512401 Deferred Compensation	\$164,359	\$182,475	\$182,475	\$199,580	\$0	\$199,580
512402 Defined Contribution Retirement	\$1,030,502	\$1,193,470	\$1,192,040	\$1,448,960	\$38,991	\$1,487,951
512500 Tuition Reimbursements	\$32,051	\$50,000	\$67,949	\$50,000	\$0	\$50,000
512600 Unemployment Insurance	\$16,663	\$25,000	\$25,000	\$25,000	\$0	\$25,000
512700 Workers' Compensation	\$578,144	\$450,000	\$482,607	\$600,000	\$0	\$600,000
512902 Employee Wellness Program	\$99,017	\$200,000	\$402,208	\$200,000	\$0	\$200,000
512903 HSA Contributions	\$650,366	\$630,000	\$630,000	\$615,000	\$0	\$615,000
512904 Employee Assistance Program	\$16,580	\$17,000	\$17,000	\$17,000	\$0	\$17,000
512905 Base Life Insurance	\$101,398	\$109,114	\$109,114	\$125,481	\$0	\$125,481
512907 Disability Insurance	\$137,426	\$148,110	\$148,110	\$170,327	\$0	\$170,327
512908 Dental Insurance	\$407,429	\$422,984	\$422,984	\$407,144	\$0	\$407,144
512910 FSA Contributions	\$547	\$0	\$0	\$0	\$0	\$0
512920 Other Benefits	\$22,041	\$15,000	\$15,000	\$15,000	\$0	\$15,000
512921 Snackwell Baskets	\$0	\$0	\$0	\$1,500	\$0	\$1,500
553100 Group Insurance Contribution	\$6,823,026	\$7,104,981	\$7,104,981	\$6,993,025	\$225,369	\$7,218,394
554100 Workers Comp Contribution	\$466,000	\$516,000	\$516,000	\$615,980	\$0	\$615,980
Salaries and Benefits Total	\$59,229,742	\$64,147,074	\$64,578,815	\$62,991,207	\$1,192,657	\$64,183,864
521201 Professional Services	\$1,915,909	\$1,862,993	\$4,162,023	\$1,530,878	\$648,125	\$2,179,003
521202 Legal	\$120,999	\$110,000	\$101,000	\$110,000	\$0	\$110,000
521203 Animal Control	\$75,191	\$99,000	\$99,000	\$99,000	\$0	\$99,000
521204 E-911 Fund Reserve Expenses	\$112,812	\$145,000	\$147,718	\$145,000	\$0	\$145,000
521300 Technical Services	\$186,765	\$240,329	\$277,909	\$189,889	\$80,000	\$269,889
521400 Contract Services	\$6,338,008	\$6,683,282	\$7,247,559	\$5,970,978	\$817,968	\$6,788,946
522110 Disposal	\$1,494,546	\$1,490,700	\$1,851,446	\$1,490,700	\$20,000	\$1,510,700
522130 Custodial	\$147,255	\$150,525	\$156,799	\$146,425	\$0	\$146,425
522140 Maintenance - Grounds	\$251,011	\$247,005	\$561,207	\$248,827	\$0	\$248,827
522205 Repairs And Maintenance	\$4,027,021	\$4,208,500	\$3,149,739	\$2,299,195	\$270,775	\$2,569,970
522210 Vehicle Repair	\$253,146	\$205,430	\$240,857	\$205,430	\$0	\$205,430
522215 Garage Base Rate	\$323,387	\$445,550	\$445,550	\$0	\$0	\$0
522216 Mechanics Rate	\$411,717	\$400,850	\$400,850	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$3,419,836	\$0	\$3,419,836
522310 Rental Of Land And Buildings	\$31,080	\$25,456	\$25,456	\$25,700	\$0	\$25,700
522320 Rental Of Equipment And Vehicles	\$446,921	\$218,151	\$226,867	\$455,848	\$0	\$455,848
523100 Property And Liability Insurance	\$757,909	\$785,498	\$785,498	\$785,498	\$30,000	\$815,498
523210 Communication Services	\$1,031,268	\$1,611,878	\$1,787,013	\$1,565,820	\$0	\$1,565,820
523220 Postage	\$145,118	\$182,813	\$182,868	\$177,229	\$0	\$177,229
523300 Advertising	\$82,672	\$110,515	\$192,852	\$101,515	\$0	\$101,515
523400 Printing And Binding	\$81,141	\$142,831	\$136,105	\$152,436	\$0	\$152,436
523500 Travel	\$139,529	\$229,584	\$248,472	\$235,350	\$0	\$235,350
523600 Dues And Fees	\$147,299	\$273,879	\$269,799	\$248,507	\$0	\$248,507
523700 Education And Training	\$182,134	\$297,945	\$277,275	\$294,417	\$11,500	\$305,917
523701 Roswell U	\$1,719	\$75,000	\$152,215	\$75,000	\$0	\$75,000
523800 Licenses	\$1,540	\$7,670	\$6,895	\$6,620	\$0	\$6,620

FY 2018 Use of Funds by Account (continued)

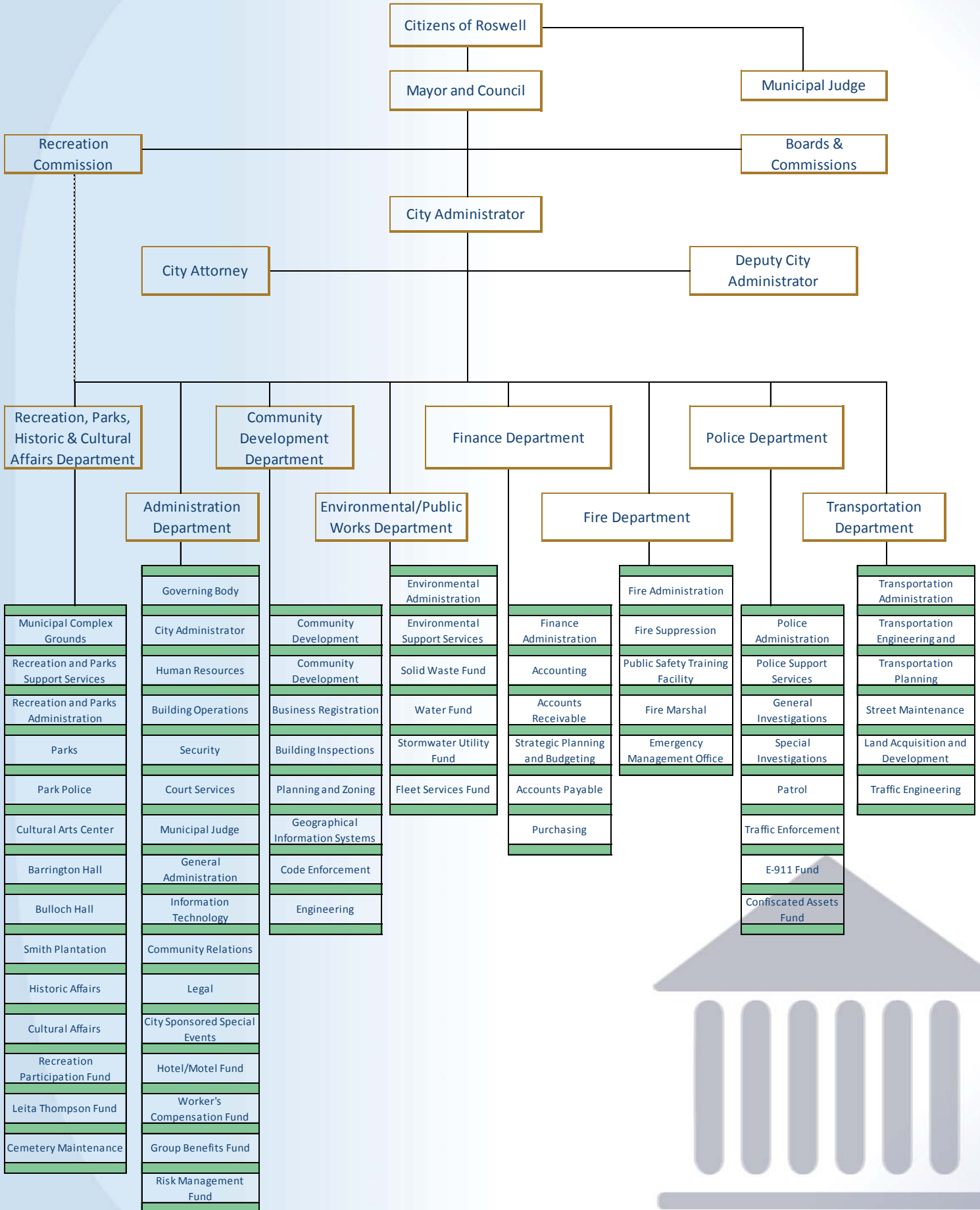
	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
523851 Contracted Temporary Labor	\$51,076	\$19,376	\$19,376	\$5,500	\$0	\$5,500
523852 Instruction Fees	\$1,130,803	\$1,147,990	\$1,144,355	\$1,140,190	\$0	\$1,140,190
523901 Bank Fees / Charges	\$280,953	\$252,200	\$252,254	\$300,300	\$0	\$300,300
523902 Sanitation Services	\$95,848	\$117,716	\$117,716	\$117,716	\$0	\$117,716
531105 Supplies	\$1,430,260	\$1,538,174	\$3,444,001	\$1,512,698	\$0	\$1,512,698
531110 Inmate Supplies	\$8,599	\$10,031	\$10,031	\$0	\$0	\$0
531115 Recreation Supplies	\$866,101	\$1,025,744	\$1,069,547	\$1,035,934	\$0	\$1,035,934
531120 Vehicle Parts And Supplies	\$614,608	\$706,260	\$600,372	\$643,179	\$0	\$643,179
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$0	\$7,000	\$7,000	\$7,000	\$0	\$7,000
531140 Water Line/Meter Maint Supplies	\$258,307	\$318,500	\$335,460	\$345,500	\$0	\$345,500
531150 Computer Supplies	\$9,786	\$3,500	\$10,425	\$4,400	\$0	\$4,400
531210 Water / Sewerage	\$1,020,524	\$420,100	\$420,100	\$419,900	\$500	\$420,400
531215 Stormwater Fees	\$660,404	\$658,625	\$658,625	\$661,605	\$0	\$661,605
531220 Natural Gas	\$111,617	\$167,800	\$167,800	\$175,700	\$1,500	\$177,200
531230 Electricity	\$2,656,867	\$2,779,328	\$2,879,328	\$2,888,029	\$3,000	\$2,891,029
531240 Bottled Gas	\$11,678	\$17,606	\$17,828	\$17,606	\$0	\$17,606
531250 Oil	\$31,508	\$43,538	\$43,538	\$43,388	\$0	\$43,388
531270 Gasoline/ Diesel	\$706,463	\$958,274	\$956,274	\$934,750	\$0	\$934,750
531310 Hospitality And Events	\$24,340	\$11,500	\$16,580	\$16,000	\$500	\$16,500
531320 Inmate Meals	\$17,206	\$25,000	\$25,000	\$0	\$0	\$0
531400 Books And Periodicals	\$42,827	\$59,851	\$59,878	\$56,421	\$0	\$56,421
531605 Machinery And Equipment-Operating	\$383,058	\$387,661	\$700,361	\$336,807	\$838,800	\$1,175,607
531610 Furniture/Fixtures-Operating	\$58,472	\$63,241	\$85,787	\$50,116	\$9,400	\$59,516
531615 Computer Equipment-Operating	\$174,257	\$222,357	\$330,609	\$119,963	\$123,700	\$243,663
531620 Communication Equipment-Operating	\$12,488	\$19,997	\$19,997	\$18,997	\$0	\$18,997
531625 Dumpster - Equipment Op	\$56,205	\$70,873	\$58,728	\$70,873	\$0	\$70,873
531710 Vietnam Memorial Bricks	\$42	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$290,492	\$317,960	\$327,772	\$313,710	\$800	\$314,510
539998 P-card Initial Allocation	-\$120	\$0	\$0	\$0	\$0	\$0
539999 Special Events Contra	\$0	\$14,200	\$14,200	\$14,200	\$0	\$14,200
Operating Total	\$29,713,766	\$31,638,036	\$36,929,163	\$31,233,830	\$2,856,568	\$34,090,398
541100 Sites (land)	\$3,707,262	\$350,000	\$1,491,856	\$0	\$600,000	\$600,000
541200 Site Improvements	\$1,339,686	\$1,364,616	\$5,413,041	\$0	\$1,357,617	\$1,357,617
541210 Recreation Facilities	\$3,945,698	\$2,065,047	\$8,069,206	\$0	\$2,317,000	\$2,317,000
541300 Buildings	\$12,571,946	\$1,055,740	\$7,156,121	\$0	\$1,240,829	\$1,240,829
541415 Road Improvements/ Sidewalks	\$7,588,918	\$2,187,242	\$15,203,208	\$0	\$17,800,000	\$17,800,000
541420 Water Lines	\$527,863	\$0	\$358,354	\$0	\$483,102	\$483,102
542100 Machinery	\$1,104,552	\$1,413,066	\$1,700,018	\$0	\$1,052,613	\$1,052,613
542200 Vehicles	\$3,644,741	\$2,988,941	\$5,256,290	\$0	\$3,908,746	\$3,908,746
542300 Furniture And Fixtures	\$24,978	\$0	\$0	\$0	\$0	\$0
542400 Computer Equipment	\$371,510	\$335,635	\$676,322	\$0	\$61,660	\$61,660
542500 Communication Equipment	\$1,091,386	\$350,000	\$1,363,109	\$0	\$0	\$0
543000 Consulting Contracts	\$139,345	\$160,000	\$486,770	\$0	\$0	\$0
549999 Contra- Capital Expense Account	-\$33,432,115	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$2,038,011	\$1,918,819	\$1,918,819	\$2,111,696	\$0	\$2,111,696
552400 Risk/Liability Contribution	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$0	\$1,050,000
561001 Building- Depreciation	\$2,120,427	\$0	\$0	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$3,210,343	\$0	\$0	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$1,186,016	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$1,369,462	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$2,006,113	\$0	\$0	\$0	\$0	\$0
572000 Payments To Other Agencies	\$0	\$50	\$50	\$50	\$0	\$50
572010 Payments To Local Nonprofits	\$339,373	\$0	\$556,804	\$0	\$0	\$0
573000 Low Flow Rebate	\$14,200	\$0	\$0	\$0	\$0	\$0
579001 Contingency Operating	-\$41,356	\$0	\$290,272	\$0	\$0	\$0

FY 2018 Use of Funds by Account (continued)

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
579002 Contingency Capital	\$0	\$0	\$214,692	\$0	\$0	\$0
579003 Contingency - Tree Program	\$9,970	\$0	\$116,440	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$323,997	\$0	\$0	\$0
579010 Reserve for e-govt/Comm Dev	\$0	\$0	\$286	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$358,366	\$0	\$0	\$0
579025 Insurance Deductibles	\$184,227	\$213,291	\$213,405	\$213,291	\$0	\$213,291
581100 Principal- Long Term Debt	\$1,596,374	\$2,040,049	\$2,040,049	\$2,160,975	\$340,000	\$2,500,975
582100 Interest - Long Term Debt	\$276,187	\$460,000	\$460,000	\$540,148	\$0	\$540,148
583000 Fiscal Agent Fees	\$8,561	\$0	-\$6,061	\$0	\$0	\$0
611350 Transfers Out - Cap Projects	\$12,246,013	\$10,271,939	\$13,366,302	\$0	\$8,162,009	\$8,162,009
611351 Transfer Out - Fed Grant	\$62,272	\$0	\$106,625	\$0	\$0	\$0
611353 Transfer Out - Solid Waste	\$163,551	\$25,000	-\$125,000	\$11,000	\$0	\$11,000
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$321,391	\$321,391	\$0	\$321,391
611357 Transfer Out - General Fund	\$97,002	\$54,202	\$98,550	\$34,421	\$0	\$34,421
611358 Transfer Out - Hotel/Motel	\$0	\$85,000	\$85,000	\$0	\$183,000	\$183,000
Transfers, Capital, Other Total	\$30,883,906	\$28,710,028	\$68,564,282	\$6,442,972	\$37,506,576	\$43,949,548
Grand Total	\$119,827,414	\$124,495,138	\$170,072,259	\$100,668,009	\$41,555,801	\$142,223,810



Organizational Chart



Position Control History

General Fund (100)	FY 2014 Approved Positions	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Approved Changes	FY 2018 Approved Positions
Administration						
Building Operations (10015651)	9.00	9.00	9.00	9.00		9.00
City Administrator (10013200)	3.00	3.00	3.00	3.00		3.00
City Clerk (10013300) new org unit in FY 13	2.00	2.00	2.00	2.00		2.00
Community Relations (10015700)	5.00	6.00	6.00	6.00	1.00	7.00
Court Services (10026501)	4.00	4.00	4.00	5.00		5.00
General Administration (10015000)	2.50	1.50	2.50	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)	4.00	5.00	5.00	5.00		5.00
Legal (10015300)	3.00	3.00	3.00	3.00		3.00
City Sponsored Special Events (10061701)	0.00	2.00	2.00	2.00		2.00
Security (10015652)	0.00	0.00	0.00	1.00		1.00
Administration General Fund	43.50	46.50	47.50	49.50	1.00	50.50
Community Development						
Building Inspections (10072200)	0.00	0.00	0.00	0.00		0.00
Business Registration (10015160)	1.00	1.00	1.00	1.00		1.00
Code Enforcement (10074500)	0.00	0.00	0.00	0.00		0.00
Com Dev Support Services (10070102)	3.00	3.00	4.00	4.00		4.00
Community Develop Admin (10070101)	3.00	3.00	3.00	3.00		3.00
Economic Development (10075100)	0.00	0.00	0.00	0.00		0.00
Engineering (10015750)	7.00	9.00	8.00	8.00		8.00
Geographic Information Services (GIS) (10015352)	4.00	4.00	4.00	4.00		4.00
Planning and Zoning (10074100)	7.00	7.00	7.00	7.00	1.00	8.00
Community Development General Fund	25.00	27.00	27.00	27.00	1.00	28.00
Environmental/Public Works						
Environmental/PW Administration (10041000)	2.00	0.00	0.00	0.00		0.00
Environmental Protection (10071100)	3.00	0.00	0.00	0.00		0.00
Garage	0.00	0.00	0.00	0.00		0.00
Environmental/Public Works General Fund	5.00	0.00	0.00	0.00	0.00	0.00
Finance						
Accounting (10016121)	4.00	4.00	5.00	5.00	2.00	7.00
Cash Disbursements (10016123)	3.00	3.00	3.00	3.00		3.00
Cash Receipting (10016152)	3.00	2.00	2.00	2.00		2.00
Finance Administration (10016100)	3.00	4.00	4.00	4.00		4.00
Financial Services (10016122)	7.00	8.00	8.00	8.00		8.00
Purchasing (10016170)	3.00	3.00	3.00	3.00		3.00
Strategic Planning & Budget (10015130)	3.00	3.00	3.00	3.00		3.00
Treasury (10016151)	1.00	0.00	0.00	0.00		0.00
Finance General Fund	27.00	27.00	28.00	28.00	2.00	30.00
Fire						
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)	7.00	7.00	7.00	7.00		7.00
Public Safety Training Facility (10035400)	1.00	1.00	1.00	1.00		1.00
Fire General Fund	19.00	19.00	19.00	19.00	0.00	19.00
Police						
General Investigations (10032200)	21.00	26.00	20.00	20.00		20.00
Jail / Detention (10032260)	18.00	18.00	18.00	18.00	(18.00)	0.00
Patrol (10032230)	83.00	84.00	94.00	94.00		94.00

Position Control History

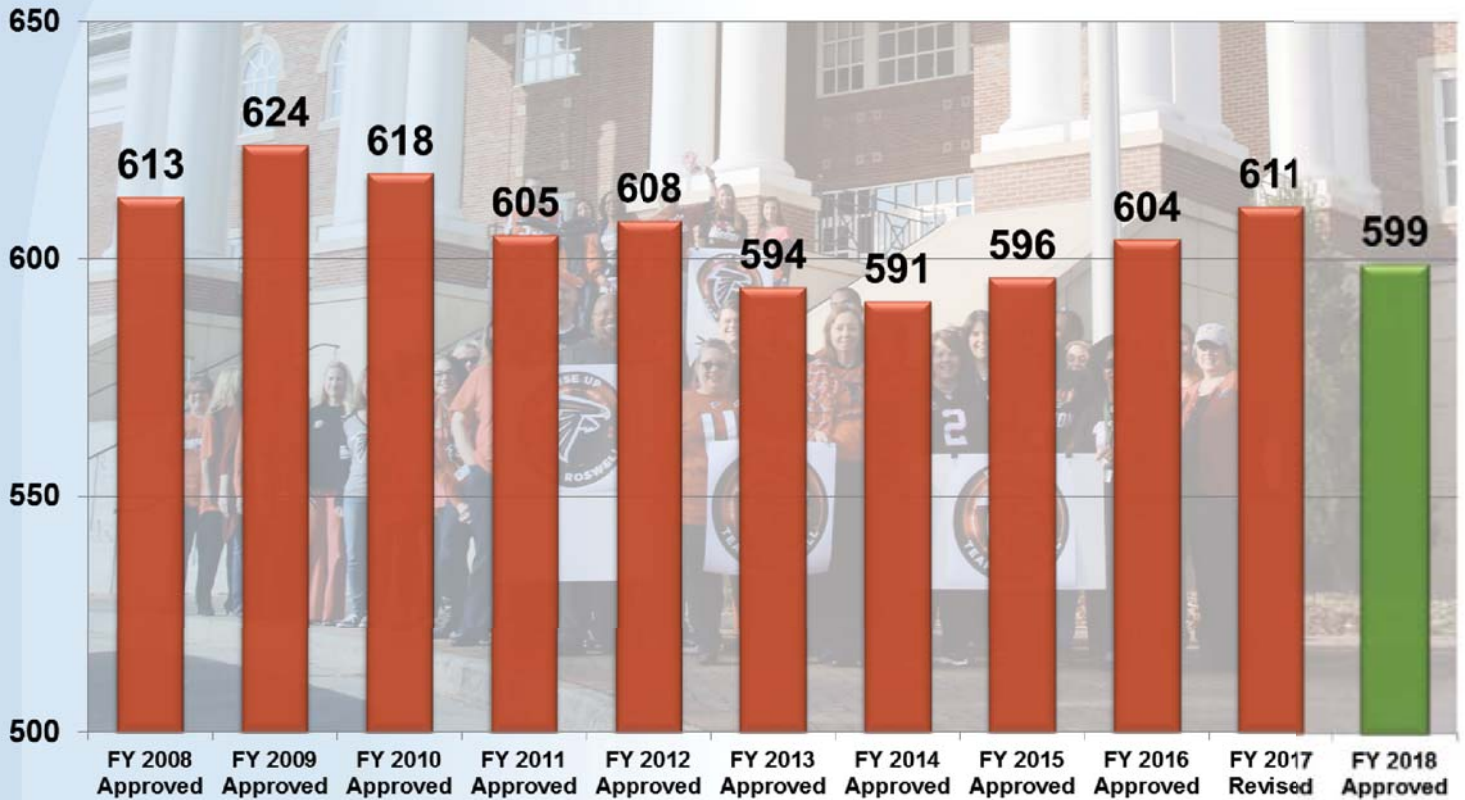
General Fund (100)	FY 2014 Approved Positions	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Approved Changes	FY 2018 Approved Positions
Police - Admin Services (10032101)	7.00	3.00	3.00	3.00		3.00
Police - Office of Professional Standards (10032103)	0.00	0.00	7.00	7.00		7.00
Police - Support Services (10032102)	38.00	29.00	20.00	20.00		20.00
Special Investigations (10032500)	6.00	14.00	16.00	16.00		16.00
Traffic Enforcement Unit (10032300)	13.00	12.00	13.00	13.00		13.00
Police General Fund	186.00	186.00	191.00	191.00	(18.00)	173.00
Recreation and Parks						
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		2.00
Historic & Cultural Affairs (10061700)	1.00	1.00	2.00	2.00		2.00
Municipal Complex Grounds (10062201)	2.00	2.00	2.00	2.00		2.00
Parks (10062000)	53.00	53.00	51.00	51.00	1.00	52.00
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		2.00
Recreation and Parks Support Services (10061102)	21.00	21.00	21.77	21.77		21.77
Smith Plantation (10061754)	1.00	1.00	1.00	1.00		1.00
Recreation and Parks General Fund	89.00	89.00	88.77	88.77	1.00	89.77
Transportation						
Transportation Engineering & Design (10042102)	5.00	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)	3.00	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
Transportation General Fund	64.00	64.00	64.00	64.00	0.00	64.00
General Fund (100)	458.50	458.50	466.00	467.27	(13.00)	454.27
E-911 Fund (21538000)	22.00	22.00	22.00	26.00	0.00	26.00
Water and Sewer Fund (505)						
Water Administration (50544100)	2.05	2.25	1.70	2.03		2.03
Water Distribution (50544400)	8.50	8.50	8.75	8.75		8.75
Water Plant (50544300)	7.00	7.00	7.00	7.00		7.00
Water and Sewer Fund (505)	17.55	17.75	17.45	17.78	0.00	17.78
Stormwater Utility Fund Fund (50743200)	12.00	13.20	13.20	13.53	1.00	14.53
Solid Waste and Recycling Fund (540)						
Solid Waste and Recycling Admin. (54045100)	4.35	7.05	7.25	7.25		7.25
Solid Waste Public Education (54045800)	0.55	0.00	0.00	0.00		0.00
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
Yard Trimmings Collection (54045850)	0.00		0.00	0.00		0.00
Solid Waste Disposal (54045300)	0.00		0.00	0.00		0.00
Recycling Center (54045500)	6.25	6.00	6.00	6.00		6.00
Solid Waste and Recycling Fund (540)	53.15	55.05	55.25	55.25	0.00	55.25

Position Control History

	FY 2014 Approved Positions	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Approved Changes	FY 2018 Approved Positions
Fleet Services Fund (60449000)	7.30	8.00	8.10	8.43	0.00	8.43
Recreation Participation Fund (555)						
Recreation Participation Administration (55561101)	1.00	4.71	4.39	4.39		4.39
Recreation Participation Fund (55561200)	0.00	0.00	0.00	0.00		0.00
Recreation Participation-General Programs (55561201)	1.30	0.58	0.12	0.12		0.12
Recreation Participation-Athletics (55561202)	4.20	3.06	4.14	4.14		4.14
Recreation Participation-Tennis (55561203)	1.00	0.58	0.58	0.58		0.58
Recreation Participation-Swim/Sprayground (55561204)	0.00	0.04	0.00	0.00		0.00
Recreation Participation-Gymnastics/Phys Fitness	4.10	1.64	1.64	1.64		1.64
Recreation Participation-Dance,Drama,Music (55561205)	2.00	1.16	1.31	1.31		1.31
Recreation Participation - Arts and Crafts (55561206)	0.20	0.11	0.11	0.11		0.11
Recreation Participation - Adult Rec Center (55561207)	0.00	1.25	3.25	3.25		3.25
Recreation Participation - City Events (55561211)	0.00	3.09	2.16	2.16		2.16
Recreation Participation-ERRP (55561208)	1.10	0.63	0.83	0.83		0.83
Recreation Participation-Rentals (55561209)	2.10	0.15	0.70	0.70		0.70
Participant Recreation Fund (555)	17.00	17.00	19.23	19.23	0.00	19.23
Leita Thompson Apartment Rental (29073450)	0.00	0.00	0.00	0.00		0.00
CDBG Grant Fund (22570101)	0.50	0.50	0.50	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
	FY 2014 Approved Positions	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2017 Proposed Changes	FY 2017 Proposed Positions
GRAND TOTAL ALL FUNDS	591.00	595.00	604.00	611.00	(12.00)	599.00



FY 2018 Approved Full Time Employee Changes



Note: In FY 2018, a decrease of 18 employees is due to the closing of the Detention Center.

FY 2018 Approved Full Time Employee Changes

Administration (+1)

Convert Part-Time Video Producer Position to Full-Time \$36,345

Community Development (+1)

Add One Full-time Planner 1 Position \$72,000

Finance (+2)

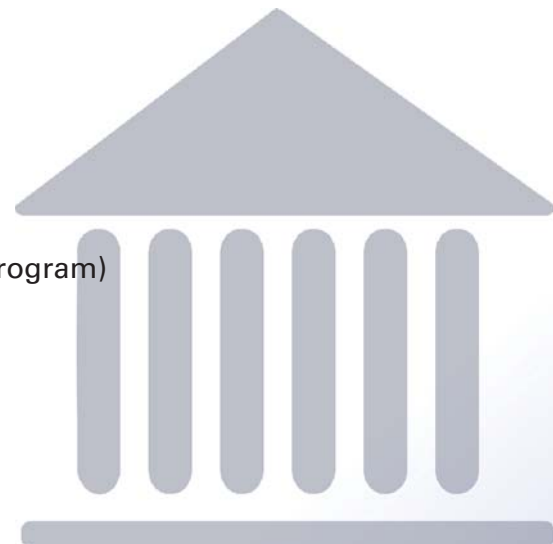
Add (2) full-time Accountant positions (In Support of Occupation Tax Program) (Capital & Operating) \$219,172

Recreation and Parks (+1)

Add Funding for One Full-time Crew Worker Position \$53,004

Public Works (+1)

Add One Full Time Stormwater System Inspector Position \$74,375





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 52% 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 2018 totals \$74,042,409; an increase of \$702,307 or 1% from the previous fiscal year's approved budget amount of \$73,340,102.

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 2018 is \$73,903,409 and use of reserves \$445,000 for a total General Fund source of funds of \$74,348,409. Property tax is \$25,779,096 or 35% of the total General Fund revenue and is based on an estimated digest.

Sales tax for FY 2018 is approved at \$23,811,900 or 32% of the General Fund revenue. The third largest revenue source is comprised of business taxes with projected revenues of \$15,100,000 or 20% of General Fund revenue. These taxes come from franchise fees:

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 \$74,042,409. Personnel expenditures are approved at \$44,183,935 or 60% 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 \$19,590,594 or 26% of the FY 2018 General Fund budget.

The final category is capital/transfers/contingency approved at \$10,267,880 or 14%. Capital includes such items as maintenance on city facilities, replacement of equipment, infrastructure improvements and road resurfacing.

Use of Fund Balance is for One-Time Capital or specifically identified Projects.



General Fund

Estimated Beginning Fund Balance for FY 2018

\$16,732,080

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Revenues	Actual Revenues	Approved Budget	Approved Budget
Property Tax	\$21,426,437	\$25,264,816	\$24,943,000	\$25,779,096
Sales Tax	\$22,652,558	\$22,946,220	\$23,460,000	\$23,811,900
Business Taxes	\$12,756,137	\$13,635,808	\$13,455,000	\$15,100,000
Licenses & Permits	\$2,469,839	\$2,787,785	\$2,387,000	\$2,352,000
Intergovernmental	\$166,062	\$155,003	\$346,011	\$244,823
Charges for Service	\$2,223,884	\$2,833,551	\$2,517,819	\$2,646,169
Fines & Forfeitures	\$1,921,393	\$1,518,880	\$1,602,000	\$1,605,000
Interest Income	\$325,325	\$483,187	\$300,000	\$400,000
Miscellaneous Revenues	\$623,787	\$464,042	\$304,202	\$324,421
Employee Contribution	\$0	\$0	\$0	\$0
Employer Contribution	\$0	\$0	\$0	\$0
Lease Proceeds	\$0	\$543,773	\$1,390,000	\$1,640,000
Current Year Revenues	\$64,565,421	\$70,633,065	\$70,705,032	\$73,903,409
Use of Fund Balance			\$2,635,070	
Total Source of Funds	\$64,565,421	\$70,633,065	\$73,340,102	\$73,903,409

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Expenses	Actual Expenses	Approved Budget	Approved Budget
10 - Administration	\$8,315,380	\$9,144,132	\$9,700,461	\$10,393,186
20 - Citywide	\$8,395,186	\$12,373,155	\$11,992,153	\$8,709,469
30 - Community Development	\$3,795,701	\$4,128,857	\$4,320,403	\$4,222,460
40 - Finance	\$2,438,250	\$2,538,674	\$2,810,501	\$3,023,294
50 - Fire	\$6,796,209	\$7,625,783	\$8,083,405	\$9,738,140
60 - Recreation and Parks	\$10,031,061	\$10,162,279	\$10,688,242	\$11,708,027
70 - Police	\$15,892,235	\$16,122,859	\$18,014,061	\$18,130,659
80 - Public Works	\$1,057	\$0	\$0	\$0
90 - Transportation	\$7,361,648	\$7,417,330	\$7,730,876	\$8,117,174
Total Use of Funds	\$63,026,727	\$69,513,068	\$73,340,102	\$74,042,409

Estimated Ending Fund Balance for FY 2018

\$16,593,080



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, Soil Erosion, Tree Bank, Cemetery Care, Leita Thompson Rental, Scholarship Fund, Hotel/Motel and Grant Funds.

Confiscated Assets: Revenues are projected to be \$115,000 in FY 2018 and \$451,504 use of reserves. Expenditures are approved to be \$566,504 in FY 2018. 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 2018 are projected to be \$1,957,000 and \$729,927 use of reserves. Expenditures are approved at \$2,686,927. This fund provides the Emergency 911 call center function.

Soil Erosion: Revenues are projected at \$19,750 and expenditures at \$0. Expenditures may be approved by action of Mayor and Council throughout the fiscal year as specific needs are identified.

Tree Bank: Revenues are projected at \$38,250 and expenditures at \$0. Expenditures may be approved by action of Mayor and Council throughout the fiscal year as specific needs are identified.

Leita Thompson Rental: Includes the maintenance for the rental property at the LeitaThompson property. Revenues are approved at \$85,000 and \$21,560 use of reserves. Expenditures are approved at \$106,560.

Scholarship Fund: Revenues are projected at \$50 and expenditures at \$50. Expenditures may be approved by action of Mayor and Council throughout the fiscal year as specific needs are identified.

Hotel-Motel: Includes funding for Historic Trails, the Historic Roswell Convention and Visitors Bureau and Roswell Inc. Revenues are projected to be \$1,440,481 and \$275,222 use of reserves. Expenditures are approved at \$1,715,193 for FY 2018.

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.



Confiscated Asset Fund

Estimated Beginning Fund Balance for FY 2018

\$492,250

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$43,621	\$27,939	\$10,000	\$25,000
Fines & Forfeitures	\$261,928	\$267,760	\$90,000	\$90,000
Interest Income	\$11,892	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Current Year Revenues	\$317,441	\$295,699	\$100,000	\$115,000
Use of Fund Balance			\$113,526	\$451,504
Total Source of Funds	\$317,441	\$295,699	\$213,526	\$566,504

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
70 - Police	\$356,914	\$238,914	\$213,526	\$566,504
Total Use of Funds	\$356,914	\$238,914	\$213,526	\$566,504

Estimated Ending Fund Balance for FY 2018

\$40,746

*The fund balance will decrease by more than 10% due to planned use of fund balance.

E911 Fund

Estimated Beginning Fund Balance for FY 2018

\$781,426

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$1,862,555	\$1,952,234	\$1,909,000	\$1,955,000
Interest Income	\$5,055	\$10,857	\$8,000	\$2,000
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Current Year Revenues	\$1,867,610	\$1,963,090	\$1,917,000	\$1,957,000
Use of Fund Balance			\$1,267,877	\$729,927
Total Source of Funds	\$1,867,610	\$1,963,090	\$3,184,877	\$2,686,927

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
70 - Police	\$1,623,169	\$1,981,099	\$3,184,877	\$2,686,927
Total Use of Funds	\$1,623,169	\$1,981,099	\$3,184,877	\$2,686,927

Estimated Ending Fund Balance for FY 2018

\$51,499

*The fund balance will decrease by more than 10% due to planned use of fund balance.

Soil Erosion Fund

Estimated Beginning Fund Balance for FY 2018 **\$1,685**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Licenses & Permits	\$19,745	\$17,408	\$15,000	\$15,000
Interest Income	\$1,087	\$16,465	\$4,000	\$4,750
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Current Year Revenues	\$20,832	\$33,873	\$19,000	\$19,750
Use of Fund Balance			\$0	
Total Source of Funds	\$20,832	\$33,873	\$19,000	\$19,750

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
30 - Community Development	\$3,542	\$0	\$0	\$0
Total Use of Funds	\$3,542	\$0	\$0	\$0

Estimated Ending Fund Balance for FY 2018 **\$21,435**

Tree Bank Fund

Estimated Beginning Fund Balance for FY 2018 **\$308,877**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Interest Income	\$1,238	\$17,173	\$3,000	\$5,250
Miscellaneous Revenues	\$27,870	\$68,060	\$30,000	\$33,000
Current Year Revenues	\$29,108	\$85,233	\$33,000	\$38,250
Use of Fund Balance			\$0	
Total Source of Funds	\$29,108	\$85,233	\$33,000	\$38,250

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
30 - Community Development	\$19,978	\$71,452	\$0	\$0
Total Use of Funds	\$19,978	\$71,452	\$0	\$0

Estimated Ending Fund Balance for FY 2018 **\$347,127**

Leita Thompson Fund

Estimated Beginning Fund Balance for FY 2018 **\$141,715**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$95,509	\$85,147	\$85,000	\$85,000
Current Year Revenues	\$95,509	\$85,147	\$85,000	\$85,000
Use of Fund Balance			\$21,260	\$21,560
Total Source of Funds	\$95,509	\$85,147	\$106,260	\$106,560

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
60 - Recreation and Parks	\$124,483	\$60,220	\$106,260	\$106,560
Total Use of Funds	\$124,483	\$60,220	\$106,260	\$106,560

Estimated Ending Fund Balance for FY 2018 **\$120,155**

*The fund balance will decrease by more than 10% due to planned use of fund balance.

Scholarship Fund

Estimated Beginning Fund Balance for FY 2018 **\$35,268**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Interest Income	\$43	\$35	\$50	\$50
Current Year Revenues	\$43	\$35	\$50	\$50
Use of Fund Balance				
Total Source of Funds	\$43	\$35	\$50	\$50

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
60 - Recreation and Parks	\$0	\$0	\$50	\$50
Total Use of Funds	\$0	\$0	\$50	\$50

Estimated Ending Fund Balance for FY 2018 **\$35,268**

Hotel/Motel Fund

Estimated Beginning Fund Balance for FY 2018

\$275,222

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Business Taxes	\$993,229	\$1,068,593	\$1,081,500	\$1,257,481
Interest Income	\$5,656	-\$5,018	\$5,000	\$0
Miscellaneous Revenues	\$0	\$0	\$85,000	\$183,000
Current Year Revenues	\$998,885	\$1,063,575	\$1,171,500	\$1,440,481
Use of Fund Balance			\$211,612	\$275,222
Total Source of Funds	\$998,885	\$1,063,575	\$1,383,112	\$1,715,703

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
10 - Administration	\$549,553	\$597,037	\$644,179	\$671,797
30 - Community Development	\$515,000	\$540,000	\$516,000	\$570,000
60 - Recreation and Parks	\$49,000	\$0	\$222,933	\$473,396
Total Use of Funds	\$1,113,553	\$1,137,037	\$1,383,112	\$1,715,193

Estimated Ending Fund Balance for FY 2018

\$510

*The fund balance will decrease by more than 10% due to planned use of fund balance.



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. Unassigned fund balance may be used for capital expenditures or planned use of fund balance.

Water / Sewer Fund: FY 2018 revenues are approved at \$4,025,000 for the Water Fund. Expenditures for FY 2018 are approved at \$3,710,456. Services accounted for in this fund include water and sewer service to a portion of the City. This Fiscal Year includes a planned rate increase based on the plan adopted by council. The completion of the new Water Plant in FY 2016 increased the serviceable water from Roswell operations.

Stormwater Utility Fund: Revenues are approved at \$3,135,280 in FY 2018 and expenditures are approved at \$3,078,559 for FY 2018. 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 2018 revenues are approved at \$8,595,000 in addition to the use \$1,890,204 of unassigned fund balance. Expenditures are approved at \$10,485,204 for FY 2018. 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. Fund Balance use is for planned spending for capital and a pilot program to add an automation arm to the residential collection trucks.

Recreation Participation Fund: Revenues are approved at \$5,969,391, including \$321,391 as a transfer from General Fund. Expenditures for FY 2018 are approved at \$5,627,920. Revenue comes from the recreation participant fees and a transfer from the General Fund to subsidize overhead costs.



Water / Sewer Fund

Estimated Beginning Fund Balance for FY 2018 **\$33,611**

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Revenues	Actual Revenues	Approved Budget	Approved Budget
Licenses & Permits	\$690	\$525	\$0	\$0
Charges for Service	\$3,669,440	\$3,716,739	\$3,820,500	\$4,025,000
Interest Income	\$834	\$3,396	\$6,000	\$0
Miscellaneous Revenues	\$793	\$2,700	\$0	\$0
Current Year Revenues	\$3,671,757	\$3,723,360	\$3,826,500	\$4,025,000
Use of Fund Balance				
Total Source of Funds	\$3,671,757	\$3,723,360	\$3,826,500	\$4,025,000

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Expenses	Actual Expenses	Approved Budget	Approved Budget
80 - Public Works	\$3,144,364	\$3,712,249	\$2,934,367	\$3,710,456
Total Use of Funds	\$3,144,364	\$3,712,249	\$2,934,367	\$3,710,456

Estimated Ending Fund Balance for FY 2018 **\$348,155**

Stormwater Utility Fund

Estimated Beginning Fund Balance for FY 2018 **\$72,682**

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Revenues	Actual Revenues	Approved Budget	Approved Budget
Charges for Service	\$3,063,609	\$3,057,152	\$3,115,000	\$3,125,280
Interest Income	\$4,644	\$31,402	\$10,000	\$10,000
Miscellaneous Revenues	\$250	-\$149,448	\$0	\$0
Lease Proceeds	\$0	\$0	\$360,000	\$0
Current Year Revenues	\$3,068,503	\$2,939,107	\$3,485,000	\$3,135,280
Use of Fund Balance				
Total Source of Funds	\$3,068,503	\$2,939,107	\$3,485,000	\$3,135,280

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Expenses	Actual Expenses	Approved Budget	Approved Budget
80 - Public Works	\$1,845,637	\$1,962,977	\$3,258,688	\$3,078,559
Total Use of Funds	\$1,845,637	\$1,962,977	\$3,258,688	\$3,078,559

Estimated Ending Fund Balance for FY 2018 **\$129,403**

Solid Waste Fund

Estimated Beginning Fund Balance for FY 2018 **\$6,045,728**

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Revenues	Actual Revenues	Approved Budget	Approved Budget
Charges for Service	\$8,665,173	\$8,149,479	\$8,627,000	\$8,595,000
Interest Income	\$40,996	\$91,584	\$40,000	\$0
Miscellaneous Revenues	\$24,180	\$250,870	\$0	\$0
Current Year Revenues	\$8,730,349	\$8,491,933	\$8,667,000	\$8,595,000
Use of Fund Balance	\$3,765	\$1,347,369	\$596,042	\$1,890,204
Total Source of Funds	\$8,734,114	\$9,839,302	\$9,263,042	\$10,485,204

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Expenses	Actual Expenses	Approved Budget	Approved Budget
80 - Public Works	\$8,734,114	\$9,839,302	\$9,263,042	\$10,485,204
Total Use of Funds	\$8,734,114	\$9,839,302	\$9,263,042	\$10,485,204

Estimated Ending Fund Balance for FY 2018 **\$4,155,524**

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

Recreation Participation Fund

Estimated Beginning Fund Balance for FY 2018 **\$426,694**

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Revenues	Actual Revenues	Approved Budget	Approved Budget
Charges for Service	\$4,812,441	\$5,230,761	\$5,507,892	\$5,625,000
Interest Income	\$12,807	\$23,342	\$0	\$23,000
Miscellaneous Revenues	\$321,391	\$321,391	\$321,391	\$321,391
Current Year Revenues	\$5,146,639	\$5,575,494	\$5,829,283	\$5,969,391
Use of Fund Balance	\$100,934			
Total Source of Funds	\$5,247,573	\$5,575,494	\$5,829,283	\$5,969,391

	FY 2015	FY 2016	FY 2017	FY 2018
	Actual Expenses	Actual Expenses	Approved Budget	Approved Budget
60 - Recreation and Parks	\$5,247,573	\$5,335,994	\$5,776,488	\$5,627,920
Total Use of Funds	\$5,247,573	\$5,335,994	\$5,776,488	\$5,627,920

Estimated Ending Fund Balance for FY 2018 **\$768,165**

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 for the Group Benefit fund come from \$8,052,850 in City contributions, \$691,211 in employee contributions and \$250,000 from the Employee Clinic. Expenditures will go toward premiums for health, dental, life and other benefits. This fund is budgeted at \$8,052,850 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 \$1,080,535 for revenues and \$1,286,307 for expenditures. The FY 2018 approved budget uses \$205,772 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 \$528,487 for revenues and \$827,197 for expenditures. The FY 2018 approved budget uses \$298,710 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 \$3,419,836 for revenues and \$3,419,836 for expenditures. This fund has been expanded to include any repairs/parts and purchasing replacement vehicles.



Group Benefits Fund

Estimated Beginning Fund Balance for FY 2018

\$1,700,555

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$0	\$0	\$0	\$0
Interest Income	\$4,601	\$5,430	\$0	\$0
Miscellaneous Revenues	\$326	\$708,572	\$250,000	\$277,500
Employee Contribution	\$2,083,307	\$672,321	\$739,300	\$691,211
Employer Contribution	\$5,473,798	\$6,816,926	\$7,063,833	\$7,084,139
Current Year Revenues	\$7,562,032	\$8,203,250	\$8,053,133	\$8,052,850
Use of Fund Balance	\$704,487			
Total Source of Funds	\$8,266,519	\$8,203,250	\$8,053,133	\$8,052,850

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
10 - Administration	\$2,061	\$0	\$0	\$0
20 - Citywide	\$8,264,458	\$7,703,936	\$8,053,133	\$8,052,850
Total Use of Funds	\$8,266,519	\$7,703,936	\$8,053,133	\$8,052,850

Estimated Ending Fund Balance for FY 2018

\$1,700,555

Risk/Liability Fund

Estimated Beginning Fund Balance for FY 2018

\$1,174,013

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$1,047,855	\$1,050,000	\$1,050,000	\$1,075,410
Interest Income	\$27,983	\$39,440	\$0	\$5,125
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Current Year Revenues	\$1,075,838	\$1,089,440	\$1,050,000	\$1,080,535
Use of Fund Balance	\$320,830	\$147,275	\$474,593	\$205,772
Total Source of Funds	\$1,396,668	\$1,236,715	\$1,524,593	\$1,286,307

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
20 - Citywide	\$1,396,668	\$1,236,715	\$1,524,593	\$1,286,307
Total Use of Funds	\$1,396,668	\$1,236,715	\$1,524,593	\$1,286,307

Estimated Ending Fund Balance for FY 2018

\$968,241

Worker's Compensation Fund

Estimated Beginning Fund Balance for FY 2018 **\$1,579,928**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$310,667	\$466,000	\$516,000	\$0
Interest Income	\$52,976	\$8,671	\$0	\$0
Miscellaneous Revenues	\$53	\$0	\$0	\$528,487
Current Year Revenues	\$363,696	\$474,671	\$516,000	\$528,487
Use of Fund Balance	\$517,537	\$302,350	\$105,903	\$298,710
Total Source of Funds	\$881,233	\$777,021	\$621,903	\$827,197

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
20 - Citywide	\$881,233	\$777,021	\$621,903	\$827,197
Total Use of Funds	\$881,233	\$777,021	\$621,903	\$827,197

Estimated Ending Fund Balance for FY 2018 **\$1,281,218**

Fleet Services Fund

Estimated Beginning Fund Balance for FY 2018 **\$1,579,928**

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$310,667	\$466,000	\$516,000	\$0
Interest Income	\$52,976	\$8,671	\$0	\$0
Miscellaneous Revenues	\$53	\$0	\$0	\$528,487
Current Year Revenues	\$363,696	\$474,671	\$516,000	\$528,487
Use of Fund Balance	\$517,537	\$302,350	\$105,903	\$298,710
Total Source of Funds	\$881,233	\$777,021	\$621,903	\$827,197

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
20 - Citywide	\$881,233	\$777,021	\$621,903	\$827,197
Total Use of Funds	\$881,233	\$777,021	\$621,903	\$827,197

Estimated Ending Fund Balance for FY 2018 **\$1,281,218**

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.

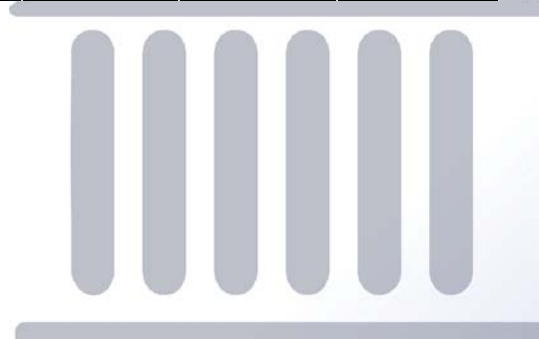
Impact Fee Fund: Revenues come from development fees used to offset the cost to the City for increased service levels and are estimated to be \$1,326,018 in FY 2018. Revenues are dependent upon development activity throughout the City, and the ordinance was under revision during the budget process. Expenditures are budgeted at \$645,829 for specific projects, outlined in the Capital Improvement Program section of this document.

Capital Projects Fund: Revenues of \$8,162,009 are transfers from General Fund and Hotel Motel Fund to fund capital and \$208,200 from Interest Income. Expenditures are budgeted at \$8,322,009 for specific projects, outlined in the Capital Improvement Program section of this document.

Operating Impacts of Current Projects

Operating Impacts for FY 2018 are requested thru the Operating budget and shown with a notation of (Capital and Operating) beside each request. The Future Year Impacts are shown with the Project Costs, until the Fiscal Year that it will impact the Current Budget Year.

	FY 2018	FY 2019	FY 2020	FY 2021	Grand Total
Fire Vehicle Replacement (C&O)	\$14,300			\$11,480	\$25,780
Medical Equipment Replacement (C&O)	\$1,935				\$1,935
New Fire Station #8 (Design - Impact Fees)		\$1,715,929			\$1,715,929
Fire Total	\$16,235	\$1,715,929		\$11,480	\$1,743,644
Retrofit Residential Trucks for Automation (Pilot Program) (C&O)	\$300,000		\$1,871,758		\$2,171,758
Public Works Total	\$300,000		\$1,871,758		\$2,171,758
Grand Total	\$316,235	\$1,715,929	\$1,871,758	\$11,480	\$3,915,402



Impact Fee Fund

Estimated Beginning Fund Balance for FY 2018

\$402,019

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Charges for Service	\$454,941	\$911,626	\$612,000	\$1,326,018
Interest Income	\$88,874	\$37,332	\$15,000	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Current Year Revenues	\$543,816	\$948,958	\$627,000	\$1,326,018
Use of Fund Balance		\$871,772		
Total Source of Funds	\$543,816	\$1,820,730	\$627,000	\$1,326,018

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
50 - Fire	\$20,003	\$379,766	\$0	\$490,829
60 - Recreation and Parks	\$47,444	\$810,042	\$550,000	\$155,000
90 - Transportation	\$395,736	\$630,922	\$0	\$0
Total Use of Funds	\$463,183	\$1,820,730	\$550,000	\$645,829

Estimated Ending Fund Balance for FY 2018

\$1,082,208



Capital Projects Fund

Estimated Beginning Fund Balance for FY 2018

\$249,308

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2018 Approved Budget
Intergovernmental	\$0	\$12,731	\$0	\$0
Charges for Service	\$15,691	\$41,641	\$0	\$0
Interest Income	\$113,757	\$213,928	\$0	\$208,200
Miscellaneous Revenues	\$8,376,971	\$17,098,249	\$10,271,939	\$8,162,009
Lease Proceeds	\$0	\$0	\$0	\$0
Current Year Revenues	\$8,506,419	\$17,366,549	\$10,271,939	\$8,370,209
Use of Fund Balance	\$3,627,997		\$1,521,713	
Total Source of Funds	\$12,134,417	\$17,366,549	\$11,793,652	\$8,370,209

	FY 2015 Actual Expenses	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2018 Approved Budget
10 - Administration	\$1,478,493	\$2,110,267	\$1,095,340	\$818,000
20 - Citywide	\$1,395,207	\$5,548,734	\$1,248,941	\$625,000
30 - Community Development	\$245,235	\$453,201	\$0	\$0
40 - Finance	\$0	\$0	\$0	\$50,000
50 - Fire	\$569,346	\$1,204,481	\$1,978,966	\$2,017,633
60 - Recreation and Parks	\$1,093,691	\$1,854,990	\$1,988,047	\$2,844,476
70 - Police	\$4,501,010	\$1,191,388	\$655,500	\$91,900
80 - Public Works	\$9,097	\$0	\$0	\$0
90 - Transportation	\$2,842,338	\$4,038,416	\$4,826,858	\$1,875,000
Total Use of Funds	\$12,134,417	\$16,401,475	\$11,793,652	\$8,322,009

Estimated Ending Fund Balance for FY 2018

\$297,508





General Fund

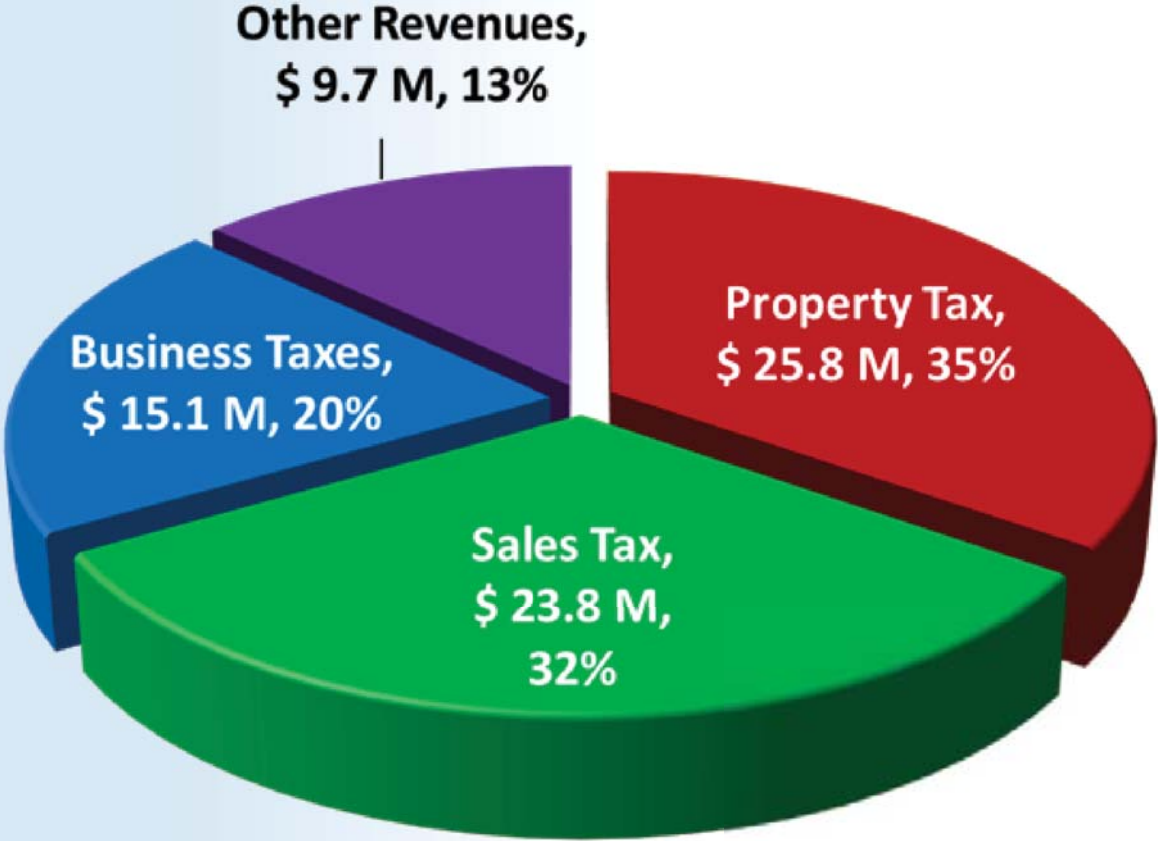
The General Fund is the general operating fund of the City and is used to account for all financial resources, except for those required to be reported in separate fund.

The eight Departments are Administration, Community Development, Environmental/Public Works, Finance, Fire, Police, Recreation, Parks, Historic and Cultural Affairs and Transportation.



General Fund FY 2018 Source of Funds (\$74.4M)

(in millions)



General Fund Summary

FY 2018 Approved Budget - General Fund Operating

FY 2018 Approved Revenues	\$ 73,903,409
FY 2018 Approved Base Budget	\$ 64,038,132
Approved Program Changes	2,315,664
Approved Maintenance Capital	5,681,613
TOTAL APPROVED OPERATING REQUESTS	\$ 7,997,277

FY 2018 APPROVED OPERATING BUDGET	\$ 72,035,409
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<i>VARIANCE (Revenues over Approved Operating Budget)</i>	\$ 1,868,000
<i>Revenues Allocated for Increase in Reserve</i>	\$ 301,369

REVENUES AVILABLE FOR ONE-TIME CAPITAL	\$ 1,566,631
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PROGRAM CHANGE REQUESTS	FY 2018 Approved	RECURRING
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Citywide

1 Group Benefits Anticipated Increase	\$ 97,856	\$ 97,856
2 GF Transfer to Hotel/Motel (Support of CVB and Roswell Inc)	183,000	0
3 Add Funding for Trolley Services	15,000	15,000
4 Roswell Historical Society - Archivist Salary	25,000	0
5 Roswell Historical Society - Cemetery Enhancement	50,000	0
6 Roswell Arts Fund	210,000	0
7 Add Funding for Mimosa Hall Purchase (Debt Service)	340,000	0
8 Add Funding for Mimosa Hall Operating Cost	100,000	100,000
CITYWIDE TOTAL	\$ 1,020,856	\$ 212,856

Administration

1 Increase Funding for Additional Court Sessions	\$ 9,450	\$ 0
2 Convert Part-time Video Producer Position to Full-time	36,345	36,345
3 Replace Uninterruptible Power Supply (UPS) Systems (Citywide)	175,000	0
4 Add Funding for Contracted IT Services	75,000	75,000
ADMINISTRATION TOTAL	\$ 295,795	\$ 111,345

Community Development

1 Reduce Building Permits/Plan Review Contract	\$ (140,000)	\$ 0
2 Reduce Code Enforcement Contract	(44,210)	0
3 Add a Full-Time Planner 1 Position	72,000	72,000
COMMUNITY DEVELOPMENT TOTAL	\$ (112,210)	\$ 72,000

Finance

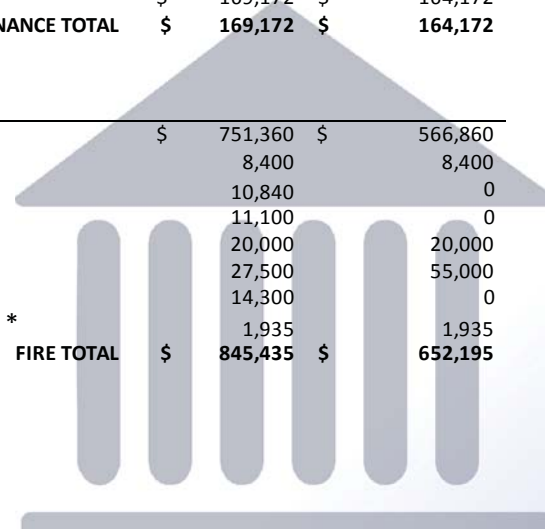
1 Add 2 Full-time Accountant Positions -In Support of Occupation Tax (Capital & Operating)*	\$ 169,172	\$ 164,172
FINANCE TOTAL	\$ 169,172	\$ 164,172

Note: * Capital portion of this request shown in the one-time capital section

Fire

1 Increase Fire Station Staffing From 28 to 34 Per Shift (at 97% staffing level)	\$ 751,360	\$ 566,860
2 Increase Funding for Station Furniture Replacement	8,400	8,400
3 Roswell Alpharetta Public Safety Training Center (RAPSTC) Parking Lot Lights Replacement	10,840	0
4 Add 6 Tablets for Fire Marshal Office Staff	11,100	0
5 Additional Operating Costs for New Fire Station 4	20,000	20,000
6 Firefighter Cancer Insurance - House Bill (HB) 146 (Half Year funding)	27,500	55,000
7 Add Funding for Equipment for Spare Apparatus (Capital & Operating) *	14,300	0
8 Increase Maintenance Contract Funding for Medical Equipment Replacement (Capital & Operating) *	1,935	1,935
FIRE TOTAL	\$ 845,435	\$ 652,195

Note: * Capital portion of these requests shown in the maintenance capital section

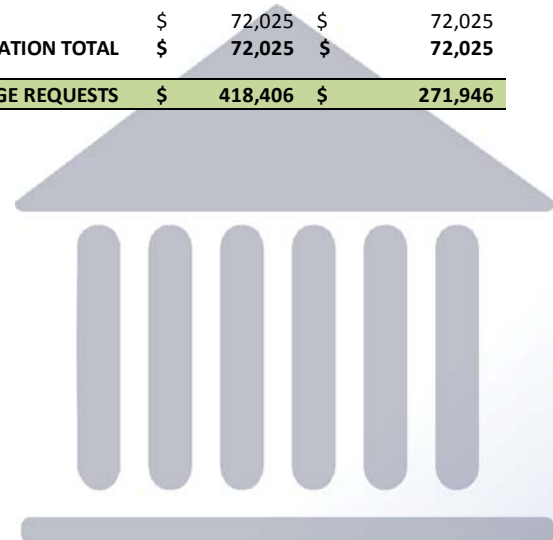


General Fund Summary (continued)

PROGRAM CHANGE REQUESTS	FY 2018 Approved	RECURRING
Police		
1 Increase Funding for Technical Services (Criminal Investigations Division)	5,000	5,000
POLICE TOTAL	\$ 5,000	\$ 5,000
Recreation, Parks, Historic, and Cultural Affairs		
1 Increase Funding for Tree Maintenance - Park System	\$ 30,000	\$ 30,000
3 Add Funding for One Full-Time Crew Worker Position	53,004	53,004
RECREATION & PARKS TOTAL	\$ 83,004	\$ 83,004
Transportation		
1 Add 2 Part-Time Positions for Traffic Counts Program	\$ 8,612	\$ 8,612
TRANSPORTATION TOTAL	\$ 8,612	\$ 8,612
Total Program Change Requests	\$ 2,315,664	\$ 1,309,184

FY 2018 Approved Budget - General Fund Operating (cont'd)

PROGRAM CHANGE REQUESTS (cont'd)	FY 2018 Approved	RECURRING
UNFUNDED PROGRAM CHANGE REQUESTS		
Citywide		
Roswell Historical Society - Archivist Salary (Cost of Living Adjustment)	\$ 2,000	\$ 0
Roswell Arts Fund	67,500	0
CITYWIDE TOTAL	\$ 69,500	\$ 0
Administration		
Add Funding for City Department Grant Needs Report	\$ 10,000	\$ 0
Add 1 Contracted Municipal Court Clerk Position	36,763	36,763
Add Funding for Carpet Cleaning Services	10,000	10,000
ADMINISTRATION TOTAL	\$ 56,763	\$ 46,763
Police		
Patrol Vehicle Re-painting	\$ 17,810	\$ 0
POLICE TOTAL	\$ 17,810	\$ 0
Recreation & Parks		
Add One Full-Time Park Police Officer Position	\$ 123,375	\$ 74,225
Add One Full-Time Area Coordinator Position (90% GF & 10% RP)	78,933	78,933
RECREATION & PARKS TOTAL	\$ 202,308	\$ 153,158
Transportation		
Add One Full-Time Traffic System Operator 1 Position	\$ 72,025	\$ 72,025
TRANSPORTATION TOTAL	\$ 72,025	\$ 72,025
TOTAL UNFUNDED PROGRAM CHANGE REQUESTS	\$ 418,406	\$ 271,946



General Fund Summary (continued)

MAINTENANCE CAPITAL REQUESTS	FY 2017 Approved	FY 2018 Approved
Citywide		
1 Approved Citywide Facilities Condition Assessment (FCA) Plan	\$ 972,340	\$ 750,000
2 Add Funding for Historic Roswell Beautification Project Partnership	0	25,000
CITYWIDE TOTAL	\$ 972,340	\$ 775,000
Administration		
1 Approved IT Equipment Replacement Program (Ongoing)	\$ 68,000	\$ 68,000
ADMINISTRATION	\$ 68,000	\$ 68,000
Fire		
1 Fire Vehicle Replacement (Capital & Operating) *	\$ 1,390,000	\$ 1,640,000
2 Extrication Equipment Replacement Program	0	87,735
3 Tornado Siren and Generator Replacement	0	52,800
5 Personal Protective Equipment Replacement	192,000	112,000
6 RAPSTC Firearm Training System Replacement	0	49,300
7 Medical Equipment Replacement (Capital & Operating) *	0	75,798
FIRE TOTAL	\$ 1,582,000	\$ 2,017,633
<i>Note: * Operating portion of these requests shown in the Operating Requests section</i>		
Police		
1 SWAT Weapon Platform Upgrade	\$ 0	\$ 21,600
2 Patrol Rifle Reflex System Upgrade	32,500	32,500
3 Taser Replacement Program	168,000	28,000
4 Police Bicycle Replacement	0	9,800
POLICE TOTAL	\$ 200,500	\$ 91,900
Recreation, Parks, Historic, and Cultural Affairs		
1 Recreation & Parks Maintenance Program	\$ 385,000	\$ 385,000
2 System Wide Park Improvements (Beautification)	100,000	100,000
3 Small Equipment Replacement Program	36,000	37,080
4 Athletic Field Improvements (Light Pole & Fence Replacement)	28,000	32,000
5 Playground Replacements (includes shade structure)	160,000	200,000
6 Historic Homes Maintenance	50,000	50,000
7 Municipal Grounds Landscaping Enhancement	0	50,000
RECREATION & PARKS TOTAL	\$ 759,000	\$ 854,080
Transportation		
1 Bobcat Replacement	\$ 0	\$ 75,000
2 Citywide Road Resurfacing and Reconstruction	1,800,000	1,800,000
TRANSPORTATION TOTAL	\$ 1,800,000	\$ 1,875,000
Total Maintenance Capital Requests	\$ 5,381,840	\$ 5,681,613



General Fund Summary (continued)

FY 2018 Approved Budget - General Fund One-Time Capital

FY 2018 AVAILABLE FUND BALANCE (ABOVE RESERVE POLICY)	\$	445,000
CURRENT REVENUES AVAILABLE FOR ONE-TIME CAPITAL		1,566,631
TOTAL AVAILABLE ONE-TIME CAPITAL FUNDING	\$	2,011,631
TOTAL APPROVED ONE-TIME CAPITAL	\$	2,007,000
AVAILABLE RESOURCES ABOVE (UNDER) REQUESTS	\$	4,631
One Time Capital Requests		FY 2018
<i>Finance</i>		
1 Add Funding for 2 Vehicles for 2 Full-time Accountant Positions (In Support of Occupation Tax) - Non-Discretionary (Capital & Operating) *	\$	50,000
	FINANCE TOTAL \$	50,000
<i>Note: * Operating portion of this request shown in the Operating Requests section</i>		
<i>Recreation, Parks, Historic, and Cultural Affairs</i>		
1 Riverwalk Phase V (Construction) *	\$	1,285,000
2 Historic Homes Condition Assessment		32,000
3 Park Security Camera Program		40,000
	RECREATION & PARKS TOTAL \$	1,357,000
<i>Citywide</i>		
1 Add Funding for Future Land Purchase	\$	600,000
	CITYWIDE TOTAL \$	600,000
TOTAL ONE-TIME CAPITAL REQUESTS	\$	2,007,000



General Fund Summary (continued)

UNFUNDED ONE-TIME CAPITAL REQUESTS		FY 2018
Citywide		
City Green (Construction)		\$ 6,500,000
Space Needs Assessment Implementation		403,500
ADA Compliance of City Facilities		25,000
	CITYWIDE TOTAL	\$ 6,928,500
Administration		
WiFi Access Expansion - Public Parks		125,000
	ADMINISTRATION TOTAL	\$ 125,000
Finance		
Bonfire Bid Management Software		17,000
	FINANCE TOTAL	\$ 17,000
Rec & Parks		
Grove Way Community Park Master Plan Implementation		50,000
	RECREATION & PARKS TOTAL	\$ 50,000
Transportation		
Sun Valley Drive - Phase 3 (Engineering)		600,000
Add One used Pole Truck and Pole Trailer		75,000
Riverside Road - Complete Street (Engineering)		600,000
Citywide Bicycle / Pedestrian Plan		250,000
Fiber Splice Trailer		22,000
Sun Valley Drive - Phase 2 (Engineering)		500,000
Willeo Rd Bridge Replacement (Construction)		1,000,000
Speed Management and Pedestrian Safety Program		250,000
Grove Way Community Park - Driveway Connection (Construction)		150,000
Jones Road Complete Street (Engineering)		400,000
SR 92 at Hardscrabble Road - Intersection Improvement (Construction)		250,000
Personal Transportation Vehicles (PTV) / Trail Enhancements		50,000
	TRANSPORTATION TOTAL	\$ 4,147,000
TOTAL UNFUNDED ONE-TIME CAPITAL REQUESTS		\$ 11,267,500



General Fund Revenues by Account

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
311100 Real Property - Current Year	\$21,235,818	\$21,284,000	\$21,284,000	\$22,619,265
311110 Public Utility	\$202,341	\$204,000	\$204,000	\$217,775
311200 Real Property - Prior	-\$26,128	\$10,000	\$10,000	\$10,000
311300 Personal Property - Current	\$890,597	\$880,000	\$880,000	\$937,056
311305 Personal Property - Prior	-\$3,680	\$0	\$0	\$0
311310 Motor Vehicle	\$478,865	\$320,000	\$320,000	\$250,000
311315 Title Ad Valorem Tax (Vehicle)	\$1,742,846	\$1,600,000	\$1,600,000	\$1,100,000
311340 Intangibles (Reg & Recrd)	\$462,172	\$400,000	\$400,000	\$400,000
311600 Real Estate Trans (intang)	\$171,441	\$145,000	\$145,000	\$145,000
319110 Property - Penalty & Interest - Real	\$110,543	\$100,000	\$100,000	\$100,000
Property Tax Total	\$25,264,816	\$24,943,000	\$24,943,000	\$25,779,096
313100 Local Option Sales Tax	\$22,946,220	\$23,460,000	\$23,460,000	\$23,811,900
Sales Tax Total	\$22,946,220	\$23,460,000	\$23,460,000	\$23,811,900
311710 Electric Franchise Taxes	\$3,934,030	\$3,900,000	\$3,900,000	\$3,900,000
311730 Gas Franchise Taxes	\$544,892	\$670,000	\$670,000	\$670,000
311750 TV Cable Franchise Taxes	\$958,350	\$900,000	\$900,000	\$900,000
311760 Telephone Franchise Taxes	\$623,771	\$400,000	\$400,000	\$400,000
314200 Alcoholic Beverage Excise Tax	\$992,576	\$1,015,000	\$1,015,000	\$1,015,000
314300 Local Option Mixed Drink Excise Tax	\$365,510	\$330,000	\$330,000	\$350,000
316100 Business & Occupation Tax	\$845,000	\$875,000	\$875,000	\$2,100,000
316101 Business & Occupation Tax	\$1,200	\$0	\$0	\$0
316102 Insurance Occupation Tax	\$95,625	\$95,000	\$95,000	\$95,000
316200 Insurance Premium Tax	\$5,090,593	\$5,100,000	\$5,100,000	\$5,500,000
316300 Financial Institution Tax	\$184,260	\$170,000	\$170,000	\$170,000
Business Taxes Total	\$13,635,808	\$13,455,000	\$13,455,000	\$15,100,000
321110 Alcohol, Beer, Wine License	\$618,929	\$600,000	\$600,000	\$600,000
321130 Liquor Pouring License	\$33,650	\$30,000	\$30,000	\$30,000
321140 Bar Cards (Liquor Handling License)	\$9,225	\$10,000	\$10,000	\$10,000
321292 Solicitor Fees	\$1,175	\$0	\$0	\$0
321295 Precious Metal Dealer Fee	\$2,100	\$2,000	\$2,000	\$2,000
322210 Zoning And Land Use	\$47,280	\$50,000	\$50,000	\$45,000
322230 Sign Permits	\$23,730	\$25,000	\$25,000	\$20,000
322240 Small Cell Technology Permit	\$0	\$0	\$0	\$5,000
322300 Taxi Cab Permits	\$15,997	\$0	\$0	\$0
322905 Photo and Film Fees	\$16,850	\$15,000	\$15,000	\$10,000
322991 Special Events Fee	\$5,250	\$5,000	\$5,000	\$5,000
322993 Photo & Film Fees	\$7,500	\$0	\$0	\$0
322994 Personal transp veh fee	\$780	\$0	\$0	\$0
323120 Building & Inspection Fees	\$1,841,570	\$1,400,000	\$1,400,000	\$1,400,000
323902 Grading Permits	\$163,750	\$250,000	\$250,000	\$225,000
Licenses & Permits Total	\$2,787,785	\$2,387,000	\$2,387,000	\$2,352,000
336010 Alpharetta Fire Payments	\$94,003	\$286,011	\$286,011	\$184,823
336011 Intergovernmental	\$61,000	\$60,000	\$60,000	\$60,000
Intergovernmental Total	\$155,003	\$346,011	\$346,011	\$244,823
341200 Recording Fees	\$33	\$0	\$0	\$0
341400 Printing And Duplication Fees	\$261	\$1,000	\$1,000	\$500
341426 3% Admin Impact Fees	\$23,630	\$13,500	\$13,500	\$15,000
341701 Indirect Cost Confiscated Asset Fund	\$23,067	\$24,574	\$24,574	\$22,892
341702 Indirect Cost E911	\$219,790	\$193,969	\$193,969	\$224,319
341703 Indirect Cost Water Fund	\$288,212	\$275,592	\$275,592	\$314,440
341704 Indirect Cost Solid Waste	\$985,524	\$872,395	\$872,395	\$971,679
341706 Indirect Cost Stormwater	\$462,299	\$491,887	\$491,887	\$512,843
341707 Indirect Cost Garage	\$59,119	\$60,402	\$60,402	\$65,523
341905 Other/Misc. Fees	\$102,605	\$40,000	\$40,000	\$40,000
341906 Community Trip	-\$8,581	\$0	\$0	\$0
341910 Election Qualify Fees	\$7,261	\$0	\$0	\$0

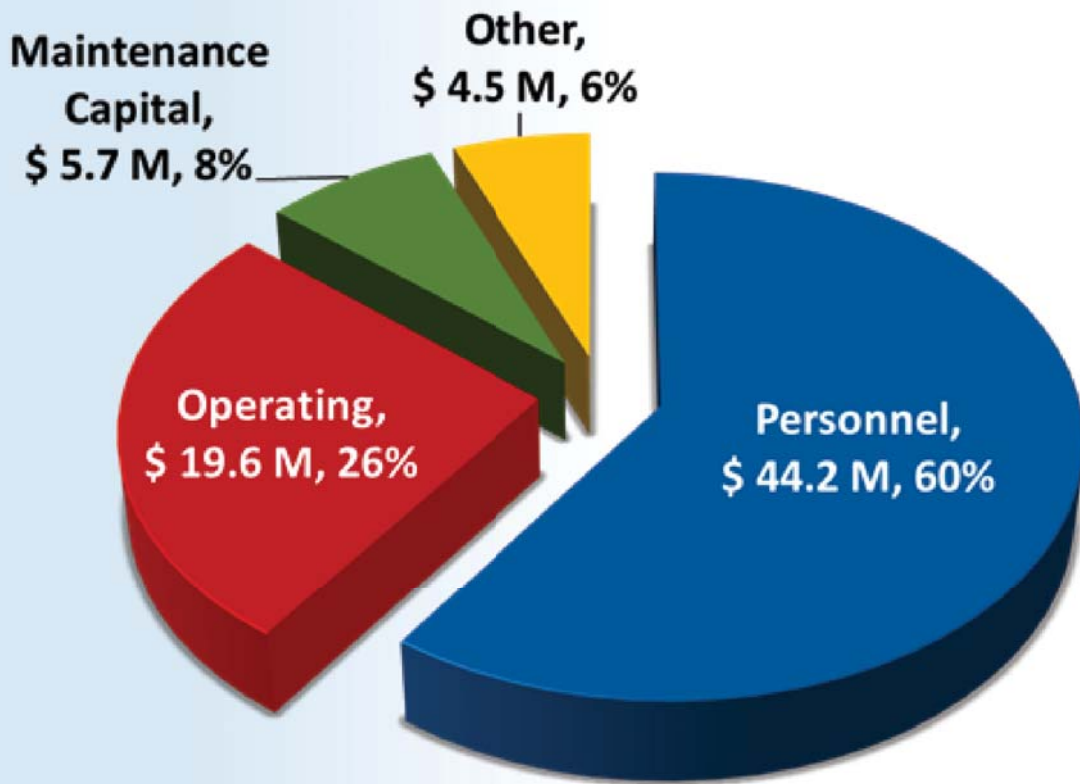
General Fund Revenues by Account, continued

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341915 Charging Station Fees	\$6,338	\$0	\$0	\$0
342120 Accident Reports	\$7,756	\$10,000	\$10,000	\$10,000
342130 False Alarm Fees	\$0	\$30,000	\$30,000	\$0
342140 Exspungement Fees	\$1,375	\$2,500	\$2,500	\$1,973
342210 Fire Alarm Fees	\$3,698	\$3,000	\$3,000	\$2,000
342310 Fingerprinting Fees	\$11,730	\$8,000	\$8,000	\$8,000
342920 Mountain Park	\$33,855	\$34,000	\$34,000	\$34,000
342925 Rapstc Training	\$1,264	\$1,000	\$6,000	\$1,000
343101 Sidewalk Assessments	\$177,688	\$0	\$0	\$0
343210 Lake Charles - Spec Assess	\$17,000	\$17,000	\$17,000	\$17,000
345610 Telecommunication Charges	\$303,035	\$325,000	\$325,000	\$300,000
346400 Background Check Fees	\$11,070	\$14,000	\$14,000	\$10,000
347201 Auditorium Rental Fees	\$95,242	\$100,000	\$100,000	\$95,000
349300 Bad Check Fees	\$282	\$0	\$0	\$0
Charges for Service Total	\$2,833,551	\$2,517,819	\$2,522,819	\$2,646,169
351171 Municipal Court Fines	\$1,317,409	\$1,400,000	\$1,400,000	\$1,400,000
351172 Municipal Court Probation	\$78,071	\$70,000	\$70,000	\$70,000
351173 Jail Fees	\$90	\$0	\$0	\$0
351174 Munis Admin Fee	\$37,034	\$48,000	\$48,000	\$40,000
351175 Court Related - Other	\$49,808	\$54,000	\$54,000	\$40,000
351176 Diversion Fee	\$36,469	\$30,000	\$30,000	\$30,000
351177 School Bus Traffic Violation	\$0	\$0	\$0	\$25,000
Fines & Forfeitures Total	\$1,518,880	\$1,602,000	\$1,602,000	\$1,605,000
361000 Interest Revenues	\$311,279	\$300,000	\$300,000	\$400,000
361010 Unrealized Invest Gains	\$171,908	\$0	\$0	\$0
Interest Income Total	\$483,187	\$300,000	\$300,000	\$400,000
371004 Gas South Affinity Program	\$27,493	\$20,000	\$20,000	\$20,000
371005 Private Donations/contrib	\$10,869	\$0	\$0	\$0
381105 Rent Of Property	\$0	\$170,000	\$170,000	\$170,000
383100 Reimbursement From Insura	\$100,770	\$0	\$0	\$0
383110 Valet Parking	\$789	\$0	\$0	\$0
389400 Miscellaneous	\$52,548	\$0	\$0	\$0
389600 Recording of Abatement	\$1,330	\$0	\$0	\$0
389999 Over And Short	-\$180	\$0	\$0	\$0
391201 Operating Transfer In	\$150,779	\$54,202	\$54,202	\$34,421
392100 Sale Of Assets	\$111,613	\$60,000	\$60,000	\$100,000
392300 Sale Of Abandoned Property	\$8,030	\$0	\$0	\$0
Miscellaneous Revenues Total	\$464,042	\$304,202	\$304,202	\$324,421
393500 Capital Lease Program	\$543,773	\$1,390,000	\$1,390,000	\$1,640,000
Use of Fund Balance		\$2,635,070	\$7,753,063	\$0
Total Source of Funds	\$70,633,065	\$73,340,102	\$78,463,095	\$73,903,409



General Fund FY 2018 Use of Funds (\$74.0M)

(in millions)



General Fund Expenditures by Account

	FY 2016	FY 2017	FY 2017	FY 2018		FY 2018
	Actual	Approved	Amended	Approved	Approved	Approved
	Expenses	Budget	Budget	Base	Changes	Budget
511100 Regular Employees	\$23,626,573	\$26,494,810	\$26,288,304	\$24,896,900	\$247,603	\$25,144,503
511101 Budgeted Salary Savings	\$0	-\$464,805	-\$464,805	-\$341,554	\$0	-\$341,554
511105 Part Time Employees	\$617,364	\$866,908	\$915,470	\$900,782	-\$23,200	\$877,582
511110 Elected Officials	\$195,925	\$239,634	\$239,634	\$239,634	\$0	\$239,634
511115 Firefighter's Fees	\$3,744,371	\$4,156,700	\$4,323,700	\$4,333,920	\$493,990	\$4,827,910
511200 Temporary Employees	\$31,768	\$2,400	\$2,400	\$2,400	\$0	\$2,400
511300 Overtime	\$308,202	\$432,900	\$432,900	\$389,400	\$0	\$389,400
511400 Other Compensation	\$0	\$22,200	\$22,200	\$22,200	\$0	\$22,200
512200 Social Security (FICA)	\$1,715,431	\$1,868,008	\$1,946,663	\$1,895,300	\$74,879	\$1,970,179
512300 Medicare	\$402,766	\$436,630	\$455,007	\$442,910	\$17,523	\$460,433
512400 Defined Benefit Retirement	\$2,723,083	\$2,819,995	\$2,819,995	\$3,134,053	\$0	\$3,134,053
512401 Deferred Compensation	\$145,490	\$157,775	\$157,775	\$170,250	\$0	\$170,250
512402 Defined Contribution Retirement	\$819,165	\$977,370	\$977,370	\$1,186,810	\$32,188	\$1,218,998
512500 Tuition Reimbursements	\$32,051	\$50,000	\$67,949	\$50,000	\$0	\$50,000
512920 Other Benefits	\$22,041	\$15,000	\$15,000	\$15,000	\$0	\$15,000
553100 Group Insurance Contribution	\$5,351,114	\$5,509,529	\$5,509,529	\$5,327,511	\$183,066	\$5,510,577
554100 Workers Comp Contribution	\$362,450	\$412,450	\$412,450	\$492,370	\$0	\$492,370
Salaries and Benefits Total	\$40,097,793	\$43,997,504	\$44,121,540	\$43,157,886	\$1,026,049	\$44,183,935
521201 Professional Services	\$931,898	\$888,346	\$1,103,182	\$1,060,078	\$25,000	\$1,085,078
521202 Legal	\$130,331	\$100,000	\$100,000	\$100,000	\$0	\$100,000
521203 Animal Control	\$75,191	\$99,000	\$99,000	\$99,000	\$0	\$99,000
521300 Technical Services	\$154,036	\$106,379	\$134,398	\$106,579	\$80,000	\$186,579
521400 Contract Services	\$2,821,021	\$2,984,191	\$3,248,001	\$2,684,617	\$100,240	\$2,784,857
522110 Disposal	\$14,154	\$31,000	\$69,000	\$31,000	\$0	\$31,000
522130 Custodial	\$137,055	\$141,100	\$141,975	\$137,000	\$0	\$137,000
522140 Maintenance - Grounds	\$108,555	\$204,555	\$223,398	\$202,877	\$0	\$202,877
522205 Repairs And Maintenance	\$1,816,266	\$1,993,583	\$2,053,570	\$1,903,435	\$157,775	\$2,061,210
522210 Vehicle Repair	\$190,548	\$163,030	\$188,266	\$0	\$0	\$0
522215 Garage Base Rate	\$271,174	\$373,350	\$373,350	\$0	\$0	\$0
522216 Mechanics Rate	\$267,731	\$259,850	\$259,850	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$2,722,070	\$0	\$2,722,070
522310 Rental Of Land And Buildings	\$31,080	\$25,456	\$25,456	\$25,700	\$0	\$25,700
522320 Rental Of Equipment And Vehicles	\$415,546	\$183,795	\$190,953	\$419,492	\$0	\$419,492
523100 Property And Liability Insurance	\$8,772	\$9,947	\$9,947	\$9,947	\$0	\$9,947
523210 Communication Services	\$887,291	\$1,433,259	\$1,608,394	\$1,389,201	\$0	\$1,389,201
523220 Postage	\$141,837	\$180,273	\$180,273	\$174,159	\$0	\$174,159
523300 Advertising	\$68,040	\$80,975	\$80,275	\$73,875	\$0	\$73,875
523400 Printing And Binding	\$62,238	\$116,881	\$110,155	\$119,666	\$0	\$119,666
523500 Travel	\$108,216	\$169,913	\$188,801	\$166,684	\$0	\$166,684
523600 Dues And Fees	\$113,754	\$186,587	\$181,507	\$184,360	\$0	\$184,360
523700 Education And Training	\$122,682	\$223,435	\$203,525	\$210,107	\$0	\$210,107
523800 Licenses	\$695	\$5,590	\$4,815	\$5,590	\$0	\$5,590
523851 Contracted Temporary Labor	\$51,076	\$17,876	\$17,876	\$4,000	\$0	\$4,000
523852 Instruction Fees	\$1,625	\$19,050	\$9,050	\$20,250	\$0	\$20,250
523901 Bank Fees / Charges	\$168,219	\$115,000	\$115,000	\$162,000	\$0	\$162,000
523902 Sanitation Services	\$95,098	\$113,600	\$113,600	\$113,600	\$0	\$113,600
531105 Supplies	\$1,109,929	\$1,203,596	\$1,342,850	\$1,196,655	\$0	\$1,196,655
531110 Inmate Supplies	\$8,599	\$10,031	\$10,031	\$0	\$0	\$0
531115 Recreation Supplies	\$215,154	\$239,950	\$243,250	\$239,950	\$0	\$239,950
531120 Vehicle Parts And Supplies	\$328,987	\$421,060	\$324,472	\$0	\$0	\$0
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$0	\$7,000	\$7,000	\$7,000	\$0	\$7,000
531150 Computer Supplies	\$9,786	\$3,500	\$3,600	\$3,500	\$0	\$3,500
531210 Water / Sewerage	\$305,833	\$319,050	\$319,050	\$318,850	\$500	\$319,350
531215 Stormwater Fees	\$660,169	\$658,625	\$658,625	\$661,305	\$0	\$661,305
531220 Natural Gas	\$101,928	\$160,200	\$160,200	\$158,100	\$1,500	\$159,600

General Fund Expenditures by Account, continued

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
531230 Electricity	\$2,548,303	\$2,595,315	\$2,595,315	\$2,603,716	\$3,000	\$2,606,716
531240 Bottled Gas	\$8,467	\$13,206	\$13,206	\$13,206	\$0	\$13,206
531250 Oil	\$20,616	\$27,930	\$27,930	\$27,780	\$0	\$27,780
531270 Gasoline/ Diesel	\$548,697	\$738,672	\$736,672	\$720,610	\$0	\$720,610
531310 Hospitality And Events	\$19,311	\$11,000	\$16,069	\$15,500	\$0	\$15,500
531320 Inmate Meals	\$17,206	\$25,000	\$25,000	\$0	\$0	\$0
531400 Books And Periodicals	\$42,072	\$57,561	\$57,588	\$54,411	\$0	\$54,411
531605 Machinery And Equipment-Operating	\$301,245	\$303,492	\$547,106	\$279,038	\$373,800	\$652,838
531610 Furniture/Fixtures-Operating	\$39,520	\$35,441	\$57,987	\$29,316	\$9,400	\$38,716
531615 Computer Equipment-Operating	\$82,082	\$95,657	\$122,390	\$85,063	\$15,100	\$100,163
531620 Communication Equipment-Operating	\$12,145	\$16,897	\$16,897	\$15,897	\$0	\$15,897
531710 Vietnam Memorial Bricks	\$42	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$227,996	\$256,745	\$266,557	\$251,345	\$300	\$251,645
539998 P-card Initial Allocation	-\$120	\$0	\$0	\$0	\$0	\$0
539999 Special Events Contra	\$0	\$14,200	\$14,200	\$14,200	\$0	\$14,200
Operating Total	\$15,805,094	\$17,443,399	\$18,602,863	\$18,823,979	\$766,615	\$19,590,594
552400 Risk/Liability Contribution	\$867,753	\$867,753	\$867,753	\$867,753	\$0	\$867,753
573000 Low Flow Rebate	\$14,200	\$0	\$0	\$0	\$0	\$0
579001 Contingency Operating	-\$41,356	\$0	\$290,272	\$0	\$0	\$0
579003 Contingency - Tree Program	\$9,970	\$0	\$105,262	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$323,997	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$258,135	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$221,374	\$561,049	\$561,049	\$735,975	\$340,000	\$1,075,975
582100 Interest - Long Term Debt	\$27,675	\$0	\$0	\$120,148	\$0	\$120,148
611350 Transfers Out - Cap Projects	\$12,113,351	\$10,039,006	\$13,133,369	\$0	\$7,688,613	\$7,688,613
611351 Transfer Out - Fed Grant	\$62,272	\$0	\$20,688	\$0	\$0	\$0
611353 Transfer Out - Solid Waste	\$13,551	\$25,000	\$25,000	\$11,000	\$0	\$11,000
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$321,391	\$321,391	\$0	\$321,391
611358 Transfer Out - Hotel/Motel	\$0	\$85,000	\$85,000	\$0	\$183,000	\$183,000
Transfers, Capital, Other Total	\$13,610,181	\$11,899,199	\$15,991,916	\$2,056,267	\$8,211,613	\$10,267,880
Grand Total	\$69,513,068	\$73,340,102	\$78,716,320	\$64,038,132	\$10,004,277	\$74,042,409



Administration Department

The Administration Department is made up of many different offices and divisions. Each unique, but all working together to provide service to our internal and external customers. The divisions of Administration are: Building Operations, City Administrator's Office, City Clerk, Community Relations, Court Services, Governing Body, Grants, Human Resources, Information Technology, Legal, Municipal Judge, Special Events and the newly organized Security division.



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



Administration Department

Administration Total

\$32,427,202

General Fund

\$10,393,186

Hotel/Motel Fund

\$1,715,193

City-Wide General Fund

\$8,709,469

Group Benefits Fund

\$8,052,850

Worker's Compensation

\$827,197

Risk Management Fund

\$1,286,307

Grant Funds

\$0

Capital Project Fund

\$1,443,000

Michael Fischer

Deputy City Administrator



Opportunities

The Administration Department is looking at great opportunities in FY18 to support Good Governance. The implementation and roll out of a new electronic portal and program for Citizen Public Records Requests is a top priority for our City Clerk's Office. This level of transparency is important to providing excellent communication to our Citizens.

The Information Technology initiatives will bolster Sustainable Infrastructure goals and opportunities in FY18 to design and build a fully capable Technology Disaster Recovery System that provides continuation of service to all City departments.

Challenges

With so many highly qualified projects identified, the challenge will be prioritizing the manpower and resources to complete the right projects at the right time. The new disaster recovery system, new open record request portal implementation, new security support and organization are all projects to enhance the services to our citizens and to our internal departments within the City. Meeting the expectations of our customers and providing these newly improved services will require a focused commitment of time, energy and determination along with outstanding project management.



Personnel Changes

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 (3) Full-Time positions: (1) Special Events Manager, (1) Police Officer for City Hall Security upgrade that was eliminated mid year and (1) Employment/Staffing Manager (position funded 9 mos.), Mid year changes also created (1) Events/Volunteer Coordinator.

FY 2016: Converted (2) part-time Administrative Specialist positions to (1) full-time Administrative Specialist.

FY 2017: Add (1) full-time Administrative Specialist to Probation, Mid year changes created (1) full time Security Manager.

FY 2018: Convert (1) part-time Video Producer to full time

Administration Department

What We Have Accomplished

- The Community Relations Division's Transportation Special Purpose Local Option Sales Tax (T-SPLOST) Public Education Campaign successfully educated citizens about T-SPLOST and Roswell's proposed transportation projects. In the City of Roswell, voters approved T-SPLOST 53.75% to 46.25%.
- The Grants Division hired a Grant Resource Coordinator and launched new non-profit partnership program.
- The Special Events Division, in partnership with AtlantaPlaysitForward managed the Alive in Roswell Series. Implementing on line payments provided vendors with a one-step sign up process.
- The Information Technology Division implemented the citizen engagement platform SeeClickFix for reporting non-emergency issues to the City of Roswell. SeeClickFix offers citizens easy and simple ways to report issues using a customized mobile app (powered by SeeClickFix) as well as a customer portal on www.roswellgov.com.
- The Probation Division managed the probation case load – managed an average of 450 – 500 active cases and streamlined the process in court for smoother probation intake and court involvement with judge, clerks and solicitor.

What We Expect to Accomplish

- The City Clerk's Office is committed to providing information and public records for viewing and inspection by citizens. An Open Records tracking software program will provide a Citizen Public Records Request Portal with 24/7 online access. This tracking software will streamline the Open Records Request work flow and will improve the efficiency of communication with our citizens.
- The IT Division will design and build a fully capable Technology Disaster Recovery System that provides continuation of service to all City departments.
- The Security Division will implement inner-department security policies and procedures and plans to coordinate personal security classes (i.e. self-defense, financial fraud).
- The court will implement a new court software that will enable the court to work more efficiently, in and out of court, and to cut down on operator error.
- Probation plans to coordinate with the PD to create a better system for notifying the probation office when there is contact with a probationer, either through an arrest or simple street contact. Most importantly, when there is an arrest on a probation warrant and communicating the details of the arrest.

Administration Department Programs

Programs

Quartile 1

(Most Relevant to Goals)

- 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

Programs

Quartile 2

(More Relevant to Goals)

- Claims Administration
- Classification & Pay Plan Administration
- Computer/Equipment - Support/Maintenance
- Draft and/or Review Ordinance and Resolutions
- General Liability Insurance
- Grant Activity Management
- Grant Making
- Hazard Mitigation
- Leave Administration
- Employee Recruitment, Hiring, and Performance Management
- 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

Programs

Quartile 3

(Relevant to Goals)

- 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
- Wellness Program Administration
- Visitors Center

Programs

Quartile 4

(Least Relevant to Goals)

- 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
- Video Production
- Municipal Facility Repair and Maintenance
- Mail Services

Administration Department General Fund

FY 2017 TOTAL Approved Budget			\$9,700,461
		Adjustments to Beginning Base	\$25,970
		Salary and Benefit Adjustments	\$238,654
		Budgeted Vacancy Savings	(\$2,065)
		Net change from zero based repairs & maint, repairs & maint-grounds	(\$3,590)
		Retirement Adjustments	\$100,163
		Fleet Services Rate Adjustment	\$26,554
		Utilities Adjustment	(\$7,067)
		Gasoline / Oil / Bottled Gas Adjustment	(\$4,666)
		Dell Lease Adjustment	\$22,977
		Department Changes	\$0
FY 2018 Approved Base Budget			\$10,097,391
10026501	521400	Increase Funding for Additional Court Sessions	\$9,450
10015700	511100	Convert Part-Time Video Producer Position to Full-Time	\$36,345
10015351	531605	Replace Uninterruptible Power Supply (UPS) Systems (Citywide)	\$175,000
10015000	521300	Add Funding for Contracted IT Services	\$75,000
FY 2018 Approved Program Changes			\$295,795
FY 2018 Approved Operating Budget			\$10,393,186
35015351	531615	11001 IT Equipment Replacement Program	\$68,000
			Total Maintenance Capital
			\$68,000
FY 2018 Approved Capital			\$68,000
FY 2018 TOTAL Approved Budget			\$10,461,186
Unfunded Operating Requests:			
		Add Funding for City Department Grant Needs Report	\$10,000
		Add One Contracted Municipal Court Clerk Position	\$36,763
		Add Funding for Carpet Cleaning Services	\$10,000
Unfunded One-Time Capital Requests:			
		WiFi Access Expansion - Public Parks	\$125,000
FY 2018 Unfunded Requests:			\$181,763



Administration Department General Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$2,891,419	\$3,093,774	\$3,271,980	\$3,248,500	\$46,418	\$3,294,918
511101 Budgeted Salary Savings	\$0	-\$30,420	-\$30,420	-\$32,485	\$0	-\$32,485
511105 Part Time Employees	\$115,704	\$199,988	\$221,870	\$207,182	-\$31,200	\$175,982
511110 Elected Officials	\$195,925	\$239,634	\$239,634	\$239,634	\$0	\$239,634
511200 Temporary Employees	\$26,170	\$0	\$0	\$0	\$0	\$0
511300 Overtime	\$14,045	\$11,000	\$11,000	\$11,000	\$0	\$11,000
511400 Other Compensation	\$0	\$22,200	\$22,200	\$22,200	\$0	\$22,200
512200 Social Security (FICA)	\$190,960	\$217,938	\$230,269	\$229,800	\$2,878	\$232,678
512300 Medicare	\$46,006	\$50,900	\$53,787	\$53,650	\$673	\$54,323
512400 Defined Benefit Retirement	\$283,221	\$332,630	\$332,630	\$423,908	\$0	\$423,908
512401 Deferred Compensation	\$21,871	\$23,625	\$23,625	\$26,870	\$0	\$26,870
512402 Defined Contribution Retirement	\$128,010	\$144,220	\$144,220	\$149,860	\$6,034	\$155,894
512500 Tuition Reimbursements	\$32,051	\$50,000	\$67,949	\$50,000	\$0	\$50,000
512920 Other Benefits	\$22,041	\$15,000	\$15,000	\$15,000	\$0	\$15,000
553100 Group Insurance Contribution	\$644,928	\$609,504	\$687,519	\$669,436	\$11,542	\$680,978
554100 Workers Comp Contribution	\$11,320	\$11,320	\$11,320	\$13,510	\$0	\$13,510
Salaries and Benefits Total	\$4,623,671	\$4,991,313	\$5,302,583	\$5,328,065	\$36,345	\$5,364,410
521201 Professional Services	\$198,192	\$153,416	\$200,040	\$153,416	\$0	\$153,416
521202 Legal	\$130,331	\$100,000	\$100,000	\$100,000	\$0	\$100,000
521300 Technical Services	\$63,342	\$32,075	\$40,094	\$32,275	\$75,000	\$107,275
521400 Contract Services	\$667,904	\$692,566	\$883,601	\$701,566	\$9,450	\$711,016
522130 Custodial	\$119,400	\$119,500	\$119,500	\$119,500	\$0	\$119,500
522205 Repairs And Maintenance	\$1,050,219	\$1,230,531	\$1,258,996	\$1,226,941	\$0	\$1,226,941
522210 Vehicle Repair	\$364	\$1,500	\$1,500	\$0	\$0	\$0
522215 Garage Base Rate	\$4,831	\$6,650	\$6,650	\$0	\$0	\$0
522216 Mechanics Rate	\$2,599	\$2,325	\$2,325	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$39,429	\$0	\$39,429
522310 Rental Of Land And Buildings	\$15,590	\$12,000	\$12,000	\$12,000	\$0	\$12,000
522320 Rental Of Equipment And Vehicles	\$275,713	\$45,504	\$45,504	\$295,001	\$0	\$295,001
523210 Communication Services	\$856,043	\$792,148	\$792,148	\$789,760	\$0	\$789,760
523220 Postage	\$5,759	\$8,148	\$8,148	\$8,098	\$0	\$8,098
523300 Advertising	\$8,102	\$18,100	\$18,100	\$17,300	\$0	\$17,300
523400 Printing And Binding	\$11,388	\$21,240	\$21,240	\$21,240	\$0	\$21,240
523500 Travel	\$26,048	\$48,279	\$48,279	\$48,944	\$0	\$48,944
523600 Dues And Fees	\$47,957	\$42,855	\$42,855	\$48,510	\$0	\$48,510
523700 Education And Training	\$42,377	\$67,218	\$66,218	\$65,718	\$0	\$65,718
523851 Contracted Temporary Labor	\$43,790	\$0	\$0	\$0	\$0	\$0
523902 Sanitation Services	\$43,311	\$60,000	\$60,000	\$60,000	\$0	\$60,000
531105 Supplies	\$81,451	\$123,383	\$115,103	\$117,587	\$0	\$117,587
531120 Vehicle Parts And Supplies	\$1,209	\$2,400	\$2,400	\$0	\$0	\$0
531130 Officials Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$0	\$7,000	\$7,000	\$7,000	\$0	\$7,000
531210 Water / Sewerage	\$27,660	\$41,000	\$41,000	\$32,000	\$0	\$32,000
531215 Stormwater Fees	\$13,801	\$14,000	\$14,000	\$13,810	\$0	\$13,810
531220 Natural Gas	\$40,825	\$57,500	\$57,500	\$57,100	\$0	\$57,100
531230 Electricity	\$483,947	\$495,477	\$495,477	\$498,000	\$0	\$498,000
531250 Oil	\$244	\$330	\$330	\$330	\$0	\$330
531270 Gasoline/ Diesel	\$5,538	\$12,226	\$12,226	\$7,560	\$0	\$7,560
531310 Hospitality And Events	\$14,444	\$10,000	\$15,000	\$15,000	\$0	\$15,000
531400 Books And Periodicals	\$27,067	\$35,550	\$35,550	\$35,850	\$0	\$35,850
531605 Machinery And Equipment-Operating	\$10,198	\$37,035	\$45,035	\$50,805	\$175,000	\$225,805
531610 Furniture/Fixtures-Operating	\$10,649	\$7,250	\$28,796	\$7,250	\$0	\$7,250
531615 Computer Equipment-Operating	\$31,819	\$38,958	\$65,527	\$37,158	\$0	\$37,158
531620 Communication Equipment-Operating	\$4,935	\$6,500	\$6,500	\$5,500	\$0	\$5,500

Administration Department General Fund Expenditures

	FY 2016	FY 2017	FY 2017	FY 2018		FY 2018
	Actual	Approved	Amended	Approved	Approved	Approved
	Expenses	Budget	Budget	Base	Changes	Budget
531720 Uniforms	\$4,265	\$5,500	\$5,680	\$5,500	\$0	\$5,500
539999 Special Events Contra	\$0	\$14,200	\$14,200	\$14,200	\$0	\$14,200
Operating Total	\$4,374,312	\$4,365,364	\$4,691,521	\$4,647,348	\$259,450	\$4,906,798
552400 Risk/Liability Contribution	\$121,978	\$121,978	\$121,978	\$121,978	\$0	\$121,978
573000 Low Flow Rebate	\$14,200	\$0	\$0	\$0	\$0	\$0
579003 Contingency - Tree Program	\$9,970	\$0	\$105,262	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$221,806	\$221,806	\$0	\$0	\$0
Transfers, Capital, Other Total	\$146,148	\$343,784	\$449,046	\$121,978	\$0	\$121,978
Grand Total	\$9,144,132	\$9,700,461	\$10,443,150	\$10,097,391	\$295,795	\$10,393,186



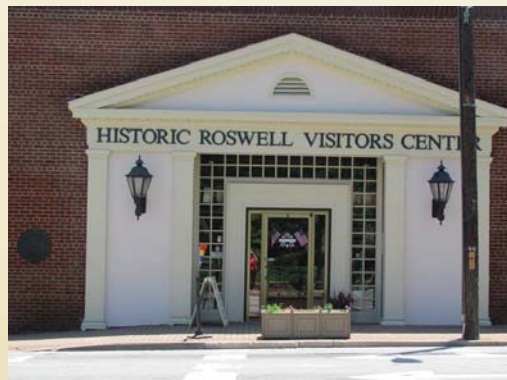
Administration Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$388,469	\$392,459	\$381,501	\$398,902	\$0	\$398,902
Operating	\$41,738	\$37,870	\$42,870	\$47,870	\$0	\$47,870
Transfers, Capital, Other	\$9,970	\$0	\$105,262	\$0	\$0	\$0
10011100 - Governing Body Total	\$440,177	\$430,329	\$529,633	\$446,772	\$0	\$446,772
Salaries and Benefits	\$470,254	\$475,501	\$496,950	\$527,586	\$0	\$527,586
Operating	\$23,996	\$41,575	\$41,575	\$44,354	\$0	\$44,354
10013200 - City Administrator Total	\$494,250	\$517,076	\$538,525	\$571,940	\$0	\$571,940
Salaries and Benefits	\$166,578	\$201,794	\$204,376	\$216,974	\$0	\$216,974
Operating	\$122,083	\$150,246	\$300,246	\$157,446	\$0	\$157,446
10013300 - City Clerk Total	\$288,662	\$352,040	\$504,622	\$374,420	\$0	\$374,420
Salaries and Benefits	\$235,467	\$270,839	\$298,941	\$293,848	\$0	\$293,848
Operating	\$89,431	\$87,529	\$87,529	\$84,530	\$75,000	\$159,530
Transfers, Capital, Other	\$121,978	\$121,978	\$121,978	\$121,978	\$0	\$121,978
10015000 - General Administration Total	\$446,876	\$480,346	\$508,448	\$500,356	\$75,000	\$575,356
Salaries and Benefits	\$424,674	\$411,564	\$443,441	\$447,060	\$0	\$447,060
Operating	\$194,054	\$167,740	\$167,740	\$167,390	\$0	\$167,390
10015300 - Legal Total	\$618,729	\$579,304	\$611,181	\$614,450	\$0	\$614,450
Salaries and Benefits	\$799,871	\$804,564	\$872,736	\$857,285	\$0	\$857,285
Operating	\$2,013,260	\$1,872,305	\$1,882,201	\$2,116,088	\$175,000	\$2,291,088
Transfers, Capital, Other	\$0	\$221,806	\$221,806	\$0	\$0	\$0
10015351 - Information Technology Total	\$2,813,131	\$2,898,675	\$2,976,743	\$2,973,373	\$175,000	\$3,148,373
Salaries and Benefits	\$564,898	\$592,018	\$655,265	\$624,077	\$0	\$624,077
Operating	\$89,049	\$74,240	\$74,240	\$73,540	\$0	\$73,540
10015400 - Human Resources Total	\$653,947	\$666,258	\$729,505	\$697,617	\$0	\$697,617
Salaries and Benefits	\$612,853	\$638,545	\$665,660	\$594,992	\$0	\$594,992
Operating	\$1,025,333	\$1,153,817	\$1,204,402	\$1,104,583	\$0	\$1,104,583
10015651 - Building Operations Total	\$1,638,186	\$1,792,362	\$1,870,062	\$1,699,575	\$0	\$1,699,575
Salaries and Benefits	\$0	\$0	\$55,351	\$173,343	\$0	\$173,343
Operating	\$0	\$0	\$8,000	\$84,675	\$0	\$84,675
10015652 - Security Total	\$0	\$0	\$63,351	\$258,018	\$0	\$258,018
Salaries and Benefits	\$476,832	\$547,891	\$540,952	\$521,532	\$36,345	\$557,877
Operating	\$102,172	\$104,215	\$158,858	\$100,615	\$0	\$100,615
10015700 - Community Relations Total	\$579,004	\$652,106	\$699,810	\$622,147	\$36,345	\$658,492
Salaries and Benefits	\$273,855	\$394,889	\$412,524	\$397,285	\$0	\$397,285
Operating	\$621,962	\$611,685	\$659,718	\$602,115	\$9,450	\$611,565
10026501 - Court Services Total	\$895,817	\$1,006,574	\$1,072,242	\$999,400	\$9,450	\$1,008,850
Salaries and Benefits	\$75,563	\$116,518	\$124,841	\$117,206	\$0	\$117,206
Operating	\$49,870	\$32,116	\$32,116	\$32,116	\$0	\$32,116
10026502 - Municipal Judge Total	\$125,432	\$148,634	\$156,957	\$149,322	\$0	\$149,322
Salaries and Benefits	\$134,357	\$144,731	\$150,048	\$157,975	\$0	\$157,975
Operating	\$1,364	\$32,026	\$32,026	\$32,026	\$0	\$32,026
Transfers, Capital, Other	\$14,200	\$0	\$0	\$0	\$0	\$0
10061701 - Special Events Total	\$149,921	\$176,757	\$182,074	\$190,001	\$0	\$190,001
Grand Total	\$9,144,132	\$9,700,461	\$10,443,150	\$10,097,391	\$295,795	\$10,393,186

Hotel/Motel Fund

The Hotel/Motel Fund is a special revenue fund used to account for the proceeds from the 6% lodging tax on hotel and motel rooms. Expenditures are legally restricted for the promotion of tourism and development of trails as stated under State law. 16.67% of revenues are restricted for trails, 43.33% of revenues are restricted for tourism and

the remaining 40% of revenues are unrestricted and can be used as the City deems appropriate.



Hotel/Motel Fund

FY 2018 Estimated Beginning Available Fund Balance			\$275,222
FY 2018 Revenues			\$1,440,481
FY 2017 TOTAL Approved Budget			\$1,383,112
Zero base partner organization funding (Roswell INC)			(\$516,000)
Zero base partner organization funding (Roswell CVB)			(\$636,730)
Remove One-Time Capital			(\$222,933)
Bank Fees Adjustment			(\$600)
FY 2018 Approved Base Budget			\$6,849
27575404	521201	Roswell INC. funding request	\$570,000
27575402	521400	Roswell CVB funding request	\$664,948
FY 2018 Approved Program Changes			\$1,234,948
FY 2018 Approved Operating Budget			\$1,241,797
35075403	541210	66011 Hotel/Motel Funded Trail Projects	\$473,396
FY 2018 Approved Capital			\$473,396
FY 2018 TOTAL Approved Budget			\$1,715,193
FY 2018 Estimated Ending Available Fund Balance			\$510



Hotel/Motel Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
314101 Hotel/Motel Tax : Trails 16.67%	\$178,134	\$180,286	\$180,286	\$209,622
314102 Hotel/Motel Tax : General 40.00%	\$427,437	\$432,600	\$432,600	\$502,992
314103 Hotel/Motel Tax : Tourism 43.33%	\$463,021	\$468,614	\$468,614	\$544,867
Business Taxes Total	\$1,068,593	\$1,081,500	\$1,081,500	\$1,257,481
361000 Interest Revenues	-\$5,018	\$5,000	\$5,000	\$0
Interest Income Total	-\$5,018	\$5,000	\$5,000	\$0
391205 Hotel/Motel Interfund Transfer	\$0	\$85,000	\$85,000	\$183,000
Miscellaneous Revenues Total	\$0	\$85,000	\$85,000	\$183,000
Current Year Revenues	\$1,063,575	\$1,171,500	\$1,171,500	\$1,440,481

Hotel/Motel Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
521201 Professional Services	\$540,000	\$516,000	\$516,000	\$0	\$570,000	\$570,000
521400 Contract Services	\$594,393	\$636,730	\$636,730	\$0	\$664,948	\$664,948
523901 Bank Fees / Charges	\$4,369	\$5,000	\$5,000	\$4,400	\$0	\$4,400
531615 Computer Equipment-Operating	-\$4,174	\$0	\$0	\$0	\$0	\$0
Operating Total	\$1,134,588	\$1,157,730	\$1,157,730	\$4,400	\$1,234,948	\$1,239,348
552400 Risk/Liability Contribution	\$2,449	\$2,449	\$2,449	\$2,449	\$0	\$2,449
611350 Transfers Out - Cap Projects	\$0	\$222,933	\$222,933	\$0	\$473,396	\$473,396
Transfers, Capital, Other Total	\$2,449	\$225,382	\$225,382	\$2,449	\$473,396	\$475,845
Grand Total	\$1,137,037	\$1,383,112	\$1,383,112	\$6,849	\$1,708,344	\$1,715,193



Hotel/Motel Fund Programs Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Operating	\$4,369	\$5,000	\$5,000	\$4,400	\$0	\$4,400
27575401 - Hotel Motel Admin Total	\$4,369	\$5,000	\$5,000	\$4,400	\$0	\$4,400
Operating	\$590,219	\$636,730	\$636,730	\$0	\$664,948	\$664,948
Transfers, Capital, Other	\$2,449	\$2,449	\$2,449	\$2,449	\$0	\$2,449
27575402 - Convention and Visitors Bureau Total	\$592,668	\$639,179	\$639,179	\$2,449	\$664,948	\$667,397
Transfers, Capital, Other	\$0	\$222,933	\$222,933	\$0	\$473,396	\$473,396
27575403 - Hotel Motel Trails Total	\$0	\$222,933	\$222,933	\$0	\$473,396	\$473,396
Operating	\$540,000	\$516,000	\$516,000	\$0	\$570,000	\$570,000
27575404 - Roswell INC (was RBA) Total	\$540,000	\$516,000	\$516,000	\$0	\$570,000	\$570,000
Grand Total	\$1,137,037	\$1,383,112	\$1,383,112	\$6,849	\$1,708,344	\$1,715,193



Citywide Expenditures

The “Citywide” 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 “Citywide Expenditures.”



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

Citywide - General Fund

FY 2017 TOTAL Approved Budget			\$11,760,653
Salary and Group Benefits Adjustments (moved to Dept base)			(\$1,636,647)
One Time Cost Removed (General Fund support of CVB and Roswell INC. services)			(\$85,000)
One-Time Costs Removed (transfer to Capital Projects Fund)			(\$10,039,006)
FY 2018 Approved Base Budget			\$0
10015850	553100	Group Benefits Anticipated Increase	\$97,856
10015850	611358	General Fund Transfer to Hotel/Motel (Support of CVB and Roswell INC. services)	\$183,000
10015850	521400	Funding for Trolley Service	\$15,000
10061700	521400	RAC Funding for Roswell Arts Fund	\$210,000
10061101	521201	HIS Roswell Historical Society - Archivist Salary	\$25,000
10061700	521400	HIS Roswell Historical Society - Cemetery Enhancement	\$50,000
10015850	581100	Funding for the Purchase of Mimosa Hall (Debt Service)	\$340,000
10015850	522205	Funding for Maintenance of Mimosa Hall	\$100,000
FY 2018 Approved Program Changes			\$1,020,856
FY 2018 Approved Operating Budget			\$1,020,856
10015850	611350	General Fund Maintenance Capital	\$5,681,613
10015850	611350	General Fund One-Time Capital	\$2,007,000
FY 2018 Approved Transfer for General Fund Capital			\$7,688,613
FY 2018 TOTAL Approved Budget			\$8,709,469

Projects Assigned to Citywide

35015651	541300	10001	Citywide Facilities Condition Assessment (FCA)	\$750,000
35015850	522205		Historic Roswell Beautification Plan	\$25,000
35015850	541100	95011	Property Acquisition	\$600,000
TOTAL:				\$1,375,000

Unfunded Operating Requests:

Roswell Historical Society - Archivist Salary Cost of Living Adjustment	\$2,000
Funding for Roswell Arts Fund	\$67,500

Unfunded Maintenance Capital:

	\$0
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Unfunded One Time Capital:

City Green	\$6,500,000
Space Needs Assessment Implementation	\$403,500
ADA Compliance of City Facilities	\$25,000

FY 2018 Unfunded Requests:	\$6,998,000
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Citywide Expenditures - General Fund

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$0	\$1,324,906	\$63,697	\$0	\$0	\$0
553100 Group Insurance Contribution	\$0	\$311,741	\$0	\$0	\$97,856	\$97,856
Salaries and Benefits Total	\$0	\$1,636,647	\$63,697	\$0	\$97,856	\$97,856
521201 Professional Services	\$217,500	\$25,000	\$25,000	\$0	\$25,000	\$25,000
521400 Contract Services	\$16,525	\$189,000	\$246,435	\$0	\$275,000	\$275,000
522205 Repairs And Maintenance	\$0	\$0	\$0	\$0	\$100,000	\$100,000
523600 Dues And Fees	\$0	\$2,500	\$2,500	\$0	\$0	\$0
531105 Supplies	\$13,357	\$15,000	\$15,900	\$0	\$0	\$0
Operating Total	\$247,383	\$231,500	\$289,835	\$0	\$400,000	\$400,000
579001 Contingency Operating	-\$41,356	\$0	\$290,272	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$323,997	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$258,135	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$0	\$0	\$0	\$340,000	\$340,000
611350 Transfers Out - Cap Projects	\$12,113,351	\$10,039,006	\$13,133,369	\$0	\$7,688,613	\$7,688,613
611351 Transfer Out - Fed Grant	\$53,777	\$0	\$20,688	\$0	\$0	\$0
611358 Transfer Out - Hotel/Motel	\$0	\$85,000	\$85,000	\$0	\$183,000	\$183,000
Transfers, Capital, Other Total	\$12,125,773	\$10,124,006	\$14,111,460	\$0	\$8,211,613	\$8,211,613
Grand Total	\$12,373,155	\$11,992,153	\$14,464,992	\$0	\$8,709,469	\$8,709,469





Group Benefits Fund

What We Have Accomplished

- Opened the CORE Wellness Center, providing cost-effective medical services to full-time employees in a convenient location.
- In response to employee feedback, we added two new health insurance options. Employees can now choose one of three plans, with varying levels of premiums and deductibles.
- We experienced a 10.1% reduction in per employee health costs during our second full year of self-funded health insurance.

What We Expect to Accomplish

- Provide access to our CORE Wellness Center for dependents of employees on the City's health insurance plans, offering more convenient and cost effective health services for families.



Group Benefits Fund

	FY 2018 Estimated Beginning Available Fund Balance	\$1,700,555
	FY 2018 Revenues	\$8,052,850
	FY 2017 TOTAL Approved Budget	\$8,053,133
	Salary and Benefit Adjustments	\$1,473
	Budgeted Vacancy Savings	(\$54)
	Retirement Adjustments	\$3,077
	Group Benefit Adjustments	(\$51,161)
	FY 2018 Approved Base Budget	\$8,006,468
60215402 553100	Group Benefits Anticipated Cost Increase	\$214
60200000 341834	Transfer for Proposed New Positions	\$46,168
	FY 2018 Approved Program Changes	\$46,382
	FY 2018 Approved Operating Budget	\$8,052,850
	FY 2018 Approved Capital	\$0
	FY 2018 TOTAL Approved Budget	\$8,052,850
	FY 2018 Reserve by Policy	\$1,318,579
	FY 2018 Estimated Ending Available Fund Balance Over Reserve by Policy	\$381,976



Group Benefits Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
361000 Interest Revenues	\$5,430	\$0	\$0	\$0
Interest Income Total	\$5,430	\$0	\$0	\$0
383100 Reimbursement From Insura	\$710,567	\$0	\$250,000	\$250,000
389400 Miscellaneous	-\$1,996	\$250,000	\$0	\$0
391201 Operating Transfer In	\$0	\$0	\$0	\$27,500
Miscellaneous Revenues Total	\$708,572	\$250,000	\$250,000	\$277,500
341826 Dental-Employee	\$0	\$0	\$0	\$148,395
341832 FSA Med Contrib-Employee	\$1,500	\$0	\$0	\$0
341833 FSA Dep Contrib-Employee	\$13,446	\$0	\$0	\$0
389500 Employee Hc Contribution	\$657,376	\$739,300	\$739,300	\$542,816
Employee Contribution Total	\$672,321	\$739,300	\$739,300	\$691,211
341820 HSA Contribution-Employer	\$634,188	\$630,000	\$630,000	\$615,000
341825 Dental-Employer	\$221,596	\$265,183	\$265,183	\$258,749
341827 Basic Life-Employer	\$106,364	\$109,114	\$109,114	\$125,481
341829 Disability-Employer	\$50,407	\$148,110	\$148,110	\$170,327
341834 Group Health-Employer	\$5,784,998	\$5,243,888	\$5,243,888	\$5,131,469
341837 Empl Assist Program-Employer	\$19,374	\$0	\$17,000	\$17,000
341839 Benefits Admin Assessment	\$0	\$667,538	\$650,538	\$766,113
Employer Contribution Total	\$6,816,926	\$7,063,833	\$7,063,833	\$7,084,139
Current Year Revenues	\$8,203,250	\$8,053,133	\$8,053,133	\$8,052,850



Group Benefits Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$74,167	\$77,917	\$77,917	\$79,000	\$0	\$79,000
511101 Budgeted Salary Savings	\$0	-\$736	-\$736	-\$790	\$0	-\$790
511105 Part Time Employees	\$4,475	\$0	\$0	\$0	\$0	\$0
512100 Group Insurance	\$6,058,654	\$5,995,952	\$5,995,952	\$5,875,124	\$46,168	\$5,921,292
512200 Social Security (FICA)	\$4,573	\$4,580	\$4,580	\$4,900	\$0	\$4,900
512300 Medicare	\$1,069	\$1,070	\$1,070	\$1,140	\$0	\$1,140
512400 Defined Benefit Retirement	\$15,320	\$12,280	\$12,280	\$15,287	\$0	\$15,287
512401 Deferred Compensation	\$696	\$750	\$750	\$820	\$0	\$820
512600 Unemployment Insurance	\$16,663	\$25,000	\$25,000	\$25,000	\$0	\$25,000
512902 Employee Wellness Program	\$99,017	\$200,000	\$402,208	\$200,000	\$0	\$200,000
512903 HSA Contributions	\$650,366	\$630,000	\$630,000	\$615,000	\$0	\$615,000
512904 Employee Assistance Program	\$16,580	\$17,000	\$17,000	\$17,000	\$0	\$17,000
512905 Base Life Insurance	\$101,398	\$109,114	\$109,114	\$125,481	\$0	\$125,481
512907 Disability Insurance	\$137,426	\$148,110	\$148,110	\$170,327	\$0	\$170,327
512908 Dental Insurance	\$407,429	\$422,984	\$422,984	\$407,144	\$0	\$407,144
512910 FSA Contributions	\$547	\$0	\$0	\$0	\$0	\$0
512921 Snackwell Baskets	\$0	\$0	\$0	\$1,500	\$0	\$1,500
553100 Group Insurance Contribution	\$10,884	\$11,542	\$11,542	\$11,542	\$214	\$11,756
Salaries and Benefits Total	\$7,599,263	\$7,655,563	\$7,857,771	\$7,548,475	\$46,382	\$7,594,857
521201 Professional Services	\$104,388	\$94,847	\$94,847	\$125,000	\$0	\$125,000
521400 Contract Services	\$0	\$245,000	\$245,000	\$300,000	\$0	\$300,000
523220 Postage	\$0	\$400	\$400	\$400	\$0	\$400
523500 Travel	\$0	\$100	\$100	\$100	\$0	\$100
523600 Dues And Fees	\$0	\$55,223	\$55,223	\$30,493	\$0	\$30,493
523700 Education And Training	\$0	\$500	\$500	\$500	\$0	\$500
531105 Supplies	\$285	\$1,500	\$1,500	\$1,500	\$0	\$1,500
Operating Total	\$104,673	\$397,570	\$397,570	\$457,993	\$0	\$457,993
541300 Buildings	\$0	\$0	\$51,000	\$0	\$0	\$0
Transfers, Capital, Other Total	\$0	\$0	\$51,000	\$0	\$0	\$0
Grand Total	\$7,703,936	\$8,053,133	\$8,306,341	\$8,006,468	\$46,382	\$8,052,850



Workers' Compensation Fund

What We Have Accomplished

- Managed lengths of absences and utilized our Temporary Modified Duties program to reduce workers compensation lost wages paid by 42%. Reduced our average costs per claim by 3.5%.
- Utilized expertise from our reinsurer, Midwest Casualty, to analyze higher risk position classifications and identify potential solutions and employee education outreach.

What We Expect to Accomplish

- Reduction in frequency of employee injuries through increased participation in our Wellness Program and quarterly classes focusing on wellness.



Workers' Compensation Fund

	FY 2018 Estimated Beginning Available Fund Balance	\$1,579,928
	FY 2018 Revenues	\$528,487
	FY 2017 TOTAL Approved Budget	\$621,903
	Salary and Benefit Adjustments	(\$2,092)
	Budgeted Vacancy Savings	\$2
	Retirement Adjustments	\$170
	Department Changes	\$57,000
	Workers Comp Adjustment based on historical actuals	\$150,000
	FY 2018 Approved Base Budget	\$826,983
60115401 553100	Group Benefits Anticipated Cost Increase	\$214
	FY 2018 Approved Program Changes	\$214
	FY 2018 Approved Operating Budget	\$827,197
	FY 2018 Approved Capital	
	FY 2018 TOTAL Approved Budget	\$827,197
	FY 2018 Estimated Ending Available Fund Balance	\$1,281,218



Workers' Compensation Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341810 Transfers In	\$466,000	\$516,000	\$0	\$0
Charges for Service Total	\$466,000	\$516,000	\$0	\$0
361000 Interest Revenues	\$8,535	\$0	\$0	\$0
361010 Unrealized Invest Gains	\$137	\$0	\$0	\$0
Interest Income Total	\$8,671	\$0	\$0	\$0
391201 Operating Transfer In	\$0	\$0	\$516,000	\$528,487
Miscellaneous Revenues Total	\$0	\$0	\$516,000	\$528,487
Current Year Revenues	\$474,671	\$516,000	\$516,000	\$528,487

Workers' Compensation Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$40,418	\$47,042	\$47,042	\$44,900	\$0	\$44,900
511101 Budgeted Salary Savings	\$0	-\$451	-\$451	-\$449	\$0	-\$449
512200 Social Security (FICA)	\$2,387	\$2,760	\$2,760	\$2,800	\$0	\$2,800
512300 Medicare	\$558	\$640	\$640	\$650	\$0	\$650
512401 Deferred Compensation	\$139	\$100	\$100	\$360	\$0	\$360
512402 Defined Contribution Retirement	\$4,644	\$4,510	\$4,510	\$4,420	\$0	\$4,420
512700 Workers' Compensation	\$578,144	\$450,000	\$482,607	\$600,000	\$0	\$600,000
553100 Group Insurance Contribution	\$10,884	\$11,542	\$11,542	\$11,542	\$214	\$11,756
Salaries and Benefits Total	\$637,174	\$516,143	\$548,750	\$664,223	\$214	\$664,437
521201 Professional Services	\$139,267	\$104,300	\$104,300	\$161,300	\$0	\$161,300
523500 Travel	\$0	\$500	\$500	\$500	\$0	\$500
523600 Dues And Fees	\$367	\$295	\$295	\$295	\$0	\$295
523700 Education And Training	\$0	\$445	\$445	\$445	\$0	\$445
523800 Licenses	\$170	\$0	\$0	\$0	\$0	\$0
531105 Supplies	\$43	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$0	\$220	\$220	\$220	\$0	\$220
Operating Total	\$139,847	\$105,760	\$105,760	\$162,760	\$0	\$162,760
Grand Total	\$777,021	\$621,903	\$654,510	\$826,983	\$214	\$827,197



Risk Management Fund

What We Have Accomplished

- Began a citywide safety program which resulted in new procedures for accident investigations and current job-appropriate training programs.
- Secured a Risk Management Information System to provide tracking and management reporting capabilities to monitor and control the overall cost of risk.

What We Expect to Accomplish

- Identify and recommend a solution to capture data for consolidating property values, claims, policy, and exposure information.



Risk Management Fund

FY 2018 Estimated Beginning Available Fund Balance		\$1,174,013	
FY 2018 Revenues		\$1,080,535	
FY 2017 TOTAL Approved Budget		\$1,524,593	
Removal of one time expenses in FY 2017		(\$324,635)	
Salary and Benefit Adjustments		\$618	
Budgeted Vacancy Savings		(\$31)	
Retirement Adjustments		\$2,423	
FY 2018 Approved Base Budget		\$1,202,968	
60315500	553100	Group Benefits Anticipated Increase	\$214
60315500	521201	Continue City Safety Program (Risk Management)	\$53,125
60315500	523100	Increase in Property and Liability Insurance	\$30,000
FY 2018 Approved Program Changes		\$83,339	
FY 2018 Approved Operating Budget		\$1,286,307	
FY 2018 Approved Capital		\$0	
FY 2018 TOTAL Approved Budget		\$1,286,307	
FY 2018 Estimated Ending Available Fund Balance		\$968,241	



Risk Management Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341805 Risk Claims Payments	\$1,050,000	\$1,050,000	\$1,050,000	\$1,075,410
Charges for Service Total	\$1,050,000	\$1,050,000	\$1,050,000	\$1,075,410
361000 Interest Revenues	\$16,393	\$0	\$0	\$5,125
361010 Unrealized Invest Gains	\$23,048	\$0	\$0	\$0
Interest Income Total	\$39,440	\$0	\$0	\$5,125
Current Year Revenues	\$1,089,440	\$1,050,000	\$1,050,000	\$1,080,535

Risk Management Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$66,741	\$67,382	\$67,382	\$67,700	\$0	\$67,700
511101 Budgeted Salary Savings	\$0	-\$646	-\$646	-\$677	\$0	-\$677
512200 Social Security (FICA)	\$4,040	\$3,960	\$3,960	\$4,200	\$0	\$4,200
512300 Medicare	\$945	\$920	\$920	\$980	\$0	\$980
512400 Defined Benefit Retirement	\$13,694	\$10,783	\$10,783	\$13,296	\$0	\$13,296
512401 Deferred Compensation	\$624	\$800	\$800	\$710	\$0	\$710
553100 Group Insurance Contribution	\$10,884	\$11,542	\$11,542	\$11,542	\$214	\$11,756
Salaries and Benefits Total	\$96,928	\$94,741	\$94,741	\$97,751	\$214	\$97,965
521201 Professional Services	\$58,900	\$15,000	\$15,000	\$15,000	\$53,125	\$68,125
521202 Legal	-\$15,230	\$0	\$0	\$0	\$0	\$0
521300 Technical Services	\$0	\$2,200	\$2,200	\$2,200	\$0	\$2,200
523100 Property And Liability Insurance	\$749,137	\$775,551	\$775,551	\$775,551	\$30,000	\$805,551
523220 Postage	\$171	\$50	\$50	\$330	\$0	\$330
523500 Travel	\$510	\$1,500	\$1,500	\$1,500	\$0	\$1,500
523600 Dues And Fees	\$1,005	\$445	\$445	\$445	\$0	\$445
523700 Education And Training	\$50	\$850	\$850	\$850	\$0	\$850
523701 Roswell U	\$1,719	\$75,000	\$152,215	\$75,000	\$0	\$75,000
531105 Supplies	\$346	\$1,050	\$1,050	\$1,050	\$0	\$1,050
531400 Books And Periodicals	\$0	\$280	\$280	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$0	\$40,000	\$40,000	\$20,000	\$0	\$20,000
Operating Total	\$796,607	\$911,926	\$989,141	\$891,926	\$83,125	\$975,051
542400 Computer Equipment	\$0	\$304,635	\$304,635	\$0	\$0	\$0
579025 Insurance Deductibles	\$184,227	\$213,291	\$213,405	\$213,291	\$0	\$213,291
611350 Transfers Out - Cap Projects	\$62,377	\$0	\$0	\$0	\$0	\$0
611357 Transfer Out - General Fund	\$96,577	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$343,181	\$517,926	\$518,040	\$213,291	\$0	\$213,291
Grand Total	\$1,236,715	\$1,524,593	\$1,601,921	\$1,202,968	\$83,339	\$1,286,307

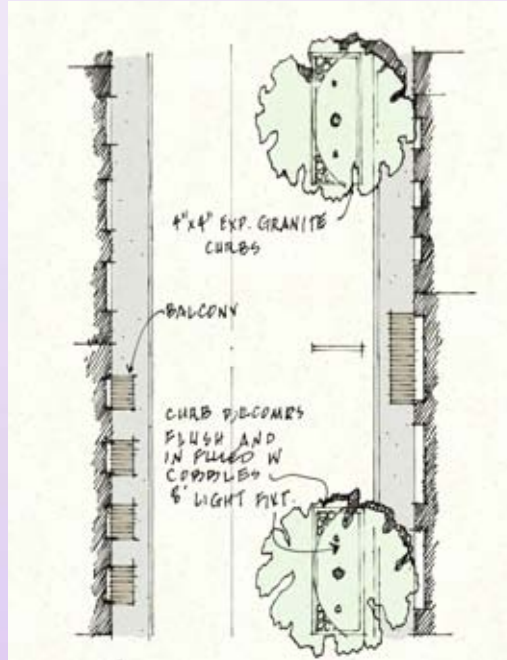


Community Development Department

Community Development consists of Planning and Zoning, Building, Engineering/Land Development, Business Registration, Code Enforcement and Geographic Information System (GIS).

The Community Development Department is responsible for current and long range planning, promoting economic development, enforcing zoning and property maintenance regulations, and issuing building and land disturbance permits. The department is also responsible for business registration and for providing GIS 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.



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



**Community Development
Total**

\$4,456,679



General Fund

\$4,456,679

Community Development Department

Opportunities

Continue evaluating and updating development regulations which will result in a more effective and efficient permitting process without decreasing quality and accuracy. Develop GIS-based strategies to improve communication with developers, citizens, elected officials and other departments. Examine innovative approaches to consistently meet “time to permit” goals. Utilize digital, “in-field” solutions to enhance the plan review, permitting and inspection processes.

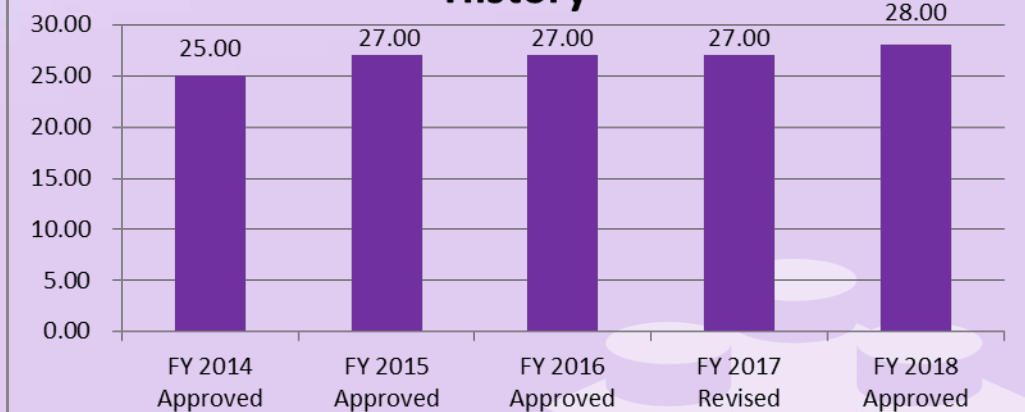
Challenges

The department will analyze adequate staffing solutions to handle the anticipated increase in development activity. The city will transition to the New Impact Fee Program. The department will maintain the “time to permit” goal given the increase in development and community acceptance of change as redevelopment and growth occurs, while managing expectations related to the Unified Development Code (UDC).

Alice Wakefield
Director of Community
Development



Community Development Personnel History



Personnel Changes

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.

FY 2018: Add (1) full-time Planner 1 position

Community Development Department

What We Have Accomplished

- Completed review and update of the City Standard Construction Specifications.
- Updated all Engineering application forms and checklists with current submittal requirements and contact information.
- Completed text amendments to the Unified Development Code to address construction of retaining walls.
- Completed a comprehensive review of the Tree Protection Ordinance.
- Developed GIS “Story Maps” for use on the City Website to update development information.
- Completed the 4 major groups of 2016 UDC amendments.
- Review of 2017 “Plan First Community” applications and City visits for the Georgia Department of Community Affairs.
- Completed the 2035 Comprehensive Plan, which was found in compliance by Georgia Department of Community Affairs and adopted by the Mayor & City Council.

What We Expect To Accomplish

- Begin second year of the scope of work of the GIS Implementation Plan
- Successful adoption of updated City Standard Construction Specifications
- Complete review of Stormwater Ordinance to identify potential enhancements and ensure compliance with City’s MS4 Permit
- Complete review of Erosion and Sediment Pollution Control Ordinance for conformance with State General Permits and Model Ordinance
- Develop and implement MS4 training program for City staff engaged in MS4 Permit activities
- Processing of major land disturbance permits through the City’s electronic plan review process using ProjectDox software
- Expand the use of electronic plan review process to allow for electronic submittal of all permit applications
- Complete the update to the Alpharetta Hwy Study.
- Complete review by outside consultant of 2016 text amendments to the UDC.
- Complete codification of all 14 approved Text amendments since July 1, 2015 update.



Community Development Department Programs

Programs

Quartile 1

(Most Relevant to Goals)

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

Programs

Quartile 2

(More Relevant to Goals)

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

Programs

Quartile 3

(Relevant to Goals)

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

Programs

Quartile 4

(Least Relevant to Goals)

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

FY 2017 TOTAL Approved Budget			\$4,320,403
One-Time Costs Removed (GIS Plan Implementation Year 2, UDC Rewrite)			(\$246,350)
Zero base "partner organization" funding (DDA)			(\$55,780)
Adjustment for SAFEbuilt contract			\$39,410
Salary and Benefit Adjustments			\$63,947
Budgeted Vacancy Savings			(\$527)
Net change from zero based repairs & maint, repairs & maint-grounds			\$3,100
Retirement Adjustments			\$27,716
Fleet Services Rate Adjustment			\$28,365
Utilities Adjustment			\$0
Gasoline / Oil / Bottled Gas Adjustment			(\$5,577)
Approved GIS Implementation Plan - Year 3			\$164,563
Department Changes			(\$4,600)
FY 2018 Approved Base Budget			\$4,334,670
10072200	521400	33002 Reduce Building Permits/Plan Review Contract	(\$140,000)
10074500	521400	33002 Reduce Code Enforcement Contract	(\$44,210)
10074100	511100	Add One Full-time Planner 1 Position	\$72,000
FY 2018 Approved Program Changes			(\$112,210)
FY 2018 Approved Operating Budget			\$4,222,460
FY 2018 Approved Capital			\$0
FY 2018 TOTAL Approved Budget			\$4,222,460
Unfunded Requests:			
Add One Full-time Town Architect Position			\$122,009
FY 2018 Unfunded Requests:			\$122,009



Community Development Department Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$1,415,393	\$1,540,460	\$1,594,752	\$1,580,900	\$50,128	\$1,631,028
511101 Budgeted Salary Savings	\$0	-\$15,282	-\$15,282	-\$15,809	\$0	-\$15,809
511105 Part Time Employees	\$0	\$900	\$936	\$936	\$0	\$936
511300 Overtime	\$67	\$900	\$900	\$900	\$0	\$900
512200 Social Security (FICA)	\$83,463	\$94,330	\$97,694	\$97,500	\$3,086	\$100,586
512300 Medicare	\$19,725	\$22,030	\$22,814	\$22,740	\$727	\$23,467
512400 Defined Benefit Retirement	\$157,891	\$138,781	\$138,781	\$135,057	\$0	\$135,057
512401 Deferred Compensation	\$9,113	\$10,850	\$10,850	\$11,660	\$0	\$11,660
512402 Defined Contribution Retirement	\$75,736	\$90,230	\$90,230	\$120,860	\$6,517	\$127,377
553100 Group Insurance Contribution	\$311,676	\$293,868	\$303,725	\$311,634	\$11,542	\$323,176
554100 Workers Comp Contribution	\$9,425	\$9,425	\$9,425	\$11,250	\$0	\$11,250
Salaries and Benefits Total	\$2,082,488	\$2,186,492	\$2,254,825	\$2,277,628	\$72,000	\$2,349,628
521201 Professional Services	\$46,333	\$256,850	\$256,850	\$190,063	\$0	\$190,063
521400 Contract Services	\$1,826,464	\$1,641,371	\$1,669,280	\$1,625,001	-\$184,210	\$1,440,791
522205 Repairs And Maintenance	\$562	\$1,500	\$1,500	\$4,600	\$0	\$4,600
522210 Vehicle Repair	\$216	\$480	\$565	\$0	\$0	\$0
522215 Garage Base Rate	\$4,832	\$6,650	\$6,650	\$0	\$0	\$0
522216 Mechanics Rate	\$4,023	\$2,550	\$2,550	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$40,375	\$0	\$40,375
522320 Rental Of Equipment And Vehicles	\$15,914	\$13,676	\$13,676	\$13,676	\$0	\$13,676
523220 Postage	\$7,135	\$34,800	\$34,800	\$15,800	\$0	\$15,800
523300 Advertising	\$35,209	\$25,000	\$25,000	\$25,000	\$0	\$25,000
523400 Printing And Binding	\$5,570	\$7,000	\$7,000	\$11,000	\$0	\$11,000
523500 Travel	\$8,228	\$16,010	\$21,630	\$16,010	\$0	\$16,010
523600 Dues And Fees	\$4,032	\$9,005	\$9,005	\$9,005	\$0	\$9,005
523700 Education And Training	\$2,290	\$21,490	\$21,490	\$21,490	\$0	\$21,490
523851 Contracted Temporary Labor	\$0	\$4,000	\$4,000	\$4,000	\$0	\$4,000
531105 Supplies	\$17,544	\$24,067	\$24,293	\$24,067	\$0	\$24,067
531120 Vehicle Parts And Supplies	\$1,305	\$2,330	\$2,245	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$3,500	\$3,500	\$3,500	\$0	\$3,500
531250 Oil	\$131	\$270	\$270	\$270	\$0	\$270
531270 Gasoline/ Diesel	\$2,820	\$9,907	\$9,907	\$4,330	\$0	\$4,330
531310 Hospitality And Events	\$383	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$124	\$500	\$500	\$500	\$0	\$500
531605 Machinery And Equipment-Operating	\$0	\$500	\$500	\$500	\$0	\$500
531610 Furniture/Fixtures-Operating	\$4,000	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$31,049	\$22,150	\$22,150	\$17,550	\$0	\$17,550
531720 Uniforms	\$0	\$2,100	\$2,100	\$2,100	\$0	\$2,100
Operating Total	\$2,018,164	\$2,105,706	\$2,139,462	\$2,028,837	-\$184,210	\$1,844,627
552400 Risk/Liability Contribution	\$28,205	\$28,205	\$28,205	\$28,205	\$0	\$28,205
Transfers, Capital, Other Total	\$28,205	\$28,205	\$28,205	\$28,205	\$0	\$28,205
Grand Total	\$4,128,857	\$4,320,403	\$4,422,492	\$4,334,670	-\$112,210	\$4,222,460



Community Development Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$54,448	\$58,654	\$61,217	\$65,102	\$0	\$65,102
Operating	\$8,927	\$10,875	\$10,875	\$10,875	\$0	\$10,875
10015160 - Business Registration Total	\$63,376	\$69,529	\$72,092	\$75,977	\$0	\$75,977
Salaries and Benefits	\$300,891	\$300,402	\$332,504	\$326,373	\$0	\$326,373
Operating	\$70,343	\$243,327	\$243,327	\$208,540	\$0	\$208,540
10015352 - GIS Total	\$371,234	\$543,729	\$575,831	\$534,913	\$0	\$534,913
Salaries and Benefits	\$595,890	\$676,415	\$674,492	\$713,333	\$0	\$713,333
Operating	\$11,723	\$27,585	\$31,600	\$37,917	\$0	\$37,917
10015750 - Engineering Total	\$607,614	\$704,000	\$706,092	\$751,250	\$0	\$751,250
Salaries and Benefits	\$359,477	\$357,594	\$367,599	\$375,553	\$0	\$375,553
Operating	\$51,399	\$114,372	\$115,898	\$66,747	\$0	\$66,747
Transfers, Capital, Other	\$28,205	\$28,205	\$28,205	\$28,205	\$0	\$28,205
10070101 - Community Development Admin Total	\$439,081	\$500,171	\$511,702	\$470,505	\$0	\$470,505
Salaries and Benefits	\$254,676	\$250,378	\$266,661	\$230,993	\$0	\$230,993
Operating	\$25,508	\$27,037	\$27,037	\$23,537	\$0	\$23,537
10070102 - Com Dev Support Services Total	\$280,184	\$277,415	\$293,698	\$254,530	\$0	\$254,530
Operating	\$1,187,587	\$980,000	\$1,005,314	\$980,500	-\$140,000	\$840,500
10072200 - Building Inspections Total	\$1,187,587	\$980,000	\$1,005,314	\$980,500	-\$140,000	\$840,500
Salaries and Benefits	\$517,105	\$543,049	\$552,354	\$566,274	\$72,000	\$638,274
Operating	\$133,252	\$110,906	\$113,722	\$69,707	\$0	\$69,707
10074100 - Planning and Zoning Total	\$650,357	\$653,955	\$666,075	\$635,981	\$72,000	\$707,981
Operating	\$529,424	\$591,604	\$591,689	\$631,014	-\$44,210	\$586,804
10074500 - Code Enforcement Total	\$529,424	\$591,604	\$591,689	\$631,014	-\$44,210	\$586,804
Grand Total	\$4,128,857	\$4,320,403	\$4,422,492	\$4,334,670	-\$112,210	\$4,222,460





Environmental/ Public Works Department

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



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



Environmental/PW Total:
\$20,694,055



Water and Sewer Fund:
\$ 3,710,456

Stormwater Utility Fund:
\$3,078,559

Solid Waste Fund:
\$10,485,204

Fleet Services Fund:
\$3,419,836

Environmental/Public Works Department

Opportunities

Provide a framework that will advance the collaboration of City staff to optimize opportunities to implement Green Infrastructure and Livability solutions.

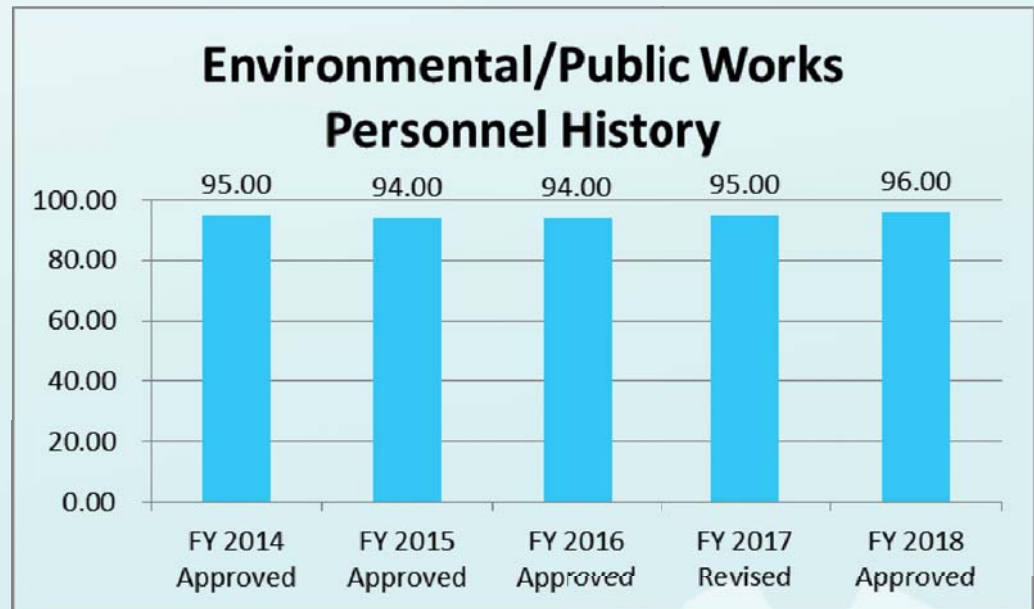
Coordinate inter-departmental requirements/goals to achieve connectivity, complete streets, green alleys and parking, retrofit considerations, stormwater solutions and watershed protection.

The Mimosa Boulevard Urban Tree and Green Infrastructure project is being developed and implemented with the GI and Livability Team. The project will implement a variety of stormwater enhancements along historic Mimosa Boulevard using green infrastructure best management practices.

Challenges

In protection of our physical environment, our environmental compliance officer responds to concerns and complaints. Tracking environmental compliance violations that include illegal dumping, water waste, illicit discharges to our waterways, and dumpster violations is a challenge. In FY18, the Support Services Division will begin tracking enforcement of violations using a GIS Mobile App designed specifically for use by our Environmental Compliance Officer.

Dan Skalsky
Director of
Environmental/Public Works



Personnel Changes

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

FY 2016: Reorganization of the Department

FY 2017: +1 Add Support Services Division Manager Position (Funded Across Water, Stormwater, & Solid Waste Funds)

FY 2018: Add One FullTime Stormwater System Inspector Position

Environmental/Public Works Department

What We Have Accomplished

- Launched GIS Mobile Collector Application Stormwater utility
- Launched GIS Mobile Collector Application Water Utility
- Launched GIS Mobile Collector Application Storm Drain Marking
- Updated and Calibrated our Hydraulic Water Model
- Completed our Permeable Paver Project at Myrtle Zion
- Worked with staff on the update to the Roswell Water Utility Master
- Completed Design of the East Alley Streetscape Project
- Design and Construction of the Goulding Place Permeable Paver Project
- Educated over 3700 students in school year 2015-2016
- Partnering with Riverkeeper in Neighborhood Water Watch Sampling Program
- Conducted three rain barrel workshops
- Completed 27 monitoring events for Adopt a Stream in 2016
- Worked with volunteers to clean 188 miles through Adopt a Road in 2016
- Launched Homeschool/Scout programs
- Providing Water Plant Tours
- Added new topics in solid waste education to our offerings
- Working with the Green Infrastructure and Livability Team to promote Green Infrastructure in the City

What We Expect to Accomplish

- Develop and implement additional GIS Tools
 - GIS Mobile Collector Application Environmental Compliance Tracking
 - GIS Sanitation Route Optimization Plan
 - GIS Sanitation Complaint Tracking
 - GIS Adopt a Road interactive layer for the public
 - GIS Dashboard for the Water Utility
 - GIS Mobile (Disconnected Editing)
- Construction of the East Alley Streetscape Project
- Design of the Mimosa Boulevard Urban Tree and Green Infrastructure Project



Environmental/Public Works Department Programs

Programs Quartile 1

(Most Relevant to Goals)

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

Programs Quartile 2

(More Relevant to Goals)

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

Programs Quartile 3

(Relevant to Goals)

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

Programs Quartile 4

(Least Relevant to Goals)

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

Water/Sewer Fund

In May, 2016 the City celebrated the completion of the new Roswell Water Treatment Plant which has the capacity to produce 3.3 million gallons of water per day (MGD) to serve approximately 5,500 Roswell water utility customers. The City also operates a groundwater well and treatment facility capable of producing an additional 360,000 gallons of water per day. The Roswell Water Utility maintains approximately 85 miles of water distribution main water lines in

order to deliver the highest quality of water to our customers. For four years in a row, the City of Roswell has been the recipient of the Gold Award, an honor awarded by the Georgia Association of Water Professionals for water treatment plants that meet all of the State standards for water production. The City also purchases water from Fulton County on an as needed emergency basis to ensure the full daily demand of our customers is satisfied.

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



Water/Sewer Fund

Opportunities

The new Roswell Water Treatment Plant and facilities will optimize operations as the City continues to strive to be a leader in water supply and water conservation in the region. 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.

What We Have Accomplished

- Completed an update of the Roswell Water Utility Master Plan.
- Completed the new Roswell Water Treatment Plant that can produce up to 3.3 million gallons of water per day (MGD) and reduce the amount of water purchased from Fulton County by approximately \$250,000 annually.
- Implemented a capacity fee to recover the cost of new water capacity available for new development.
- Monitored the financial impact of the 2015 annual adjustments of 1.5% each January through 2019.
- Participated in the Metropolitan North Georgia Water Planning District (MNGWPD) Conservation Plan activities such as the Toilet Rebate Program, Water Conservation Education and Drinking Water Week.
- Completed construction of the Shadowbrook Drive, Shadowbrook Court, and Maple Street waterline replacement projects.
- Met 100% of drinking water quality tests and all State and Federal Safe Drinking Water Act Regulations as required by withdrawal permit.
- Maintained “non-revenue” water below 10% using the GA Water System Audit and Water Loss analysis.

Challenges

The vision for water supply for the City and the region is forecast for 50 years. The City needs to continue to educate our customers about the vision and position of the City for future water demands. The Roswell Water Utility has received a water withdrawal permit from the Georgia Environmental Protection Division and is prepared to execute the operations of the new water treatment plant to bring its customers the latest technology to deliver the highest service in water production, treatment and distribution. The Department will strive to continue to secure safe water supplies for generations to come and participate actively in the regional water supply planning.

What We Expect to Accomplish

- Maintain purchased water from Fulton County below 2% of water demand.
- Continue to meet 100% of drinking water quality tests and all State and Federal Safe Drinking Water Act Regulations as required by withdrawal permit.
- Calibrate approximately 500 water meters randomly in the system.
- Continue to maintain “non-revenue” water below 10% using the GA Water System Audit and Water Loss analysis.
- Complete Asset Management database for all water system facilities by January of 2018.
- Complete construction of the Grove Way/ Bush Street Water line Replacement Project-Phase 1 (CDBG Funded) by Spring of 2018.
- Complete construction of the Millbrook Circle Water Line Replacement Project (CDBG Funded) and the Walnut Lane replacement project by Spring of 2018.
- Continue collaboration with Fulton County and the Chattahoochee Nature Center for groundwater exploration initiative.

Water/Sewer Fund

FY 2018 Estimated Beginning Available Fund Balance			\$33,611
FY 2018 Revenues			\$4,025,000
FY 2017 TOTAL Approved Budget			\$2,934,367
		Recurring Mid-year Adjustments	\$140,000
		Salary and Benefit Adjustments	(\$21,712)
		Budgeted Vacancy Savings	(\$711)
		Net change from zero based repairs & maint, repairs & maint-grounds	(\$4,000)
		Retirement Adjustments	\$1,004
		Fleet Services Rate Adjustment	\$31,643
		Utilities Adjustment	(\$100)
		Gasoline / Oil / Bottled Gas Adjustment	(\$5,268)
		Department Changes	(\$20,522)
		Indirect Costs Adjustment	\$38,848
FY 2018 Approved Base Budget			\$3,093,549
50544100	53100	Group Benefits Anticipated Cost Increase	\$3,805
50544100	531615	Add Work Order Software for Water and Stormwater Utilities (50/50 Split)	\$20,000
50544400	531605	Enhance Water Hydrant Security	\$15,000
50544400	511300	Increase Overtime Funding for Transition to 12-hour Shifts at Water Plant	\$15,000
FY 2018 Approved Program Changes			\$53,805
FY 2018 Approved Operating Budget			\$3,147,354
50544400	541420	80046 Water Line Replacement	\$483,102
50544400	542100	80047 Trackhoe Replacement - Water Fund	\$80,000
Total Maintenance Capital			\$563,102
FY 2018 Approved Capital			\$563,102
FY 2018 TOTAL Approved Budget			\$3,710,456
FY 2018 Reserve by Policy*			\$3,361
FY 2018 Estimated Ending Available Fund Balance Over Reserve by Policy			\$344,794
Unfunded Requests:			
FY 2018 Unfunded requests			\$0

*Reflects the new fund balance policy for enterprise funds. Refer to the "Policies and Procedures" section for details

Water/Sewer Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
323120 Building & Inspection Fees	\$525	\$0	\$0	\$0
Licenses & Permits Total	\$525	\$0	\$0	\$0
341905 Other/Misc. Fees	\$1,878	\$0	\$0	\$0
344210 Water Charges	\$3,138,854	\$3,300,000	\$3,300,000	\$3,349,500
344215 Reconnect Fees	\$375	\$500	\$500	\$500
344216 Meter Fees	\$125,860	\$45,000	\$182,440	\$200,000
344217 Water Service Stop Fees	\$17,592	\$35,000	\$35,000	\$15,000
344218 Capacity Fees	\$0	\$0	\$140,000	\$0
344255 Sewerage Charges	\$234,094	\$225,000	\$225,000	\$300,000
344256 Sewer Permit Fees Admin	\$12,646	\$15,000	\$15,000	\$10,000
344700 Utility Bill Late Charges	\$185,141	\$200,000	\$200,000	\$150,000
349300 Bad Check Fees	\$300	\$0	\$0	\$0
Charges for Service Total	\$3,716,739	\$3,820,500	\$4,097,940	\$4,025,000
361000 Interest Revenues	\$4,465	\$0	\$0	\$0
361010 Unrealized Invest Gains	-\$1,069	\$0	\$0	\$0
361016 Invest Interest Earned	\$0	\$6,000	\$6,000	\$0
Interest Income Total	\$3,396	\$6,000	\$6,000	\$0
392100 Sale Of Assets	\$2,700	\$0	\$0	\$0
Miscellaneous Revenues Total	\$2,700	\$0	\$0	\$0
Current Year Revenues	\$3,723,360	\$3,826,500	\$4,103,940	\$4,025,000



Water/Sewer Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$860,995	\$912,787	\$917,787	\$886,800	\$0	\$886,800
511101 Budgeted Salary Savings	\$6,819	-\$8,157	-\$8,157	-\$8,868	\$0	-\$8,868
511300 Overtime	\$18,599	\$23,125	\$23,125	\$40,125	\$15,000	\$55,125
512200 Social Security (FICA)	\$54,161	\$54,660	\$54,660	\$57,100	\$0	\$57,100
512300 Medicare	\$12,619	\$12,770	\$12,770	\$13,330	\$0	\$13,330
512400 Defined Benefit Retirement	\$136,836	\$74,039	\$74,039	\$68,043	\$0	\$68,043
512401 Deferred Compensation	\$2,292	\$3,400	\$3,400	\$3,820	\$0	\$3,820
512402 Defined Contribution Retirement	\$40,287	\$35,010	\$35,010	\$41,590	\$0	\$41,590
553100 Group Insurance Contribution	\$193,330	\$201,408	\$201,408	\$205,448	\$3,805	\$209,253
554100 Workers Comp Contribution	\$11,545	\$11,545	\$11,545	\$13,780	\$0	\$13,780
Salaries and Benefits Total	\$1,337,482	\$1,320,587	\$1,325,587	\$1,321,168	\$18,805	\$1,339,973
521201 Professional Services	\$17,187	\$44,500	\$69,500	\$44,500	\$0	\$44,500
521300 Technical Services	\$12,932	\$20,000	\$20,000	\$15,000	\$0	\$15,000
521400 Contract Services	\$59,322	\$88,850	\$88,850	\$94,850	\$0	\$94,850
522110 Disposal	\$8,959	\$10,000	\$10,000	\$10,000	\$0	\$10,000
522130 Custodial	\$2,850	\$2,850	\$2,850	\$2,850	\$0	\$2,850
522140 Maintenance - Grounds	\$7,914	\$11,400	\$11,400	\$11,400	\$0	\$11,400
522205 Repairs And Maintenance	\$69,806	\$161,000	\$163,485	\$157,000	\$0	\$157,000
522210 Vehicle Repair	\$1,085	\$2,650	\$3,450	\$0	\$0	\$0
522215 Garage Base Rate	\$13,111	\$18,050	\$18,050	\$0	\$0	\$0
522216 Mechanics Rate	\$10,720	\$10,650	\$10,650	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$76,693	\$0	\$76,693
522320 Rental Of Equipment And Vehicles	\$4,539	\$4,034	\$5,374	\$4,034	\$0	\$4,034
523220 Postage	\$337	\$908	\$908	\$975	\$0	\$975
523400 Printing And Binding	\$462	\$1,000	\$1,000	\$1,000	\$0	\$1,000
523500 Travel	\$3,624	\$6,191	\$6,191	\$7,258	\$0	\$7,258
523600 Dues And Fees	\$12,888	\$14,369	\$14,369	\$14,636	\$0	\$14,636
523700 Education And Training	\$10,984	\$10,075	\$10,075	\$11,775	\$0	\$11,775
523800 Licenses	\$591	\$1,700	\$1,700	\$577	\$0	\$577
523901 Bank Fees / Charges	\$14,562	\$15,000	\$15,000	\$15,000	\$0	\$15,000
523902 Sanitation Services	\$496	\$1,300	\$1,300	\$1,300	\$0	\$1,300
531105 Supplies	\$129,516	\$51,250	\$50,342	\$53,650	\$0	\$53,650
531120 Vehicle Parts And Supplies	\$10,739	\$13,700	\$12,900	\$0	\$0	\$0
531140 Water Line/Meter Maint Supplies	\$258,307	\$318,500	\$335,460	\$345,500	\$0	\$345,500
531150 Computer Supplies	\$0	\$0	\$0	\$240	\$0	\$240
531210 Water / Sewerage	\$711,655	\$100,000	\$100,000	\$100,000	\$0	\$100,000
531220 Natural Gas	\$2,564	\$3,000	\$3,000	\$2,900	\$0	\$2,900
531230 Electricity	\$56,748	\$81,700	\$181,700	\$181,700	\$0	\$181,700
531250 Oil	\$724	\$950	\$950	\$950	\$0	\$950
531270 Gasoline/ Diesel	\$18,165	\$28,000	\$28,000	\$22,732	\$0	\$22,732
531310 Hospitality And Events	\$951	\$500	\$500	\$500	\$0	\$500
531400 Books And Periodicals	\$477	\$700	\$700	\$700	\$0	\$700
531605 Machinery And Equipment-Operating	\$50,857	\$46,700	\$49,690	\$26,200	\$15,000	\$41,200
531610 Furniture/Fixtures-Operating	\$500	\$500	\$500	\$500	\$0	\$500
531615 Computer Equipment-Operating	\$14,972	\$5,200	\$6,108	\$5,200	\$20,000	\$25,200
531720 Uniforms	\$6,305	\$12,000	\$12,000	\$12,360	\$0	\$12,360
Operating Total	\$1,514,848	\$1,087,227	\$1,236,002	\$1,221,980	\$35,000	\$1,256,980

Water/Sewer Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
541300 Buildings	\$5,871,696	\$0	\$130,274	\$0	\$0	\$0
541420 Water Lines	\$326,461	\$0	\$258,185	\$0	\$483,102	\$483,102
542100 Machinery	\$0	\$0	\$0	\$0	\$80,000	\$80,000
549999 Contra- Capital Expense Account	-\$6,198,156	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$288,212	\$275,592	\$275,592	\$314,440	\$0	\$314,440
552400 Risk/Liability Contribution	\$40,961	\$40,961	\$40,961	\$40,961	\$0	\$40,961
561001 Building- Depreciation	\$15,332	\$0	\$0	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$410,267	\$0	\$0	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$2,000	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$68,785	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$34,362	\$0	\$0	\$0	\$0	\$0
582100 Interest - Long Term Debt	\$0	\$210,000	\$210,000	\$195,000	\$0	\$195,000
Transfers, Capital, Other Total	\$859,919	\$526,553	\$915,012	\$550,401	\$563,102	\$1,113,503
Grand Total	\$3,712,249	\$2,934,367	\$3,476,601	\$3,093,549	\$616,907	\$3,710,456

Water/Sewer Fund Cost Centers

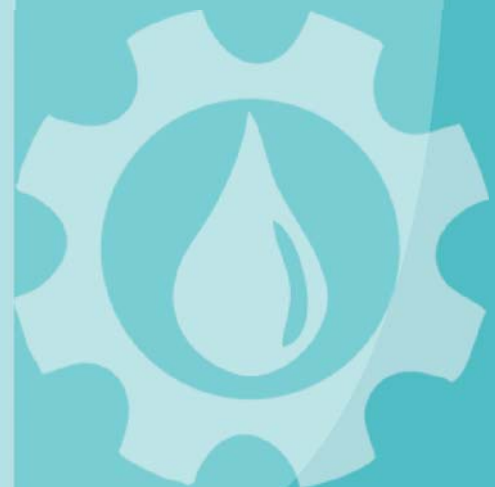
	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
Operating	\$0	\$0	\$0	\$6,000	\$0	\$6,000
50541001 - Water Support Services Total	\$0	\$0	\$0	\$6,000	\$0	\$6,000
Salaries and Benefits	\$240,266	\$284,498	\$284,498	\$233,002	\$3,805	\$236,807
Operating	\$56,588	\$96,366	\$97,413	\$93,964	\$20,000	\$113,964
Transfers, Capital, Other	-\$5,338,238	\$526,553	\$526,553	\$550,401	\$0	\$550,401
50544100 - Water Administration Total	-\$5,041,384	\$907,417	\$908,464	\$877,367	\$23,805	\$901,172
Salaries and Benefits	\$595,485	\$501,025	\$501,025	\$531,966	\$15,000	\$546,966
Operating	\$245,171	\$378,111	\$518,911	\$504,712	\$0	\$504,712
Transfers, Capital, Other	\$5,871,696	\$0	\$130,274	\$0	\$0	\$0
50544300 - Water Plant Total	\$6,712,352	\$879,136	\$1,150,210	\$1,036,678	\$15,000	\$1,051,678
Salaries and Benefits	\$501,731	\$535,064	\$540,064	\$556,200	\$0	\$556,200
Operating	\$1,213,089	\$612,750	\$619,678	\$617,304	\$15,000	\$632,304
Transfers, Capital, Other	\$326,461	\$0	\$258,185	\$0	\$563,102	\$563,102
50544400 - Water Distribution Total	\$2,041,281	\$1,147,814	\$1,417,927	\$1,173,504	\$578,102	\$1,751,606
Grand Total	\$3,712,249	\$2,934,367	\$3,476,601	\$3,093,549	\$616,907	\$3,710,456

Stormwater Utility Fund

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.



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.



Stormwater Utility Fund

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 consistent level of compliance with Federal and State clean water regulations. The consolidation of all stormwater responsibilities in one entity has resulted in more efficient and effective citizen response, a reduction in the backlog of routine citizen calls, prioritization and completion of Operation and Maintenance work orders and Capital projects. The City of Roswell is part of the Metropolitan North Georgia Water Planning District and is required to comply with Watershed Management Plan and is prepared to fully comply with these plans while meeting the demands of our customers.

What We Have Accomplished

- Achieved 90% completion of all Capital projects for the fiscal year.
- Began engineering for upcoming Fiscal Year projects.
- Completed required inspection of 20% of the City owned Stormwater System.
- Implemented a Citywide training program on Green Infrastructure/Low Impact Development practices and fertilizer use and storage.
- Began the City staff operated pipe jetting program.
- Completed the Compliance Stormwater Evaluation Inspection for the Municipal Separate Storm Sewer System (MS4) Permit

Challenges

Staff must work to ensure efficiency and fiscal responsibility while continuing to provide superior customer service. Project Engineering 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 Expect to Accomplish

- Achieve 100% completion of all Capital for the Fiscal Year.
- Dedicate 20% of the Capital budget to GI/LID projects.
- Complete required inspection of 20% of the City owned Stormwater System.
- Demonstrate, in the road right of way, the use of Green Infrastructure/Low Impact Development practices and their benefit to the overall stormwater program.
- Respond to and address MS4 Permit review findings.

Stormwater Utility Fund

FY 2018 Estimated Beginning Available Fund Balance		\$72,682	
FY 2018 Revenues		\$3,135,280	
FY 2017 TOTAL Approved Budget		\$3,258,688	
Adjustments to beginning base and Capital Removed		(\$1,059,000)	
Salary and Benefit Adjustments		\$10,305	
Budgeted Vacancy Savings		(\$622)	
Net change from zero based repairs & maint, repairs & maint-grounds		(\$4,397)	
Retirement Adjustments		\$9,500	
Fleet Services Rate Adjustment		\$22,798	
Utilities Adjustment		(\$1,100)	
Gasoline / Oil / Bottled Gas Adjustment		(\$10,029)	
Department Changes		(\$21,436)	
Indirect Costs Adjustment		\$20,956	
FY 2018 Approved Base Budget		\$2,225,663	
50743200	553100	Group Benefits Anticipated Cost Increase	\$2,896
50743200	531615	Add Work Order Software for Water and Stormwater Utilities (50/50 Split)	\$20,000
50743200	511100	Add One Full Time Stormwater System Inspector Position	\$74,375
50743200	511100	Upgrade One Stormwater Inspector Position	\$3,404
FY 2018 Approved Program Changes		\$100,675	
FY 2018 Approved Operating Budget		\$2,326,338	
50743200	541200	82016 Stormwater Master Project List	\$552,221
50743200	541200	82028 Pipe Camera Equipment and Trailer Replacement	\$200,000
		Total Maintenance Capital	\$752,221
FY 2018 Approved Capital		\$752,221	
FY 2018 TOTAL Approved Budget		\$3,078,559	
FY 2018 Reserve by Policy*		\$4,072	
FY 2018 Estimated Ending Available Fund Balance Over Reserve by Policy		\$125,331	

*Reflects the new fund balance policy for enterprise funds. Refer to the "Policies and Procedures" section for details

Stormwater Utility Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
344261 Stormwater Utility	\$3,057,152	\$3,115,000	\$3,115,000	\$3,125,280
Charges for Service Total	\$3,057,152	\$3,115,000	\$3,115,000	\$3,125,280
361000 Interest Revenues	\$18,759	\$10,000	\$10,000	\$10,000
361010 Unrealized Invest Gains	\$12,643	\$0	\$0	\$0
Interest Income Total	\$31,402	\$10,000	\$10,000	\$10,000
371005 Private Donations/contrib	\$0	\$0	\$30,000	\$0
389999 Over And Short	-\$325	\$0	\$0	\$0
392200 Gain On Property Sale	-\$149,122	\$0	\$0	\$0
Miscellaneous Revenues Total	-\$149,448	\$0	\$30,000	\$0
393500 Capital Lease Program	\$0	\$360,000	\$0	\$0
Lease Proceeds Total	\$0	\$360,000	\$0	\$0
Current Year Revenues	\$2,939,107	\$3,485,000	\$3,155,000	\$3,135,280



Stormwater Utility Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$600,837	\$705,124	\$705,124	\$699,200	\$52,331	\$751,531
511101 Budgeted Salary Savings	\$0	-\$6,370	-\$6,370	-\$6,992	\$0	-\$6,992
511105 Part Time Employees	\$0	\$29,760	\$29,760	\$30,951	\$0	\$30,951
511300 Overtime	\$1,088	\$1,625	\$1,625	\$1,625	\$0	\$1,625
512200 Social Security (FICA)	\$35,888	\$41,100	\$41,100	\$45,000	\$3,244	\$48,244
512300 Medicare	\$8,393	\$9,610	\$9,610	\$10,510	\$759	\$11,269
512400 Defined Benefit Retirement	\$104,632	\$76,353	\$76,353	\$80,883	\$0	\$80,883
512401 Deferred Compensation	\$3,221	\$3,300	\$3,300	\$5,340	\$0	\$5,340
512402 Defined Contribution Retirement	\$18,149	\$13,740	\$13,740	\$16,670	\$6,803	\$23,473
553100 Group Insurance Contribution	\$144,453	\$152,355	\$152,355	\$161,588	\$14,438	\$176,026
554100 Workers Comp Contribution	\$5,165	\$5,165	\$5,165	\$6,170	\$0	\$6,170
Salaries and Benefits Total	\$921,825	\$1,031,762	\$1,031,762	\$1,050,945	\$77,575	\$1,128,520
521201 Professional Services	\$27,489	\$200,000	\$175,929	\$125,000	\$0	\$125,000
521202 Legal	\$0	\$10,000	\$1,000	\$10,000	\$0	\$10,000
521300 Technical Services	\$5,939	\$50,000	\$52,306	\$50,000	\$0	\$50,000
521400 Contract Services	\$28,405	\$31,250	\$61,549	\$105,250	\$0	\$105,250
522110 Disposal	\$9,434	\$15,000	\$15,000	\$15,000	\$0	\$15,000
522130 Custodial	\$2,850	\$3,200	\$3,200	\$3,200	\$0	\$3,200
522140 Maintenance - Grounds	\$0	\$1,050	\$1,050	\$3,550	\$0	\$3,550
522205 Repairs And Maintenance	\$40,141	\$56,597	\$56,597	\$49,700	\$0	\$49,700
522210 Vehicle Repair	\$16,905	\$10,000	\$10,000	\$0	\$0	\$0
522215 Garage Base Rate	\$7,591	\$10,450	\$10,450	\$0	\$0	\$0
522216 Mechanics Rate	\$8,482	\$6,225	\$6,225	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$56,373	\$0	\$56,373
522320 Rental Of Equipment And Vehicles	\$3,909	\$9,375	\$9,443	\$9,375	\$0	\$9,375
523210 Communication Services	\$5	\$0	\$0	\$0	\$0	\$0
523220 Postage	\$2,401	\$564	\$619	\$680	\$0	\$680
523400 Printing And Binding	\$20	\$0	\$0	\$0	\$0	\$0
523500 Travel	\$1,288	\$4,825	\$4,825	\$4,491	\$0	\$4,491
523600 Dues And Fees	\$574	\$1,000	\$2,000	\$1,466	\$0	\$1,466
523700 Education And Training	\$2,535	\$5,880	\$5,880	\$5,980	\$1,500	\$7,480
523800 Licenses	\$0	\$100	\$100	\$147	\$0	\$147
523901 Bank Fees / Charges	\$14,562	\$15,000	\$15,000	\$15,000	\$0	\$15,000
523902 Sanitation Services	\$0	\$1,300	\$1,300	\$1,300	\$0	\$1,300
531105 Supplies	\$64,306	\$92,062	\$115,244	\$90,162	\$0	\$90,162
531120 Vehicle Parts And Supplies	\$10,203	\$6,900	\$6,900	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$0	\$0	\$420	\$0	\$420
531220 Natural Gas	\$1,688	\$4,000	\$4,000	\$2,900	\$0	\$2,900
531230 Electricity	\$15,223	\$34,950	\$34,950	\$34,950	\$0	\$34,950
531250 Oil	\$611	\$1,550	\$1,550	\$1,550	\$0	\$1,550
531270 Gasoline/ Diesel	\$14,855	\$29,814	\$29,814	\$19,785	\$0	\$19,785
531310 Hospitality And Events	\$0	\$0	\$0	\$0	\$500	\$500
531605 Machinery And Equipment-Operating	\$370	\$0	\$0	\$0	\$0	\$0
531610 Furniture/Fixtures-Operating	\$100	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$2,247	\$1,000	\$9,385	\$1,000	\$20,600	\$21,600
531620 Communication Equipment-Operating	\$0	\$600	\$600	\$600	\$0	\$600
531720 Uniforms	\$4,772	\$6,205	\$6,205	\$6,635	\$500	\$7,135
Operating Total	\$286,904	\$608,897	\$641,121	\$614,514	\$23,100	\$637,614

Stormwater Utility Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Operating Total	\$286,904	\$608,897	\$641,121	\$614,514	\$23,100	\$637,614
541200 Site Improvements	\$952,206	\$600,000	\$2,238,561	\$0	\$552,221	\$552,221
542100 Machinery	\$0	\$15,000	\$15,500	\$0	\$200,000	\$200,000
542200 Vehicles	\$0	\$360,000	\$471,708	\$0	\$0	\$0
549999 Contra- Capital Expense Account	-\$863,261	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$462,299	\$491,887	\$491,887	\$512,843	\$0	\$512,843
552400 Risk/Liability Contribution	\$12,940	\$12,940	\$12,940	\$12,940	\$0	\$12,940
561002 Infrastructure- Depreciation	\$99,506	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$6,525	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$29,830	\$0	\$0	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$84,000	\$84,000	\$0	\$0	\$0
611351 Transfer Out - Fed Grant	\$0	\$0	\$85,937	\$0	\$0	\$0
611357 Transfer Out - General Fund	\$54,202	\$54,202	\$54,202	\$34,421	\$0	\$34,421
Transfers, Capital, Other Total	\$754,248	\$1,618,029	\$3,454,735	\$560,204	\$752,221	\$1,312,425
Grand Total	\$1,962,977	\$3,258,688	\$5,127,618	\$2,225,663	\$852,896	\$3,078,559

Stormwater Utility Fund Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Operating	\$0	\$0	\$0	\$10,500	\$0	\$10,500
50741001 - Storm Water Support Services Total	\$0	\$0	\$0	\$10,500	\$0	\$10,500
Salaries and Benefits	\$921,825	\$1,031,762	\$1,031,762	\$1,050,945	\$77,575	\$1,128,520
Operating	\$286,904	\$608,897	\$641,121	\$604,014	\$23,100	\$627,114
Transfers, Capital, Other	\$754,248	\$1,618,029	\$3,454,735	\$560,204	\$752,221	\$1,312,425
50743200 - Stormwater Management Total	\$1,962,977	\$3,258,688	\$5,127,618	\$2,215,163	\$852,896	\$3,068,059
Grand Total	\$1,962,977	\$3,258,688	\$5,127,618	\$2,225,663	\$852,896	\$3,078,559

Solid Waste Fund

The Solid Waste Fund is an enterprise fund that provides solid waste collection and recycling services throughout the City. Services are provided for over 25,000 residential customers for weekly garbage, recycling, and yard waste collection and disposal services. There are approximately 1,000 commercial customers for whom garbage collection and disposal services are provided. The City owns and operates a fully-staffed Recycling Center operating five days a week. Under the Solid Waste Fund, large item collection services are provided

to residential customers, for a fee, as needed. In addition, recyclables are collected from City facilities and schools and a public education program promotes sustainable practices in waste management.

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



Solid Waste Fund

Opportunities

The Solid Waste Division continues to strive to provide efficient customer service to residential and commercial customers in addition to specialized programs such as large item pick-ups, curbside exemptions, Bulky Amnesty Days and Household Hazardous Waste Collection Events. The Recycling Center continues to look for opportunities to educate, interact and partner with the businesses and residents of Roswell on solid waste and recycling issues. The completion of the Solid Waste Business Plan will provide guidance for the next 5 to 10 years.

What We Have Accomplished

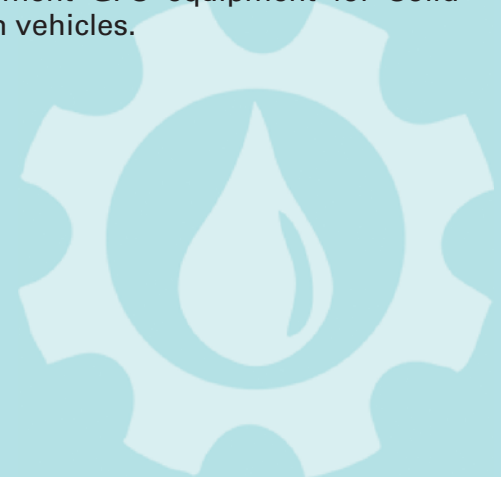
- Continued to look for opportunities to update fleet of residential collection vehicles to improve reliability.
- Identified circumstances that prohibit collection from locations and focused on resolving those issues within 48 to 72 hours.
- Continued current communications system with all residential and scout truck drivers.
- Held four Bulky Trash Amnesty Days partnering with the City of Milton.
- Held three Household Hazardous Waste Collection events.
- Began Implementation of the 2016 Solid Waste Business Plan which will guide the direction of the Solid Waste Division for the next 5 to 10 years.
- Completed a Memorandum of Understanding between Keep Roswell Beautiful and the City of Roswell.
- Held the 6th Annual Roswell Green Expo.

Challenges

Challenges exist with ongoing sanitation truck maintenance and replacement in order to ensure maximum life and efficient services. Ensuring that sanitation trucks have consistent, unobstructed access to commercial dumpsters is an on-going challenge. Fluctuating recycling markets continue to be a challenge for staff who will continue to work with all vendors to determine the most cost effective way to handle disposal of recyclables or reuse of items. Opportunities to provide environmental education to the community can be difficult due to scheduling and time constraints.

What We Expect to Accomplish

- Implement the semi-automated residential sanitation collection pilot program to improve operational reliability and employee safety.
- Maintain and train a sufficient and efficient staffing level.
- Train all Solid Waste Division employees using the new Customer Delight Training Program.
- Complete annual inspection and required maintenance items for the Sanitation Transfer Station.
- Install replacement GPS equipment for Solid Waste Division vehicles.



Solid Waste Fund

FY 2018 Estimated Beginning Available Fund Balance			\$6,045,728
FY 2018 Revenues			\$8,595,000
FY 2017 TOTAL Approved Budget			\$9,263,042
Recurring Mid-year Adjustments			\$120,000
Salary and Benefit Adjustments			(\$32,158)
Budgeted Vacancy Savings			(\$1,031)
Net change from zero based repairs & maint, repairs & maint-grounds			(\$3,850)
Retirement Adjustments			\$42,109
Fleet Services Rate Adjustment			\$81,359
Utilities Adjustment			\$300
Gasoline / Oil / Bottled Gas Adjustment			\$11,225
Department Changes			(\$2,173)
Bank Fees			\$8,700
Indirect Costs Adjustment			\$99,284
FY 2018 Approved Base Budget			\$9,586,807
54045100	553100	Group Benefits Anticipated Cost Increase	\$11,897
54045201	531605	81018 Add Rolling Carts for Residential Automated Collection Pilot Program (Capital & Operat	\$300,000
54045500	522110	Increase Funding for Disposal Services (Recycling Center)	\$20,000
FY 2018 Approved Program Changes			\$331,897
FY 2018 Approved Operating Budget			\$9,918,704
54045202	542200	81001 Commercial Front Loader Garbage Truck Replacement	\$245,000
54045201	542200	81002 Residential Rear Loader Garbage Truck Replacement	\$170,000
54045500	542100	81019 Replacement Trailer at Recycling Center	\$6,500
54045500	542100	81020 Replacement of Skid Steer for Solid Waste (Recycling)	\$75,000
54045500	542100	81011 Replacement of Shredder - Solid Waste (Recycling)	\$45,000
Total Maintenance Capital			\$541,500
54045201	542200	81018 Retrofit Residential Trucks for Automation Pilot Program (Capital & Operating)	\$14,000
54045100	542100	81021 Add One Video Messaging Board	\$11,000
Total One Time Capital			\$25,000
FY 2018 Approved Capital			\$566,500
FY 2018 TOTAL Approved Budget			\$10,485,204
FY 2018 Reserve by Policy*			\$594,746
FY 2018 Estimated Ending Available Fund Balance Over Reserve by Policy			\$3,560,778
Unfunded Requests:			
FY 2018 Unfunded Requests:			\$0

*Reflects the new fund balance policy for enterprise funds. Refer to the "Policies and Procedures" section for details

Solid Waste Fund Revenues

		FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341905	Other/Misc. Fees	\$199	\$0	\$0	\$0
344111	Residential Refuse Collect	\$4,995,179	\$5,500,000	\$5,500,000	\$5,555,000
344112	Commercial Refuse Collect	\$2,853,670	\$2,800,000	\$2,800,000	\$2,828,000
344115	Utility Billing Lien Revenue	-\$11	\$0	\$0	\$0
344160	Solid Waste Recycling Fees	\$269,917	\$200,000	\$200,000	\$200,000
344162	Large Item Fees	\$27,580	\$25,000	\$25,000	\$10,000
344191	Dumpster Set Up Fees	\$2,945	\$2,000	\$2,000	\$2,000
344700	Utility Bill Late Charges	\$0	\$100,000	\$100,000	\$0
Charges for Service Total		\$8,149,479	\$8,627,000	\$8,627,000	\$8,595,000
361000	Interest Revenues	\$51,946	\$40,000	\$40,000	\$0
361010	Unrealized Invest Gains	\$39,638	\$0	\$0	\$0
Interest Income Total		\$91,584	\$40,000	\$40,000	\$0
389999	Over And Short	\$168	\$0	\$0	\$0
391201	Operating Transfer In	\$13,551	\$0	\$0	\$0
391250	Capital Transfer In	\$150,000	\$0	\$0	\$0
392100	Sale Of Assets	\$87,151	\$0	\$0	\$0
Miscellaneous Revenues Total		\$250,870	\$0	\$0	\$0
Current Year Revenues		\$8,491,933	\$8,667,000	\$8,667,000	\$8,595,000



Solid Waste Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$2,070,008	\$2,212,190	\$2,212,190	\$2,155,000	\$0	\$2,155,000
511101 Budgeted Salary Savings	\$0	-\$20,519	-\$20,519	-\$21,550	\$0	-\$21,550
511105 Part Time Employees	\$7,090	\$15,504	\$15,504	\$16,126	\$0	\$16,126
511300 Overtime	\$100,985	\$94,269	\$94,269	\$94,269	\$0	\$94,269
512200 Social Security (FICA)	\$130,519	\$133,620	\$133,620	\$139,300	\$0	\$139,300
512300 Medicare	\$30,500	\$31,230	\$31,230	\$32,550	\$0	\$32,550
512400 Defined Benefit Retirement	\$327,882	\$261,680	\$261,680	\$294,999	\$0	\$294,999
512401 Deferred Compensation	\$5,105	\$6,300	\$6,300	\$8,270	\$0	\$8,270
512402 Defined Contribution Retirement	\$44,198	\$48,210	\$48,210	\$55,030	\$0	\$55,030
553100 Group Insurance Contribution	\$600,423	\$637,696	\$637,696	\$641,736	\$11,897	\$653,633
554100 Workers Comp Contribution	\$69,000	\$69,000	\$69,000	\$82,370	\$0	\$82,370
Salaries and Benefits Total	\$3,385,710	\$3,489,180	\$3,489,180	\$3,498,100	\$11,897	\$3,509,997
521201 Professional Services	\$39,475	\$0	\$4,380	\$0	\$0	\$0
521202 Legal	\$5,898	\$0	\$0	\$0	\$0	\$0
521400 Contract Services	\$2,689,932	\$2,534,341	\$2,575,222	\$2,654,341	\$0	\$2,654,341
522110 Disposal	\$1,460,399	\$1,432,700	\$1,755,446	\$1,432,700	\$20,000	\$1,452,700
522130 Custodial	\$4,500	\$3,375	\$8,774	\$3,375	\$0	\$3,375
522140 Maintenance - Grounds	\$17,410	\$5,000	\$5,750	\$5,000	\$0	\$5,000
522205 Repairs And Maintenance	\$34,911	\$8,150	\$11,634	\$4,300	\$0	\$4,300
522210 Vehicle Repair	\$44,608	\$29,550	\$38,941	\$0	\$0	\$0
522215 Garage Base Rate	\$28,981	\$39,900	\$39,900	\$0	\$0	\$0
522216 Mechanics Rate	\$120,901	\$120,900	\$120,900	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$531,809	\$0	\$531,809
522320 Rental Of Equipment And Vehicles	\$4,264	\$4,475	\$4,625	\$4,475	\$0	\$4,475
523220 Postage	\$212	\$618	\$618	\$685	\$0	\$685
523300 Advertising	\$33	\$540	\$540	\$540	\$0	\$540
523400 Printing And Binding	\$319	\$1,770	\$1,770	\$1,770	\$0	\$1,770
523500 Travel	\$3,980	\$4,200	\$4,200	\$5,867	\$0	\$5,867
523600 Dues And Fees	\$971	\$1,470	\$1,470	\$1,837	\$0	\$1,837
523700 Education And Training	\$3,772	\$4,310	\$4,950	\$6,410	\$0	\$6,410
523800 Licenses	\$85	\$280	\$280	\$306	\$0	\$306
523851 Contracted Temporary Labor	\$0	\$1,500	\$1,500	\$1,500	\$0	\$1,500
523901 Bank Fees / Charges	\$43,687	\$35,000	\$35,000	\$43,700	\$0	\$43,700
523902 Sanitation Services	\$0	\$1,016	\$1,016	\$1,016	\$0	\$1,016
531105 Supplies	\$56,599	\$58,804	\$57,164	\$54,804	\$0	\$54,804
531120 Vehicle Parts And Supplies	\$260,510	\$263,100	\$254,600	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$0	\$0	\$240	\$0	\$240
531210 Water / Sewerage	\$769	\$1,050	\$1,050	\$1,050	\$0	\$1,050
531215 Stormwater Fees	\$235	\$0	\$0	\$300	\$0	\$300
531220 Natural Gas	\$534	\$600	\$600	\$600	\$0	\$600
531230 Electricity	\$8,328	\$10,980	\$10,980	\$10,980	\$0	\$10,980
531240 Bottled Gas	\$2,938	\$4,000	\$4,222	\$4,000	\$0	\$4,000
531250 Oil	\$9,277	\$12,968	\$12,968	\$12,968	\$0	\$12,968
531270 Gasoline/ Diesel	\$123,163	\$157,808	\$157,808	\$169,033	\$0	\$169,033
531310 Hospitality And Events	\$2,526	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$37	\$50	\$50	\$50	\$0	\$50
531605 Machinery And Equipment-Operating	\$2,933	\$9,169	\$21,314	\$9,169	\$0	\$9,169
531610 Furniture/Fixtures-Operating	\$6,997	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$0	\$0	\$1,500	\$0	\$0	\$0
531625 Dumpster - Equipment Op	\$56,205	\$70,873	\$58,728	\$70,873	\$0	\$70,873
531720 Uniforms	\$38,413	\$34,110	\$34,110	\$34,470	\$0	\$34,470
Operating Total	\$5,073,804	\$4,852,607	\$5,232,010	\$5,068,168	\$20,000	\$5,088,168

Solid Waste Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
541200 Site Improvements	\$2,214	\$0	\$97,786	\$0	\$0	\$0
541300 Buildings	\$4,752,198	\$0	\$0	\$0	\$0	\$0
542100 Machinery	\$0	\$0	\$0	\$0	\$137,500	\$137,500
542200 Vehicles	\$615,750	\$0	\$311,982	\$0	\$429,000	\$429,000
549999 Contra- Capital Expense Account	-\$5,370,162	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$985,524	\$872,395	\$872,395	\$971,679	\$0	\$971,679
552400 Risk/Liability Contribution	\$48,860	\$48,860	\$48,860	\$48,860	\$0	\$48,860
561001 Building- Depreciation	\$47,568	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$16,116	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$281,721	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$1,379,788	\$921,255	\$1,331,023	\$1,020,539	\$566,500	\$1,587,039
Grand Total	\$9,839,302	\$9,263,042	\$10,052,213	\$9,586,807	\$898,397	\$10,485,204



Solid Waste Fund Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Operating	\$0	\$0	\$0	\$6,000	\$0	\$6,000
54041001 - Solid Waste Support Services Total	\$0	\$0	\$0	\$6,000	\$0	\$6,000
Salaries and Benefits	\$871,692	\$856,654	\$845,782	\$755,039	\$11,897	\$766,936
Operating	\$120,178	\$66,952	\$71,332	\$81,776	\$0	\$81,776
Transfers, Capital, Other	\$5,805,462	\$921,255	\$1,019,041	\$1,020,539	\$11,000	\$1,031,539
54045100 - Solid Waste & Recycling Admin Total	\$6,797,332	\$1,844,861	\$1,936,155	\$1,857,354	\$22,897	\$1,880,251
Salaries and Benefits	\$1,652,854	\$1,714,154	\$1,714,154	\$1,782,651	\$0	\$1,782,651
Operating	\$395,583	\$355,830	\$360,630	\$410,562	\$300,000	\$710,562
Transfers, Capital, Other	-\$5,214,268	\$0	\$311,982	\$0	\$184,000	\$184,000
54045201 - Solid Waste Resident Collect Total	-\$3,165,830	\$2,069,984	\$2,386,766	\$2,193,213	\$484,000	\$2,677,213
Salaries and Benefits	\$552,098	\$583,766	\$585,919	\$602,489	\$0	\$602,489
Operating	\$294,641	\$362,843	\$358,734	\$364,555	\$0	\$364,555
Transfers, Capital, Other	\$788,594	\$0	\$0	\$0	\$245,000	\$245,000
54045202 - Solid Waste Commercial Collect Total	\$1,635,332	\$946,609	\$944,653	\$967,044	\$245,000	\$1,212,044
Operating	\$1,396,024	\$1,405,200	\$1,706,857	\$1,405,200	\$0	\$1,405,200
54045300 - Solid Waste Disposal Total	\$1,396,024	\$1,405,200	\$1,706,857	\$1,405,200	\$0	\$1,405,200
Salaries and Benefits	\$309,066	\$334,406	\$343,125	\$357,911	\$0	\$357,911
Operating	\$181,909	\$141,888	\$174,364	\$162,581	\$20,000	\$182,581
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$126,500	\$126,500
54045500 - Recycling Center Total	\$490,975	\$476,294	\$517,489	\$520,492	\$146,500	\$666,992
Salaries and Benefits	\$0	\$200	\$200	\$10	\$0	\$10
Operating	\$4,905	\$12,337	\$12,537	\$9,937	\$0	\$9,937
54045800 - Solid Waste Public Education Total	\$4,905	\$12,537	\$12,737	\$9,947	\$0	\$9,947
Operating	\$2,680,564	\$2,507,557	\$2,547,557	\$2,627,557	\$0	\$2,627,557
54045850 - Solid Waste Yard Trimmings Total	\$2,680,564	\$2,507,557	\$2,547,557	\$2,627,557	\$0	\$2,627,557
Grand Total	\$9,839,302	\$9,263,042	\$10,052,213	\$9,586,807	\$898,397	\$10,485,204

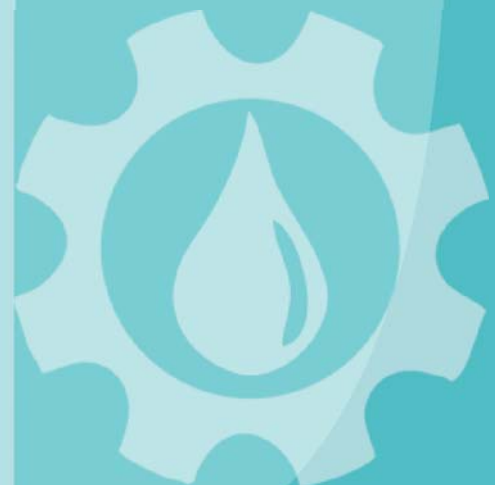


Fleet Services Fund

The Fleet Services Fund maintains the City of Roswell's fueling systems, vehicle fleet and support equipment. Fleet Services is responsible for preventative maintenance, repair parts inventory, tire servicing, vehicle towing, equipment repairs and vehicle repairs. All vehicle records are maintained by Fleet Services using Collective Fleet software. Fleet Services is also responsible for maintaining, servicing and ordering the City's fuel and the administration of fueling contracts.



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



Fleet Services Fund

Opportunities

The Fleet Services Fund is an internal services fund created to provide tracking, reporting and overall efficient services 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. Using the City work order module for fleet will provide opportunities to track life-cycle aspects of the fleet vehicles and equipment.

Challenges

Challenges exist with developing, tracking and accounting for all city vehicles and equipment to ensure maximum life and effective internal services such as an efficient comprehensive preventive maintenance schedule for the entire City's fleet. Scheduling and communication are essential elements of this program to ensure this program works successfully. Inventorying repair parts continues to be a challenge to determine and record existing stock to know what needs to be replaced and re-ordered. Managing and accounting for fuel usage and petroleum products for the City's fleet of vehicles and equipment continues to be challenging; however, staff is working with department liaisons for better reporting and accuracy.

What We Have Accomplished

- Analyzed the entire Preventative Maintenance Schedule for 2016 in order to establish a new starting point to provide scheduled maintenance to all city vehicles and equipment.
- Completed the tire inventory and created a new reporting process to help manage and account for this inventory.
- Developed a standard process for completing the Dobbs Monthly Fuel Report and a SOP written process.

What We Expect to Accomplish

- To create an accurate Preventative Maintenance schedule accounting for all vehicle and equipment. Our goal is to manage this process using Collective Fleet which gives us the ability to email the schedule to all liaisons.
- Manage and inventory all parts and petroleum products, maintain this inventory in Collective Fleet and associate a dollar figure to the inventories.
- Provide written guidance for garage personnel to complete established tasks when other personnel are absent.

Fleet Services Fund

FY 2018 Estimated Beginning Available Fund Balance **\$0**

FY 2018 Revenues **\$3,419,836**

FY 2017 TOTAL Approved Budget **\$819,986**

Capital Removed	(\$27,000)
Salary and Benefit Adjustments	\$5,774
Budgeted Vacancy Savings	(\$227)
Net change from zero based repairs & maint, repairs & maint-grounds	(\$680)
Retirement Adjustments	\$5,807
Fleet Services Rate Adjustment	\$24,166
Vehicle Supplies & Repairs	\$848,609
Gasoline / Oil / Bottled Gas Adjustment	(\$1,700)
Department Changes	\$0
Indirect Costs Adjustment	\$5,121
FY 2018 Approved Base Budget	\$1,679,856

60449000 553100 Group Benefits Anticipated Cost Increase \$1,734

FY 2018 Approved Program Changes **\$1,734**

FY 2018 Approved Operating Budget **\$1,681,590**

60449000 542200 14001 Citywide Vehicle Replacement Program \$1,724,746

60449000 542100 83004 Fleet Tool and Auto Repair Equipment Replacement Program \$13,500

FY 2018 Approved Capital **\$1,738,246**

FY 2018 TOTAL Approved Budget **\$3,419,836**

FY 2018 Estimated Ending Available Fund Balance **\$0**

Note: The accounting methodology for the Fleet Fund is changing in FY 2018 and the fund will "own" the assets and the departments will "lease" the vehicles from the Fleet Services Fund. A flat rate will be charged for all vehicle costs. Gasoline and Oil costs will be budgeted within the departments. Vehicles F-550 and above will continue to be requested by the departments through the budget process.

Fleet Services Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
341750 Fleet Service Charges	\$734,554	\$846,400	\$846,400	\$3,419,836
Charges for Service Total	\$734,554	\$846,400	\$846,400	\$3,419,836
Current Year Revenues	\$734,554	\$846,400	\$846,400	\$3,419,836



Fleet Services Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$388,350	\$443,081	\$443,081	\$446,500	\$0	\$446,500
511101 Budgeted Salary Savings	\$0	-\$4,238	-\$4,238	-\$4,465	\$0	-\$4,465
511300 Overtime	\$13,811	\$23,139	\$23,139	\$23,139	\$0	\$23,139
512200 Social Security (FICA)	\$23,973	\$27,500	\$27,500	\$28,900	\$0	\$28,900
512300 Medicare	\$5,607	\$6,430	\$6,430	\$6,750	\$0	\$6,750
512400 Defined Benefit Retirement	\$50,349	\$40,465	\$40,465	\$43,882	\$0	\$43,882
512401 Deferred Compensation	\$2,689	\$2,850	\$2,850	\$2,930	\$0	\$2,930
512402 Defined Contribution Retirement	\$19,261	\$18,810	\$18,810	\$21,120	\$0	\$21,120
553100 Group Insurance Contribution	\$87,798	\$93,490	\$93,490	\$93,490	\$1,734	\$95,224
554100 Workers Comp Contribution	\$3,295	\$3,295	\$3,295	\$3,930	\$0	\$3,930
Salaries and Benefits Total	\$595,133	\$654,822	\$654,822	\$666,176	\$1,734	\$667,910
521300 Technical Services	\$2,305	\$6,110	\$8,415	\$6,110	\$0	\$6,110
522110 Disposal	\$1,600	\$2,000	\$2,000	\$2,000	\$0	\$2,000
522205 Repairs And Maintenance	\$6,775	\$6,680	\$6,680	\$6,000	\$0	\$6,000
522210 Vehicle Repair	\$0	\$200	\$200	\$205,430	\$0	\$205,430
522215 Garage Base Rate	\$2,530	\$3,800	\$3,800	\$0	\$0	\$0
522216 Mechanics Rate	\$3,884	\$3,225	\$3,225	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$32,891	\$0	\$32,891
522320 Rental Of Equipment And Vehicles	\$3,935	\$4,840	\$4,840	\$4,840	\$0	\$4,840
523500 Travel	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000
523600 Dues And Fees	\$148	\$150	\$150	\$150	\$0	\$150
523700 Education And Training	\$687	\$830	\$830	\$830	\$0	\$830
531105 Supplies	\$23,546	\$33,850	\$33,850	\$33,850	\$0	\$33,850
531120 Vehicle Parts And Supplies	\$4,170	\$1,500	\$1,500	\$643,179	\$0	\$643,179
531240 Bottled Gas	\$273	\$400	\$400	\$400	\$0	\$400
531250 Oil	\$279	\$140	\$140	\$140	\$0	\$140
531270 Gasoline/ Diesel	\$1,584	\$3,980	\$3,980	\$2,280	\$0	\$2,280
531310 Hospitality And Events	\$29	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$1,818	\$0	\$0	\$0	\$0	\$0
531720 Uniforms	\$5,794	\$3,600	\$3,600	\$3,600	\$0	\$3,600
Operating Total	\$59,357	\$72,305	\$74,610	\$942,700	\$0	\$942,700
542100 Machinery	\$6,135	\$27,000	\$27,000	\$0	\$13,500	\$13,500
542200 Vehicles	\$0	\$0	\$0	\$0	\$1,724,746	\$1,724,746
551110 Indirect Costs	\$59,119	\$60,402	\$60,402	\$65,523	\$0	\$65,523
552400 Risk/Liability Contribution	\$5,457	\$5,457	\$5,457	\$5,457	\$0	\$5,457
Transfers, Capital, Other Total	\$70,711	\$92,859	\$92,859	\$70,980	\$1,738,246	\$1,809,226
Grand Total	\$725,201	\$819,986	\$822,291	\$1,679,856	\$1,739,980	\$3,419,836

Fleet Services Fund Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$595,133	\$654,822	\$654,822	\$666,176	\$1,734	\$667,910
Operating	\$59,357	\$72,305	\$74,610	\$942,700	\$0	\$942,700
Transfers, Capital, Other	\$70,711	\$92,859	\$92,859	\$70,980	\$1,738,246	\$1,809,226
60449000 - Fleet Maintenance Total	\$725,201	\$819,986	\$822,291	\$1,679,856	\$1,739,980	\$3,419,836
Grand Total	\$725,201	\$819,986	\$822,291	\$1,679,856	\$1,739,980	\$3,419,836

Finance Department

The Finance Department is responsible for the financial aspects of Roswell's government. The Department is comprised of Administration, Accounting, Accounts Payable, Strategic Planning and Budgeting, Financial Services, and Purchasing. These offices work together to ensure the City is managing its funds appropriately and in a cost effective manner.



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



Finance Department

Finance Total:
\$4,723,294

General Fund
\$3,023,294

Capital Projects Fund
\$50,000

Debt Service Fund
\$1,650,000



Opportunities

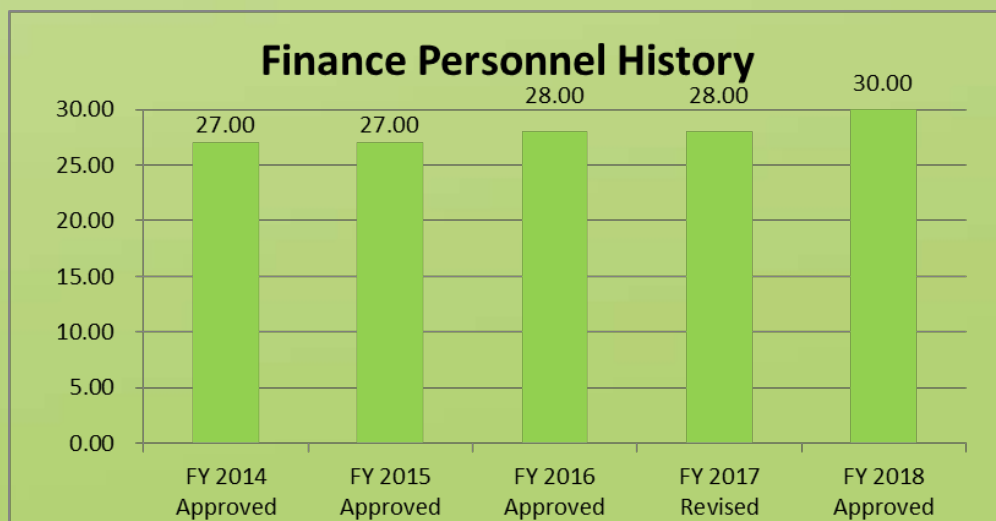
Improve departmental awareness of budget and outstanding financial instruments by implementing a dashboard system as a one stop visual representation.

Review and implement best practices for electronic Purchase Orders.

Challenges

The availability of resources for improvements to efficiencies.

Changes in GASB rules and sustaining policy limits for funds.

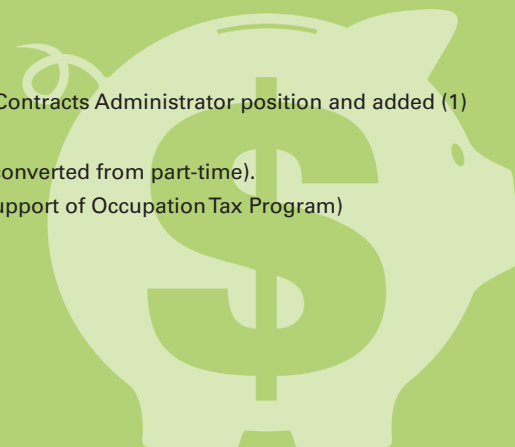


Personnel Changes:

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

FY 2016: Added (1) Capital Assets Analyst position (converted from part-time).

FY 2018: Add (2) full time Accountant positions (in support of Occupation Tax Program)



Finance Department

What We Have Accomplished

- Increased efficiencies in Accounts Payable by implementing digitized invoices and approval processes. Reducing employee time related to invoice processing and approval processes.
- Implemented a new travel request and travel expense reporting application improving workflow and reducing administrative time in managing the approval process.
- Evaluated vehicle fixed assets and verified asset list.

What We Expect to Accomplish

- Improve fixed asset process.
- Analyze fees for cost recovery and stabilization of enterprise funds.
- Improve Purchasing through electronic bidding.



Finance Department

Programs Quartile 1 (Most Relevant to Goals)

- 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

Programs Quartile 2 (More Relevant to Goals)

- 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

Programs Quartile 3 (Relevant to Goals)

Finance Call Center

Programs Quartile 4 (Least relevant to Goals)

N/A



Finance Department

FY 2017 TOTAL Approved Budget		\$2,810,501
Salary and Benefit Adjustments		\$20,951
Budgeted Vacancy Savings		(\$54)
Net change from zero based repairs & maint, repairs & maint-grounds		(\$600)
Retirement Adjustments		\$23,025
Utilities Adjustment		(\$300)
Department Changes		\$599
FY 2018 Approved Base Budget		\$2,854,122
Add (2) full-time Accountant positions (In Support of Occupation Tax Program)		
10016121	511100	(Capital & Operating) \$169,172
FY 2018 Approved Program Changes		\$169,172
FY 2018 Approved Operating Budget		\$3,023,294
35016100	542200	40001 Vehicles for (2) Accountant positions (Capital & Operating) \$50,000
		Total One Time Capital \$50,000
FY 2018 Approved Capital		\$50,000
FY 2018 TOTAL Approved Budget		\$3,073,294
Unfunded Requests:		
Bonfire Bid Management Software		\$17,000
FY 2018 Unfunded Requests:		\$17,000



Finance Department Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$1,338,708	\$1,527,800	\$1,577,043	\$1,528,800	\$116,940	\$1,645,740
511101 Budgeted Salary Savings	\$0	-\$15,234	-\$15,234	-\$15,288	\$0	-\$15,288
511105 Part Time Employees	\$27,915	\$21,424	\$22,281	\$22,281	\$0	\$22,281
511300 Overtime	\$1,917	\$0	\$0	\$0	\$0	\$0
512200 Social Security (FICA)	\$82,096	\$95,070	\$98,172	\$95,500	\$7,250	\$102,750
512300 Medicare	\$19,200	\$22,210	\$22,932	\$22,290	\$1,696	\$23,986
512400 Defined Benefit Retirement	\$122,464	\$141,817	\$141,817	\$136,022	\$0	\$136,022
512401 Deferred Compensation	\$7,002	\$10,500	\$10,500	\$8,050	\$0	\$8,050
512402 Defined Contribution Retirement	\$63,440	\$77,010	\$77,010	\$108,280	\$15,202	\$123,482
553100 Group Insurance Contribution	\$297,964	\$304,752	\$303,930	\$323,176	\$23,084	\$346,260
554100 Workers Comp Contribution	\$850	\$850	\$850	\$1,010	\$0	\$1,010
Salaries and Benefits Total	\$1,961,556	\$2,186,199	\$2,239,301	\$2,230,121	\$164,172	\$2,394,293
521201 Professional Services	\$120,976	\$170,645	\$249,607	\$138,164	\$0	\$138,164
521300 Technical Services	\$5,286	\$1,500	\$6,500	\$1,500	\$0	\$1,500
521400 Contract Services	\$867	\$0	\$0	\$0	\$0	\$0
522205 Repairs And Maintenance	\$1,270	\$1,100	\$1,100	\$500	\$0	\$500
522310 Rental Of Land And Buildings	\$2,464	\$2,256	\$2,256	\$2,500	\$0	\$2,500
522320 Rental Of Equipment And Vehicles	\$10,790	\$12,600	\$12,600	\$11,000	\$0	\$11,000
523210 Communication Services	\$110	\$0	\$0	\$0	\$0	\$0
523220 Postage	\$122,332	\$126,900	\$126,900	\$140,121	\$0	\$140,121
523300 Advertising	\$3,685	\$5,000	\$5,000	\$3,700	\$0	\$3,700
523400 Printing And Binding	\$37,303	\$72,000	\$67,000	\$71,750	\$0	\$71,750
523500 Travel	\$11,153	\$18,521	\$18,521	\$13,700	\$0	\$13,700
523600 Dues And Fees	\$8,484	\$13,410	\$13,410	\$15,100	\$0	\$15,100
523700 Education And Training	\$13,702	\$17,878	\$17,878	\$14,000	\$0	\$14,000
523851 Contracted Temporary Labor	\$0	\$13,876	\$13,876	\$0	\$0	\$0
523901 Bank Fees / Charges	\$168,219	\$115,000	\$115,000	\$162,000	\$0	\$162,000
531105 Supplies	\$45,440	\$36,000	\$36,000	\$35,500	\$0	\$35,500
531150 Computer Supplies	\$5,179	\$0	\$0	\$0	\$0	\$0
531230 Electricity	\$255	\$300	\$300	\$0	\$0	\$0
531310 Hospitality And Events	\$563	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$2,550	\$5,450	\$5,450	\$3,300	\$0	\$3,300
531610 Furniture/Fixtures-Operating	\$2,462	\$0	\$0	\$0	\$1,000	\$1,000
531615 Computer Equipment-Operating	\$2,983	\$700	\$700	\$0	\$4,000	\$4,000
539998 P-card Initial Allocation	-\$120	\$0	\$0	\$0	\$0	\$0
Operating Total	\$565,952	\$613,136	\$692,098	\$612,835	\$5,000	\$617,835
552400 Risk/Liability Contribution	\$11,166	\$11,166	\$11,166	\$11,166	\$0	\$11,166
Transfers, Capital, Other Total	\$11,166	\$11,166	\$11,166	\$11,166	\$0	\$11,166
Grand Total	\$2,538,674	\$2,810,501	\$2,942,565	\$2,854,122	\$169,172	\$3,023,294



Finance Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$251,661	\$278,178	\$277,734	\$272,108	\$0	\$272,108
Operating	\$9,227	\$12,700	\$12,700	\$6,900	\$0	\$6,900
10015130 - Strategic Planning & Budget Total	\$260,888	\$290,878	\$290,434	\$279,008	\$0	\$279,008
Salaries and Benefits	\$357,741	\$442,069	\$453,892	\$453,106	\$0	\$453,106
Operating	\$117,463	\$222,138	\$301,100	\$253,969	\$0	\$253,969
Transfers, Capital, Other	\$11,166	\$11,166	\$11,166	\$11,166	\$0	\$11,166
10016100 - Finance Administration Total	\$486,370	\$675,373	\$766,158	\$718,241	\$0	\$718,241
Salaries and Benefits	\$387,968	\$445,164	\$460,701	\$426,891	\$164,172	\$591,063
Operating	\$66,291	\$137,420	\$137,420	\$108,200	\$5,000	\$113,200
10016121 - Accounting Total	\$454,259	\$582,584	\$598,121	\$535,091	\$169,172	\$704,263
Salaries and Benefits	\$486,223	\$500,465	\$498,912	\$524,328	\$0	\$524,328
Operating	\$146,624	\$190,715	\$185,715	\$199,550	\$0	\$199,550
10016122 - Accounts Receivable Total	\$632,847	\$691,180	\$684,627	\$723,878	\$0	\$723,878
Salaries and Benefits	\$182,286	\$183,421	\$200,425	\$195,123	\$0	\$195,123
Operating	\$9,049	\$7,585	\$7,585	\$7,000	\$0	\$7,000
10016123 - Cash Disbursements Total	\$191,336	\$191,006	\$208,010	\$202,123	\$0	\$202,123
Operating	\$168,365	\$300	\$300	\$0	\$0	\$0
10016151 - Treasury Total	\$168,365	\$300	\$300	\$0	\$0	\$0
Salaries and Benefits	\$97,024	\$114,236	\$113,295	\$120,978	\$0	\$120,978
Operating	\$19,317	\$16,394	\$21,394	\$15,495	\$0	\$15,495
10016152 - Cash Receipting Total	\$116,342	\$130,630	\$134,689	\$136,473	\$0	\$136,473
Salaries and Benefits	\$198,653	\$222,666	\$234,344	\$237,587	\$0	\$237,587
Operating	\$29,616	\$25,884	\$25,884	\$21,721	\$0	\$21,721
10016170 - Purchasing Total	\$228,269	\$248,550	\$260,228	\$259,308	\$0	\$259,308
Grand Total	\$2,538,674	\$2,810,501	\$2,942,565	\$2,854,122	\$169,172	\$3,023,294





Fire Department

The Roswell Fire Department staffs seven fire stations on a 24 hour basis with 28 firefighters. This provides seven fire engines, two rescue trucks, and a ladder truck available to respond to emergencies in the City.

While fires and medical responses make up the bulk of the emergency responses, these highly trained men and women are also very capable of responding to a wide variety of other emergencies. Our firefighters are trained to rescue people from raging flood waters,

plug a toxic chemical leak, remove an injured worker from a confined space (manhole), rescue a person from a cliff, find and remove a worker buried by a trench collapse, decontaminate large numbers of people exposed to weapons grade biological agents, and extricate people trapped in a vehicle or a machine.

The Fire Department's FY18 requests reflect the need to maintain up to date equipment and training to perform the aforementioned operations.



**Protecting
the lives and property
of all individuals
throughout the
City of Roswell.**



Fire Department

Fire Department Total
\$11,755,773



General Fund
\$9,738,140

Capital Projects Fund
\$2,017,633

Opportunities

The Fire Department has the opportunity to move forward with updating stations and equipment. The department's plan is to plan replacement programs designed to spread out the cost of replacing large ticket items out over several years. As part of these programs, we will be looking at how we deploy these resources more efficiently and evaluate future resource needs. This process gives us the opportunity to enhance some resources and reduce others as necessary.

The Department has the opportunity to construct a new fire station on the west side of the City that would provide coverage to an area of the City that currently falls in a gap between two existing stations. This project will lower response times in the western part of the City and provide resources on structure fires in that area.

Challenges

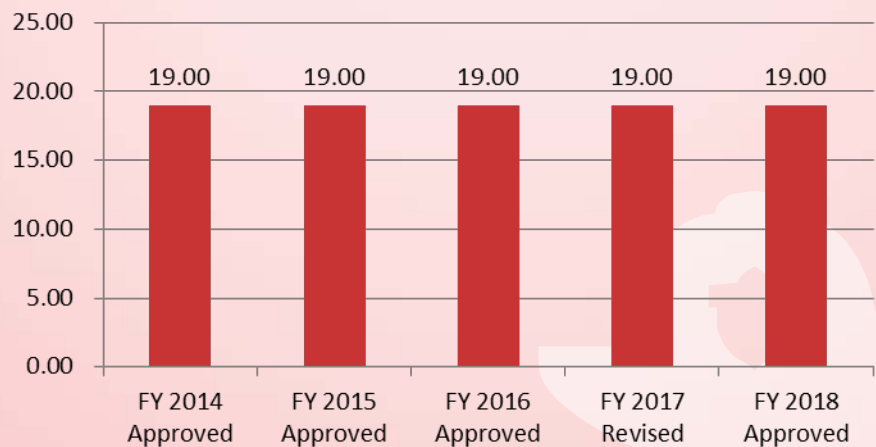
While the number of emergency responses has leveled off over the past year, the traffic congestion has not. Traffic is currently the biggest challenge to the department's response time. The most number of calls occur between 5PM and 6PM at the height of afternoon rush hour, but the most common incident type during that time period is not rush hour related.

Maintaining equipment is both an opportunity and a challenge. The oldest of our Hurst Extraction Tools used to cut victims out of car crashes is 20 years old (the newest is six years old). The older tools cannot cut the high strength metals used in the newer vehicles. Other equipment needing replacement are personal protective equipment, station furniture, tornado siren control boxes, and emergency generators.

Ricky Burnette
Fire Chief



Fire Personnel History



History of Personnel Changes

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

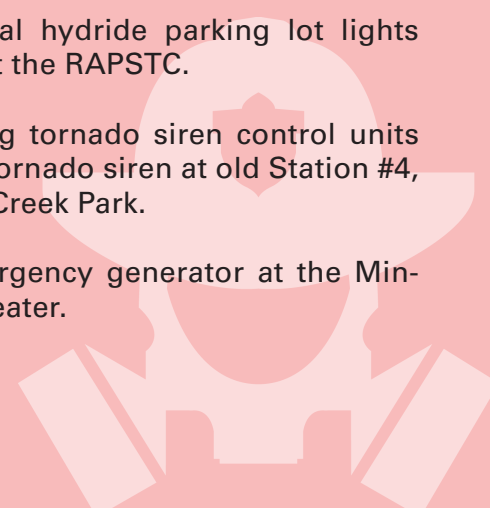
Fire Department

What We Have Accomplished:

- Completion of new Fire Station #4 on March 27, 2017.
- Installed public art at the new Fire Station #4.
- The Fire Department expanded a Community Emergency Response Team (CERT) program in the City.
- Purchased a new Aerial Truck replacing the oldest Aerial we have in service. Delivery date is expected to be May 2017.
- Replaced 80 sets of structural firefighting coats and pants.
- Replaced the fire training simulator at the Roswell-Alpharetta Public Safety Training Center (RAPSTC)
- Replaced the ballistic vests for all POST Certified officers in the Fire Marshal Office.
- Created three part time Captain positions.
- Repaired the tower and roof at RAPSTC as well as remodeled the bathrooms.
- Installed vehicle exhaust systems at Fire Station #3 and #6.

What We Expect to Accomplish:

- Increase station staffing from 28 on duty personnel to 34 on duty personnel to man Rescue 22 from Station #2 and Truck 24 from the new Station #4.
- To design and purchase one heavy duty rescue truck to replace three vehicles due for replacement under the City's Fleet Replacement Schedule.
- To design and purchase an All-Terrain Vehicle (ATV) brush firefighting vehicle to replace the 1977 Brush Truck #3 due for replacement under the City's Fleet Replacement Schedule.
- To establish a Personal Protective Equipment (PPE) replacement program to maintain the PPE issued to firefighters.
- To establish a station furniture replacement program to replace old or worn out furniture/mattresses in the fire stations.
- Continue the medical equipment replacement program to ensure all medical equipment is up to date and in reliable working order.
- Surface grind and repave the driveway at the RAPSTC.
- Replace the Firearms Training Simulator (FATS) at the RAPSTC.
- Replace the metal hydride parking lot lights with LED lights at the RAPSTC.
- Replace the aging tornado siren control units and remove the tornado siren at old Station #4, moving it to Big Creek Park.
- Replace the emergency generator at the Minihette radio repeater.



Fire Department

Programs

Quartile 1

(Most Relevant to Goals)

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

Programs

Quartile 2

(More Relevant to Goals)

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

Programs

Quartile 3

(Relevant to Goals)

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

Programs

Quartile 4

(Least Relevant to Goals)

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



Fire Department

FY 2017 TOTAL Approved Budget			\$8,083,405
One-Time Costs Removed			(\$16,547)
Salary and Benefit Adjustments			\$342,521
Budgeted Vacancy Savings			\$166,260
Net change from zero based repairs & maint, repairs & maint-grounds			\$0
Retirement Adjustments			\$46,504
Fleet Services Rate Adjustment			\$124,994
Utilities Adjustment			\$200
Gasoline / Oil / Bottled Gas Adjustment			\$6,193
Fire Vehicle Lease adjustment			\$139,175
Department Changes			\$0
FY 2018 Approved Base Budget			\$8,892,705
10035200	511115	Increase Fire Station Staffing from 28 to 34 Per Shift	\$751,360
10035200	531610	Increase Funding for Station Furniture Replacement	\$8,400
		Roswell Alpharetta Public Safety Training Center (RAPSTC) Parking Lot Lights	
10035400	522205	Replacement	\$10,840
10035102	531615	Add 6 Tablets for Fire Marshal Office Staff	\$11,100
10035200	522205	Additional Operating Costs for New Fire Station 4 (Repairs & Maintenance)	\$15,000
10035200	531230	Additional Operating Costs for New Fire Station 4 (Electricity)	\$3,000
10035200	531210	Additional Operating Costs for New Fire Station 4 (Water / Sewerage)	\$500
10035200	531220	Additional Operating Costs for New Fire Station 4 (Natural Gas)	\$1,500
10035200	531605	Add Funding for Equipment for Spare Apparatus (Capital & Operating)	\$14,300
		Increase Maintenance Contract Funding for Medical Equipment Replacement (Capital	
10035101	522205	& Operating)	\$1,935
10035200	553100	Firefighter Cancer Insurance (Increase in Group Benefits Transfer)	\$27,500
FY 2018 Approved Program Changes			\$845,435
FY 2018 Approved Operating Budget			\$9,738,140
35035101	542200	50008 Fire Vehicle Replacement (Capital & Operating)	\$1,640,000
35035200	542100	50012 Extrication Equipment Replacement Program	\$87,735
35039200	542100	52001 Tornado Siren & Generator Replacement	\$52,800
35035200	542100	50009 Personal Protective Equipment Replacement	\$112,000
35035400	542100	51005 RAPSTC Firearm Training System Replacement	\$49,300
35035101	542100	50004 Medical Equipment Replacement (Capital & Operating)	\$75,798
Total Maintenance Capital			\$2,017,633
FY 2018 Approved Capital			\$2,017,633
FY 2018 TOTAL Approved Budget			\$11,755,773
Unfunded Requests:			
FY 2018 Unfunded Requests:			\$0

Fire Department Expenditures

	FY 2016	FY 2017	FY 2017	FY 2018		FY 2018
	Actual	Approved	Amended	Approved	Approved	Approved
	Expenses	Budget	Budget	Base	Changes	Budget
511100 Regular Employees	\$1,210,312	\$1,245,630	\$1,311,801	\$1,309,400	\$0	\$1,309,400
511101 Budgeted Salary Savings	\$0	-\$179,354	-\$179,354	-\$13,094	\$0	-\$13,094
511105 Part Time Employees	\$0	\$98,343	\$102,277	\$102,277	\$0	\$102,277
511115 Firefighter's Fees	\$3,744,371	\$4,156,700	\$4,323,700	\$4,333,920	\$493,990	\$4,827,910
511200 Temporary Employees	\$728	\$0	\$0	\$0	\$0	\$0
511300 Overtime	\$10,271	\$50,000	\$50,000	\$50,000	\$0	\$50,000
512200 Social Security (FICA)	\$305,431	\$313,000	\$327,697	\$358,600	\$59,050	\$417,650
512300 Medicare	\$71,434	\$73,180	\$76,615	\$83,850	\$13,820	\$97,670
512400 Defined Benefit Retirement	\$145,276	\$150,673	\$150,673	\$189,697	\$0	\$189,697
512401 Deferred Compensation	\$7,504	\$8,050	\$8,050	\$9,170	\$0	\$9,170
512402 Defined Contribution Retirement	\$36,042	\$42,190	\$42,190	\$48,550	\$0	\$48,550
553100 Group Insurance Contribution	\$392,215	\$248,071	\$259,352	\$260,573	\$27,500	\$288,073
554100 Workers Comp Contribution	\$148,755	\$148,755	\$148,755	\$177,580	\$0	\$177,580
Salaries and Benefits Total	\$6,072,338	\$6,355,238	\$6,621,756	\$6,910,523	\$594,360	\$7,504,883
521201 Professional Services	\$15,493	\$13,250	\$13,250	\$13,250	\$0	\$13,250
521300 Technical Services	\$21,799	\$27,604	\$27,604	\$27,604	\$0	\$27,604
521400 Contract Services	\$39,647	\$71,800	\$71,800	\$71,800	\$0	\$71,800
522130 Custodial	\$10,500	\$10,500	\$11,375	\$10,500	\$0	\$10,500
522140 Maintenance - Grounds	\$26,321	\$28,488	\$28,488	\$28,488	\$0	\$28,488
522205 Repairs And Maintenance	\$255,113	\$160,708	\$169,708	\$160,708	\$27,775	\$188,483
522210 Vehicle Repair	\$56,430	\$49,650	\$49,650	\$0	\$0	\$0
522215 Garage Base Rate	\$27,600	\$38,000	\$38,000	\$0	\$0	\$0
522216 Mechanics Rate	\$45,597	\$43,875	\$43,875	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$333,189	\$0	\$333,189
522310 Rental Of Land And Buildings	\$426	\$0	\$0	\$0	\$0	\$0
522320 Rental Of Equipment And Vehicles	\$15,140	\$15,308	\$15,308	\$15,308	\$0	\$15,308
523100 Property And Liability Insurance	\$8,772	\$9,947	\$9,947	\$9,947	\$0	\$9,947
523210 Communication Services	\$9,991	\$29,678	\$29,678	\$29,678	\$0	\$29,678
523220 Postage	\$976	\$2,250	\$2,250	\$2,250	\$0	\$2,250
523300 Advertising	\$0	\$900	\$900	\$900	\$0	\$900
523400 Printing And Binding	\$1,744	\$3,500	\$3,500	\$3,500	\$0	\$3,500
523500 Travel	\$8,372	\$25,029	\$25,029	\$25,029	\$0	\$25,029
523600 Dues And Fees	\$6,472	\$5,850	\$5,850	\$5,850	\$0	\$5,850
523700 Education And Training	\$8,170	\$16,235	\$6,235	\$12,335	\$0	\$12,335
523800 Licenses	\$534	\$2,425	\$2,425	\$2,425	\$0	\$2,425
523851 Contracted Temporary Labor	\$7,286	\$0	\$0	\$0	\$0	\$0
523852 Instruction Fees	\$0	\$17,825	\$7,825	\$17,825	\$0	\$17,825
523902 Sanitation Services	\$1,268	\$1,600	\$1,600	\$1,600	\$0	\$1,600
531105 Supplies	\$155,586	\$172,718	\$183,942	\$172,718	\$0	\$172,718
531120 Vehicle Parts And Supplies	\$87,262	\$76,670	\$76,670	\$0	\$0	\$0
531150 Computer Supplies	\$2,648	\$0	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$10,964	\$12,700	\$12,700	\$13,500	\$500	\$14,000
531215 Stormwater Fees	\$1,809	\$1,900	\$1,900	\$1,900	\$0	\$1,900
531220 Natural Gas	\$22,471	\$36,700	\$36,700	\$36,100	\$1,500	\$37,600
531230 Electricity	\$87,712	\$90,279	\$90,279	\$90,279	\$3,000	\$93,279
531240 Bottled Gas	\$7,170	\$11,206	\$11,206	\$11,206	\$0	\$11,206
531250 Oil	\$1,343	\$3,025	\$3,025	\$3,025	\$0	\$3,025
531270 Gasoline/ Diesel	\$64,157	\$84,327	\$84,327	\$90,520	\$0	\$90,520
531310 Hospitality And Events	\$299	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$6,589	\$7,511	\$7,511	\$7,511	\$0	\$7,511
531605 Machinery And Equipment-Operating	\$151,311	\$147,489	\$202,980	\$139,534	\$198,800	\$338,334

Fire Department Expenditures

	FY 2016	FY 2017	FY 2017	FY 2018		FY 2018
	Actual	Approved	Amended	Approved	Approved	Approved
	Expenses	Budget	Budget	Base	Changes	Budget
531610 Furniture/Fixtures-Operating	\$7,883	\$11,356	\$11,356	\$11,356	\$8,400	\$19,756
531615 Computer Equipment-Operating	\$112	\$14,549	\$14,549	\$9,857	\$11,100	\$20,957
531620 Communication Equipment-Operating	\$6,316	\$7,397	\$7,397	\$7,397	\$0	\$7,397
531720 Uniforms	\$35,932	\$49,495	\$50,495	\$49,495	\$0	\$49,495
Operating Total	\$1,217,216	\$1,301,744	\$1,359,334	\$1,416,584	\$251,075	\$1,667,659
552400 Risk/Liability Contribution	\$87,180	\$87,180	\$87,180	\$87,180	\$0	\$87,180
581100 Principal- Long Term Debt	\$221,374	\$339,243	\$339,243	\$412,884	\$0	\$412,884
582100 Interest - Long Term Debt	\$27,675	\$0	\$0	\$65,534	\$0	\$65,534
Transfers, Capital, Other Total	\$336,229	\$426,423	\$426,423	\$565,598	\$0	\$565,598
Grand Total	\$7,625,783	\$8,083,405	\$8,407,513	\$8,892,705	\$845,435	\$9,738,140



Fire Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$341,347	\$333,209	\$352,840	\$373,507	\$0	\$373,507
Operating	\$28,130	\$33,469	\$35,975	\$35,064	\$1,935	\$36,999
Transfers, Capital, Other	\$336,229	\$426,423	\$426,423	\$565,598	\$0	\$565,598
10035101 - Fire Administration Total	\$705,706	\$793,101	\$815,238	\$974,169	\$1,935	\$976,104
Salaries and Benefits	\$725,852	\$758,208	\$788,499	\$801,206	\$0	\$801,206
Operating	\$64,538	\$82,293	\$86,595	\$124,707	\$11,100	\$135,807
10035102 - Fire Marshal Total	\$790,390	\$840,501	\$875,094	\$925,913	\$11,100	\$937,013
Salaries and Benefits	\$4,935,421	\$5,191,394	\$5,400,664	\$5,649,935	\$594,360	\$6,244,295
Operating	\$919,183	\$938,169	\$986,852	\$1,016,952	\$227,200	\$1,244,152
10035200 - Fire Suppression Total	\$5,854,604	\$6,129,563	\$6,387,516	\$6,666,887	\$821,560	\$7,488,447
Salaries and Benefits	\$69,719	\$72,427	\$79,754	\$85,875	\$0	\$85,875
Operating	\$152,472	\$186,029	\$188,128	\$178,077	\$10,840	\$188,917
10035400 - RAPSTC Total	\$222,191	\$258,456	\$267,882	\$263,952	\$10,840	\$274,792
Operating	\$52,893	\$61,784	\$61,784	\$61,784	\$0	\$61,784
10039200 - Emergency Management Office Total	\$52,893	\$61,784	\$61,784	\$61,784	\$0	\$61,784
Grand Total	\$7,625,783	\$8,083,405	\$8,407,513	\$8,892,705	\$845,435	\$9,738,140



Police Department

The Police Department provides a range of quality police services to the community 24 hours a day. This includes answering citizens' calls for service; providing preventative 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 emergency dispatch center.



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.



Police Department

Police Department Total
\$21,387,990



General Fund
\$18,130,659



E-911 Fund
\$2,686,927



Confiscated Assets Fund
\$566,504



Capital Projects Fund
\$91,900

Opportunities

Since our product is direct person-to-person services, the Police Department's greatest asset is our human capital. Recruiting, developing and maintaining our staff in the E911 center has been identified as a key opportunity. To that end we plan to provide enhanced quality assurance and job training opportunities. We also plan to maintain our infrastructure with replacements to major assets facing obsolescence including the phone and radio systems.

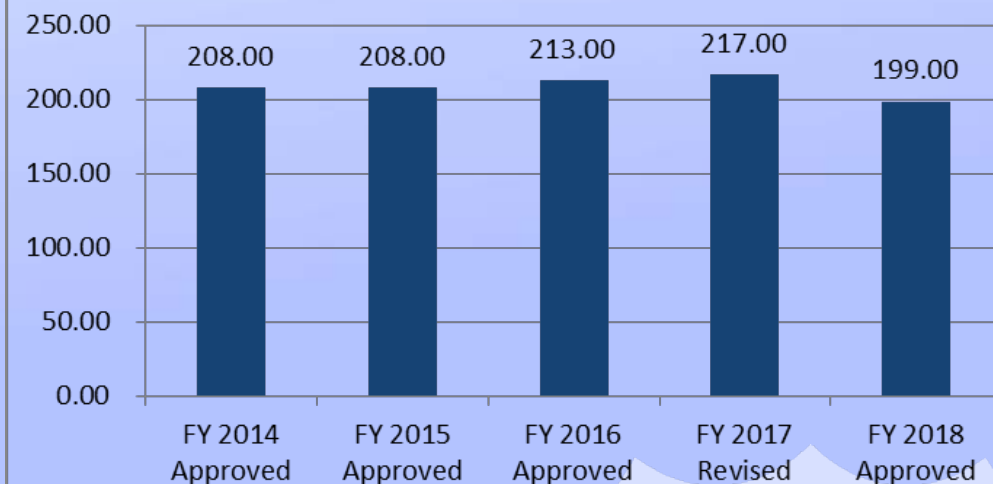
Challenges

Our FY2018 goal which remains unchanged from FY2017, is to maintain a consistently low crime rate while providing a high level of service to our citizens. The recent rescission of forfeited asset funds used for specialized training and equipment has the potential to create a long term challenge. At the moment, the rescission has been lifted. We plan to continue to implement new technologies and creative strategies to optimize our resources allowing us to provide the most stable and responsive public safety environment with available resources.

Rusty Grant
Police Chief



Police Personnel History



Personnel Changes

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 months in FY 2015).

FY 2016: Add (1) Police Lieutenant over Special Investigations and add (4) new Police Officers to the Patrol division.

FY 2017: Add (4) Communications Supervisor Positions for E-911 and reclassify (1) Communications Officer to Training Officer

FY 2018: Reduced staff by (18) positions with the decommissioning of the Detention Center

Police Department

What We Have Accomplished

- Created a new work space environment for the Narcotics and Crime Suppression units.
- Restructured the workspace for investigative, traffic, and supervisory personnel to accommodate previous growth.

What We Expect to Accomplish

- Add an additional interview room with hardening
- Continue to grow the CSI unit and capabilities to enhance our investigative response to our citizens
- Continue to grow our information gathering/ sharing initiatives to enhance the safety of our citizens



Police Department

Programs Quartile 1

(Most Relevant to Goals)

- 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

Programs Quartile 2

(More Relevant to Goals)

- 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

Programs Quartile 3

(Relevant to Goals)

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

Programs Quartile 4

(Least Relevant to Goals)

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

Police Department

FY 2017 TOTAL Approved Budget			\$18,014,061
		One-Time Costs Removed	\$0
		Salary and Benefit Adjustments	\$211,262
		Budgeted Vacancy Savings	(\$37,223)
		Net change from zero based repairs & maint, repairs & maint-grounds	(\$500)
		Retirement Adjustments	\$190,214
		Fleet Services Rate Adjustment	\$827,753
		Utilities Adjustment	\$0
		Gasoline / Oil / Bottled Gas Adjustment	(\$3,732)
		North Fulton Radio System - subscriber fees	(\$41,670)
		Detention Center Changes	(\$1,034,506)
		Department Changes	\$0
FY 2018 Approved Base Budget			\$18,125,659
10032200	521300	Increase Funding for Technical Services (Criminal Investigation Division)	\$5,000
FY 2018 Approved Program Changes			\$5,000
FY 2018 Approved Operating Budget			\$18,130,659
35032230	542100	70015 SWAT Weapon Platform Upgrade	\$21,600
35032500	542100	75002 Patrol Rifle Reflex System Upgrade	\$32,500
35032230	542100	75004 Taser Replacement Program	\$28,000
35032300	542100	71002 Police Bicycle Replacement	\$9,800
Total Maintenance Capital			\$91,900
FY 2018 Approved Capital			\$91,900
FY 2018 TOTAL Approved Budget			\$18,222,559
Unfunded Operating Requests:			
		Patrol Vehicle Re-Painting	\$17,810
FY 2018 Unfunded Requests			\$17,810



Police Department General Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$9,464,173	\$10,159,100	\$10,565,568	\$9,445,900	\$0	\$9,445,900
511101 Budgeted Salary Savings	\$0	-\$149,821	-\$149,821	-\$187,044	\$0	-\$187,044
511105 Part Time Employees	\$118,422	\$117,420	\$122,117	\$122,117	\$0	\$122,117
511300 Overtime	\$130,009	\$175,480	\$175,480	\$131,980	\$0	\$131,980
512200 Social Security (FICA)	\$583,936	\$646,010	\$671,497	\$595,400	\$0	\$595,400
512300 Medicare	\$136,566	\$151,050	\$157,006	\$139,220	\$0	\$139,220
512400 Defined Benefit Retirement	\$1,049,603	\$1,071,307	\$1,071,307	\$1,128,001	\$0	\$1,128,001
512401 Deferred Compensation	\$50,414	\$58,650	\$58,650	\$57,370	\$0	\$57,370
512402 Defined Contribution Retirement	\$339,927	\$421,200	\$421,200	\$518,350	\$0	\$518,350
553100 Group Insurance Contribution	\$1,975,198	\$2,078,844	\$2,063,922	\$2,008,308	\$0	\$2,008,308
554100 Workers Comp Contribution	\$79,265	\$129,265	\$129,265	\$154,320	\$0	\$154,320
Salaries and Benefits Total	\$13,927,514	\$14,858,505	\$15,286,191	\$14,113,922	\$0	\$14,113,922
521201 Professional Services	\$205,557	\$209,000	\$252,917	\$511,000	\$0	\$511,000
521203 Animal Control	\$75,191	\$99,000	\$99,000	\$99,000	\$0	\$99,000
521300 Technical Services	\$63,608	\$45,200	\$60,200	\$45,200	\$5,000	\$50,200
521400 Contract Services	\$81,830	\$110,000	\$95,000	\$0	\$0	\$0
522130 Custodial	\$0	\$4,100	\$4,100	\$0	\$0	\$0
522205 Repairs And Maintenance	\$144,601	\$138,900	\$140,594	\$113,400	\$0	\$113,400
522210 Vehicle Repair	\$87,460	\$68,500	\$95,450	\$0	\$0	\$0
522215 Garage Base Rate	\$131,791	\$181,450	\$181,450	\$0	\$0	\$0
522216 Mechanics Rate	\$126,510	\$122,100	\$122,100	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$1,361,513	\$0	\$1,361,513
522310 Rental Of Land And Buildings	\$11,900	\$11,200	\$11,200	\$11,200	\$0	\$11,200
522320 Rental Of Equipment And Vehicles	\$28,588	\$35,455	\$35,455	\$25,255	\$0	\$25,255
523210 Communication Services	\$20,125	\$611,433	\$786,568	\$569,763	\$0	\$569,763
523220 Postage	\$3,702	\$5,000	\$5,000	\$5,000	\$0	\$5,000
523300 Advertising	\$384	\$400	\$400	\$400	\$0	\$400
523400 Printing And Binding	\$446	\$2,000	\$2,000	\$2,000	\$0	\$2,000
523500 Travel	\$33,152	\$33,675	\$41,175	\$32,925	\$0	\$32,925
523600 Dues And Fees	\$25,161	\$91,797	\$91,797	\$91,397	\$0	\$91,397
523700 Education And Training	\$43,388	\$58,911	\$58,911	\$55,411	\$0	\$55,411
531105 Supplies	\$102,029	\$185,435	\$224,762	\$172,100	\$0	\$172,100
531110 Inmate Supplies	\$8,599	\$10,031	\$10,031	\$0	\$0	\$0
531120 Vehicle Parts And Supplies	\$120,045	\$161,710	\$136,707	\$0	\$0	\$0
531150 Computer Supplies	\$495	\$0	\$0	\$0	\$0	\$0
531250 Oil	\$11,550	\$14,125	\$14,125	\$13,975	\$0	\$13,975
531270 Gasoline/ Diesel	\$310,892	\$403,152	\$403,152	\$397,810	\$0	\$397,810
531310 Hospitality And Events	\$156	\$0	\$0	\$0	\$0	\$0
531320 Inmate Meals	\$17,206	\$25,000	\$25,000	\$0	\$0	\$0
531400 Books And Periodicals	\$4,945	\$7,350	\$7,350	\$6,050	\$0	\$6,050
531605 Machinery And Equipment-Operating	\$87,873	\$58,843	\$238,032	\$54,149	\$0	\$54,149
531610 Furniture/Fixtures-Operating	\$9,624	\$8,635	\$8,635	\$3,635	\$0	\$3,635
531615 Computer Equipment-Operating	\$2,833	\$14,000	\$14,000	\$14,000	\$0	\$14,000
531620 Communication Equipment-Operating	\$894	\$3,000	\$3,000	\$3,000	\$0	\$3,000
531720 Uniforms	\$135,760	\$145,600	\$152,238	\$133,000	\$0	\$133,000
Operating Total	\$1,896,297	\$2,865,002	\$3,320,351	\$3,721,183	\$5,000	\$3,726,183
552400 Risk/Liability Contribution	\$290,554	\$290,554	\$290,554	\$290,554	\$0	\$290,554
611351 Transfer Out - Fed Grant	\$8,495	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$299,049	\$290,554	\$290,554	\$290,554	\$0	\$290,554
Grand Total	\$16,122,859	\$18,014,061	\$18,897,095	\$18,125,659	\$5,000	\$18,130,659

Police Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$420,577	\$374,287	\$374,933	\$425,129	\$0	\$425,129
Operating	\$69,886	\$658,642	\$886,374	\$634,934	\$0	\$634,934
Transfers, Capital, Other	\$290,554	\$290,554	\$290,554	\$290,554	\$0	\$290,554
10032101 - Police Administrative Services Total	\$781,017	\$1,323,483	\$1,551,861	\$1,350,617	\$0	\$1,350,617
Salaries and Benefits	\$1,559,424	\$1,428,761	\$1,469,390	\$1,594,011	\$0	\$1,594,011
Operating	\$383,015	\$477,753	\$487,567	\$447,718	\$0	\$447,718
10032102 - Police Support Services Total	\$1,942,439	\$1,906,514	\$1,956,957	\$2,041,729	\$0	\$2,041,729
Salaries and Benefits	\$389,914	\$560,466	\$605,373	\$724,240	\$0	\$724,240
Operating	\$49,853	\$57,807	\$101,506	\$127,190	\$0	\$127,190
10032103 - Police Off of Prof Standards Total	\$439,767	\$618,273	\$706,879	\$851,430	\$0	\$851,430
Salaries and Benefits	\$1,725,201	\$1,637,758	\$1,712,819	\$1,835,851	\$0	\$1,835,851
Operating	\$150,437	\$177,746	\$196,443	\$274,318	\$5,000	\$279,318
10032200 - General Investigation Total	\$1,875,638	\$1,815,504	\$1,909,262	\$2,110,169	\$5,000	\$2,115,169
Salaries and Benefits	\$6,486,099	\$7,304,671	\$7,474,489	\$7,085,417	\$0	\$7,085,417
Operating	\$673,998	\$757,489	\$912,481	\$1,224,206	\$0	\$1,224,206
Transfers, Capital, Other	\$8,495	\$0	\$0	\$0	\$0	\$0
10032230 - Uniform Patrol Total	\$7,168,591	\$8,062,160	\$8,386,970	\$8,309,623	\$0	\$8,309,623
Salaries and Benefits	\$1,036,226	\$1,130,898	\$1,130,878	\$0	\$0	\$0
Operating	\$362,790	\$432,179	\$424,594	\$500,000	\$0	\$500,000
10032260 - Detention Center Total	\$1,399,016	\$1,563,077	\$1,555,471	\$500,000	\$0	\$500,000
Salaries and Benefits	\$1,071,913	\$1,176,346	\$1,206,437	\$1,147,999	\$0	\$1,147,999
Operating	\$95,631	\$138,835	\$138,835	\$243,064	\$0	\$243,064
10032300 - Traffic Enforcement Unit Total	\$1,167,544	\$1,315,181	\$1,345,272	\$1,391,063	\$0	\$1,391,063
Salaries and Benefits	\$1,238,161	\$1,245,318	\$1,311,874	\$1,301,275	\$0	\$1,301,275
Operating	\$110,688	\$164,551	\$172,551	\$269,753	\$0	\$269,753
10032500 - Special Investigation Total	\$1,348,848	\$1,409,869	\$1,484,425	\$1,571,028	\$0	\$1,571,028
Grand Total	\$16,122,859	\$18,014,061	\$18,897,095	\$18,125,659	\$5,000	\$18,130,659



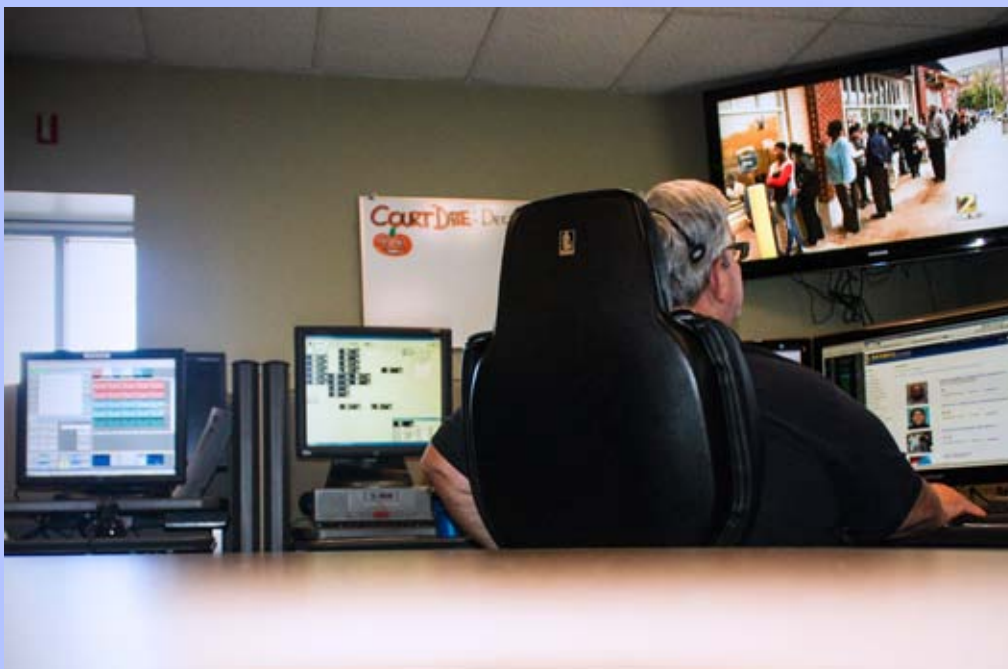


E-911 Fund

The 911 center is responsible for all non-emergency and emergency calls for persons requiring police, fire, or medical assistance within the city limits 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.



Our mission is to serve as the critical and vital link between the citizens of the City of Roswell and the public safety agencies that serve them.



E-911 Fund

Opportunities

- Increase our call-processing compliance in order to become accredited by the International Academy of Emergency Dispatch.
- Increase our employee's knowledge and exposure to skills and abilities that directly result in the efficiency and effectiveness of our personnel to complete their job tasks to the highest level of expectation.
- Provide a high level of customer service to the public and maintain customer satisfaction at an extraordinary level.

What We Have Accomplished

- Fielded 110,986 emergency and non-emergency calls, 98% of the calls received were answered in less than 10 seconds.
- Completed the National Center for Missing and Exploited Children Telecommunicators Best Practices for Missing and Abducted Children training and certification for all dispatchers.
- Developed and implemented a Quality Assurance program for all personnel to include case reviews, continuing dispatch education and performance reporting.
- Added five Communication Supervisor positions and one Communications Training Officer position to the 911 Center for an increased span of control.

Challenges

- We are challenged to improve all areas of daily operations and performance by implementing a full Quality Assurance program.
- All current and on-boarding staff will be trained to meet national standards in 911 Center call processing.
- We will be working to develop a strategic plan for the implementation of Next Generation 9-1-1 (NG9-1-1) technology.

What We Expect to Accomplish

- Develop and implement a full interoperable communications plan with the surrounding jurisdictions.
- Improve and maintain the new Quality Assurance program to increase dispatcher performance, provide education and support on the existing protocols for police, fire and medical with a goal of exceeding industry standards.
- Implement the new 911 Phone System with NG911 functionality, along with launching text to 911 service for the City of Roswell citizens.
- Achievement of CALEA and ACE accreditations.



E-911 Fund

FY 2018 Estimated Beginning Available Fund Balance			\$781,426
FY 2018 Revenues			\$1,957,000
FY 2017 TOTAL Approved Budget			\$3,184,877
Removal of One Time Expenses from FY 2017			(\$575,840)
Salary and Benefit Adjustments			(\$211,429)
Budgeted Vacancy Savings			(\$46,854)
Net change from zero based repairs & maint, repairs & maint-grounds			(\$2,730)
Retirement Adjustments			\$39,899
Gasoline / Oil / Bottled Gas Adjustment			\$310
Indirect Costs Adjustment			\$30,350
FY 2018 Approved Base Budget			\$2,418,583
21538000	553100	Group Benefits Anticipated Cost Increase	\$5,564
21538000	521400	Continue E-911 Quality Assurance Program	\$52,780
21538000	523700	Increase Funding for E-911 Training	\$10,000
FY 2018 Approved Program Changes			\$68,344
FY 2018 Approved Operating Budget			\$2,486,927
21538000	541200	76011 E911 Facility Upgrade	\$200,000
			Total Maintenance Capital
			\$200,000
FY 2018 Approved Capital			\$200,000
FY 2018 TOTAL Approved Budget			\$2,686,927
FY 2018 Estimated Ending Available Fund Balance			\$51,499
Unfunded Operating Requests:			
Add One Full-Time 911 Operations Manager Position			\$87,733
FY 2018 Unfunded Requests			\$87,733



E-911 Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
342501 E-911 Charges - Landlines	\$565,306	\$1,909,000	\$1,909,000	\$555,000
342502 E-911 Charges - Wireless	\$1,382,264	\$0	\$0	\$1,400,000
342503 E-911 Charges - VOIP	\$4,664	\$0	\$0	\$0
Charges for Service Total	\$1,952,234	\$1,909,000	\$1,909,000	\$1,955,000
361000 Interest Revenues	\$10,857	\$8,000	\$8,000	\$2,000
Interest Income Total	\$10,857	\$8,000	\$8,000	\$2,000
Current Year Revenues	\$1,963,090	\$1,917,000	\$1,917,000	\$1,957,000



E-911 Fund Expenditures

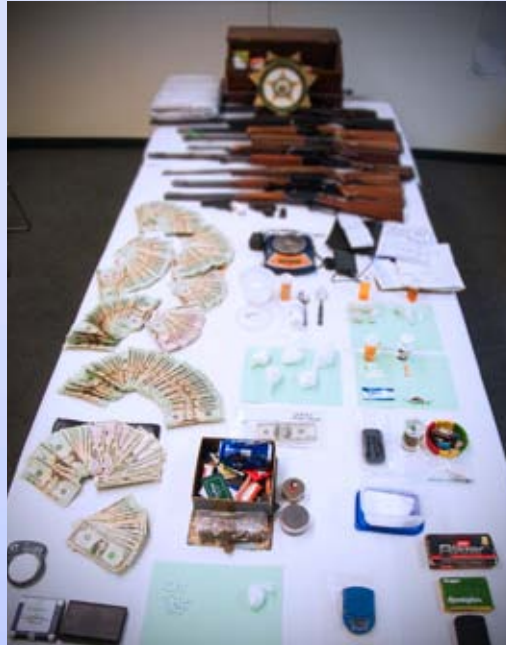
	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$830,387	\$1,387,202	\$1,387,202	\$1,122,700	\$0	\$1,122,700
511101 Budgeted Salary Savings	\$0	-\$9,281	-\$9,281	-\$56,135	\$0	-\$56,135
511105 Part Time Employees	\$18,990	\$0	\$0	\$0	\$0	\$0
511300 Overtime	\$92,084	\$58,512	\$58,512	\$58,512	\$0	\$58,512
512200 Social Security (FICA)	\$57,070	\$67,110	\$67,110	\$72,600	\$0	\$72,600
512300 Medicare	\$13,347	\$15,690	\$15,690	\$16,970	\$0	\$16,970
512400 Defined Benefit Retirement	\$57,349	\$49,353	\$49,353	\$65,012	\$0	\$65,012
512401 Deferred Compensation	\$1,526	\$3,100	\$3,100	\$2,530	\$0	\$2,530
512402 Defined Contribution Retirement	\$55,450	\$70,950	\$70,950	\$95,760	\$0	\$95,760
553100 Group Insurance Contribution	\$239,459	\$253,924	\$253,924	\$300,092	\$5,564	\$305,656
554100 Workers Comp Contribution	\$705	\$705	\$705	\$840	\$0	\$840
Salaries and Benefits Total	\$1,366,367	\$1,897,265	\$1,897,265	\$1,678,881	\$5,564	\$1,684,445
521204 E-911 Fund Reserve Expenses	\$112,812	\$145,000	\$147,718	\$145,000	\$0	\$145,000
521300 Technical Services	\$3,423	\$55,640	\$60,590	\$10,000	\$0	\$10,000
521400 Contract Services	\$0	\$31,200	\$57,200	\$0	\$52,780	\$52,780
522205 Repairs And Maintenance	\$76,688	\$104,730	\$104,730	\$102,000	\$0	\$102,000
522320 Rental Of Equipment And Vehicles	\$4,629	\$2,000	\$2,000	\$4,000	\$0	\$4,000
523210 Communication Services	\$137,686	\$178,619	\$178,619	\$176,619	\$0	\$176,619
523500 Travel	\$3,731	\$13,300	\$13,300	\$13,300	\$0	\$13,300
523600 Dues And Fees	\$7,411	\$4,940	\$4,940	\$5,940	\$0	\$5,940
523700 Education And Training	\$14,749	\$15,670	\$15,670	\$15,670	\$10,000	\$25,670
531105 Supplies	\$4,153	\$8,230	\$8,230	\$8,230	\$0	\$8,230
531230 Electricity	\$6,947	\$8,174	\$8,174	\$8,174	\$0	\$8,174
531270 Gasoline/ Diesel	\$0	\$0	\$0	\$310	\$0	\$310
531400 Books And Periodicals	\$62	\$540	\$540	\$540	\$0	\$540
531605 Machinery And Equipment-Operating	\$6,240	\$10,300	\$10,300	\$10,300	\$0	\$10,300
531610 Furniture/Fixtures-Operating	\$5,437	\$5,000	\$5,000	\$5,000	\$0	\$5,000
531615 Computer Equipment-Operating	\$697	\$2,500	\$4,209	\$2,500	\$0	\$2,500
531620 Communication Equipment-Operating	\$342	\$2,500	\$2,500	\$2,500	\$0	\$2,500
531720 Uniforms	\$6,021	\$5,300	\$5,300	\$5,300	\$0	\$5,300
Operating Total	\$391,029	\$593,643	\$629,020	\$515,383	\$62,780	\$578,163
541200 Site Improvements	\$0	\$0	\$0	\$0	\$200,000	\$200,000
542100 Machinery	\$0	\$500,000	\$500,000	\$0	\$0	\$0
542400 Computer Equipment	\$3,912	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$219,790	\$193,969	\$193,969	\$224,319	\$0	\$224,319
Transfers, Capital, Other Total	\$223,702	\$693,969	\$693,969	\$224,319	\$200,000	\$424,319
Grand Total	\$1,981,099	\$3,184,877	\$3,220,254	\$2,418,583	\$268,344	\$2,686,927





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. This cost center enhances the Special Investigations 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 Fund

What We Have Accomplished

- Participated in both Drug Enforcement Agency (DEA) and High Intensity Drug Trafficking Area (HIDTA) task forces.
- Targeted 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 prosecute those persons that violate the laws in regards to illegal narcotics production, manufacturing, distribution, transportation, sale and chronic use of illegal drugs.



Confiscated Assets Fund

FY 2018 Estimated Beginning Available Fund Balance			\$492,250
FY 2018 Revenues			\$115,000
FY 2017 TOTAL Approved Budget			\$213,526
Capital Removed			(\$10,000)
Indirect Costs Adjustment			(\$1,682)
FY 2018 Approved Base Budget			\$201,844
21032501	522205	Add Funding for Mobile Data Terminal Lease Increase	\$88,000
21032501	531605	Body Worn Camera System	\$150,000
FY 2018 Approved Program Changes			\$238,000
FY 2018 Approved Operating Budget			\$439,844
21032501	542200	74016 SWAT Vehicle Replacement	\$65,000
			Total Maintenance Capital: \$65,000
21032501	542400	74017 Crime Scene Investigation (CSI) Processing & Photography Equipment	\$46,000
21032501	542400	74014 Intelligence Gathering & Surveillance Equipment	\$15,660
			Total One Time Capital: \$61,660
FY 2018 Approved Capital			\$126,660
FY 2018 TOTAL Approved Budget			\$566,504
FY 2018 Estimated Ending Available Fund Balance			\$40,746



Confiscated Assets Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
342101 Special Police Ser- Ot	\$27,939	\$10,000	\$10,000	\$25,000
Charges for Service Total	\$27,939	\$10,000	\$10,000	\$25,000
351300 Confiscation	\$89,020	\$0	\$0	\$0
351310 D.E.A. Funds	\$178,740	\$90,000	\$90,000	\$90,000
Fines & Forfeitures Total	\$267,760	\$90,000	\$90,000	\$90,000
Current Year Revenues	\$295,699	\$100,000	\$100,000	\$115,000

Confiscated Assets Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511300 Overtime	\$58,659	\$60,000	\$60,000	\$60,000	\$0	\$60,000
512200 Social Security (FICA)	\$3,466	\$3,720	\$3,720	\$3,720	\$0	\$3,720
512300 Medicare	\$811	\$870	\$870	\$870	\$0	\$870
Salaries and Benefits Total	\$62,936	\$64,590	\$64,590	\$64,590	\$0	\$64,590
521201 Professional Services	\$381	\$0	\$0	\$0	\$0	\$0
521300 Technical Services	\$3,630	\$0	\$0	\$0	\$0	\$0
522205 Repairs And Maintenance	\$0	\$3,000	\$3,000	\$3,000	\$88,000	\$91,000
523500 Travel	\$13,564	\$13,500	\$13,500	\$19,400	\$0	\$19,400
523600 Dues And Fees	\$3,217	\$2,330	\$2,330	\$2,330	\$0	\$2,330
523700 Education And Training	\$24,665	\$31,000	\$31,000	\$36,900	\$0	\$36,900
523901 Bank Fees / Charges	\$0	\$200	\$200	\$200	\$0	\$200
531105 Supplies	\$16,438	\$31,332	\$31,332	\$29,232	\$0	\$29,232
531605 Machinery And Equipment-Operating	\$4,763	\$18,000	\$18,000	\$12,100	\$150,000	\$162,100
531610 Furniture/Fixtures-Operating	\$5,644	\$5,000	\$5,000	\$5,000	\$0	\$5,000
531615 Computer Equipment-Operating	\$9,133	\$10,000	\$10,000	\$6,200	\$0	\$6,200
531720 Uniforms	\$1,190	\$0	\$0	\$0	\$0	\$0
Operating Total	\$82,626	\$114,362	\$114,362	\$114,362	\$238,000	\$352,362
542200 Vehicles	\$0	\$0	\$0	\$0	\$65,000	\$65,000
542400 Computer Equipment	\$0	\$0	\$0	\$0	\$61,660	\$61,660
551110 Indirect Costs	\$23,067	\$24,574	\$24,574	\$22,892	\$0	\$22,892
611350 Transfers Out - Cap Projects	\$70,285	\$10,000	\$10,000	\$0	\$0	\$0
Transfers, Capital, Other Total	\$93,352	\$34,574	\$34,574	\$22,892	\$126,660	\$149,552
Grand Total	\$238,914	\$213,526	\$213,526	\$201,844	\$364,660	\$566,504

Recreation, Parks, Historic & Cultural Affairs Department

The Recreation, Parks, Historic & Cultural Affairs Department is responsible for meeting the leisure needs of the Citizens of Roswell, offering diverse opportunities to engage in recreational, historical, and cultural programs or activities, and providing meaningful place-making destinations that increase the enjoyment and better the lives of citizens within our community.



Meet the leisure needs of the Citizens of Roswell by providing quality, comprehensive recreational opportunities, parks and facilities.



**Recreation, Parks, Historic & Cultural Affairs
Department Total**

\$20,287,033



General Fund

\$11,708,027



Participant Recreation

\$5,627,920



Leita Thompson Fund

\$106,560



Capital Projects Funds

\$2,844,476



Scholarship Fund

\$50



Impact Fee Fund

\$0

Recreation, Parks, Historic & Cultural Affairs Department

Opportunities

Enhance enrichment opportunities through adaptive activities to allow everyone to play and expand cultural programs and services for more community inclusion.

Market the value of outdoor programming to all citizens by hosting fitness events and activities in outdoor settings.

Maximize community engagement by pursuing strategic partnerships for program co-sponsorships and seek out public input regarding program evaluations and ideas for new program development.

Challenges

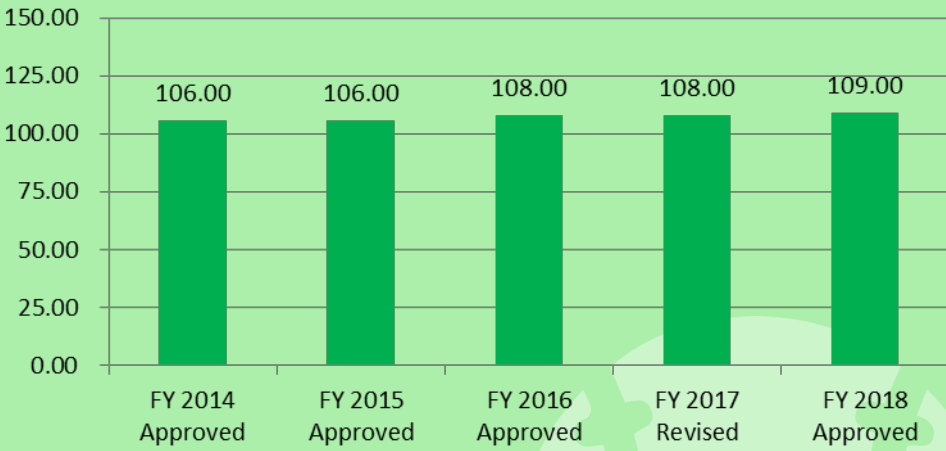
Complete all necessary 151 fundamental and non-fundamental standards in a digitized format in order to maintain our reputation as a finalist of the Gold Medal Award and an accredited agency from the National Recreation and Park Association.

Advance the high level of existing services within the current fiscal constraints.

Develop a communication matrix to ensure all employees are kept current with needed information.

Develop a parking management system for our river parks.

Recreation and Parks Personnel History



Personnel Changes:

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

FY 2016: Added (1) Pool /Crew Leader and (1) Budget Analyst from a part-time position.

FY 2018: Add (1) Crew Worker Position

Recreation, Parks, Historic & Cultural Affairs Department

What We Have Accomplished

- Named as a finalist for the National Gold Medal Award from the National Recreation and Parks Association for the sixth year in a row.
- Completed the 2017- 2021 Five-Year Strategic Master Plan.
- Constructed Bull Sluice to Chattahoochee Nature Center of the Roswell Riverwalk.
- Replaced Sweet Apple Park Playground which included a gravity rail attraction, new fencing, and shade structure.
- New park entrance was constructed off of Eves Road at East Roswell Park.
- Replaced roof at Bulloch Hall.
- Ten art sculptures were placed in eight parks for our first Art Around installation.
- Renovated existing barn at Barrington Hall into public restroom facility.
- Completed Serenity Garden in Roswell Area Park.

What We Expect To Accomplish

- Ensure our Department receives fifteenth year Re-accreditation by meeting the 151 standards required by the NRPA'S Commission of Accreditation of Parks and Recreation Agencies.
- Secure funding to construct final phase of the Roswell Riverwalk from Chattahoochee Nature Center to Willeo Park.
- Develop a facility condition assessment for Historical Assets.
- Introduce and establish new ways to collaborate with other divisions to bring the Arts to the forefront of the community.
- Continue implementation of City of Roswell Cultural Arts Master Plan.
- Begin forecasting future recreational opportunities for the river parks based on the input from the public on the new River Park Master Plan.
- Become the "Face of the Community" by cultivating partnerships and sponsorships with local businesses, organizations, city departments, volunteers, and booster clubs.



Recreation, Parks, Historic & Cultural Affairs Department Services

Programs Quartile 1

(Most Relevant to Goals)

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

Programs Quartile 2

(More Relevant to Goals)

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

Programs Quartile 3

(Relevant to Goals)

Adaptive Programs
 Tennis
 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 Camps
 Youth Baseball/Softball
 Youth Football/Cheerleading
 Youth Gymnastics
 Youth Lacrosse
 Youth Performing Arts
 Youth Soccer
 Recreation Facility Reservations
 Aquatics

Programs Quartile 4

(Least Relevant to Goals)

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

FY 2017 TOTAL Approved Budget			\$10,919,742
One-Time Costs Removed			(\$25,915)
Zero base "partner organization" funding (Roswell Arts Commission and Arts Fund)			(\$332,575)
Salary and Benefit Adjustments			\$217,657
Budgeted Vacancy Savings			(\$1,810)
Net change from zero based repairs & maint, repairs & maint-grounds			\$2,464
Retirement Adjustments			\$116,953
Fleet Services Rate Adjustment			\$358,277
Utilities Adjustment			\$11,506
Gasoline / Oil / Bottled Gas Adjustment			(\$19,060)
Department Changes			\$80
Chaffin Rd. Property Debt Service Payment			\$377,704
FY 2018 Approved Base Budget			\$11,625,023
10062000	511100	Add Funding for One Full-time Crew Worker Position	\$53,004
10062000	522205	Increase Funding for Tree Maintenance (Park System)	\$30,000
FY 2018 Approved Program Changes			\$83,004
FY 2018 Approved Operating Budget			\$11,708,027
35062000	541210	60058 Recreation & Parks Maintenance Program	\$385,000
35062000	541210	60043 System Wide Park Improvements (Beautification)	\$100,000
35062000	542100	60003 Small Equipment Replacement Program	\$37,080
35062000	541210	60033 Athletic Field Improvements (Light Pole & Fence Replacement)	\$32,000
35062000	541210	60052 Playground Replacements (includes shade structure)	\$200,000
35061700	541200	60042 Historic Homes Maintenance	\$50,000
35062201	541200	61001 Municipal Grounds Landscaping Enhancement	\$50,000
Total Maintenance Capital			\$854,080
35062000	541210	60014 Roswell Riverwalk - Phase 5 (Construction)	\$1,285,000
35061700	541200	60066 Historic Homes Condition Assessment	\$32,000
35062000	542100	60034 Park Security Camera Program	\$40,000
Total One Time Capital			\$1,357,000
FY 2018 Approved Capital			\$2,211,080
FY 2018 TOTAL Approved Budget			\$13,919,107
Unfunded Operating Requests:			
Add One Full-Time Park Police Officer Position			\$123,375
Add One Full-Time Area Coordinator Position (90% GF & 10% RP)			\$78,933
Unfunded One Time Capital:			
Grove Way Community Park Master Plan Implementation			\$50,000
FY 2018 Unfunded Requests:			\$252,308

Recreation, Parks, Historic & Cultural Affairs Department Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$4,377,935	\$4,496,820	\$4,677,210	\$4,629,000	\$34,117	\$4,663,117
511101 Budgeted Salary Savings	\$0	-\$44,480	-\$44,480	-\$46,290	\$0	-\$46,290
511105 Part Time Employees	\$315,789	\$415,537	\$432,161	\$432,161	\$0	\$432,161
511300 Overtime	\$129,514	\$145,521	\$145,521	\$145,521	\$0	\$145,521
512200 Social Security (FICA)	\$289,992	\$310,780	\$322,988	\$320,500	\$2,115	\$322,615
512300 Medicare	\$67,726	\$72,640	\$75,489	\$74,880	\$495	\$75,375
512400 Defined Benefit Retirement	\$591,649	\$619,013	\$619,013	\$713,256	\$0	\$713,256
512401 Deferred Compensation	\$36,031	\$29,800	\$29,800	\$39,770	\$0	\$39,770
512402 Defined Contribution Retirement	\$83,912	\$97,540	\$97,540	\$110,280	\$4,435	\$114,715
553100 Group Insurance Contribution	\$1,025,491	\$966,173	\$1,135,730	\$1,015,696	\$11,542	\$1,027,238
554100 Workers Comp Contribution	\$38,050	\$38,050	\$38,050	\$45,420	\$0	\$45,420
Salaries and Benefits Total	\$6,956,089	\$7,147,394	\$7,529,022	\$7,480,194	\$52,704	\$7,532,898
521201 Professional Services	\$50,685	\$20,185	\$34,810	\$14,185	\$0	\$14,185
521400 Contract Services	\$169,571	\$177,634	\$180,010	\$184,430	\$0	\$184,430
522110 Disposal	\$8,976	\$15,000	\$15,000	\$15,000	\$0	\$15,000
522130 Custodial	\$7,155	\$7,000	\$7,000	\$7,000	\$0	\$7,000
522140 Maintenance - Grounds	\$82,234	\$176,067	\$194,910	\$174,389	\$0	\$174,389
522205 Repairs And Maintenance	\$319,412	\$362,544	\$386,611	\$316,686	\$30,000	\$346,686
522210 Vehicle Repair	\$31,209	\$20,000	\$20,000	\$0	\$0	\$0
522215 Garage Base Rate	\$50,371	\$69,350	\$69,350	\$0	\$0	\$0
522216 Mechanics Rate	\$21,975	\$21,975	\$21,975	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$519,602	\$0	\$519,602
522310 Rental Of Land And Buildings	\$700	\$0	\$0	\$0	\$0	\$0
522320 Rental Of Equipment And Vehicles	\$59,710	\$46,952	\$47,510	\$44,952	\$0	\$44,952
523210 Communication Services	\$1,022	\$0	\$0	\$0	\$0	\$0
523220 Postage	\$1,656	\$2,800	\$2,800	\$2,515	\$0	\$2,515
523300 Advertising	\$20,660	\$30,875	\$30,875	\$25,875	\$0	\$25,875
523400 Printing And Binding	\$5,787	\$9,415	\$9,415	\$8,450	\$0	\$8,450
523500 Travel	\$12,406	\$15,975	\$22,575	\$18,652	\$0	\$18,652
523600 Dues And Fees	\$7,762	\$16,530	\$9,930	\$9,558	\$0	\$9,558
523700 Education And Training	\$5,170	\$11,970	\$11,970	\$13,920	\$0	\$13,920
523852 Instruction Fees	\$1,625	\$1,225	\$1,225	\$2,425	\$0	\$2,425
523902 Sanitation Services	\$50,519	\$52,000	\$52,000	\$52,000	\$0	\$52,000
531105 Supplies	\$382,841	\$356,993	\$430,144	\$384,683	\$0	\$384,683
531115 Recreation Supplies	\$215,154	\$239,950	\$243,250	\$239,950	\$0	\$239,950
531120 Vehicle Parts And Supplies	\$46,026	\$110,000	\$40,000	\$0	\$0	\$0
531210 Water / Sewerage	\$267,150	\$265,250	\$265,250	\$273,250	\$0	\$273,250
531215 Stormwater Fees	\$37,954	\$36,150	\$36,150	\$38,795	\$0	\$38,795
531220 Natural Gas	\$38,632	\$66,000	\$66,000	\$64,900	\$0	\$64,900
531230 Electricity	\$575,191	\$599,581	\$599,581	\$601,542	\$0	\$601,542
531240 Bottled Gas	\$1,297	\$2,000	\$2,000	\$2,000	\$0	\$2,000
531250 Oil	\$4,275	\$5,300	\$5,300	\$5,300	\$0	\$5,300
531270 Gasoline/ Diesel	\$83,639	\$128,000	\$126,000	\$108,940	\$0	\$108,940
531310 Hospitality And Events	\$1,750	\$1,000	\$1,000	\$500	\$0	\$500
531400 Books And Periodicals	\$299	\$300	\$300	\$300	\$0	\$300
531605 Machinery And Equipment-Operating	\$28,250	\$39,625	\$39,625	\$14,050	\$0	\$14,050
531610 Furniture/Fixtures-Operating	\$3,598	\$8,200	\$8,200	\$7,075	\$0	\$7,075
531615 Computer Equipment-Operating	\$2,749	\$1,800	\$1,800	\$2,998	\$0	\$2,998
531710 Vietnam Memorial Bricks	\$42	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$34,486	\$37,250	\$37,944	\$41,250	\$300	\$41,550
Operating Total	\$2,631,937	\$2,955,146	\$3,020,761	\$3,195,422	\$30,300	\$3,225,722

Recreation, Parks, Historic & Cultural Affairs Department Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
552400 Risk/Liability Contribution	\$239,311	\$239,311	\$239,311	\$239,311	\$0	\$239,311
581100 Principal- Long Term Debt	\$0	\$0	\$0	\$323,091	\$0	\$323,091
582100 Interest - Long Term Debt	\$0	\$0	\$0	\$54,614	\$0	\$54,614
611353 Transfer Out - Solid Waste	\$13,551	\$25,000	\$25,000	\$11,000	\$0	\$11,000
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$321,391	\$321,391	\$0	\$321,391
Transfers, Capital, Other Total	\$574,253	\$585,702	\$585,702	\$949,407	\$0	\$949,407
Grand Total	\$10,162,279	\$10,688,242	\$11,135,485	\$11,625,023	\$83,004	\$11,708,027



Recreation, Parks, Historic & Cultural Affairs Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Operating	\$0	\$73,500	\$73,500	\$23,500	\$0	\$23,500
10049500 - Historic Cemetery Care Total	\$0	\$73,500	\$73,500	\$23,500	\$0	\$23,500
Salaries and Benefits	\$280,906	\$290,439	\$295,984	\$185,118	\$0	\$185,118
Operating	\$210,847	\$237,102	\$237,612	\$218,612	\$0	\$218,612
Transfers, Capital, Other	\$252,862	\$264,311	\$264,311	\$628,016	\$0	\$628,016
10061101 - Recreation Administration Total	\$744,616	\$791,852	\$797,906	\$1,031,746	\$0	\$1,031,746
Salaries and Benefits	\$1,970,702	\$1,954,707	\$2,024,989	\$2,064,463	\$0	\$2,064,463
Operating	\$1,553	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other	\$321,391	\$321,391	\$321,391	\$321,391	\$0	\$321,391
10061102 - Recreation Support Services Total	\$2,293,647	\$2,276,098	\$2,346,380	\$2,385,854	\$0	\$2,385,854
Salaries and Benefits	\$98,838	\$138,058	\$124,794	\$153,564	\$0	\$153,564
Operating	\$75,243	\$84,012	\$95,512	\$84,012	\$0	\$84,012
10061700 - Cultural Affairs Total	\$174,081	\$222,070	\$220,306	\$237,576	\$0	\$237,576
Salaries and Benefits	\$145,377	\$154,225	\$158,164	\$166,029	\$0	\$166,029
Operating	\$61,586	\$88,700	\$89,299	\$87,675	\$0	\$87,675
10061751 - Barrington Hall Total	\$206,962	\$242,925	\$247,463	\$253,704	\$0	\$253,704
Salaries and Benefits	\$153,279	\$158,200	\$161,078	\$169,861	\$0	\$169,861
Operating	\$63,517	\$87,339	\$89,814	\$89,520	\$0	\$89,520
10061752 - Bulloch Hall Total	\$216,796	\$245,539	\$250,892	\$259,381	\$0	\$259,381
Salaries and Benefits	\$157,595	\$159,819	\$164,736	\$171,042	\$0	\$171,042
Operating	\$47,505	\$41,395	\$55,337	\$41,395	\$0	\$41,395
10061753 - Cultural Arts Center Total	\$205,100	\$201,214	\$220,073	\$212,437	\$0	\$212,437
Salaries and Benefits	\$132,118	\$159,693	\$163,837	\$171,308	\$0	\$171,308
Operating	\$79,284	\$83,326	\$94,854	\$82,726	\$0	\$82,726
10061754 - Smith Plantation Total	\$211,402	\$243,019	\$258,691	\$254,034	\$0	\$254,034
Salaries and Benefits	\$3,489,543	\$3,584,380	\$3,848,284	\$3,815,492	\$52,704	\$3,868,196
Operating	\$2,041,169	\$2,190,623	\$2,205,781	\$2,516,333	\$30,300	\$2,546,633
10062000 - Parks / Park Areas Total	\$5,530,712	\$5,775,003	\$6,054,065	\$6,331,825	\$83,004	\$6,414,829
Salaries and Benefits	\$137,831	\$140,876	\$142,684	\$149,252	\$0	\$149,252
Operating	\$28,795	\$29,549	\$39,451	\$29,549	\$0	\$29,549
10062201 - Municipal Complex Grounds Total	\$166,626	\$170,425	\$182,135	\$178,801	\$0	\$178,801
Salaries and Benefits	\$389,900	\$406,997	\$444,475	\$434,065	\$0	\$434,065
Operating	\$22,437	\$39,600	\$39,600	\$22,100	\$0	\$22,100
10062500 - Park Police Total	\$412,338	\$446,597	\$484,075	\$456,165	\$0	\$456,165
Grand Total	\$10,162,279	\$10,688,242	\$11,135,485	\$11,625,023	\$83,004	\$11,708,027



Recreation Participation Fund

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



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

What we have Accomplished

- Expanded rental revenue opportunities by 28% by offering more rentals online.
- Completed the adaptive/therapeutic sports field at Groveway Community Park.
- Celebrated the “Summer of Fun” with many activities and events including the Slip & Slide Extravaganza at Leita Thompson Memorial Park.
- Offered free yoga classes at our Historic Town Square.
- Updated registration software to the most current release.
- Offered new summer camps that included: Standup Paddleboard, Survival Camp, and Slacking Camp, Super Kids: Food, Fun, & Fitness in collaboration with Whole Foods Market.
- Opened the new indoor therapeutic Roswell Adult Aquatic Center to serve citizens 50 and over and children and adults with disabilities.
- Cleared out privet around outdoor classroom in Roswell Area Park to use for programming.
- Replaced flooring in two dance studios at the Physical Activity Center inside Roswell Area Park.

What We Expect To Accomplish

- Focus on outdoor programming such as tree climbing, paddle boarding, canoeing and kayaking, hiking, and nature walks.
- Identify and implement ways to infuse the arts into current and future programming, and use innovative ways to bring the arts to the forefront of the Community.
- Expand classes, water based activities, rehabilitation programs and physical therapy at the Roswell Adult Aquatic Center.
- Provide adaptive programming opportunities on the Roswell Rotary Dream Field at Groveway Community Park.
- Evaluate current rental opportunities to determine which facilities are available, underutilized, and need to be marketed.



Recreation Participation Fund

	FY 2018 Estimated Beginning Available Fund Balance	\$426,694
	FY 2018 Revenues	\$5,969,391
	FY 2017 TOTAL Approved Budget	\$5,776,488
	Removal of one time expenses in FY 2017	(\$935)
	Salary and Benefit Adjustments	(\$58,185)
	Budgeted Vacancy Savings	(\$317)
	Zero-Base Repairs & Maintenance Changes	(\$2,000)
	Retirement Adjustments	(\$38,210)
	Department Changes	(\$46,144)
	Bank Fees Adjustment	(\$7,000)
	FY 2018 Approved Base Budget	\$5,623,697
55561101 553100	Group Benefits Anticipated Cost Increase	\$4,223
	FY 2018 Approved Program Changes	\$4,223
	FY 2018 Approved Operating Budget	\$5,627,920
	FY 2018 Approved Capital	\$0
	FY 2018 TOTAL Approved Budget	\$5,627,920
	FY 2018 Reserve by Policy*	\$42,669
	FY 2018 Estimated Ending Available Fund Balance Over Reserve by Policy	\$725,496
Unfunded Requests:		
	Area Coordinator - One (1) additional position (90% GF & 10% RP)	\$8,800
	FY 2018 Unfunded Requests	\$8,800

*Reflects the new fund balance policy for enterprise funds. Refer to the "Policies and Procedures" section for details



Recreation Participation Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
347202 Other Rental Fees	\$576,136	\$482,892	\$482,892	\$575,000
347501 General Programs	\$653,286	\$700,000	\$700,000	\$550,000
347502 Special Events	\$18,389	\$0	\$0	\$0
347503 Athletics	\$1,315,406	\$1,500,000	\$1,500,000	\$1,500,000
347504 Tennis	\$304,482	\$300,000	\$300,000	\$300,000
347505 Swimming	\$206,133	\$230,000	\$230,000	\$200,000
347506 Gym & Physical Fitness	\$862,568	\$900,000	\$900,000	\$975,000
347507 Dance, Drama, & Music	\$297,526	\$275,000	\$275,000	\$375,000
347508 Arts & Crafts	\$240,017	\$200,000	\$200,000	\$240,000
347509 General Instruction Progs	\$360,330	\$300,000	\$300,000	\$275,000
347510 Rec & Parks Contributions	\$29,473	\$50,000	\$50,000	\$30,000
347512 Rec & Parks Miscellaneous	\$38,797	\$35,000	\$35,000	\$40,000
347513 Senior Adult Center	\$286,102	\$495,000	\$495,000	\$275,000
347514 Adult Aquatics Center	\$2,547	\$0	\$0	\$250,000
347905 Convenience Fee	\$39,570	\$40,000	\$40,000	\$40,000
Charges for Service Total	\$5,230,761	\$5,507,892	\$5,507,892	\$5,625,000
361000 Interest Revenues	\$11,651	\$0	\$0	\$23,000
361010 Unrealized Invest Gains	\$11,691	\$0	\$0	\$0
Interest Income Total	\$23,342	\$0	\$0	\$23,000
391201 Operating Transfer In	\$321,391	\$321,391	\$321,391	\$321,391
Miscellaneous Revenues Total	\$321,391	\$321,391	\$321,391	\$321,391
Current Year Revenues	\$5,575,494	\$5,829,283	\$5,829,283	\$5,969,391



Recreation Participation Fund Expenditures

		FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
511100	Regular Employees	\$854,465	\$1,007,439	\$1,007,439	\$932,000	\$0	\$932,000
511101	Budgeted Salary Savings	\$0	-\$9,003	-\$9,003	-\$9,320	\$0	-\$9,320
511105	Part Time Employees	\$101,425	\$52,052	\$52,052	\$58,051	\$0	\$58,051
511200	Temporary Employees	\$1,394,087	\$1,532,716	\$1,532,716	\$1,525,966	\$0	\$1,525,966
511250	Seasonal Employees	\$220,506	\$254,000	\$254,000	\$198,000	\$0	\$198,000
512200	Social Security (FICA)	\$157,447	\$163,550	\$163,550	\$168,400	\$0	\$168,400
512300	Medicare	\$36,823	\$38,230	\$38,230	\$39,290	\$0	\$39,290
512400	Defined Benefit Retirement	\$118,976	\$96,241	\$96,241	\$53,461	\$0	\$53,461
512401	Deferred Compensation	\$2,578	\$4,100	\$4,100	\$4,550	\$0	\$4,550
512402	Defined Contribution Retirement	\$29,350	\$23,440	\$23,440	\$27,560	\$0	\$27,560
553100	Group Insurance Contribution	\$173,797	\$221,953	\$221,953	\$228,534	\$4,223	\$232,757
554100	Workers Comp Contribution	\$13,840	\$13,840	\$13,840	\$16,520	\$0	\$16,520
Salaries and Benefits Total		\$3,103,295	\$3,398,558	\$3,398,558	\$3,243,012	\$4,223	\$3,247,235
521201	Professional Services	\$56,726	\$0	\$0	\$0	\$0	\$0
521400	Contract Services	\$131,198	\$127,720	\$149,446	\$129,920	\$0	\$129,920
522205	Repairs And Maintenance	\$3,285	\$4,000	\$4,000	\$2,000	\$0	\$2,000
522320	Rental Of Equipment And Vehicles	\$10,099	\$9,632	\$9,632	\$9,632	\$0	\$9,632
523210	Communication Services	\$6,286	\$0	\$0	\$0	\$0	\$0
523220	Postage	\$70	\$0	\$0	\$0	\$0	\$0
523300	Advertising	\$10,404	\$29,000	\$29,000	\$27,100	\$0	\$27,100
523400	Printing And Binding	\$18,102	\$23,180	\$23,180	\$30,000	\$0	\$30,000
523500	Travel	\$4,616	\$14,555	\$14,555	\$15,250	\$0	\$15,250
523600	Dues And Fees	\$6,963	\$7,070	\$7,070	\$6,555	\$0	\$6,555
523700	Education And Training	\$1,310	\$4,950	\$4,950	\$4,950	\$0	\$4,950
523852	Instruction Fees	\$1,129,178	\$1,128,940	\$1,135,305	\$1,119,940	\$0	\$1,119,940
523901	Bank Fees / Charges	\$28,501	\$67,000	\$67,000	\$60,000	\$0	\$60,000
531105	Supplies	\$21,487	\$50,500	\$50,508	\$37,565	\$0	\$37,565
531115	Recreation Supplies	\$650,947	\$785,794	\$824,343	\$795,984	\$0	\$795,984
531220	Natural Gas	\$3,298	\$0	\$0	\$11,200	\$0	\$11,200
531230	Electricity	\$19,523	\$48,209	\$48,209	\$48,209	\$0	\$48,209
531310	Hospitality And Events	\$533	\$0	\$0	\$0	\$0	\$0
531400	Books And Periodicals	\$179	\$500	\$500	\$500	\$0	\$500
531605	Machinery And Equipment-Operating	\$7,004	\$0	\$0	\$0	\$0	\$0
531610	Furniture/Fixtures-Operating	\$275	\$5,300	\$5,300	\$10,300	\$0	\$10,300
Operating Total		\$2,109,984	\$2,306,350	\$2,372,998	\$2,309,105	\$0	\$2,309,105
541200	Site Improvements	\$0	\$0	\$60,000	\$0	\$0	\$0
541210	Recreation Facilities	\$501,000	\$0	\$49,000	\$0	\$0	\$0
549999	Contra- Capital Expense Account	-\$501,000	\$0	\$0	\$0	\$0	\$0
552400	Risk/Liability Contribution	\$71,580	\$71,580	\$71,580	\$71,580	\$0	\$71,580
561001	Building- Depreciation	\$25,301	\$0	\$0	\$0	\$0	\$0
561004	Machinery & Equipment- Depreciation	\$14,591	\$0	\$0	\$0	\$0	\$0
561005	Vehicles-depreciation	\$11,243	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total		\$122,715	\$71,580	\$180,580	\$71,580	\$0	\$71,580
Grand Total		\$5,335,994	\$5,776,488	\$5,952,136	\$5,623,697	\$4,223	\$5,627,920

Leita Thompson Rental Property Fund

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 provides 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.



FY 2018 Estimated Beginning Available Fund Balance	\$141,715
FY 2018 Revenues	\$85,000
FY 2017 TOTAL Approved Budget	\$106,260
Utilities Adjustment	\$300
Zero-Base Repairs & Maintenance Changes	\$2,000
Department Changes	(\$2,000)
FY 2018 Approved Base Budget	\$106,560
	\$0
FY 2018 Approved Program Changes	\$0
FY 2018 Approved Operating Budget	\$106,560
FY 2018 Approved Capital	\$0
FY 2018 TOTAL Approved Budget	\$106,560
FY 2018 Estimated Ending Available Fund Balance	\$120,155

Leita Thompson Rental Property Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
381110 Leita T. - Rent Income	\$83,290	\$85,000	\$85,000	\$85,000
389997 Leita T. Utility Reimbursements	\$1,857	\$0	\$0	\$0
Miscellaneous Revenues Total	\$85,147	\$85,000	\$85,000	\$85,000
Current Year Revenues	\$85,147	\$85,000	\$85,000	\$85,000

Leita Thompson Rental Property Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
521400 Contract Services	\$110	\$4,000	\$21,352	\$2,000	\$0	\$2,000
522140 Maintenance - Grounds	\$26,292	\$25,000	\$26,027	\$26,000	\$0	\$26,000
522205 Repairs And Maintenance	\$25,340	\$70,760	\$71,129	\$71,760	\$0	\$71,760
523902 Sanitation Services	\$254	\$500	\$500	\$500	\$0	\$500
531105 Supplies	\$2,556	\$6,000	\$6,000	\$6,000	\$0	\$6,000
531210 Water / Sewerage	\$2,266	\$0	\$0	\$0	\$0	\$0
531220 Natural Gas	\$1,605	\$0	\$0	\$0	\$0	\$0
531230 Electricity	\$1,796	\$0	\$0	\$300	\$0	\$300
Operating Total	\$60,220	\$106,260	\$125,008	\$106,560	\$0	\$106,560
Grand Total	\$60,220	\$106,260	\$125,008	\$106,560	\$0	\$106,560



Transportation Department

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, construction and operation 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.



Count on us to Keep
Roswell Moving!



Transportation Department

Transportation Total:
\$ 25,992,174



General Fund:
\$ 8,117,174



Capital Projects Fund:
\$ 1,875,000



TSPLOST Fund:
\$ 16,000,000

Opportunities

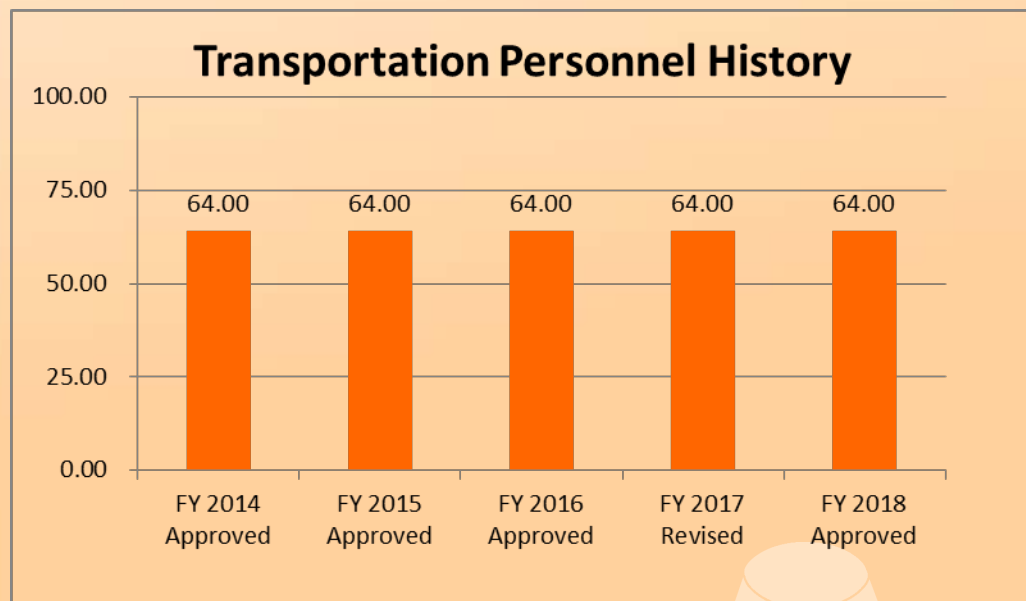
Prioritize and make progress on Transportation Special Purpose Local Option Sales Tax (TSPLOST) projects. Suggest and prioritize projects for next City bond initiative. Ensure further implementation of City's Personal Transportation Vehicle (PTV) Ordinance. Start construction on exciting projects such as:

- TSPLOST projects
- Old Roswell/Warsaw Intersection Improvement
- Sidewalk connections

Challenges

- Delivery of all TSPLOST tier 1 projects in 5 years.
- Identifying funding sources for multiple high-dollar projects in future fiscal years.
- Retainage and hiring of technical staff.

Steve D. Acenbrak
Director of Transportation



Transportation Department

What We Have Accomplished

- Started construction on Sun Valley Phase I
- Started design on Holcomb Bridge Road (HBR) Fence Replacement
- Finished construction of Georgia Department of Transportation (GDOT) funded GA 400 Northbound Off Ramp Project
- Finished construction of City bond funded HBR Westbound Thru Lane Project
- Finalized right of way (ROW) acquisition for Hardscrabble Green Loop Complete Street Project
- Submitted Environmental Document for Historic Gateway Project to GDOT and Federal Highway Administration (FHWA)
- Submitted Environmental Document for Chattahoochee River Bicycle/Pedestrian Bridge to GDOT and FHWA

What We Expect to Accomplish

- Continue to work towards American Public Works Association (APWA) re-accreditation
- Complete construction of GDOT funded GA 400 Southbound On and Off Ramp Project
- Begin construction of Hardscrabble Green Loop Complete Street Project
- Submission and Approval of Environmental Document for Historic Gateway Project
- Begin construction of environmental mitigation for National Parks Service.
- Approval of Environmental Document for Chattahoochee River Bicycle/Pedestrian Bridge
- Continued participation in Fulton County TSPLOST project implementation
- Continued coordination with MARTA and North Line Extension
- Continued coordination with GDOT and GA 400 Managed Lanes
- Create a clear and simple way to display TSPLOST project information to our residents



Transportation Department

Programs Quartile 1

(Most Relevant to Goals)

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

Programs Quartile 2

(More Relevant to Goals)

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

Programs Quartile 3

(Relevant to Goals)

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

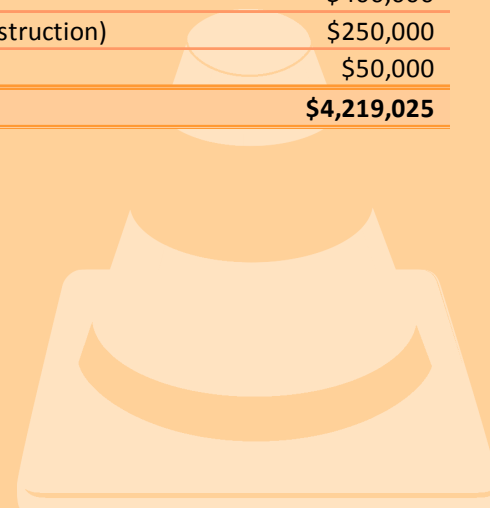
Programs Quartile 4

(Least Relevant to Goals)

Surveying

Transportation Department

FY 2017 TOTAL Approved Budget			\$7,730,876
		Salary and Benefit Adjustments	\$113,999
		Budgeted Vacancy Savings	(\$1,330)
		Net change from zero based repairs & maint, repairs & maint-grounds	(\$17,700)
		Retirement Adjustments	\$69,048
		Fleet Services Rate Adjustment	\$198,837
		Utilities Adjustment	\$4,442
		Gasoline / Oil / Bottled Gas Adjustment	\$11,390
		Department Changes	(\$1,000)
FY 2018 Approved Base Budget			\$8,108,562
10042700	511105	Add Two Part-Time Positions for Traffic Counts Program	\$8,612
FY 2018 Approved Program Changes			\$8,612
FY 2018 Approved Operating Budget			\$8,117,174
35042101	542100	95016 Bobcat Replacement	\$75,000
35042200	522205	90001 Citywide Road Resurfacing and Reconstruction	\$1,800,000
Total Maintenance Capital			\$1,875,000
FY 2018 Approved Capital			\$1,875,000
FY 2018 TOTAL Approved Budget			\$9,992,174
Unfunded Operating Requests:			
		Add One Full-Time Traffic System Operator 1 Position	\$72,025
Unfunded One Time Capital:			
		Sun Valley Drive - Phase 3 (Engineering)	\$600,000
		Add One used Pole Truck and Pole Trailer	\$75,000
		Riverside Road - Complete Street (Engineering)	\$600,000
		Citywide Bicycle / Pedestrian Plan	\$250,000
		Fiber Splice Trailer	\$22,000
		Sun Valley Drive - Phase 2 (Engineering)	\$500,000
		Willeo Rd Bridge Replacement (Construction)	\$1,000,000
		Speed Management and Pedestrian Safety Program	\$250,000
		Grove Way Community Park - Driveway Connection (Construction)	\$150,000
		Jones Road Complete Street (Engineering)	\$400,000
		SR 92 at Hardscrabble Road - Intersection Improvement (Construction)	\$250,000
		Personal Transportation Vehicles (PTV) / Trail Enhancements	\$50,000
FY 2018 Unfunded Requests:			\$4,219,025



Transportation Department Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
511100 Regular Employees	\$2,928,634	\$3,106,320	\$3,226,254	\$3,154,400	\$0	\$3,154,400
511101 Budgeted Salary Savings	\$0	-\$30,214	-\$30,214	-\$31,544	\$0	-\$31,544
511105 Part Time Employees	\$39,534	\$13,296	\$13,828	\$13,828	\$8,000	\$21,828
511200 Temporary Employees	\$4,870	\$2,400	\$2,400	\$2,400	\$0	\$2,400
511300 Overtime	\$22,379	\$49,999	\$49,999	\$49,999	\$0	\$49,999
512200 Social Security (FICA)	\$179,552	\$190,880	\$198,346	\$198,000	\$500	\$198,500
512300 Medicare	\$42,110	\$44,620	\$46,364	\$46,280	\$112	\$46,392
512400 Defined Benefit Retirement	\$372,980	\$365,774	\$365,774	\$408,112	\$0	\$408,112
512401 Deferred Compensation	\$13,555	\$16,300	\$16,300	\$17,360	\$0	\$17,360
512402 Defined Contribution Retirement	\$92,099	\$104,980	\$104,980	\$130,630	\$0	\$130,630
553100 Group Insurance Contribution	\$703,642	\$696,576	\$755,351	\$738,688	\$0	\$738,688
554100 Workers Comp Contribution	\$74,785	\$74,785	\$74,785	\$89,280	\$0	\$89,280
Salaries and Benefits Total	\$4,474,138	\$4,635,716	\$4,824,167	\$4,817,433	\$8,612	\$4,826,045
521201 Professional Services	\$77,163	\$40,000	\$70,708	\$40,000	\$0	\$40,000
521400 Contract Services	\$18,212	\$101,820	\$101,875	\$101,820	\$0	\$101,820
522110 Disposal	\$5,179	\$16,000	\$54,000	\$16,000	\$0	\$16,000
522205 Repairs And Maintenance	\$45,088	\$98,300	\$95,061	\$80,600	\$0	\$80,600
522210 Vehicle Repair	\$14,868	\$22,900	\$21,101	\$0	\$0	\$0
522215 Garage Base Rate	\$51,751	\$71,250	\$71,250	\$0	\$0	\$0
522216 Mechanics Rate	\$67,026	\$67,025	\$67,025	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$0	\$0	\$427,962	\$0	\$427,962
522320 Rental Of Equipment And Vehicles	\$9,691	\$14,300	\$20,900	\$14,300	\$0	\$14,300
523220 Postage	\$278	\$375	\$375	\$375	\$0	\$375
523300 Advertising	\$0	\$700	\$0	\$700	\$0	\$700
523400 Printing And Binding	\$0	\$1,726	\$0	\$1,726	\$0	\$1,726
523500 Travel	\$8,858	\$12,424	\$11,592	\$11,424	\$0	\$11,424
523600 Dues And Fees	\$13,886	\$4,640	\$6,160	\$4,940	\$0	\$4,940
523700 Education And Training	\$7,585	\$29,733	\$20,823	\$27,233	\$0	\$27,233
523800 Licenses	\$161	\$3,165	\$2,390	\$3,165	\$0	\$3,165
531105 Supplies	\$311,680	\$290,000	\$312,705	\$290,000	\$0	\$290,000
531120 Vehicle Parts And Supplies	\$73,141	\$67,950	\$66,450	\$0	\$0	\$0
531150 Computer Supplies	\$1,464	\$0	\$100	\$0	\$0	\$0
531210 Water / Sewerage	\$59	\$100	\$100	\$100	\$0	\$100
531215 Stormwater Fees	\$606,605	\$606,575	\$606,575	\$606,800	\$0	\$606,800
531230 Electricity	\$1,401,198	\$1,409,678	\$1,409,678	\$1,413,895	\$0	\$1,413,895
531250 Oil	\$3,074	\$4,880	\$4,880	\$4,880	\$0	\$4,880
531270 Gasoline/ Diesel	\$81,650	\$101,060	\$101,060	\$111,450	\$0	\$111,450
531310 Hospitality And Events	\$1,715	\$0	\$69	\$0	\$0	\$0
531400 Books And Periodicals	\$498	\$900	\$927	\$900	\$0	\$900
531605 Machinery And Equipment-Operating	\$23,613	\$20,000	\$20,934	\$20,000	\$0	\$20,000
531610 Furniture/Fixtures-Operating	\$1,304	\$0	\$1,000	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$10,536	\$3,500	\$3,664	\$3,500	\$0	\$3,500
531720 Uniforms	\$17,552	\$16,800	\$18,100	\$20,000	\$0	\$20,000
Operating Total	\$2,853,833	\$3,005,801	\$3,089,502	\$3,201,770	\$0	\$3,201,770
552400 Risk/Liability Contribution	\$89,359	\$89,359	\$89,359	\$89,359	\$0	\$89,359
Transfers, Capital, Other Total	\$89,359	\$89,359	\$89,359	\$89,359	\$0	\$89,359
Grand Total	\$7,417,330	\$7,730,876	\$8,003,027	\$8,108,562	\$8,612	\$8,117,174

Transportation Department Cost Centers

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	Approved Changes	FY 2018 Approved Budget
Salaries and Benefits	\$509,614	\$507,600	\$539,465	\$526,374	\$0	\$526,374
Operating	\$35,668	\$30,740	\$30,740	\$23,215	\$0	\$23,215
Transfers, Capital, Other	\$89,359	\$89,359	\$89,359	\$89,359	\$0	\$89,359
10042101 - Transportation Administration Total	\$634,641	\$627,699	\$659,564	\$638,948	\$0	\$638,948
Salaries and Benefits	\$448,680	\$450,820	\$454,936	\$458,890	\$0	\$458,890
Operating	\$60,023	\$65,152	\$88,754	\$80,518	\$0	\$80,518
10042102 - Transportation Eng & Design Total	\$508,703	\$515,972	\$543,690	\$539,408	\$0	\$539,408
Salaries and Benefits	\$210,179	\$242,932	\$238,966	\$247,336	\$0	\$247,336
Operating	\$32,066	\$6,550	\$9,757	\$6,550	\$0	\$6,550
10042103 - Transportation Planning Total	\$242,245	\$249,482	\$248,722	\$253,886	\$0	\$253,886
Salaries and Benefits	\$256,947	\$279,758	\$275,592	\$285,531	\$0	\$285,531
Operating	\$1,659	\$7,981	\$7,981	\$7,981	\$0	\$7,981
10042104 - Trans Land Acquisition Total	\$258,605	\$287,739	\$283,573	\$293,512	\$0	\$293,512
Salaries and Benefits	\$1,853,378	\$1,917,829	\$2,020,442	\$1,996,924	\$0	\$1,996,924
Operating	\$1,063,389	\$1,197,035	\$1,196,099	\$1,368,129	\$0	\$1,368,129
10042200 - Street Maintenance Total	\$2,916,768	\$3,114,864	\$3,216,540	\$3,365,053	\$0	\$3,365,053
Salaries and Benefits	\$1,195,339	\$1,236,777	\$1,294,767	\$1,302,378	\$8,612	\$1,310,990
Operating	\$1,661,029	\$1,698,343	\$1,756,172	\$1,715,377	\$0	\$1,715,377
10042700 - Traffic Engineering Total	\$2,856,368	\$2,935,120	\$3,050,939	\$3,017,755	\$8,612	\$3,026,367
Grand Total	\$7,417,330	\$7,730,876	\$8,003,027	\$8,108,562	\$8,612	\$8,117,174





T-SPLOST Fund

On November 8, 2016, Fulton County voters approved the Transportation Special Purpose Local Option Sales Tax (T-SPLOST) referendum to fund transportation projects in their cities. In the City of Roswell, the measure passed 53.75% to 46.25%. County wide the measure passed 52.80% to 47.20%. T-SPLOST will bring in an estimated \$93 million to the City of Roswell for transportation improvements. In April 2017, collection of a 0.75% (3/4 of a cent) sales tax was implemented to fund transportation projects specifically recommended by each Fulton County city.



FY 2018 Beginning Available Fund Balance			\$0
FY 2018 Revenues			\$17,961,039
FY 2018 Approved Base Budget			\$0
FY 2018 Approved Program Changes			\$0
FY 2018 Approved Operating Budget			\$0
33642200	541415	98002 Big Creek Parkway - Design & Right of Way (ROW)	\$11,000,000
33642200	541415	98003 Rucker Road Improvements - ROW & Construction	\$2,750,000
33642200	541415	98004 Historic Gateway - Project Enhancements	\$1,000,000
33642200	541415	98005 Old Holcomb Bridge Road Bridge Replacement - Design	\$500,000
33642200	541415	98006 SR9 Oxbo Road Intersection - Partial ROW	\$750,000
Total One Time Capital			\$16,000,000
FY 2018 Approved Capital			\$16,000,000
FY 2018 TOTAL Approved Budget			\$16,000,000
FY 2018 Ending Available Fund Balance			\$1,961,039

T-SPLOST Fund Revenues

	FY 2016 Actual Revenues	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Budget
313200 TSPLOST	\$0	\$0	\$2,000,000	\$17,961,039
Sales Tax Total	\$0	\$0	\$2,000,000	\$17,961,039
Current Year Revenues	\$0	\$0	\$2,000,000	\$17,961,039

T-SPLOST Fund Expenditures

	FY 2016 Actual Expenses	FY 2017 Approved Budget	FY 2017 Amended Budget	FY 2018 Approved Base	FY 2018 Approved Changes	FY 2018 Approved Budget
521201 Professional Services	\$0	\$0	\$2,000,000	\$0	\$0	\$0
Operating Total	\$0	\$0	\$2,000,000	\$0	\$0	\$0
541415 Road Improvements/ Sidewalks	\$0	\$0	\$0	\$0	\$16,000,000	\$16,000,000
Transfers, Capital, Other Total	\$0	\$0	\$0	\$0	\$16,000,000	\$16,000,000
Grand Total	\$0	\$0	\$2,000,000	\$0	\$16,000,000	\$16,000,000

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.

Operating Impacts are requested in the current year's Operating Budget and as part of the Project Planning if in a future year.



Capital Improvement Program

The Capital Improvement Program (CIP) is a five-year program and details anticipated expenditures as well as the proposed 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 authorized specific projects and authorizes specific funding for these projects. The subsequent or outly-

ing 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.

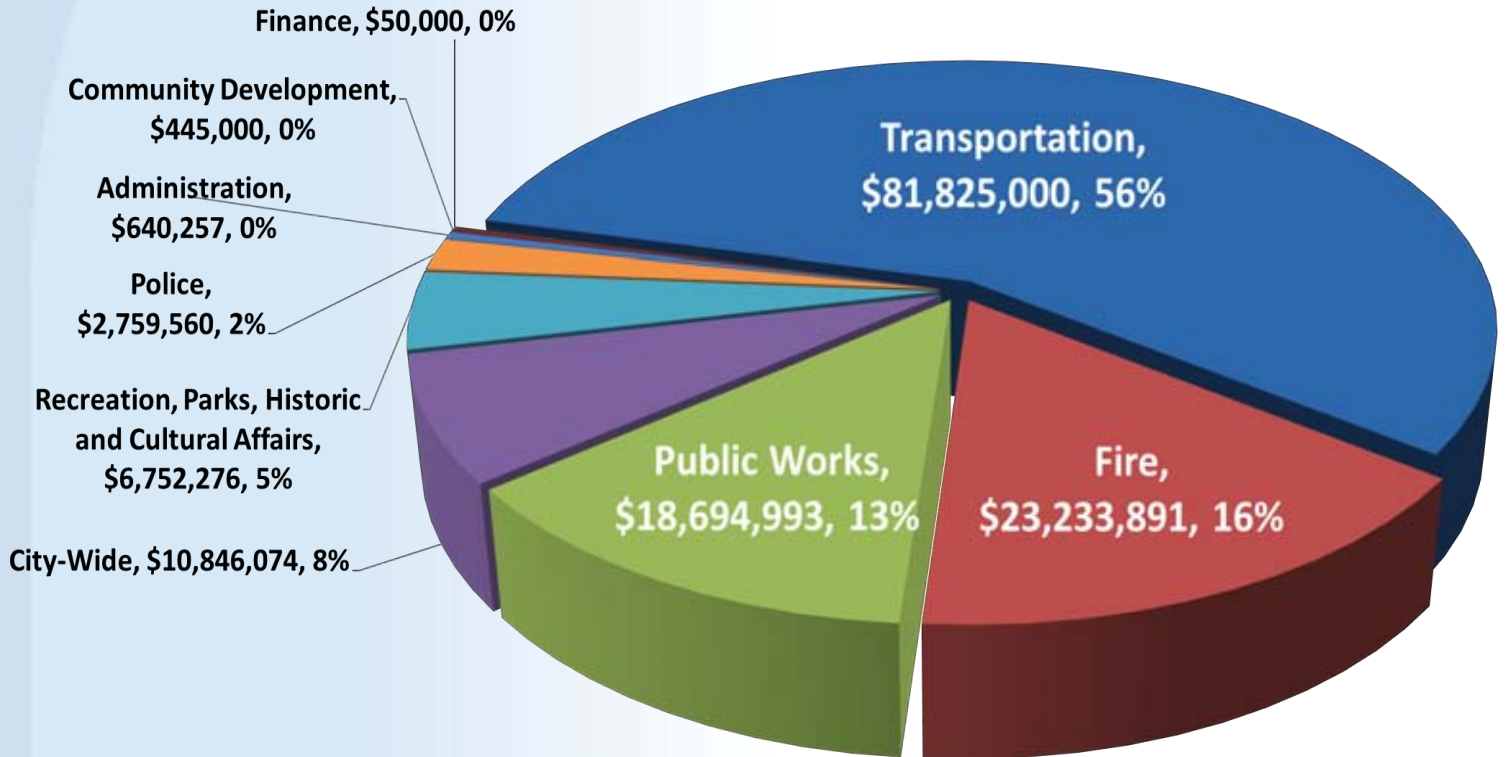
FY 2018 - FY 2022 Approved Capital Improvement Plan

The FY 2018-FY 2022 Approved Capital Improvement Plan totals \$171.8M and includes both maintenance and one time capital. A summary of the plan is as follows:

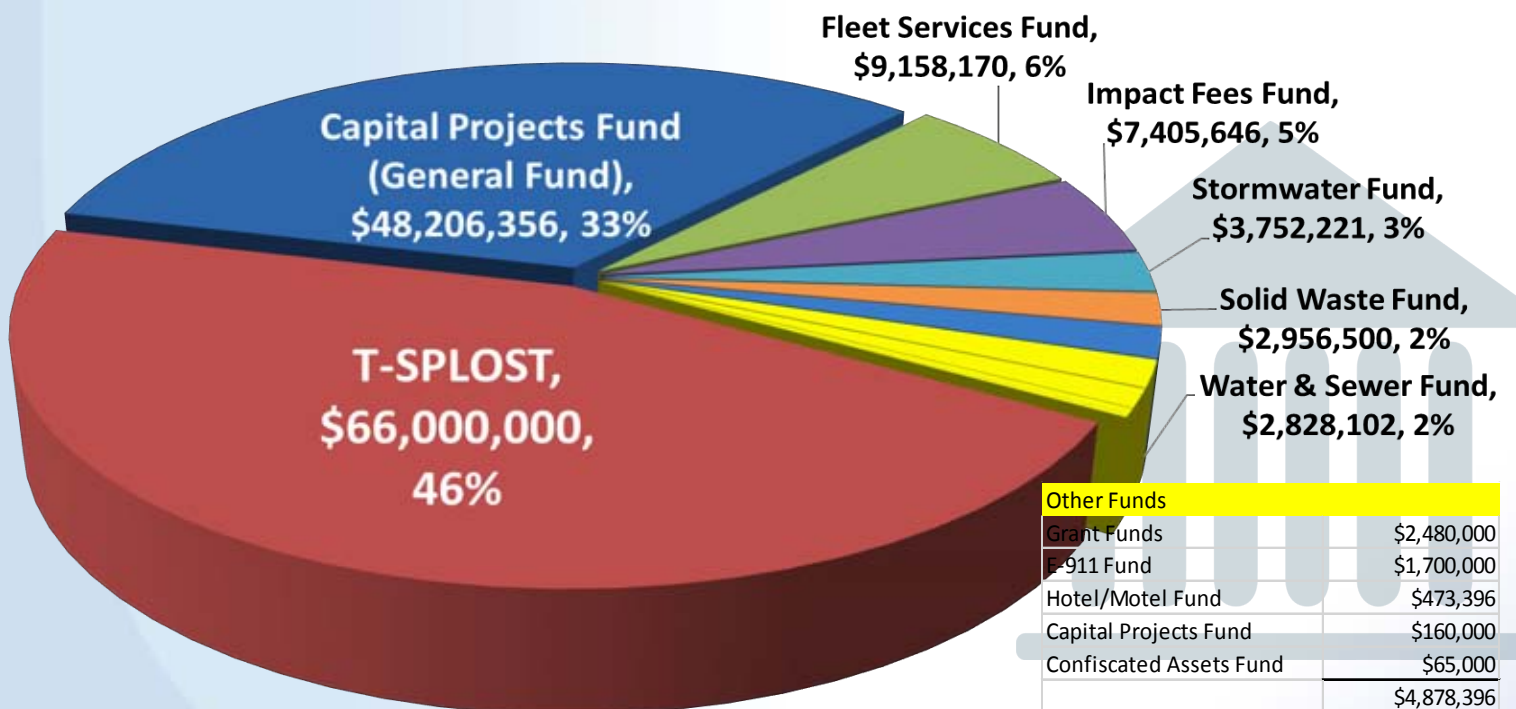
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
T-SPLOST	\$16,000,000	\$16,000,000	\$17,000,000	\$17,000,000		\$66,000,000
Capital Projects Fund (General Fund)	\$7,088,613	\$10,066,362	\$7,087,126	\$16,847,519	\$7,116,736	\$48,206,356
Fleet Services Fund	\$1,738,246	\$1,774,155	\$1,826,975	\$1,881,379	\$1,937,415	\$9,158,170
Impact Fees Fund	\$645,829	\$6,759,817				\$7,405,646
Stormwater Fund	\$752,221	\$1,000,000	\$1,000,000	\$1,000,000		\$3,752,221
Solid Waste Fund	\$566,500	\$461,500	\$625,500	\$751,500	\$551,500	\$2,956,500
Water & Sewer Fund	\$563,102	\$585,000	\$555,000	\$555,000	\$570,000	\$2,828,102
Grant Funds		\$2,480,000				\$2,480,000
E-911 Fund	\$200,000				\$1,500,000	\$1,700,000
Hotel/Motel Fund	\$473,396					\$473,396
Capital Projects Fund	\$160,000					\$160,000
Confiscated Assets Fund	\$126,660					\$126,660
Grand Total	\$28,314,567	\$39,126,834	\$28,094,601	\$38,035,398	\$11,675,651	\$145,247,051

Capital Improvement Program

FY 2018 - FY 2022 Approved Capital Improvement Plan by Department



FY 2018 - FY 2022 Approved Capital Improvement Plan by Funding Source

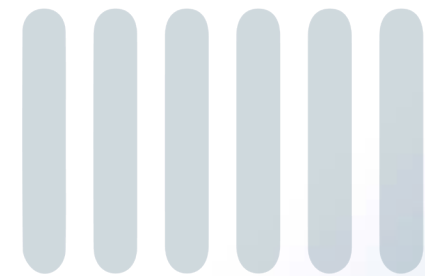


Approved Maintenance Capital by Department

Department	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Administration	IT Equipment Replacement Program	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$340,000
	Administration Total	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$340,000
City-Wide	Citywide Facilities Condition Assesment (FCA)	\$750,000	\$2,151,625	\$2,062,082	\$2,396,949	\$2,260,418	\$9,621,074
	Citywide Radio Replacement Program		\$400,000	\$400,000	\$400,000		\$1,200,000
	Historic Roswell Beautification Plan	\$25,000					\$25,000
	City-Wide Total	\$775,000	\$2,551,625	\$2,462,082	\$2,796,949	\$2,260,418	\$10,846,074
Community Development	Aerial Photography		\$45,000				\$45,000
	Full Update to Comprehensive Plan 2040				\$250,000		\$250,000
	Impact Fee Review and Update			\$100,000			\$100,000
	Community Development Total		\$45,000	\$100,000	\$250,000		\$395,000
Fire	Extrication Equipment Replacement Program	\$87,735	\$89,490	\$91,279	\$93,105	\$94,967	\$456,576
	Fire Vehicle Replacement (C&O)	\$1,640,000			\$1,401,500	\$587,400	\$3,628,900
	Medical Equipment Replacement (C&O)	\$75,798	\$78,072	\$80,346	\$82,620	\$85,099	\$401,935
	Personal Protective Equipment Replacement	\$112,000	\$115,360	\$118,821	\$122,385	\$126,057	\$594,623
	RAPSTC Firearm Training System	\$49,300					\$49,300
	Replace Tornado Siren & Generator	\$52,800					\$52,800
	Fire Total	\$2,017,633	\$282,922	\$290,446	\$1,699,610	\$893,523	\$5,184,134
Police	911 Facility Upgrade	\$200,000					\$200,000
	CAD/RMS					\$1,500,000	\$1,500,000
	K-9 Replacement				\$19,000		\$19,000
	Patrol Rifle Reflex System Upgrade	\$32,500					\$32,500
	Police Bicycle Replacement	\$9,800					\$9,800
	SWAT Vehicle Replacement	\$65,000					\$65,000
	SWAT Weapon Platform Upgrade	\$21,600					\$21,600
	Tactical Vest and Helmet Replacement		\$10,000	\$10,000	\$50,000		\$70,000
	Taser Replacement Program	\$28,000			\$170,000		\$198,000
	Police Total	\$356,900	\$10,000	\$10,000	\$239,000	\$1,500,000	\$2,115,900
Public Works	Baler replacement for Recycling Center				\$200,000		\$200,000
	Citywide Vehicle Replacement Program	\$1,724,746	\$1,760,655	\$1,813,475	\$1,867,879	\$1,923,915	\$9,090,670
	Commercial Front Loader Garbage Truck Replacement	\$245,000	\$265,000	\$290,000	\$315,000	\$315,000	\$1,430,000
	Dump Truck Replacement for Water Fund		\$60,000				\$60,000
	Equipment Trailer Replacement (Water Fund)					\$10,000	\$10,000
	Fleet Tool and Auto Repair Equipment Replacement Program	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$67,500
	Ford F-550 Service Truck Replacement for Water Fund			\$55,000	\$55,000		\$110,000
	Pipe Camera Equipment and Trailer Replacement	\$200,000					\$200,000
	Replace Chemical Metering Pumps for Surface Water Plant for Water Fund		\$25,000				\$25,000
	Replace Vacuum Excavator/ Valve Exerciser for Water Fund					\$60,000	\$60,000
	Replacement of Shredder for Solid Waste Recycling	\$45,000					\$45,000
	Replacement of Skid Steer for Solid Waste Recycling	\$75,000					\$75,000
	Replacement Trailer at Recycling Center	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$32,500
	Residential Rear Loader Garbage Truck Replacement	\$170,000	\$190,000	\$215,000	\$230,000	\$230,000	\$1,035,000
	Stormwater Master Project List	\$552,221	\$1,000,000	\$1,000,000	\$1,000,000		\$3,552,221
	Trackhoe Replacement for Water Fund	\$80,000					\$80,000
Water Line Replacement	\$483,102	\$500,000	\$500,000	\$500,000	\$500,000	\$2,483,102	
Public Works Total	\$3,595,069	\$3,820,655	\$3,893,475	\$4,187,879	\$3,058,915	\$18,555,993	
Recreation, Parks, Historic and Cultural Affairs	Athletic Field Improvements (Light Pole & Fence Replacements)	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$160,000
	Historic Homes Maintenance	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000
	Municipal Grounds Landscaping	\$50,000					\$50,000
	Playground Replacements includes shade structure	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
	Recreation and Parks Maintenance Program	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$1,925,000
	Replace Mini Excavator				\$60,000		\$60,000
	Skid Steer Replacement for Rec & Parks			\$60,000	\$60,000		\$120,000
	Small Equipment Replacement Program	\$37,080	\$38,200	\$39,400	\$40,500	\$41,700	\$196,880
	System Wide Park Improvements (Beautification)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	Recreation, Parks, Historic and Cultural Affairs Total	\$854,080	\$805,200	\$866,400	\$927,500	\$758,700	\$4,211,880
Transportation	Bobcat Replacement	\$75,000					\$75,000
	Citywide Road Resurfacing and Reconstruction	\$1,800,000	\$1,896,000	\$1,942,000	\$1,984,000	\$2,024,000	\$9,646,000
	Zero Turn Mower Replacement		\$24,000				\$24,000
	Transportation Total	\$1,875,000	\$1,920,000	\$1,942,000	\$1,984,000	\$2,024,000	\$9,745,000
Grand Total	\$9,541,682	\$9,503,402	\$9,632,403	\$12,152,938	\$10,563,556	\$51,393,981	

Approved Maintenance Capital by Funding Source

Fund	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Capital Projects Fund (General Fund)	Aerial Photography		\$45,000				\$45,000
	Athletic Field Improvements (Light Pole & Fence Replacements)	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$160,000
	Bobcat Replacement	\$75,000					\$75,000
	Citywide Facilities Condition Assessment (FCA)	\$750,000	\$2,151,625	\$2,062,082	\$2,396,949	\$2,260,418	\$9,621,074
	Citywide Radio Replacement Program		\$400,000	\$400,000	\$400,000		\$1,200,000
	Citywide Road Resurfacing and Reconstruction	\$1,800,000	\$1,896,000	\$1,942,000	\$1,984,000	\$2,024,000	\$9,646,000
	Extrication Equipment Replacement Program	\$87,735	\$89,490	\$91,279	\$93,105	\$94,967	\$456,576
	Fire Vehicle Replacement (C&O)	\$1,640,000			\$1,401,500	\$587,400	\$3,628,900
	Full Update to Comprehensive Plan 2040				\$250,000		\$250,000
	Historic Homes Maintenance	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000
	Historic Roswell Beautification Plan	\$25,000					\$25,000
	Impact Fee Review and Update			\$100,000			\$100,000
	IT Equipment Replacement Program	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	\$340,000
	K-9 Replacement				\$19,000		\$19,000
	Medical Equipment Replacement (C&O)	\$75,798	\$78,072	\$80,346	\$82,620	\$85,099	\$401,935
	Municipal Grounds Landscaping	\$50,000					\$50,000
	Patrol Rifle Reflex System Upgrade	\$32,500					\$32,500
	Personal Protective Equipment Replacement	\$112,000	\$115,360	\$118,821	\$122,385	\$126,057	\$594,623
	Playground Replacements includes shade structure	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
	Police Bicycle Replacement	\$9,800					\$9,800
	RAPSTC Firearm Training System	\$49,300					\$49,300
	Recreation and Parks Maintenance Program	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$1,925,000
	Replace Mini Excavator				\$60,000		\$60,000
	Replace Tornado Siren & Generator	\$52,800					\$52,800
	Skid Steer Replacement for Rec & Parks			\$60,000	\$60,000		\$120,000
	Small Equipment Replacement Program	\$37,080	\$38,200	\$39,400	\$40,500	\$41,700	\$196,880
	SWAT Weapon Platform Upgrade	\$21,600					\$21,600
	System Wide Park Improvements (Beautification)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	Tactical Vest and Helmet Replacement		\$10,000	\$10,000	\$50,000		\$70,000
	Taser Replacement Program	\$28,000			\$170,000		\$198,000
	Zero Turn Mower Replacement		\$24,000				\$24,000
	Capital Projects Fund (General Fund) Total		\$5,681,613	\$5,682,747	\$5,738,928	\$7,965,059	\$6,004,641
Confiscated Assets Fund	SWAT Vehicle Replacement	\$65,000					\$65,000
	Confiscated Assets Fund Total	\$65,000					\$65,000
E-911 Fund	911 Facility Upgrade	\$200,000					\$200,000
	CAD/RMS					\$1,500,000	\$1,500,000
	E-911 Fund Total	\$200,000				\$1,500,000	\$1,700,000
Fleet Services Fund	Citywide Vehicle Replacement Program	\$1,724,746	\$1,760,655	\$1,813,475	\$1,867,879	\$1,923,915	\$9,090,670
	Fleet Tool and Auto Repair Equipment Replacement Program	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$67,500
	Fleet Services Fund Total	\$1,738,246	\$1,774,155	\$1,826,975	\$1,881,379	\$1,937,415	\$9,158,170
Solid Waste Fund	Baler replacement for Recycling Center				\$200,000		\$200,000
	Commercial Front Loader Garbage Truck Replacement	\$245,000	\$265,000	\$290,000	\$315,000	\$315,000	\$1,430,000
	Replacement of Shredder for Solid Waste Recycling	\$45,000					\$45,000
	Replacement of Skid Steer for Solid Waste Recycling	\$75,000					\$75,000
	Replacement Trailer at Recycling Center	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$32,500
	Residential Rear Loader Garbage Truck Replacement	\$170,000	\$190,000	\$215,000	\$230,000	\$230,000	\$1,035,000
	Solid Waste Fund Total	\$541,500	\$461,500	\$511,500	\$751,500	\$551,500	\$2,817,500
Stormwater Fund	Pipe Camera Equipment and Trailer Replacement	\$200,000					\$200,000
	Stormwater Master Project List	\$552,221	\$1,000,000	\$1,000,000	\$1,000,000		\$3,552,221
	Stormwater Fund Total	\$752,221	\$1,000,000	\$1,000,000	\$1,000,000		\$3,752,221
Water & Sewer Fund	Dump Truck Replacement for Water Fund		\$60,000				\$60,000
	Equipment Trailer Replacement (Water Fund)					\$10,000	\$10,000
	Ford F-550 Service Truck Replacement for Water Fund			\$55,000	\$55,000		\$110,000
	Replace Chemical Metering Pumps for Surface Water Plant for Water Fund		\$25,000				\$25,000
	Replace Vacuum Excavator/ Valve Exerciser for Water Fund					\$60,000	\$60,000
	Trackhoe Replacement for Water Fund	\$80,000					\$80,000
	Water Line Replacement	\$483,102	\$500,000	\$500,000	\$500,000	\$500,000	\$2,483,102
Water & Sewer Fund Total	\$563,102	\$585,000	\$555,000	\$555,000	\$570,000	\$2,828,102	
Grand Total		\$9,541,682	\$9,503,402	\$9,632,403	\$12,152,938	\$10,563,556	\$51,393,981



Approved One Time Capital by Department

Department	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Administration	CORE Wellness Center Phase II		\$300,257				\$300,257
	Administration Total		\$300,257				\$300,257
City-Wide	Future Land Purchases	\$600,000					\$600,000
	Finance Total	\$600,000					\$600,000
Community Development	Document Scanning		\$50,000				\$50,000
	Community Development Total		\$50,000				\$50,000
Finance	Vehicles for 2 Account Positions	\$50,000					\$50,000
	Finance Total	\$50,000					\$50,000
Fire	Fire Station #2 Replacement		\$1,000,000	\$508,198	\$6,767,460		\$8,275,658
	New Fire Station #8 (Design - Impact Fees)	\$490,829	\$8,753,175				\$9,244,004
	Fire Station #3 Replacement					\$530,095	\$530,095
	Fire Total	\$490,829	\$9,753,175	\$508,198	\$6,767,460	\$530,095	\$18,049,757
Police	CSI Lab and workspace					\$520,000	\$520,000
	K-9 Training Area				\$25,000		\$25,000
	Police Internal Investigation Software				\$15,000		\$15,000
	Smart ALPR system					\$22,000	\$22,000
	Crime Scene Investigation (CSI) Processing & Photography Equipment	\$46,000					\$46,000
	Intelligence Gathering & Surveillance Equipment	\$15,660					\$15,660
	Police Total	\$61,660			\$40,000	\$542,000	\$643,660
Public Works	Add 1 Video Messaging Board	\$11,000					\$11,000
	Densifier Equipment for Recycling Center			\$30,000			\$30,000
	Retrofit Residential Trucks for Automation (Pilot Program) (C&O)	\$14,000		\$84,000			\$98,000
	Public Works Total	\$25,000		\$114,000			\$139,000
Recreation, Parks, Historic and Cultural Affairs	Add Leita Thompson Restroom				\$175,000		\$175,000
	Add Mulch Blower				\$60,000		\$60,000
	Historic Homes Condition Assessment	\$32,000					\$32,000
	Hotel/Motel Funded Trail Projects	\$473,396					\$473,396
	Park Security Camera Program	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
	Roswell Riverwalk Phase 5 (Construction)	\$1,600,000					\$1,600,000
Recreation, Parks, Historic and Cultural Affairs Total	\$2,145,396	\$40,000	\$40,000	\$275,000	\$40,000	\$2,540,396	
Transportation	Big Creek Parkway	\$11,000,000	\$14,000,000	\$13,000,000	\$17,000,000		\$55,000,000
	Hardscrabble Green Loop Phase II		\$400,000		\$1,800,000		\$2,200,000
	HBR Multi-Use Trail, Phase 5		\$100,000	\$800,000			\$900,000
	Historic Gateway	\$1,000,000					\$1,000,000
	Old Holcomb Bridge Road Bridge Replacement	\$500,000					\$500,000
	Rucker Road Improvements	\$2,750,000					\$2,750,000
	SR9 Chattahoochee Bridge		\$2,980,000				\$2,980,000
	SR9 Oxbo Road Intersection	\$750,000	\$2,000,000	\$4,000,000			\$6,750,000
	Transportation Total	\$16,000,000	\$19,480,000	\$17,800,000	\$18,800,000		\$72,080,000
Grand Total	\$19,372,885	\$29,623,432	\$18,462,198	\$25,882,460	\$1,112,095	\$94,453,070	



Approved One Time Capital by Funding Source

Fund	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Capital Projects Fund	Roswell Riverwalk Phase 5 (Construction)	\$160,000					\$160,000
	Capital Projects Fund Total	\$160,000					\$160,000
Capital Projects Fund (General Fund)	Add Leita Thompson Restroom				\$175,000		\$175,000
	Add Mulch Blower				\$60,000		\$60,000
	CORE Wellness Center Phase II		\$300,257				\$300,257
	CSI Lab and workspace					\$520,000	\$520,000
	Document Scanning		\$50,000				\$50,000
	Fire Station #2 Replacement		\$1,000,000	\$508,198	\$6,767,460		\$8,275,658
	Fire Station #3 Replacement					\$530,095	\$530,095
	Future Land Purchases	\$600,000					\$600,000
	Hardscrabble Green Loop Phase II		\$400,000		\$1,800,000		\$2,200,000
	HBR Multi-Use Trail, Phase 5		\$100,000	\$800,000			\$900,000
	Historic Homes Condition Assessment	\$32,000					\$32,000
	New Fire Station #8 (Design - Impact Fees)		\$1,993,358				\$1,993,358
	K-9 Training Area				\$25,000		\$25,000
	Park Security Camera Program	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
	Police Internal Investigation Software				\$15,000		\$15,000
	Roswell Riverwalk Phase 5 (Construction)	\$1,285,000					\$1,285,000
	Smart ALPR system					\$22,000	\$22,000
	SR9 Chattahoochee Bridge		\$500,000				\$500,000
	Vehicles for 2 Account Positions	\$50,000					\$50,000
		Capital Projects Fund (General Fund) Total	\$2,007,000	\$4,383,615	\$1,348,198	\$8,882,460	\$1,112,095
Confiscated Assets Fund	Crime Scene Investigation (CSI) Processing & Photography Equipment	\$46,000					\$46,000
	Intelligence Gathering & Surveillance Equipment	\$15,660					\$15,660
	Confiscated Assets Fund Total	\$61,660					\$61,660
Grant Funds	SR9 Chattahoochee Bridge		\$2,480,000				\$2,480,000
	Grant Funds Total		\$2,480,000				\$2,480,000
Hotel/Motel Fund	Hotel/Motel Funded Trail Projects	\$473,396					\$473,396
	Hotel/Motel Fund Total	\$473,396					\$473,396
Impact Fee Fund	New Fire Station #8 (Design - Impact Fees)	\$490,829	\$6,759,817				\$7,250,646
	Roswell Riverwalk Phase 5 (Construction)	\$155,000					\$155,000
	Impact Fee Fund Total	\$645,829	\$6,759,817				\$7,405,646
Solid Waste Fund	Add 1 Video Messaging Board	\$11,000					\$11,000
	Densifier Equipment for Recycling Center			\$30,000			\$30,000
	Retrofit Residential Trucks for Automation (Pilot Program) (C&O)	\$14,000		\$84,000			\$98,000
	Solid Waste Fund Total	\$25,000		\$114,000			\$139,000
T-SPLOST	Big Creek Parkway	\$11,000,000	\$14,000,000	\$13,000,000	\$17,000,000		\$55,000,000
	Historic Gateway	\$1,000,000					\$1,000,000
	Old Holcomb Bridge Road Bridge Replacement	\$500,000					\$500,000
	Rucker Road Improvements	\$2,750,000					\$2,750,000
	SR9 Oxbow Road Intersection	\$750,000	\$2,000,000	\$4,000,000			\$6,750,000
	T-SPLOST Total	\$16,000,000	\$16,000,000	\$17,000,000	\$17,000,000		\$66,000,000
	Grand Total	\$19,372,885	\$29,623,432	\$18,462,198	\$25,882,460	\$1,112,095	\$94,453,070



Unfunded FY 18 Capital

Department	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Administration	Space Needs Assessment Implementation	\$403,500	\$110,000	\$350,000			\$863,500
	WiFi Access Expansion Public Parks	\$125,000					\$125,000
	Administration Total	\$528,500	\$110,000	\$350,000			\$988,500
City-Wide	ADA Compliance of City Facilities	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
	City Green Project (Construction)	\$6,500,000					\$6,500,000
	City-Wide Total	\$6,525,000	\$25,000	\$25,000	\$25,000	\$25,000	\$6,625,000
Finance	Bonfire Bid Management Software	\$17,000					\$17,000
	Finance Total	\$17,000					\$17,000
Police	Incident Command Center	\$75,000					\$75,000
	Police Total	\$75,000					\$75,000
Recreation, Parks, Historic and Cultural Affairs	Grove Way Community Park Master Plan Implementation	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	Recreation, Parks, Historic and Cultural Affairs Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Transportation	Add 1 used Pole Truck and Pole Trailer	\$75,000					\$75,000
	Citywide Bicycle/Pedestrian Plan	\$250,000					\$250,000
	Fiber Splice Trailer	\$22,000					\$22,000
	Grove Way Community Park Driveway Connection (Construction)	\$150,000					\$150,000
	Jones Road Complete Street (Engineering)	\$400,000	\$1,000,000	\$3,000,000			\$4,400,000
	PTV/Trail Enhancements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	Riverside Road Complete Street (Engineering)	\$600,000	\$500,000		\$3,000,000		\$4,100,000
	Speed Management and Pedestrian Safety Program	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
	SR 92 at Hardscrabble Road Intersection Improvement (Construction)	\$250,000					\$250,000
	Sun Valley Drive Phase 2 (Engineering)	\$500,000	\$500,000	\$7,000,000			\$8,000,000
	Sun Valley Drive Phase 3 (Engineering)	\$600,000	\$1,000,000	\$4,000,000			\$5,600,000
	Willeo Rd Bridge Replacement (Construction)	\$1,000,000					\$1,000,000
	Transportation Total	\$4,147,000	\$3,300,000	\$14,300,000	\$3,300,000	\$300,000	\$25,347,000
Grand Total		\$11,342,500	\$3,485,000	\$14,725,000	\$3,375,000	\$375,000	\$33,302,500



Debt Service Fund

The Debt Service Fund is utilized to account for the accumulation and disbursement of funds needed to comply with the interest and principal redemption requirements. The City of Roswell has earned an "AAA" bond rating, the highest possible rating, consistently each year since 2000.



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 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, 2018 and thereafter.

Series 2013 Bonds

Series 2014 Bonds

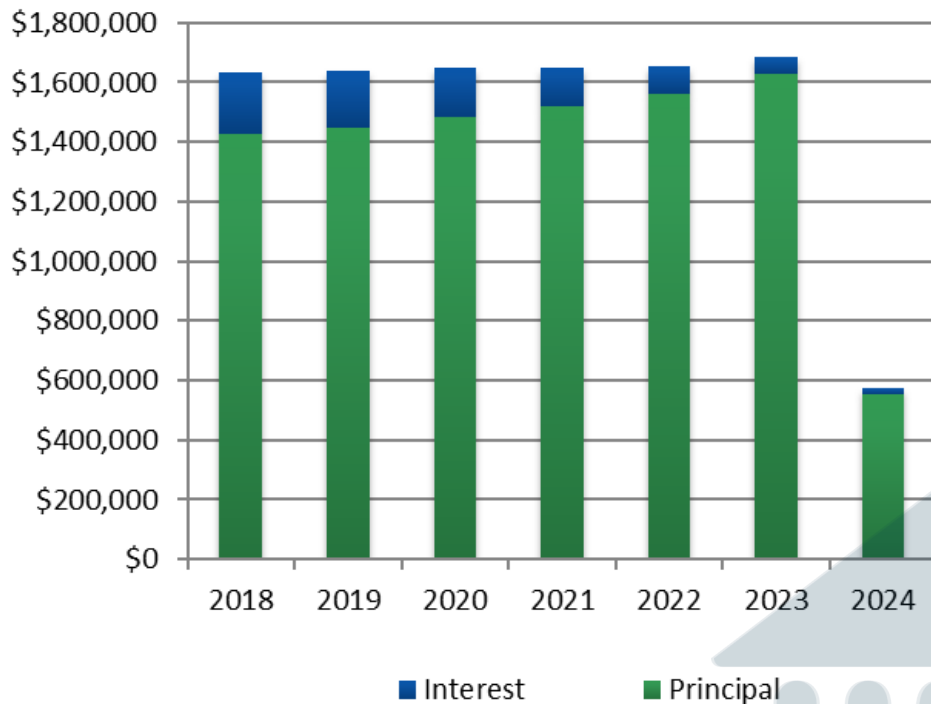
FYE	Principal	Interest	Total
June 30th			
2018	\$960,000	\$105,388	\$1,065,388
2019	\$975,000	\$93,388	\$1,068,388
2020	\$985,000	\$81,200	\$1,066,200
2021	\$1,005,000	\$61,500	\$1,066,500
2022	\$1,025,000	\$41,400	\$1,066,400
2023	\$1,045,000	\$20,900	\$1,065,900
TOTAL	\$5,995,000	\$403,776	\$6,398,776

FYE	Principal	Interest	Total
June 30th			
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
TOTAL	\$3,630,000	\$446,700	\$4,076,700

Debt Service Fund

TOTAL - All Bonds

FYE	Principal	Interest	Total
June 30th			
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	\$16,650	\$571,650
TOTAL	\$9,625,000	\$850,476	\$10,475,476



Legal Debt Margin Calculation
Comprehensive Annual Financial Report (CAFR) Fiscal Year 2016
City of Roswell, Georgia

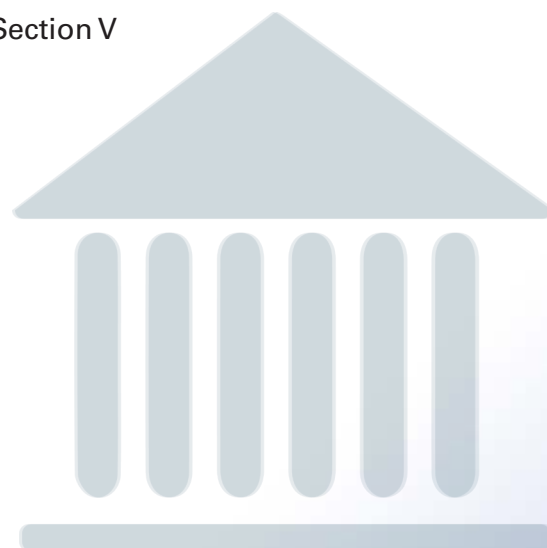
The City of Roswell has a formal debt service policy that is utilized along with the regulations governed by the State of Georgia. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred 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."¹ Specifically, the City of Ros-

well 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 un-insured AAA rating.

	Amount
<u>Assessed Value</u>	<u>\$4,710,698</u>
<u>Add back tax exempt property</u>	<u>\$308,863</u>
<u>Total assessed Value</u>	<u>\$5,019,561</u>
<u>Debt limit (10% of assessed value)</u>	<u>\$501,956</u>
Debt applicable to limit:	
<u>General Obligation Bonds</u>	<u>\$11,409</u>
<u>Less: Amount set aside for repayment of general obligation debt</u>	<u>(\$1,188)</u>
<u>Total Net Debt Applicable toward Limit</u>	<u>\$10,221</u>
<u>Legal Debt Margin</u>	<u>\$491,735</u>

¹ State of Georgia Constitution, Article IX, Section V



Appendix

The Appendix section contains a Glossary of budgeting and accounting terms used in this book.



Appendix



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 July 1, 2016, the U.S. Census Bureau determined that the annual estimated population of Roswell, Georgia was 94,598. The average household size is an estimated 2.68 persons with a median annual household income of \$82,150. The per capita income in Roswell is \$43,385

In Roswell 93.1% of the population has a high school degree or above with 55.6% having obtained a college degree. Of the residents of Roswell 66.3% own their own home and the median value is \$297,000. (U.S. Census Bureau)

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-

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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.

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.

Appendix

Demographic and Statistical Information

Date of Incorporation:	1854
Date First Charter Adopted:	1854
Date Present Charter Adopted:	January 3, 2000
Location:	20 minutes north of Atlanta
Total Estimated Population (2016 CAFR)	94,501
Number of Full-Time Employees - FY 16	610
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

Median age (2016 CAFR):	38.8
Per Capita Personal Income (2016 CAFR):	\$45,597
Area - square miles:	42.02
Median Housing Value - 2010:	\$199,430
2016 Total Taxable Assessed Valuation:	\$4,710,698
City Bond Rating:	AAA

Transportation

Streets - Paved:	385 miles
Traffic Signals:	154

Fire Protection

Number of Stations:	7
Number of Full-Time Employees - 2017:	19
Number of Part-Time - 2017:	144

Police Protection

Number of Employees - 2017:	217
Number of Stations:	1

Recreation

Number of Parks and Playgrounds:	22
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:	5,175
Water Production Annually:	438 million gallons

Municipal Sanitation Service

Number of Residential Consumers:	26,120
Number of Commercial Consumers:	955
Number of Employees - 2017:	55.59

Appendix

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.
- | | |
|------------|--------|
| 1870..... | 479 |
| 1880..... | 1,180 |
| 1920..... | 1,316 |
| 1940..... | 1,622 |
| 1950..... | 2,123 |
| 1980..... | 23,337 |
| 1990..... | 48,257 |
| 2000 | 79,334 |
| 2010 | 88,346 |

- 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.



Appendix

City of Roswell Awards

The City of Roswell received the 2017 Live, Work, Play City Award in the Large City category presented by the Georgia Municipal Association.

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

Named a Gold Certified Green Community by Atlanta Regional Commission in 2013, for leadership in its environmental and sustainability efforts. 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.

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 – 2004-2016 – The Nation-

al Institute of Governmental Purchasing

GFOA Distinguished Budget Presentation Award – 2005-2016: Government Finance Officer's Association

Certificate of Achievement for Excellence in Financial Reporting (CAFR) – 25 consecutive years: Government Finance Officer's Association

Georgia Recreation and Parks Agency of the Year – 1974, 1979, 1984, 1988, 1990, 2000, 2004 and 2011.

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.

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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 99.28% over the last five years. The chart below details the top ten principal property tax payers for FY2015.

**City of Roswell, Georgia
Principal Property Tax Payers,
(amounts expressed in thousands)
FY 2016**

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Fulton County Board of Education	\$86,100	1	1.83%
City of Roswell	\$57,396	2	1.22%
Strata Roswell LLC	\$33,503	3	0.71%
Calibre Creek Apartment Partners	\$30,553	4	0.65%
Kimberly-Clark Corp	\$23,401	5	0.50%
GGT LMI City Walk GA LLC	\$21,885	6	0.46%
Northmeadow Investors, LLC	\$21,063	7	0.45%
Sanctuary Park Realty Holding	\$19,966	8	0.42%
Amireit	\$16,386	9	0.35%
F7 MOO LLC	\$16,000	10	0.34%
Total	\$326,253		6.93%

Source: Financial Services Division within the Finance Department



Appendix

BUDGET ORDINANCE

Ordinance No. 2017-06-05

STATE OF GEORGIA

1st Reading: May 22, 2017

COUNTY OF FULTON

2nd Reading: June 12, 2017

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 FOR EACH FUND OF THE CITY OF ROSWELL, GEORGIA, PURSUANT TO ARTICLE VI, CHAPTER 6 OF THE CHARTER OF THE CITY, BEGINNING JULY 1, 2017, AND ENDING JUNE 30, 2018, 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 2018 and a Capital Improvement Plan for the Fiscal Years 2018 through 2022;

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 2018, said budget being described below and shown on Schedule "A" for each fund of the City of Roswell, Georgia:

	FY 2018 Budget
100 - General Fund	\$ 74,042,409
210 - Confiscated Assets Fund	\$ 566,504
215 - E-911 Fund	\$ 2,686,927
230 - Impact Fees Fund	\$ 645,829
275 - Hotel/Motel Fund	\$ 1,715,193
290 - Leita Thompson Fund	\$ 106,560
336 - TSPLOST Projects	\$ 16,000,000
350 - Capital Projects	\$ 8,322,009

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Ordinance No. 2017-06-05

410 - Bond Fund (Debt Service)	\$	1,650,000
505 - Water and Sewer Fund	\$	3,710,456
507 - Stormwater Utility Fund	\$	3,078,559
540 - Solid Waste Fund	\$	10,485,204
555 - Participant Recreation Fund	\$	5,627,920
601 - Workers' Compensation Fund	\$	827,197
602 - Group Health Insurance Fund	\$	8,052,850
603 - Risk Management Fund	\$	1,286,307
604 - Fleet Services Fund	\$	3,419,836
771 - Scholarship Endowment Fund	\$	50
Grand Total	\$	142,223,810

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 proposed budget based on the estimated digest of Fulton County. The millage rate has a component of 5.205 mills for the general fund, operating and capital improvements budget, and a component of 0.250 mills for servicing bonded indebtedness. The millage rate may require adjustment upon approval of a certified tax digest for Tax Year 2017.

4.

This budget fixes the number of budgeted full-time positions of the City at 599. 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 benefits cost increases included in the FY 2018 budget to the various departments as necessary.

6.

Mayor and Council adopt a Capital Improvement Plan for Fiscal Years 2018 through 2022 as attached hereto and incorporated herein as Schedule "B." This plan does not indicate any promise of appropriations for future years or unfunded projects. 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 projects, grant revenue, grant funding, as well as General Fund and Capital Project Fund contingency funding, that is unspent or uncollected and available as of June 30, 2017, along with the re-programming of \$100,000 from Project 76010 – E-911 Equipment Upgrade.

Appendix

Ordinance No. 2017-06-05

8.

Mayor and Council further approve the re-appropriation into FY 2018 of FY 2017 unspent funding for Employee Wellness Program, FY 2017 unspent funding for branding plan, FY 2017 unspent funding for firefighter fees, FY 2017 unspent funding for the City's Education Assistance Program, FY 2017 unspent funding for Roswell University, and the FY 2017 unspent funding for the Unified Development Code rewrite.

9.

Mayor and Council further approve the re-appropriation of unspent FY 2017 approved funding for Roswell Historical Society for the purpose of cemetery maintenance and improvements.


10.

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 22nd day of May and the 12th day of June, 2017.

Attest:


Jere Wood, Mayor


Marlee Press, City Clerk
(Seal)



Appendix

MILLAGE ORDINANCE

Ordinance No. 2017-06-07

STATE OF GEORGIA

COUNTY OF FULTON

First Reading: May 22, 2017

Second Reading: June 26, 2017

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 5.205 mills for the general fund, operating and capital improvements budget, and a component of 0.250 mills for servicing bonded indebtedness. The millage rate may require adjustment upon approval of a certified Tax Digest for the year 2017.

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 22nd day of May and the 26th day of June, 2017.



Jere Wood, Mayor

Attest:



Marlee Press, City Clerk
(Seal)



Appendix

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 provi-

sion 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

Appendix

Glossary, continued

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).

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – U. S. Department of Housing and Ur-

ban 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.

Appendix

Glossary, continued

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

Appendix

Glossary, continued

(GASB) created in 1987 to provide property and liability

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

– The body that sets accounting standards specifically for governmental entities at the state and local level.

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 entity, 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 val-

ue 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

Appendix

Glossary, continued

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

APWA - American Public Works Association

ARC - Atlanta Regional Commission

ASCAP - American Society of Cultural Arts Professionals

ASCE - American Society of Civil En-

gineers

ASE - Automotive Service Excellence

ATMS - Advanced Traffic Management System

ATV - All Terrain Vehicle

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

CAPRA - Commission for Accreditation of Park and Recreation Agencies

CBRN - Chemical, Biological, Radiological, Nuclear

CC - Cost Center

CDBG - Community Development Block Grant

CERT - Community Emergency Response Team

Appendix

Glossary, continued

<u>CFFP</u> – Clean Fueled Fleet Program	<u>FATS</u> – Fire Arms Training Simulator	<u>GRTA</u> – Georgia Regional Transportation Authority
<u>CFS</u> – Calls For Service	<u>FB</u> – Fund Balance	<u>HBR</u> – Holcomb Bridge Road
<u>CIP</u> – Capital Improvement Program	<u>FCA</u> - Facilities Condition Assessment	<u>HHW</u> – Household Hazardous Waste
<u>CORE</u> - City of Roswell Enrichment Academy	<u>FEMA</u> – Federal Emergency Management Agency	<u>HIDTA</u> – High Intensity Drug Trafficking Area Task Force
<u>CPPO</u> - Certified Public Purchasing Officer	<u>FHWA</u> - Federal Highway Administration	<u>HOA</u> – Home Owners Association
<u>CSI</u> - Crime Scene Investigation	<u>FICA</u> -Federal Insurance Contributions Act	<u>HVAC</u> – Heating Ventilation and Cooling
<u>CSU</u> – Crime Suppression Unit	<u>FT/FTE</u> – Full-Time Employee	<u>ICC</u> - International Code Congress
<u>CVB</u> – Convention and Visitors Bureau	<u>FY</u> – Fiscal Year	<u>ICMA</u> – International County Managers Association
<u>CWS</u> – Community Waste Services	<u>GAWP</u> – Georgia Association of Water Professionals	<u>ICS</u> - Incident Command System
<u>DCA</u> - Georgia’s Department of Community Affairs	<u>GCCMA</u> – Georgia City County Managers Association	<u>ISO</u> – Insurance Services Office
<u>DDA</u> - Downtown Development Authority	<u>GCIC</u> – Georgia Crime Information Center	<u>IT</u> – Information Technology
<u>DEA</u> – Drug Enforcement Agency	<u>GDOT</u> – Georgia Department of Transportation	<u>KRB</u> – Keep Roswell Beautiful
<u>DO</u> – Detention Officer	<u>GF</u> – General Fund	<u>LCI</u> – Livable Centers Initiative
<u>EMT</u> – Emergency Medical Technician	<u>GFOA</u> – Government Finance Officers Association	<u>LEC</u> – Law Enforcement Center
<u>EPA</u> – Environmental Protection Agency	<u>GGFOA</u> – Georgia Government Finance Officers Association	<u>MAG</u> – Management Advisory Group
<u>EPD</u> – Environmental Protection Division	<u>GIS</u> – Geographic Information Services	<u>MARTA</u> - Metro Atlanta Rapid Transit Authority
<u>ERP</u> – Enterprise Resource Project	<u>GMA</u> – Georgia Municipal Association	<u>MC</u> – Maintenance Capital
	<u>GPS</u> – Global Positioning System	<u>MDT</u> – Mobile Data Terminal

Appendix

Glossary, continued

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

PTV - Personal Transportation Vehicle

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

TSPLOST - Transportation Special Purpose Local Option Sales Tax

UPS – Uninterruptible Power Supply

