



City of

Roswell

Budget FY2019

•Approved Budget•



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Roswell

Georgia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

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, 2017.

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.

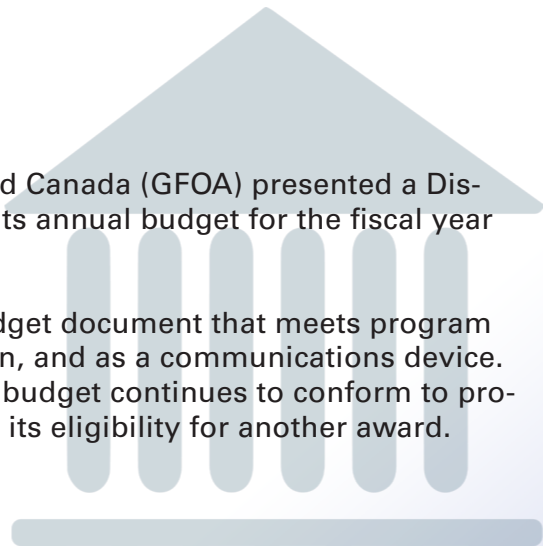


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Welcome

This Introduction section contains a message from the Mayor and message from the City Administrator.



Staff



Gary Palmer
-City Administrator



Michael Fischer
-Deputy City
Administrator

Department Heads



Alice Wakefield
-Community Development



Dan Skalsky
-Environmental/Public Works



Ryan Lockett
-Finance



Ricky Burnette
-Fire



Rusty Grant
-Police



Jeff Leatherman
-Recreation and Parks



Steve Acenbrak
-Transportation

City Council



Marcelo Zapata,
Post 1 Councilmember



Mike Palermo,
Post 2 Councilmember



Sean Groer,
Post 3 Councilmember



Marie Willsey,
Post 4 Councilmember,
Mayor Pro Tem



Matthew Tyser,
Post 5 Councilmember



Matt Judy,
Post 6 Councilmember

Message from the Mayor



Roswell continues to be the premiere city in North Fulton County. This past year there have been many changes in our City government. We have a new mayor, four new council members and a new city administrator. While there has been a change in City leadership, we are all very committed to continuing the tradition of providing our residents with the highest level of service in a fiscally responsible manner.

First, I want you to know the City of Roswell is in excellent financial shape. We hold a AAA bond rating from Moody's and Standard and Poor's, and we will continue that fiscal responsibility in Roswell's FY 2019 budget. We are presenting a balanced budget that allows us to continue providing a high level of service in all that we do.

Some of the highlights of the FY 2019 budget include \$27.8 million for capital projects, of which \$15.5 million is TSPLOST funds for transportation projects across the city. We will also begin Phase 3 of the Sun Valley project, and intersection improvements at SR92 at Hardscrabble. In addition to those projects, we have budgeted \$7.1 million for maintenance capital throughout the city. We are providing funding for a Historic District Master Plan, development of a strategic plan for the City, salary increases for employees, and funding for increased civic engagement. We want to keep our residents up-to-date with all that is happening in their city government. Transparency is a priority for city council and me.

The City of Roswell has so much to offer our residents, businesses and visitors. Just this past year Roswell's Recreation and Parks Department was nationally recognized for its excellence. Only five park systems in the whole country receive this award each year. Roswell is consistently ranked one of the safest places to live in the south because of an accredited and well-trained Police Department that keeps our community safe. We have a vibrant historic, cultural & arts community that brings a unique atmosphere to our city. Our thriving Historic District, with restaurants and businesses you will not find anywhere else in Metro Atlanta, continues to draw people from all over the region. We are proud of Roswell and all it has to offer, and we want to make it an even better place to live, work and play in the coming year.

I want to thank you for choosing to live in Roswell and being a part of our community. I promise you we will continue to work hard each day to make Roswell the best place to live in Georgia.

A handwritten signature in blue ink, appearing to read 'Lori Henry', written over a faint, light blue background graphic that resembles a stylized building or architectural element.

Mayor Lori Henry

Roswell

Message From the City Administrator

The City of Roswell's FY 2019 Budget continues the commitment to provide high quality services to our residents and to invest in the infrastructure that distinguishes Roswell and its quality of life.

In an effort to further engage residents in the annual budget development process, several Community Budget Hearings were held to educate residents on the City budget process as well as to gain feedback on budget priorities. These events, in conjunction with the online community budget survey, engaged over 1,000 residents and assisted Staff in obtaining valuable feedback on community priorities. The FY 2019 Budget addresses many of the priorities gathered from resident input.

The economic outlook for the City of Roswell is prosperous but not without challenges. A few major challenges include:

- City residents will most likely vote on a new homestead exemption in November that if passed would lock property assessments at the lowest value from 2016, 2017, or 2018 with some inflationary adjustment. The exemption would cap annual increases to 3% or the rate of inflation, whichever is less, for residential property. This homestead exemption will have a greater financial impact on the City of Roswell due to the higher

proportion of residential versus non-residential property when compared to other North Fulton cities.

- In addition to providing annual funding for maintenance of our existing infrastructure citywide, the City will need to make substantial operating and capital investments in our Police and Fire Departments in order to maintain appropriate service levels and provide adequate operational resources.
- Lastly, the economy is in its ninth year of recovery and likely due for a correction based on normal economic cycles.

To be prepared, and in order to overcome these and other challenges, we must approach municipal finance in more creative, innovative and abstract ways. Moreover, we need to shift our decision-making model from a largely complaint-driven system to a data-driven model. One of the innovative and data-driven methods the City of Roswell has adopted is the Priority-Based Budgeting philosophy.

Priority-Based Budget

The traditional approach to governmental budgeting is incremental: The current year's budget becomes the basis for the next year's spending plan, and the majority of the organization's analytical and political attention focuses on how to modify this year's spending plan

Gary Palmer
City Administrator





based on revenues anticipated in the next year. Priority-based budgeting is a common sense, data-driven, strategic alternative to incremental budgeting. The philosophy of priority-driven budgeting is that resources should be allocated according to how effectively a program or service achieves the goals and objectives that are of greatest value to the community. Priority-based budgeting is a best practice in municipal finance.

Strategic Priorities

In 2014, during the priority-based budgeting retreat, the City identified six strategic goals which sets the azimuth for the direction in which the City needs to go. All decisions, expenditures, and activities should tie into one or more of these goals:

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

Critical Success Factors

Similar to the strategic priorities identified above, during their retreat in April 2018 the City Council was asked to consider where Roswell was today

relative to the vision they have for the City and consider those things that must go well for the City to achieve that vision. The result was eight categories or Critical Success Factors:

- Accessible and Unique Parks and Natural Resources
- Exceptional Livability
- Effective Governance
- Proactive Infrastructure and Asset Inventory
- Diverse Economic Environment
- Charming and Thriving Downtown
- Collaborative, Innovative, and Nimble City Government
- Sustainable Financial Strength

These strategies along with the corresponding values, goals and objectives will continue to be developed and refined in conjunction with community input in the coming months through a citywide strategic plan; funding for which is included in the Budget.

FY19 Budget Highlights

The FY 2019 Budget includes several new initiatives that support the Strategic Goals and Critical Success Factors discussed above. Some of the highlights include:

- Funding for our first **Citywide 5-10 Year Strategic Plan**





- Funding for our first **Historic District Master Plan**
- A part-time **Videographer position, additional video equipment, and online civic engagement software** to **enhance transparency** by live-streaming City Council meetings and more easily enabling residents to provide feedback on important issues
- Funding to continue the **CORE Community Program**, an education and engagement effort to bring awareness and understanding of how the City works for our residents
- Additional **Public Safety personnel**, including a Fire Battalion Chief, Assistant Fire Marshal, two (2) Police Sergeants, and two (2) Police Lieutenants to enhance the operations of our Fire and Police Departments

as the needs of the community evolves.

Additionally, this could not have been accomplished without innovation by our dedicated department directors and their respective teams, and constant oversight by Ryan Lockett, Finance Director and his team of outstanding professionals.

I am pleased to announce the FY2019 Budget is consistent with the financial policies adopted by Mayor and Council and is funded and balanced in accordance with the relevant statutes within the O.C.G.A. and best practices in municipal administration.

Gary Palmer

Closing

The broad mission of the City is to provide a high-quality level of service to our community partners that reflects the community’s vision, values and goals within reasonable fiscal limits. This requires us to think and act strategically in order to exploit our strengths as a community while preserving and protecting our limited resources. This is achieved primarily through strong fiscal policies and proven best-practices that must evolve



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

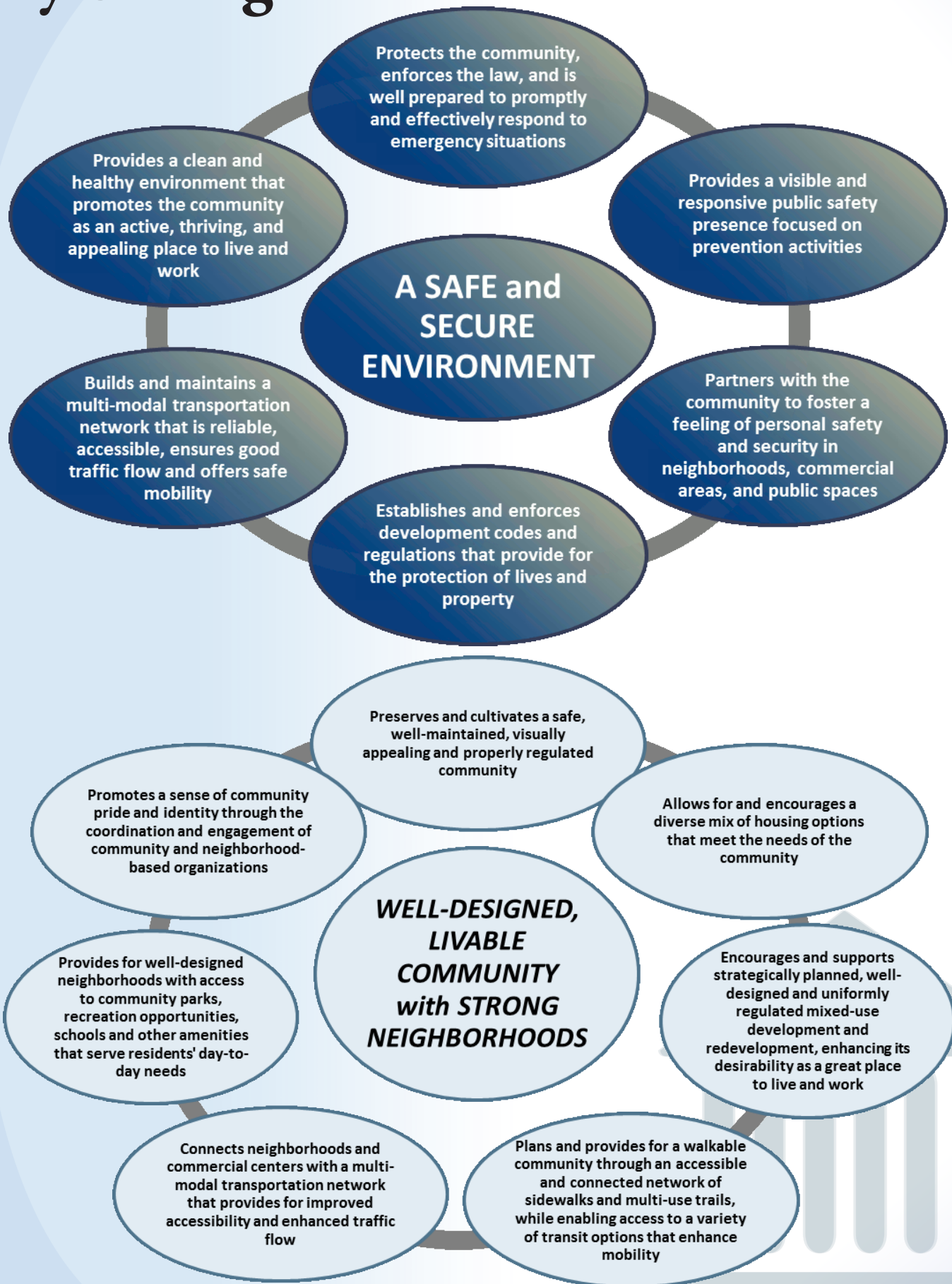
To be a vibrant riverside community connecting strong neighborhoods, preserving our rich history, celebrating the arts and culture and cultivating the entrepreneurial spirit.

Mission Statement

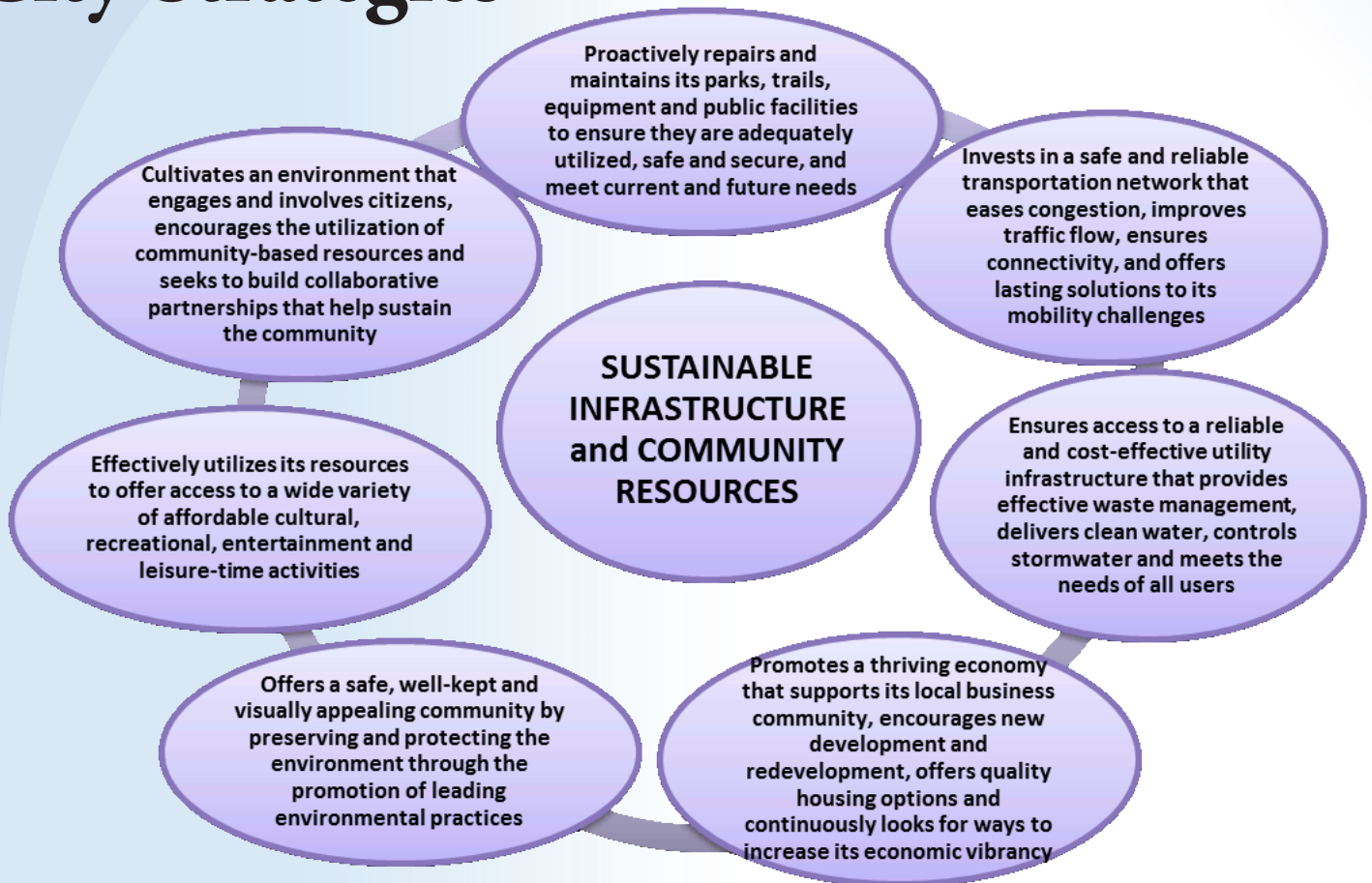
To provide our citizens with responsive, high-quality services in a fiscally sound manner to ensure Roswell continues to be a vibrant community.



City Strategies



City Strategies



City Strategies

Develops and strengthens strategic business partnerships to attract, cultivate and promote economically sustainable and diverse business and employment opportunities

Facilitates business development through incentives, shared resources, effective marketing and clear and consistent business-oriented processes

Markets its attractiveness as a destination for tourists and regional visitors by emphasizing its historic and unique amenities

ECONOMIC DEVELOPMENT and VITALITY

Sustains a safe and attractive City; offering a well-kept and connected community and a variety of activities and amenities that create a desirable lifestyle

Provides a reliable and connected multi-modal transportation network that offers safe and efficient traffic flow

Stimulates economic growth by encouraging investment in the redevelopment, renovation and revitalization of the community

Encourages and supports well-planned, sufficiently regulated, appropriately balanced and future-focused development; regularly reviewing and revising standards as needed

Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning

Provides assurance of regulatory and policy compliance to minimize and mitigate risk

Attracts, motivates and develops a high-quality, engaged and productive workforce

GOOD GOVERNANCE

Protects, manages, optimizes and invests in its financial, human, physical and technology resources

Delivers responsive, respectful and courteous service to external and internal customers, while ensuring timely and effective two-way communication

Establishes sound fiscal policies and enables trust and transparency by ensuring accountability, efficiency, flexibility, innovation and excellence in all operations

Financial Policies & Procedures

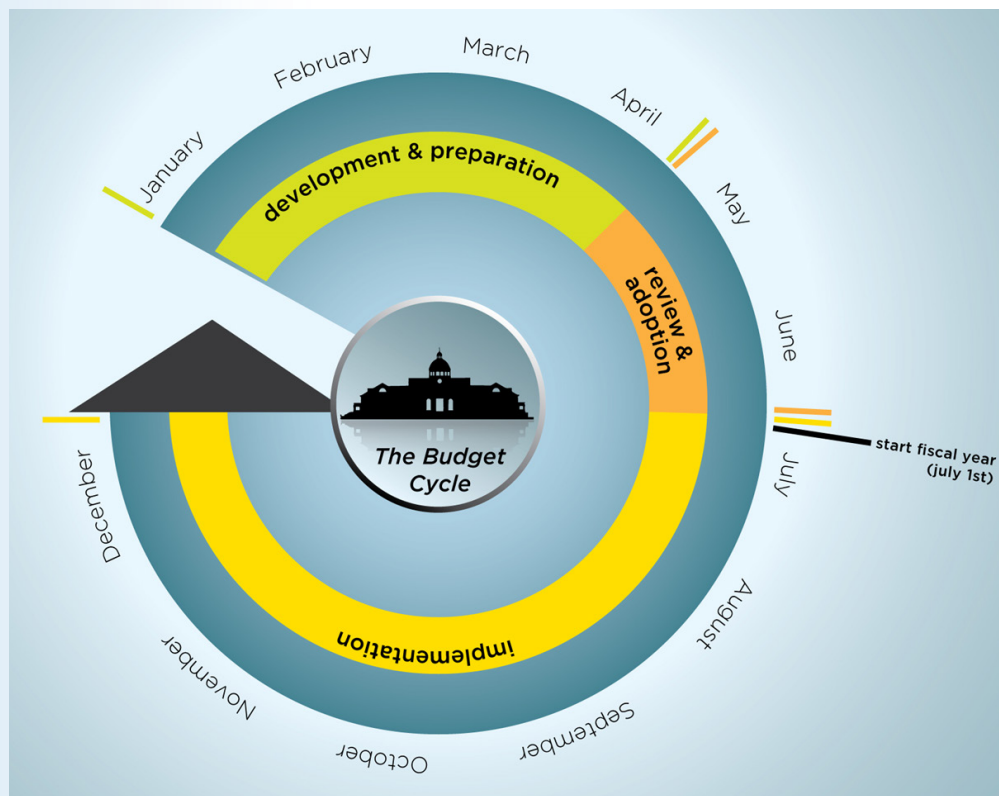
Balanced Budget

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

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 Pro-

FY 2019 Budget Calendar

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

JANUARY, 2018						
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			

1/10	Budget Kickoff for Staff (Departments have 4 wks to submit Budget Requests)
1/22	Mayor & City Council Work Session: Budget 101, Budget Calendar & Budget Principles
1/23 (6:30 PM)	Community Engagement Meeting (BJCAB) - 6:30PM
1/29	Mayor & City Council Work Session: Economic Outlook and Five Year Forecast

FEBRUARY, 2018						
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2/1 (6:30 PM)	Community Engagement Meeting (East Roswell) - 6:30PM
2/9	FY 2019 Budget Requests due from Departments
2/12 (5:30 p.m.)	Mayor & City Council Work Session: Priority Based Budgeting and Community Engagement
2/26	Mayor & City Council Work Session: Council Feedback on Community Engagement Results and Priorities

MARCH, 2018						
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3/12 (5:30 p.m.)	Mayor & City Council Work Session: Personnel/Benefits, Revenues
3/26 (5:30 p.m.)	Mayor & City Council Work Session: Maintenance Capital & One -Time Capital

APRIL, 2018						
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29	30					

4/9 (5:30 p.m.)	Council Work Session : Partner Organization Presentations
4/30	FY 2019 Proposed Budget presented to Council

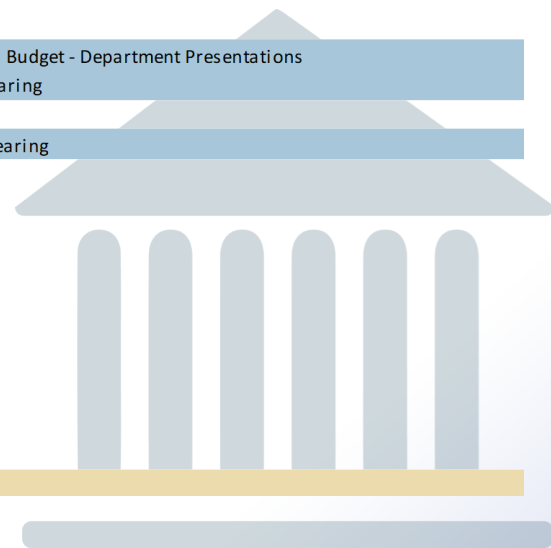
MAY, 2018						
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27	28	29	30	31		

5/9(12:00 noon)	Mayor & City Council Work Session: FY 2019 Budget - Department Presentations
5/14	1st Reading of Budget Ordinance - Public Hearing
5/29	2nd Reading of Budget Ordinance - Public Hearing

JUNE, 2018						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY, 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7

7/1	FY 2019 begins
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posed Budget which is presented to the City Council.

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

Implementation: The City Administrator and the Office of Strategic Planning and Budgeting work throughout the year to implement and monitor the City's budget. Services, programs, and projects in the Approved Budget are carried out by City Departments.

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.

Basis for budgetary purposes, revenues and expenditures 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 account-

ing for the proprietary funds is full accrual.

Full accrual recognizes economic events regardless of when cash transactions occur. Full accrual only requires reasonable assurance that the cash will be collected, while modified accrual accounting provides greater assurance that the cash will be available to pay liabilities when they come due.

Financial Policies and Procedures

The Roswell City Council has adopted a set of financial policies to govern the financial management of the various City funds. The practice of these policies has enabled the City to maintain an AAA 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 balance, is set at a minimum at the department level for each fund. Any increase in appropriation in any fund for a Department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among Departments, shall require the approval of the governing authority.

Budget Transfers of less than \$1,000 that do not change the total department allocation require approval of the appropriate Department Head. Departments may transfer a maximum of \$5,000 per year in this manner. Budget Transfers of \$1,000 or more require approval of the City Administrator. Budget Transfers cannot increase 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 current period. The City considers revenues as available if they are collected within 60 days after year-end. Those revenues considered susceptible to accrual are property taxes, charges for services, sales taxes, fines, forfeitures, interest income, and intergovernmental grants. Revenues from licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred. Exceptions to this general rule include: 1) accumulated unpaid vacation, judgments, and

claims which are not expected to be paid out of “available spendable resources”; 2) principal and interest on general obligation long-term debt which are recognized when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year, and 3) inventory of materials and supplies which are recorded as expenditures when they are consumed.

Enterprise funds utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. 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, re-

gardless of the timing of the related cash flows. Another way of looking at this is revenues are recognized as soon as they are earned, and expenses are recognized as soon as a liability is incurred. Equity of the Proprietary Funds is reflected with the terminology "Net Assets."

Net Assets

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

Invested In Capital Net Of Related Debt

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

Restricted Net Assets

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

Unrestricted Net Assets

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

Most functions of a typical government however are supported by

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

ernmental 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 discretion of the Mayor and Council. However, the Mayor and Council will make every effort to use the unassigned funds for the following purposes:

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

Funds in excess of the policy plus non-spendable, restricted, committed, and assigned may be au-

thorized 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 ensure 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 an 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

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 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 in 2014 with an un-insured 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 2018 Approved Budget, the City's annual debt service payment of \$1,634,638 is 2.2% of the approved General Fund operating expenditures, well below the 15% threshold characterized by S&P as "moderate."

The community's ability to support debt is measured by the City's per capita overlapping debt, or the total amount of property tax supported debt represented by all governments that coincide, at least in part, with the geographic boundaries of the city. Based on the latest CAFR information available, the per capita outstanding debt is \$301, also below the \$2,000 threshold characterized by S&P as "moderate."



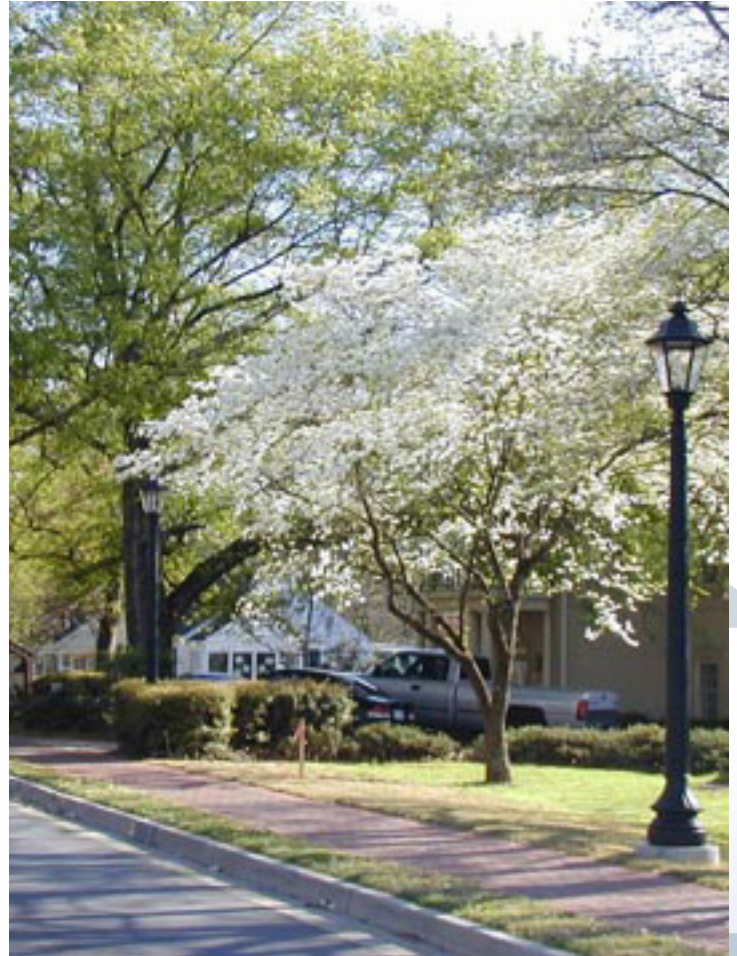
1 State of Georgia Constitution, Article IX, Section V



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 Personnel changes.



FY 2019 Approved Budget - "Schedule A"

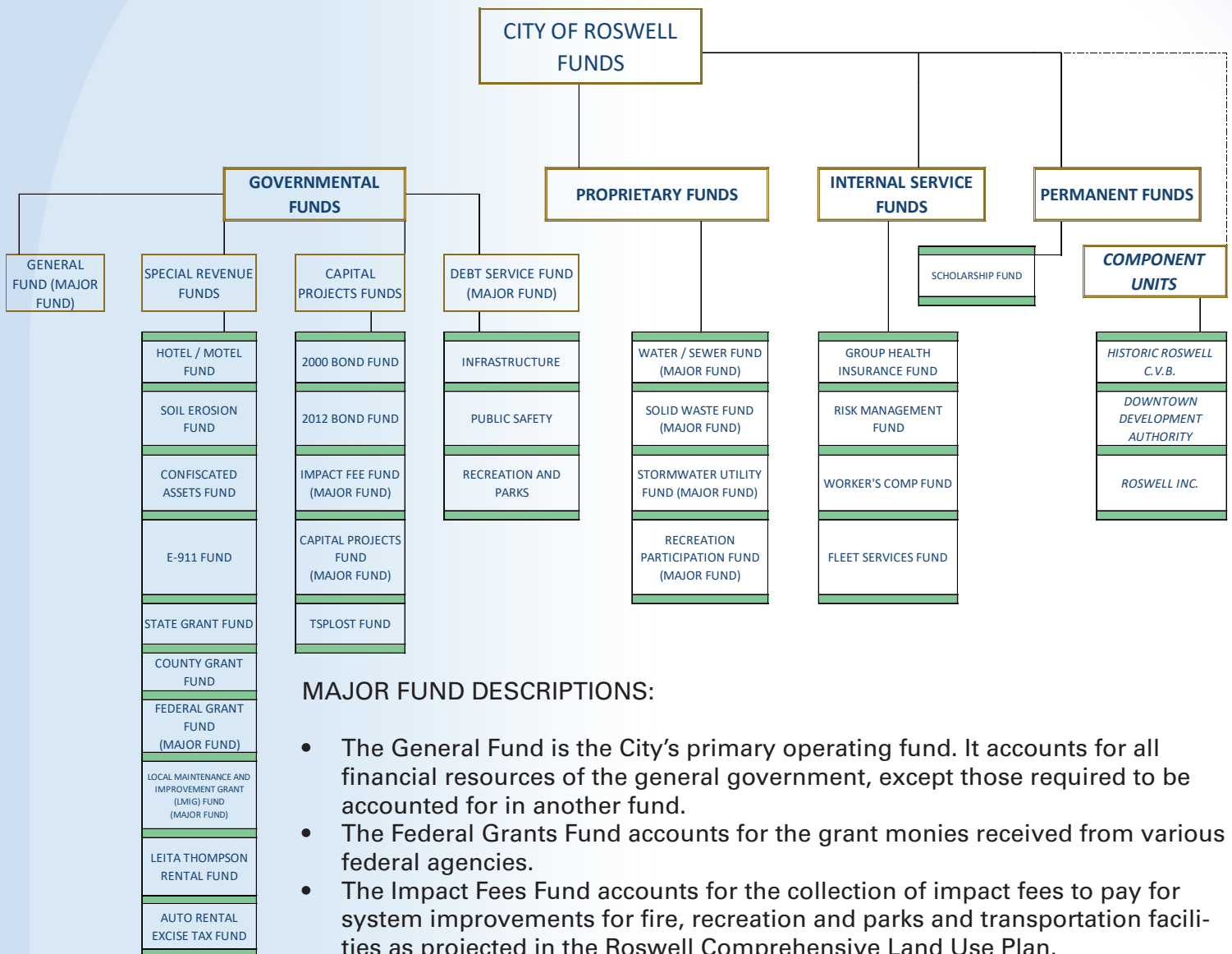
	General/Special Revenue Funds										
FY 2019 Estimated Beginning Available Fund Balance:	\$17,113,449	\$596,156	\$767,690	\$80,364	\$332,872	\$0	\$134,250	\$35,288	\$0	\$46,850	\$4,917,910
Source of Funds Revenues	General Fund	Confiscated Assets Fund	E-911 Fund	Soil Erosion Fund	Tree Bank Fund	Auto Rental Excise Tax Fund	Leita Thompson Fund	Scholarship Fund	CDBG Grant Funds	Hotel / Motel Fund	Solid Waste Fund
Property Tax	\$26,876,883										
Sales Tax	\$24,240,000										
Business Taxes	\$15,355,000					\$75,000				\$1,168,027	
Licenses & Permits	\$2,339,500			\$13,000							
Intergovernmental	\$223,779								\$307,545		
Charges for Service - External	\$566,500	\$25,000	\$2,030,000								\$9,072,050
Charges for Service - Internal	\$2,293,215										
Fines & Forfeitures	\$1,480,000	\$125,000									
Interest Income	\$400,000		\$17,375	\$4,750	\$5,250			\$50			\$30,800
Miscellaneous Revenues	\$292,000				\$40,000		\$90,000				
Transfers In	\$258,251										
Employee Contribution	\$0										
Employer Contribution	\$0										
Total Revenues	\$74,325,128	\$150,000	\$2,047,375	\$17,750	\$45,250	\$75,000	\$90,000	\$50	\$307,545	\$1,168,027	\$9,102,850
Budgeted Use of Reserves		\$296,858	\$749,492	\$72,250			\$17,260				\$4,003,874
Total Source of Funds	\$74,325,128	\$446,858	\$2,796,867	\$90,000	\$45,250	\$75,000	\$107,260	\$50	\$307,545	\$1,168,027	\$13,106,724
	General/Special Revenue Funds										
Use of Funds Expenditures	General Fund	Confiscated Assets Fund	E - 911 Fund	Soil Erosion Fund	Tree Bank Fund	Auto Rental Excise Tax Fund	Leita Thompson Fund	Scholarship Fund	CDBG Grant Funds	Hotel / Motel Fund	Solid Waste Fund
Administration	\$10,338,049								\$26,000	\$924,936	
Community Development	\$4,057,632										
Environmental/ Public Works	\$0										\$13,106,724
Finance	\$3,109,017										
Fire	\$10,100,911										
Police	\$18,709,076	\$446,858	\$2,796,867								
Recreation and Parks	\$12,287,947						\$107,260	\$50			
Transportation	\$8,216,199										
City-Wide Costs	\$3,038,279			\$90,000							
Transfer to Capital	\$3,916,857									\$180,000	
Total Use of Funds	\$73,773,967	\$446,858	\$2,796,867	\$90,000	\$0	\$0	\$107,260	\$50	\$26,000	\$1,104,936	\$13,106,724
Excess (Deficiency) of revenues vs expenditures	\$551,161	(\$296,858)	(\$749,492)	(\$72,250)	\$45,250	\$75,000	(\$17,260)	\$0	\$281,545	\$63,091	(\$4,003,874)
FY 2019 Fund Balance Reserve by Policy:	\$17,464,278										\$432,316
FY 2019 Est. End Fund Balance Available over Reserve by Policy:	\$200,332	\$299,298	\$18,198	\$8,114	\$378,122	\$75,000	\$116,990	\$35,288	\$281,545	\$109,941	\$481,720
FY 2019 Total Estimated Ending Fund Balance:	\$17,664,610	\$299,298	\$18,198	\$8,114	\$378,122	\$75,000	\$116,990	\$35,288	\$281,545	\$109,941	\$914,036
	General/Special Revenue Funds										

Enterprise	Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Totals	
\$1,555,451	\$283,191	\$886,787	\$1,573,672	\$479,999	\$933,105	\$23,474	\$198,753	\$3,267,538	\$503,415	\$2,559,868	\$36,290,082	FY 2019 Estimated Beginning Available Fund Balance:
Water and Sewer Fund	Stormwater Utility Fund	Recreation Participation and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	TSPLOST Fund (New)	Debt Service Fund	Total Revenues	Revenues
\$3,788,759	\$3,145,659	\$5,625,000					\$2,846,321				\$28,156,775	Property Tax
									\$15,900,000		\$40,140,000	Sales Tax
											\$16,598,027	Business Taxes
											\$2,352,500	Licenses & Permits
											\$531,324	Intergovernmental
											\$27,099,289	Charges for Service - External
				\$1,112,000		\$3,194,836					\$6,600,051	Charges for Service - Internal
\$28,000	\$10,000	\$32,528	\$26,000	\$15,000	\$16,125		\$36,250	\$233,590		\$37,375	\$1,605,000	Fines & Forfeitures
			\$250,000								\$893,093	Interest Income
		\$74,345			\$528,487			\$4,096,857			\$672,000	Miscellaneous Revenues
			\$793,137								\$4,957,940	Transfers In
			\$7,926,189								\$793,137	Employee Contribution
											\$7,926,189	Employer Contribution
\$3,816,759	\$3,155,659	\$5,731,873	\$8,995,326	\$1,127,000	\$544,612	\$3,194,836	\$2,882,571	\$4,330,447	\$15,900,000	\$1,317,267	\$138,325,325	Total Revenues
\$153,992	\$6,539	\$76,838	\$19,026	\$354,059	\$293,504			\$3,267,538		\$332,733	\$9,643,963	Budgeted Use of Reserves
\$3,970,751	\$3,162,198	\$5,808,711	\$9,014,352	\$1,481,059	\$838,116	\$3,194,836	\$2,882,571	\$7,597,985	\$15,900,000	\$1,650,000	\$147,969,288	Total Source of Funds
Enterprise	Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Totals	

Enterprise	Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Total	Use of Funds
Water and Sewer Fund	Stormwater Utility Fund	Recreation Participation and Special Events Fund	Group Benefits Fund	Risk / Liability Fund	Worker's Comp Fund	Fleet Services Fund	Impact Fee Fund	Capital Project Fund	TSPLOST Fund	Debt Service Fund	Total Expenditures	Expenditures
\$3,970,751	\$3,162,198		\$9,014,352	\$1,481,059	\$838,116		\$598,692	\$100,000			\$23,221,204	Administration
						\$3,054,687		\$0			\$4,157,632	Community Development
								\$0		\$1,650,000	\$23,294,360	Environmental/ Public Works
								\$0			\$4,759,017	Finance
								\$461,129			\$10,562,040	Fire
								\$188,000			\$22,140,801	Police
		\$5,808,711						\$1,117,000			\$19,320,968	Recreation and Parks
							\$500,000	\$2,871,539	\$15,500,000		\$27,087,738	Transportation
								\$2,261,625			\$5,389,904	City-Wide Costs
											\$4,096,857	Transfer to Capital
\$3,970,751	\$3,162,198	\$5,808,711	\$9,014,352	\$1,481,059	\$838,116	\$3,054,687	\$500,000	\$7,597,985	\$15,500,000	\$1,650,000	\$144,030,521	Total Use of Funds

(\$153,992)	(\$6,539)	(\$76,838)	(\$19,026)	(\$354,059)	(\$293,504)	\$140,149	\$2,382,571	(\$3,267,538)	\$400,000	(\$332,733)	Excess (Deficiency) of revenues vs expenditures	
\$155,209	\$27,912	\$84,412	\$1,318,579								\$19,482,706	FY 2019 Fund Balance Reserve by Policy:
\$1,246,250	\$248,740	\$725,537	\$236,067	\$125,940	\$639,601	\$163,623	\$2,581,324	\$0	\$903,415	\$2,227,135	\$11,102,180	FY 2019 Est. End Fund Balance Available over Reserve by Policy:
\$1,401,459	\$276,652	\$809,949	\$1,554,646	\$125,940	\$639,601	\$163,623	\$2,581,324	\$0	\$903,415	\$2,227,135	\$30,584,886	FY 2019 Total Estimated Ending Available Fund Balance:
Enterprise	Funds		Internal Service Funds				Capital Project Funds			Debt Service Fund	Totals	

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.

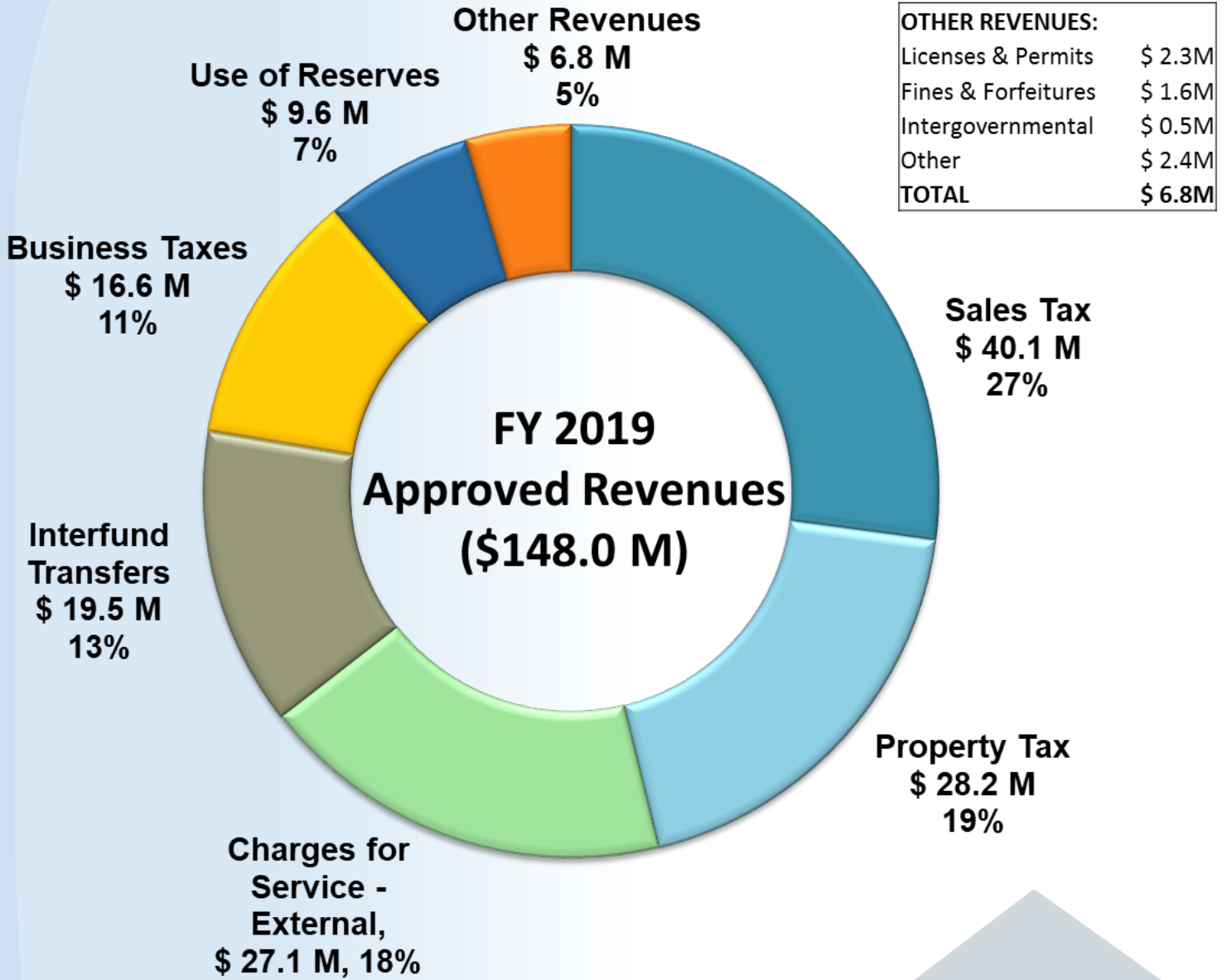
City Wide Revenue and Expenditure History

Source of Funds History	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Approved	Amended	Approved
	Revenues	Budget	Budget	Budget
Property Tax	\$27,112,533	\$26,981,506	\$26,981,506	\$28,156,775
Sales Tax	\$26,580,230	\$41,772,939	\$38,151,291	\$40,140,000
Business Taxes	\$15,286,925	\$16,357,481	\$16,727,481	\$16,598,027
Licenses & Permits	\$2,498,752	\$2,367,000	\$2,367,000	\$2,352,500
Intergovernmental	\$2,475,598	\$244,823	\$13,287,560	\$531,324
Charges for Service	\$30,904,785	\$31,817,713	\$31,270,585	\$33,699,340
Fines & Forfeitures	\$2,220,279	\$1,695,000	\$1,695,000	\$1,605,000
Interest Income	(\$40,230)	\$687,939	\$487,272	\$893,093
Miscellaneous Revenues	\$15,337,371	\$9,914,808	\$12,427,361	\$5,629,940
Employee Contribution	\$751,034	\$691,211	\$691,211	\$793,137
Employer Contribution	\$7,107,536	\$7,084,139	\$7,084,139	\$7,926,189
Lease Proceeds	\$784,875	\$1,640,000	\$1,640,000	\$0
Current Year Revenues	\$131,019,689	\$141,254,559	\$152,810,404	\$138,325,325
Budgeted Use of Reserves		\$4,735,925		\$9,643,963
Total Sources of Funds	\$131,019,689	\$145,990,484	\$152,810,404	\$147,969,288

Use of Funds History	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actual	Approved	Amended	Base	Proposed	Approved
	Expenses	Budget	Budget	Budget	Changes	Budget
100 - General Fund	\$73,168,589	\$74,042,409	\$78,772,774	\$65,960,760	\$7,813,207	\$73,773,967
210 - Confiscated Assets Fund	\$160,989	\$566,504	\$749,970	\$199,828	\$247,030	\$446,858
215 - E-911 Fund	\$2,174,618	\$2,686,927	\$3,047,935	\$2,653,185	\$143,682	\$2,796,867
220 - State Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0
221 - Federal Grant Fund	\$362,534	\$0	\$7,077,599	\$0	\$0	\$0
222 - County/Local Grant Fund	\$2,000	\$0	\$3,000	\$0	\$0	\$0
224 - Amer Rec & Reinvest Act 2009	\$1,370	\$0	\$0	\$0	\$0	\$0
225 - CDBG Grant	\$212,025	\$0	\$929,383	\$26,000	\$0	\$26,000
230 - Impact Fees Fund	\$2,019,855	\$645,829	\$3,345,055	\$0	\$500,000	\$500,000
240 - Soil and Erosion Control	\$132,000	\$0	\$100,000	\$0	\$90,000	\$90,000
245 - Tree Bank Fund	\$13,878	\$0	\$278,191	\$0	\$0	\$0
275 - Hotel/Motel Fund	\$1,383,769	\$1,715,193	\$1,715,193	\$4,400	\$1,100,536	\$1,104,936
290 - Leita Thompson Fund	\$66,571	\$106,560	\$152,876	\$107,260	\$0	\$107,260
311 - 2000 Bond Fund (Cap Proj)	\$447,517	\$0	\$1,693,181	\$0	\$0	\$0
312 - 2013 Bonds	\$1,932,976	\$0	\$68,061	\$0	\$0	\$0
313 - 2014 Bonds	\$1,350,451	\$0	\$641,924	\$0	\$0	\$0
335 - LMIG Resurfacing Grant	\$0	\$0	\$2,318,765	\$0	\$0	\$0
336 - TSPLOST Projects	\$47,876	\$16,000,000	\$17,952,124	\$0	\$15,500,000	\$15,500,000
350 - Capital Projects	\$13,523,402	\$8,322,009	\$26,355,515	\$0	\$7,597,985	\$7,597,985
410 - Bond Fund (Debt Service)	\$1,625,719	\$1,650,000	\$1,650,000	\$1,650,000	\$0	\$1,650,000
505 - Water and Sewer Fund	\$3,876,436	\$3,710,456	\$4,519,848	\$3,163,119	\$807,632	\$3,970,751
507 - Stormwater Utility Fund	\$2,407,445	\$3,078,559	\$4,437,058	\$2,360,554	\$801,644	\$3,162,198
540 - Solid Waste Fund	\$9,693,505	\$10,485,204	\$10,860,759	\$9,971,280	\$3,135,444	\$13,106,724
555 - Participant Recreation Fund	\$5,222,254	\$5,627,920	\$5,920,273	\$5,719,731	\$88,980	\$5,808,711
601 - Workers' Compensation Fund	\$884,526	\$827,197	\$853,498	\$834,483	\$3,633	\$838,116
602 - Group Health Insurance Fund	\$9,305,642	\$8,052,850	\$8,311,375	\$8,969,759	\$44,593	\$9,014,352
603 - Risk Management Fund	\$1,183,803	\$1,286,307	\$1,634,501	\$1,286,749	\$194,310	\$1,481,059
604 - Fleet Services Fund	\$760,143	\$3,419,836	\$3,456,750	\$1,624,503	\$1,430,184	\$3,054,687
771 - Scholarship Endowment Fund	\$0	\$50	\$50	\$50	\$0	\$50
Total Use of Funds	\$131,959,894	\$142,223,810	\$186,845,657	\$104,531,661	\$39,498,860	\$144,030,521

FY 2019 Source of Funds (\$ 148.0 M)

(in millions)



OTHER REVENUES:	
Licenses & Permits	\$ 2.3M
Fines & Forfeitures	\$ 1.6M
Intergovernmental	\$ 0.5M
Other	\$ 2.4M
TOTAL	\$ 6.8M



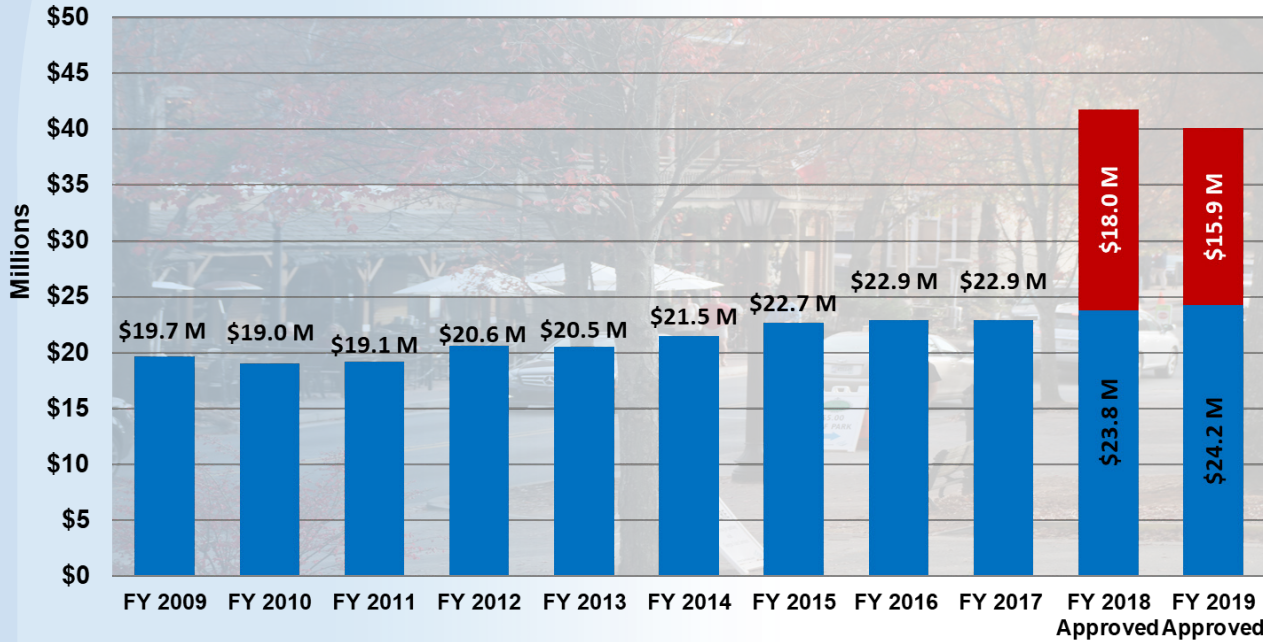
Major Revenue Source History

Sales Tax:

The primary source of revenue for the City is Local Option Sales Tax, which represents 27% of the total revenue budget.

Revenue projections are \$40.1M for FY 2019, of which \$15.9M 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 2018 trended



within projections and data on expected consumer spending indicates continued positive growth in Sales Tax. TSPLOST estimates were revised in FY 2018 based on first year of actual.

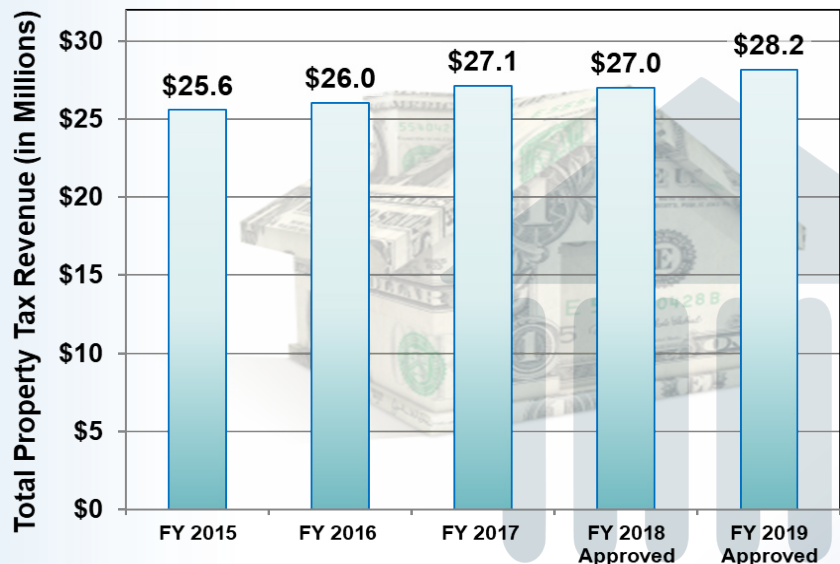
Property Taxes:

Property Taxes are the second largest source of revenue for the City, representing 19% of the total revenues budget. Revenue projections for FY 2019 total \$28.2M which is an increase of a little over \$1.1M from the FY 2018 Approved Budget.

Due to the high degree of uncertainty surrounding property values and the millage rate, the FY 2019 Budget

assumes a conservative growth rate of 4%.

FY 2019 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 substantial increase in property digest values after the digest was frozen at FY 2017 levels last year.

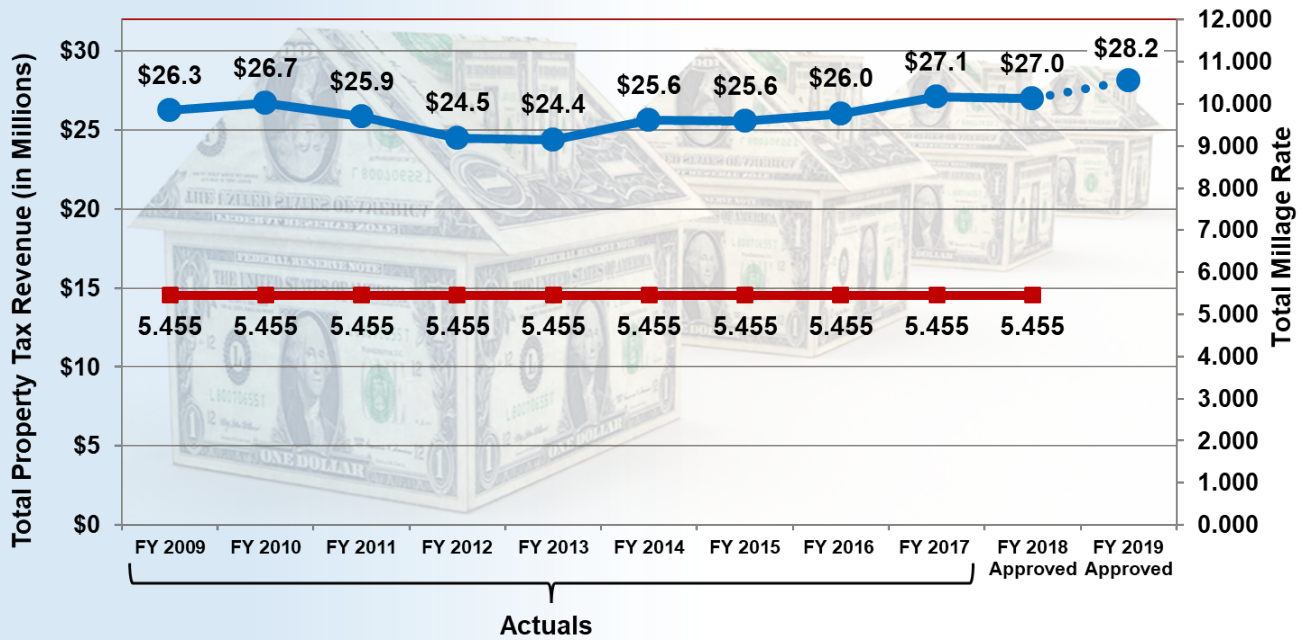


Major Revenue Source History

Property Taxes: (continued)

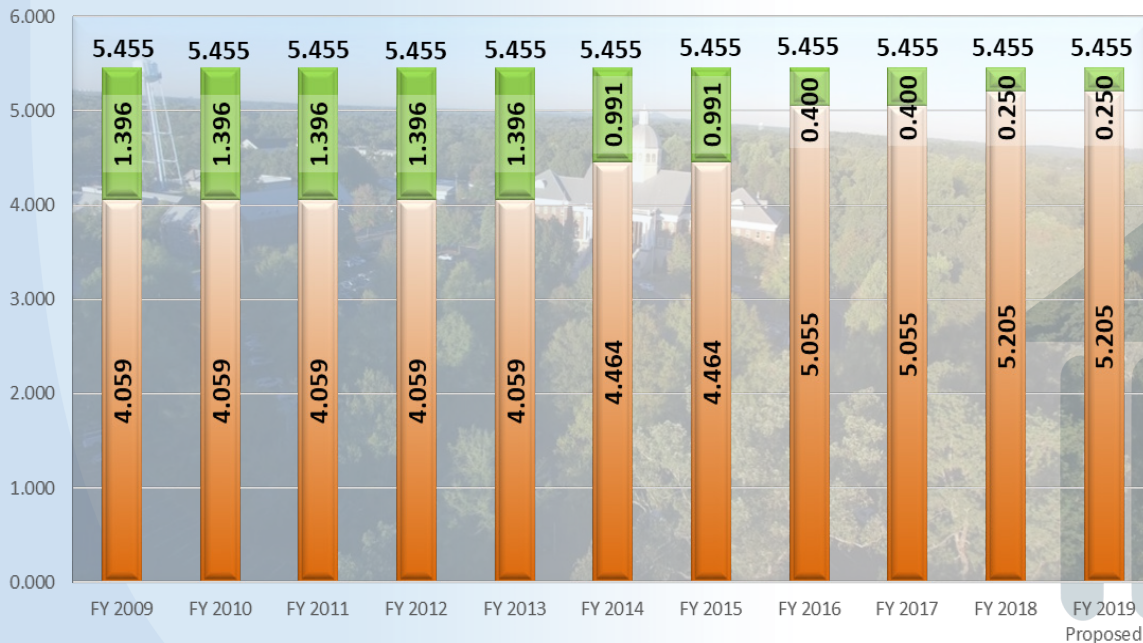
As more information becomes available, any necessary adjustments will be considered by the Mayor and Council in adopting a millage rate for FY 2019.

Since Mayor and Council has not adopted a millage rate for FY 2019, the chart below does not show a millage rate for FY 2019.



*FY 2019 Proposed Millage Rate includes 5.205 for Maintenance & Operations and 0.250 for Debt Service.

Millage Rate History

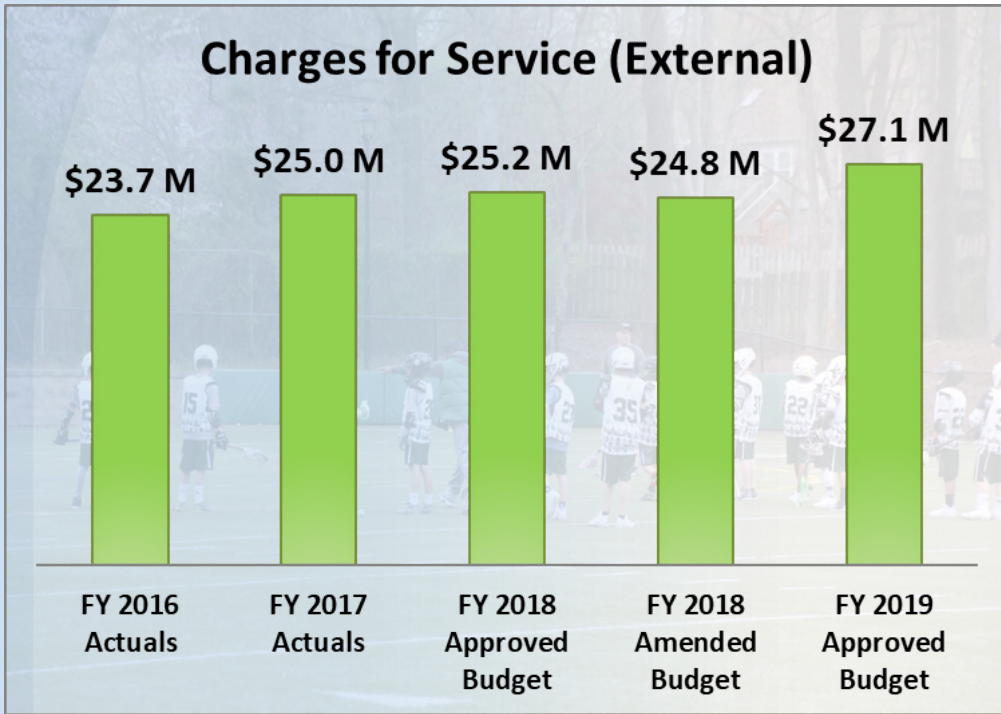


For FY 2019 the millage rate is proposed at 5.455 mills, the tenth consecutive year at that rate.

The Millage Rate will be finalized at a future Mayor and Council Meeting.

Major Revenue Source History

Charges for Service (External)



Charges for Services (External):

The third largest source of revenues for the City, Charges for Services (External), represents 18% of the total revenue budget. Revenue projections are \$27.1M for FY 2019.

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

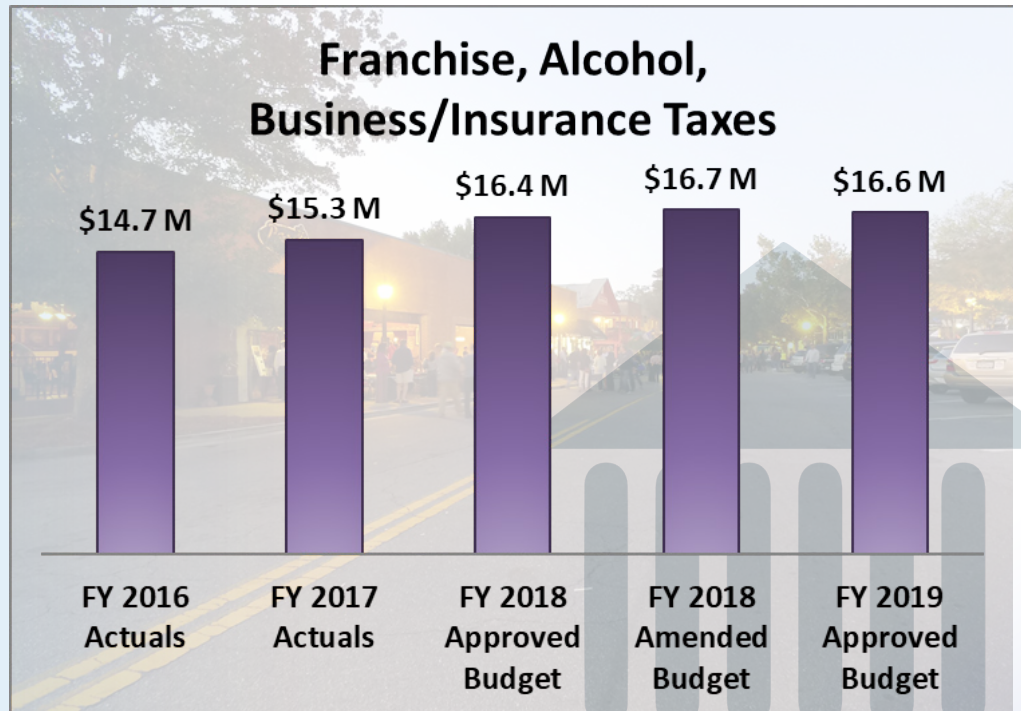
Charges for Services (External) include hotel/motel tax revenues, impact fees, mandated E-911 fees, stormwater utility fees, water billing revenues, and other similar revenue sources.

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 \$16.6M for FY 2019, which is an increase of a little over \$250,000 from the FY 2018 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 2019 is primarily attributable to the Insurance Premium Taxes.

Franchise, Alcohol, Business/Insurance Taxes



FY 2019 Source of Funds by Account

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
311100 Real Property - Current Year	\$23,459,456	\$23,735,765	\$23,735,765	\$24,674,569
311110 Public Utility	\$235,271	\$228,235	\$228,235	\$234,387
311200 Real Property - Prior	(\$20,941)	\$10,000	\$10,000	\$10,000
311300 Personal Property - Current	\$965,873	\$982,506	\$982,506	\$912,819
311305 Personal Property - Prior	\$28,461	\$0	\$0	\$0
311310 Motor Vehicle	\$398,356	\$275,000	\$275,000	\$275,000
311315 Title Ad Valorem Tax (Vehicle)	\$1,286,497	\$1,100,000	\$1,100,000	\$1,400,000
311340 Intangibles (Reg & Recrd)	\$436,432	\$400,000	\$400,000	\$400,000
311600 Real Estate Trans (intang)	\$207,082	\$145,000	\$145,000	\$145,000
319110 Property - Penalty & Interest - Real	\$116,046	\$105,000	\$105,000	\$105,000
Property Tax Total	\$27,112,533	\$26,981,506	\$26,981,506	\$28,156,775
313100 Local Option Sales Tax	\$22,919,621	\$23,811,900	\$23,811,900	\$24,240,000
313200 TSPLOST	\$3,660,609	\$17,961,039	\$14,339,391	\$15,900,000
Sales Tax Total	\$26,580,230	\$41,772,939	\$38,151,291	\$40,140,000
311710 Electric Franchise Taxes	\$3,835,241	\$3,900,000	\$3,900,000	\$3,650,000
311730 Gas Franchise Taxes	\$627,450	\$670,000	\$670,000	\$670,000
311750 TV Cable Franchise Taxes	\$1,193,581	\$900,000	\$900,000	\$900,000
311760 Telephone Franchise Taxes	\$382,366	\$400,000	\$400,000	\$375,000
314101 Hotel/Motel Tax : Trails 16.67%	\$189,039	\$209,622	\$209,622	\$194,710
314102 Hotel/Motel Tax : General 40.00%	\$453,603	\$502,992	\$502,992	\$467,211
314103 Hotel/Motel Tax : Tourism 43.33%	\$491,365	\$544,867	\$544,867	\$506,106
314200 Alcoholic Beverage Excise Tax	\$1,066,351	\$1,015,000	\$1,015,000	\$1,015,000
314300 Local Option Mixed Drink Excise Tax	\$381,924	\$350,000	\$350,000	\$350,000
316100 Business & Occupation Tax	\$855,136	\$2,100,000	\$2,100,000	\$2,100,000
316101 Business & Occupation Tax	\$1,200	\$0	\$0	\$0
316102 Insurance Occupation Tax	\$94,500	\$95,000	\$95,000	\$95,000
316200 Insurance Premium Tax	\$5,514,102	\$5,500,000	\$5,870,000	\$6,000,000
316300 Financial Institution Tax	\$201,066	\$170,000	\$170,000	\$200,000
NEW Auto Rental Excise Tax	\$0	\$0	\$0	\$75,000
Business Taxes Total	\$15,286,925	\$16,357,481	\$16,727,481	\$16,598,027
321110 Alcohol, Beer, Wine License	\$632,991	\$600,000	\$600,000	\$625,000
321130 Liquor Pouring License	\$29,640	\$30,000	\$30,000	\$30,000
321140 Bar Cards (Liquor Handling License)	\$7,725	\$10,000	\$10,000	\$7,500
321292 Solicitor Fees	\$1,800	\$0	\$0	\$0
321295 Precious Metal Dealer Fee	\$3,150	\$2,000	\$2,000	\$2,000
322210 Zoning And Land Use	\$56,400	\$45,000	\$45,000	\$55,000
322230 Sign Permits	\$23,320	\$20,000	\$20,000	\$20,000
322240 Small Cell Technology Permit	\$300	\$5,000	\$5,000	\$0
322905 Photo and Film Fees	\$23,300	\$10,000	\$10,000	\$20,000
322991 Special Events Fee	\$4,000	\$5,000	\$5,000	\$5,000
322994 Personal transp veh fee	\$395	\$0	\$0	\$0
322995 Fireworks Permits	\$500	\$0	\$0	\$0
323120 Building & Inspection Fees	\$1,533,594	\$1,400,000	\$1,400,000	\$1,400,000
323190 Soil Erosion Fees	\$11,040	\$10,000	\$10,000	\$10,000
323902 Grading Permits	\$167,411	\$225,000	\$225,000	\$175,000
323903 Soil Erosion Grading Permit	\$3,185	\$5,000	\$5,000	\$3,000
Licenses & Permits Total	\$2,498,752	\$2,367,000	\$2,367,000	\$2,352,500
331360 Administration Federal Grants	\$16,246	\$0	\$73,518	\$0
331362 Community Development Federal Grants	\$0	\$0	\$17,050	\$0
331363 Rec & Parks Federal Grants	\$4,000	\$0	\$1,910,000	\$0
331365 Police Federal Grants	\$10,450	\$0	\$25,155	\$0
331366 Env & PW Federal Grants	\$128,114	\$0	\$242,694	\$0
331367 Trans Federal Grants	\$1,745,716	\$0	\$5,031,551	\$0
331368 Match - Federal Grants	\$89,405	\$0	\$391,363	\$0
331369 CDBG Revenue	\$272,206	\$0	\$909,683	\$307,545

FY 2019 Source of Funds by Account (continued)

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
333100 Housing Authority	\$15,419	\$0	\$0	\$0
334367 Trans State Grants	\$0	\$0	\$1,837,870	\$0
336010 Alpharetta Fire Payments	\$103,186	\$184,823	\$184,823	\$163,779
336011 Intergovernmental	\$65,855	\$60,000	\$70,000	\$60,000
336013 Intergov - Sandy Springs	\$0	\$0	\$1,000,000	\$0
336014 Mountain Park	\$10,013	\$0	\$0	\$0
336015 Intergov - Fulton Co	\$0	\$0	\$1,513,475	\$0
336106 Police County/Local Grants	\$2,000	\$0	\$3,000	\$0
336108 Trans County/Local Grants	\$12,989	\$0	\$8,877	\$0
337300 Fulton Co. Shared Rev	\$0	\$0	\$68,500	\$0
Intergovernmental Total	\$2,475,598	\$244,823	\$13,287,560	\$531,324
341200 Recording Fees	\$1,042	\$0	\$0	\$0
341323 Recreation Impact Fees	\$250,929	\$140,768	(\$86,283)	\$331,619
341324 Trans Impact Fees	\$708,881	\$896,941	\$843,165	\$1,831,664
341325 Public Safety Impact Fees	\$428,477	\$275,613	\$21,443	\$622,767
341400 Printing And Duplication Fees	\$4,858	\$500	\$500	\$500
341426 3% Admin Impact Fees	\$36,486	\$27,696	\$52,706	\$75,271
341701 Indirect Cost Confiscated Asset Fund	\$24,574	\$22,892	\$22,892	\$20,876
341702 Indirect Cost E911	\$193,969	\$224,319	\$224,319	\$244,697
341703 Indirect Cost Water Fund	\$275,592	\$314,440	\$314,440	\$336,533
341704 Indirect Cost Solid Waste	\$872,395	\$971,679	\$971,679	\$1,038,121
341706 Indirect Cost Stormwater	\$491,887	\$512,843	\$512,843	\$583,514
341707 Indirect Cost Garage	\$60,402	\$65,523	\$65,523	\$69,474
341750 Fleet Service Charges	\$768,499	\$3,419,836	\$3,419,836	\$3,194,836
341805 Risk Claims Payments	\$1,050,000	\$1,075,410	\$1,075,410	\$1,112,000
341810 Transfers In	\$516,000	\$0	\$0	\$0
341905 Other/Misc. Fees	\$254,328	\$40,000	\$2,859	\$40,000
341906 Community Trip	\$8,581	\$0	\$0	\$0
341910 Election Qualify Fees	\$2,700	\$0	\$0	\$0
341915 Charging Station Fees	\$740	\$0	\$0	\$0
342101 Special Police Ser- Ot	\$31,223	\$25,000	\$25,000	\$25,000
342120 Accident Reports	\$12,141	\$10,000	\$10,000	\$10,000
342140 Expungement Fees	\$775	\$1,973	\$1,973	\$1,000
342210 Fire Alarm Fees	\$3,650	\$2,000	\$2,000	\$3,000
342310 Fingerprinting Fees	\$10,030	\$8,000	\$8,000	\$10,000
342500 E911 Charges	\$0	\$0	\$0	\$2,030,000
342501 E-911 Charges - Landlines	\$540,931	\$555,000	\$555,000	\$0
342502 E-911 Charges - Wireless	\$1,427,159	\$1,400,000	\$1,400,000	\$0
342503 E-911 Charges - VOIP	\$48,990	\$0	\$0	\$0
342920 Mountain Park	\$33,855	\$34,000	\$34,000	\$34,000
342925 Rapstc Training	\$20,750	\$1,000	\$1,000	\$1,000
343101 Sidewalk Assessments	\$8,781	\$0	\$0	\$0
343210 Lake Charles - Spec Assess	\$25,000	\$17,000	\$17,000	\$17,000
344111 Residential Refuse Collect	\$5,983,129	\$5,555,000	\$5,555,000	\$5,610,550
344112 Commercial Refuse Collect	\$3,115,893	\$2,828,000	\$2,828,000	\$3,200,000
344115 Utility Billing Lien Revenue	\$990	\$0	\$0	\$0
344160 Solid Waste Recycling Fees	\$233,537	\$200,000	\$200,000	\$230,000
344162 Large Item Fees	\$27,704	\$10,000	\$10,000	\$30,000
344191 Dumpster Set Up Fees	\$1,330	\$2,000	\$2,000	\$1,500
344210 Water Charges	\$3,749,342	\$3,349,500	\$3,349,500	\$3,263,259
344215 Reconnect Fees	\$675	\$500	\$500	\$500
344216 Meter Fees	\$246,885	\$200,000	\$200,000	\$100,000
344217 Water Service Stop Fees	\$15,050	\$15,000	\$15,000	\$15,000
344218 Capacity Fees	\$22,500	\$0	\$0	\$0
344255 Sewerage Charges	\$372,054	\$300,000	\$300,000	\$250,000
344256 Sewer Permit Fees Admin	\$9,033	\$10,000	\$10,000	\$10,000

FY 2019 Source of Funds by Account (continued)

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
344261 Stormwater Utility	\$3,173,761	\$3,125,280	\$3,125,280	\$3,145,659
344700 Utility Bill Late Charges	\$145,441	\$150,000	\$150,000	\$150,000
345610 Telecommunication Charges	\$330,030	\$300,000	\$300,000	\$325,000
346400 Background Check Fees	\$9,940	\$10,000	\$10,000	\$10,000
347201 Auditorium Rental Fees	\$99,429	\$95,000	\$95,000	\$100,000
347202 Other Rental Fees	\$469,874	\$575,000	\$575,000	\$560,000
347501 General Programs	\$531,419	\$550,000	\$550,000	\$560,000
347502 Special Events	\$8,277	\$0	\$0	\$0
347503 Athletics	\$1,496,721	\$1,500,000	\$1,500,000	\$1,550,000
347504 Tennis	\$287,094	\$300,000	\$300,000	\$300,000
347505 Swimming	\$174,757	\$200,000	\$200,000	\$200,000
347506 Gym & Physical Fitness	\$1,011,519	\$975,000	\$975,000	\$1,050,000
347507 Dance, Drama, & Music	\$333,969	\$375,000	\$375,000	\$375,000
347508 Arts & Crafts	\$208,820	\$240,000	\$240,000	\$240,000
347509 General Instrction Progs	\$278,401	\$275,000	\$275,000	\$275,000
347510 Rec & Parks Contributions	\$29,203	\$30,000	\$30,000	\$20,000
347512 Rec & Parks Miscellaneous	\$34,509	\$40,000	\$40,000	\$30,000
347513 Senior Adult Center	\$258,396	\$275,000	\$275,000	\$275,000
347514 Adult Aquatics Center	\$93,604	\$250,000	\$250,000	\$150,000
347905 Convience Fee	\$36,994	\$40,000	\$40,000	\$40,000
349300 Bad Check Fees	\$481	\$0	\$0	\$0
349920 Vietnam Memorial Bricks	\$400	\$0	\$0	\$0
Charges for Service Total	\$30,904,785	\$31,817,713	\$31,270,585	\$33,699,340
351171 Municipal Court Fines	\$1,351,905	\$1,400,000	\$1,400,000	\$1,300,000
351172 Municipal Court Probation	\$60,517	\$70,000	\$70,000	\$60,000
351173 Jail Fees	\$10	\$0	\$0	\$0
351174 Munis Admin Fee	\$37,266	\$40,000	\$40,000	\$40,000
351175 Court Related - Other	\$22,616	\$40,000	\$40,000	\$25,000
351176 Diversion Fee	\$34,059	\$30,000	\$30,000	\$30,000
351177 School Bus Traffic Violation	\$38,940	\$25,000	\$25,000	\$25,000
351300 Confiscation	\$614,897	\$0	\$0	\$0
351310 D.E.A. Funds	\$60,070	\$90,000	\$90,000	\$125,000
Fines & Forfeitures Total	\$2,220,279	\$1,695,000	\$1,695,000	\$1,605,000
361000 Interest Revenues	\$906,477	\$687,889	\$444,868	\$893,043
361010 Unrealized Invest Gains	(\$946,707)	\$0	\$42,354	\$0
361015 Bank Interest Earned	\$0	\$50	\$50	\$50
Interest Income Total	(\$40,230)	\$687,939	\$487,272	\$893,093
371004 Gas South Affinity Program	\$24,826	\$20,000	\$20,000	\$20,000
371005 Private Donations/contrib	\$420	\$0	\$47,265	\$0
381105 Rent Of Property	\$172,516	\$170,000	\$170,000	\$172,000
381110 Leita T. - Rent Income	\$84,933	\$85,000	\$85,000	\$90,000
383100 Reimbursement From Insura	\$1,428,672	\$250,000	\$248,355	\$250,000
389105 Tree Bank Funds	\$21,900	\$33,000	\$33,000	\$40,000
389400 Miscellaneous	\$123,429	\$0	\$0	\$0
389401 Miscellaneous	\$4,561	\$0	\$0	\$0
389997 Leita T. Utility Reimbursements	(\$355)	\$0	\$0	\$0
389999 Over And Short	(\$1,569)	\$0	\$0	\$0
391201 Operating Transfer In	\$575,211	\$911,799	\$1,010,033	\$861,083
391205 Hotel/Motel Interfund Transfer	\$85,000	\$183,000	\$183,000	\$0
391210 Transfer In for Fire Apparatus	\$574,871	\$1,640,000	\$2,455,129	\$0
391250 Capital Transfer In	\$12,112,937	\$6,522,009	\$8,010,079	\$4,096,857
391251 Capital Contribution	\$8,000	\$0	\$29,500	\$0
392100 Sale Of Assets	\$120,167	\$100,000	\$136,000	\$100,000
392300 Sale Of Abandoned Property	\$1,853	\$0	\$0	\$0
Miscellaneous Revenues Total	\$15,337,371	\$9,914,808	\$12,427,361	\$5,629,940

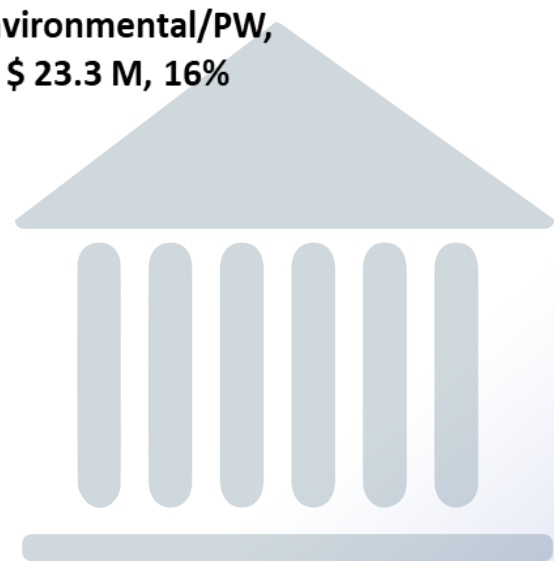
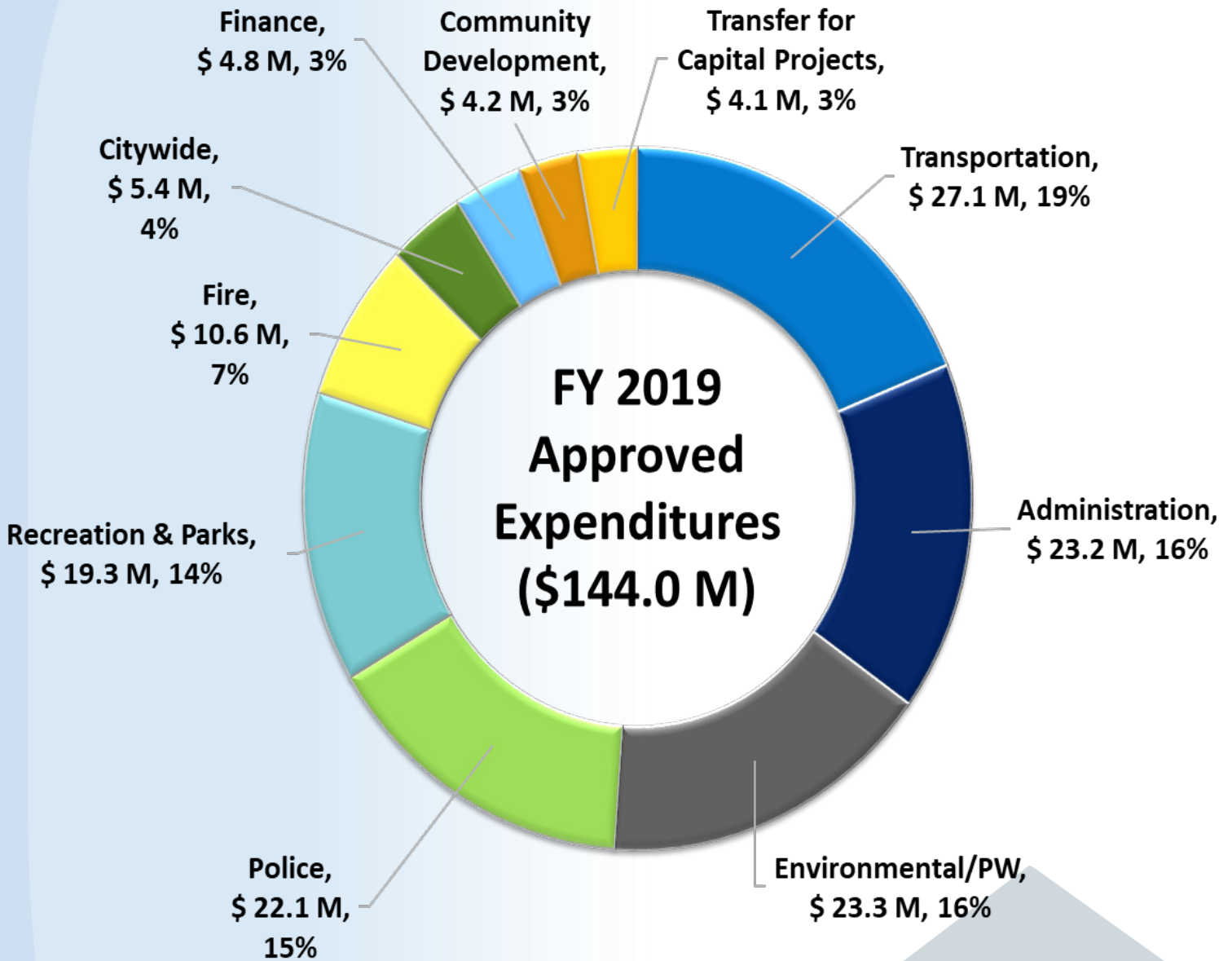
FY 2019 Source of Funds by Account (continued)

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341826 Dental-Employee	\$0	\$148,395	\$148,395	\$145,516
341832 FSA Med Contrib-Employee	\$783	\$0	\$0	\$0
341833 FSA Dep Contrib-Employee	\$5,890	\$0	\$0	\$0
389500 Employee Hc Contribution	\$744,361	\$542,816	\$542,816	\$647,621
Employee Contribution Total	\$751,034	\$691,211	\$691,211	\$793,137
341820 HSA Contribution-Employer	\$615,843	\$615,000	\$615,000	\$630,000
341825 Dental-Employer	\$316,447	\$258,749	\$258,749	\$262,385
341827 Basic Life-Employer	\$111,382	\$125,481	\$125,481	\$120,765
341829 Disability-Employer	\$53,432	\$170,327	\$170,327	\$165,424
341834 Group Health-Employer	\$5,340,417	\$5,131,469	\$5,131,469	\$5,964,769
341837 Empl Assist Program-Employer	\$19,479	\$17,000	\$17,000	\$17,000
341839 Benefits Admin Assessment	\$650,537	\$766,113	\$766,113	\$765,846
Employer Contribution Total	\$7,107,536	\$7,084,139	\$7,084,139	\$7,926,189
393500 Capital Lease Program	\$784,875	\$1,640,000	\$1,640,000	\$0
Lease Proceeds Total	\$784,875	\$1,640,000	\$1,640,000	\$0
Current Year Revenues	\$131,019,689	\$141,254,559	\$152,810,404	\$138,325,325
Budgeted Use of Reserves		\$4,735,925		\$9,643,963
Total Source of Funds	\$131,019,689	\$145,990,484	\$152,810,404	\$147,969,288



FY 2019 Use of Funds (\$144.0M)

(in millions)



FY 2019 Use of Funds by Account

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$31,167,056	\$31,645,634	\$32,648,088	\$31,701,200	\$2,146,638	\$33,847,838
511101 Budgeted Salary Savings	\$0	(\$450,800)	(\$450,800)	(\$493,444)	\$0	(\$493,444)
511105 Part Time Employees	\$927,373	\$982,710	\$1,016,355	\$995,032	\$68,549	\$1,063,581
511110 Elected Officials	\$206,318	\$239,634	\$238,134	\$239,634	\$0	\$239,634
511115 Firefighter's Fees	\$3,880,537	\$4,827,910	\$5,475,095	\$5,286,523	\$0	\$5,286,523
511200 Temporary Employees	\$1,518,851	\$1,528,366	\$1,573,199	\$1,541,366	\$0	\$1,541,366
511250 Seasonal Employees	\$218,541	\$198,000	\$198,000	\$215,000	\$0	\$215,000
511300 Overtime	\$701,753	\$667,070	\$667,070	\$673,556	\$10,000	\$683,556
511400 Other Compensation	\$1,500	\$22,200	\$22,200	\$40,000	\$0	\$40,000
512100 Group Insurance	\$7,386,964	\$5,921,292	\$5,921,292	\$6,862,390	\$0	\$6,862,390
512200 Social Security (FICA)	\$2,233,400	\$2,500,343	\$2,572,302	\$2,493,340	\$37,678	\$2,531,018
512300 Medicare	\$524,352	\$584,232	\$601,132	\$583,052	\$8,671	\$591,723
512400 Defined Benefit Retirement	\$3,223,570	\$3,768,916	\$3,768,916	\$3,834,610	\$0	\$3,834,610
512401 Deferred Compensation	\$175,324	\$199,580	\$200,128	\$194,160	\$0	\$194,160
512402 Defined Contribution Retirement	\$1,342,461	\$1,487,951	\$1,493,801	\$1,796,321	\$66,733	\$1,863,054
512500 Tuition Reimbursements	\$29,290	\$50,000	\$88,659	\$50,000	\$0	\$50,000
512600 Unemployment Insurance	\$10,686	\$25,000	\$25,000	\$25,000	\$0	\$25,000
512700 Workers' Compensation	\$709,649	\$600,000	\$600,000	\$600,000	\$0	\$600,000
512902 Employee Wellness Program	\$157,137	\$200,000	\$445,071	\$200,000	\$0	\$200,000
512903 HSA Contributions	\$618,313	\$615,000	\$615,000	\$630,000	\$0	\$630,000
512904 Employee Assistance Program	\$13,885	\$17,000	\$17,000	\$17,000	\$0	\$17,000
512905 Base Life Insurance	\$108,313	\$125,481	\$125,481	\$120,765	\$0	\$120,765
512907 Disability Insurance	\$147,131	\$170,327	\$170,327	\$165,424	\$0	\$165,424
512908 Dental Insurance	\$402,912	\$407,144	\$407,144	\$407,900	\$0	\$407,900
512910 FSA Contributions	(\$14,685)	\$0	\$0	\$0	\$0	\$0
512920 Other Benefits	\$6,222	\$15,000	\$15,000	\$15,000	\$0	\$15,000
512921 Wellness Snackwell	\$7,053	\$1,500	\$1,500	\$0	\$0	\$0
553100 Group Insurance Contribution	\$7,106,271	\$7,218,394	\$7,212,201	\$7,219,627	\$804,170	\$8,023,797
553800 FSA Deductions	\$1,087	\$0	\$0	\$0	\$0	\$0
554100 Workers Comp Contribution	\$516,000	\$615,980	\$615,980	\$616,005	\$0	\$616,005
Salaries and Benefits Total	\$63,327,261	\$64,183,864	\$66,283,277	\$66,029,461	\$3,142,439	\$69,171,900
521201 Professional Services	\$1,570,144	\$2,188,453	\$4,926,652	\$1,430,010	\$741,125	\$2,171,135
521202 Legal	\$76,705	\$110,000	\$110,000	\$110,000	\$0	\$110,000
521203 Animal Control	\$77,893	\$99,000	\$99,000	\$110,000	\$0	\$110,000
521204 E-911 Fund Reserve Expenses	\$35,013	\$145,000	\$145,000	\$145,000	\$0	\$145,000
521300 Technical Services	\$249,485	\$269,889	\$326,870	\$263,789	\$20,000	\$283,789
521400 Contract Services	\$6,943,097	\$6,779,496	\$7,368,829	\$5,930,743	\$1,052,976	\$6,983,719
522110 Disposal	\$1,578,133	\$1,510,700	\$1,575,032	\$1,520,700	\$10,000	\$1,530,700
522130 Custodial	\$145,958	\$146,425	\$161,100	\$152,425	\$7,000	\$159,425
522140 Maintenance - Grounds	\$310,852	\$248,827	\$544,402	\$252,827	\$30,000	\$282,827
522205 Repairs And Maintenance	\$2,588,449	\$4,369,970	\$4,798,657	\$2,331,825	\$288,215	\$2,620,040
522210 Vehicle Repair	\$225,261	\$205,430	\$209,621	\$205,430	\$0	\$205,430
522215 Garage Base Rate	\$445,550	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$322,950	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$3,419,836	\$3,419,836	\$3,441,665	(\$225,000)	\$3,216,665
522310 Rental Of Land And Buildings	\$18,522	\$25,700	\$37,088	\$64,500	\$0	\$64,500
522320 Rental Of Equipment And Vehicles	\$344,167	\$455,848	\$488,863	\$540,867	\$0	\$540,867
523100 Property And Liability Insurance	\$783,426	\$815,498	\$815,498	\$815,498	\$190,197	\$1,005,695
523210 Communication Services	\$1,583,224	\$1,565,820	\$1,603,936	\$1,562,280	\$0	\$1,562,280
523220 Postage	\$166,392	\$177,229	\$192,429	\$175,697	\$0	\$175,697
523300 Advertising	\$97,449	\$101,515	\$101,515	\$103,515	\$0	\$103,515
523400 Printing And Binding	\$118,346	\$152,436	\$154,727	\$150,560	\$0	\$150,560
523500 Travel	\$184,038	\$235,350	\$223,876	\$253,930	\$9,000	\$262,930
523600 Dues And Fees	\$175,615	\$248,507	\$249,843	\$155,411	\$0	\$155,411
523700 Education And Training	\$163,722	\$305,917	\$316,879	\$299,057	\$68,030	\$367,087
523701 Roswell U	\$31,795	\$75,000	\$195,420	\$75,000	\$0	\$75,000
523800 Licenses	\$3,211	\$6,620	\$6,620	\$6,295	\$0	\$6,295
523851 Contracted Temporary Labor	\$47,837	\$5,500	\$80,500	\$80,500	\$20,000	\$100,500
523852 Instruction Fees	\$1,080,109	\$1,140,190	\$1,233,756	\$1,120,190	\$0	\$1,120,190

FY 2019 Use of Funds by Account (continued)

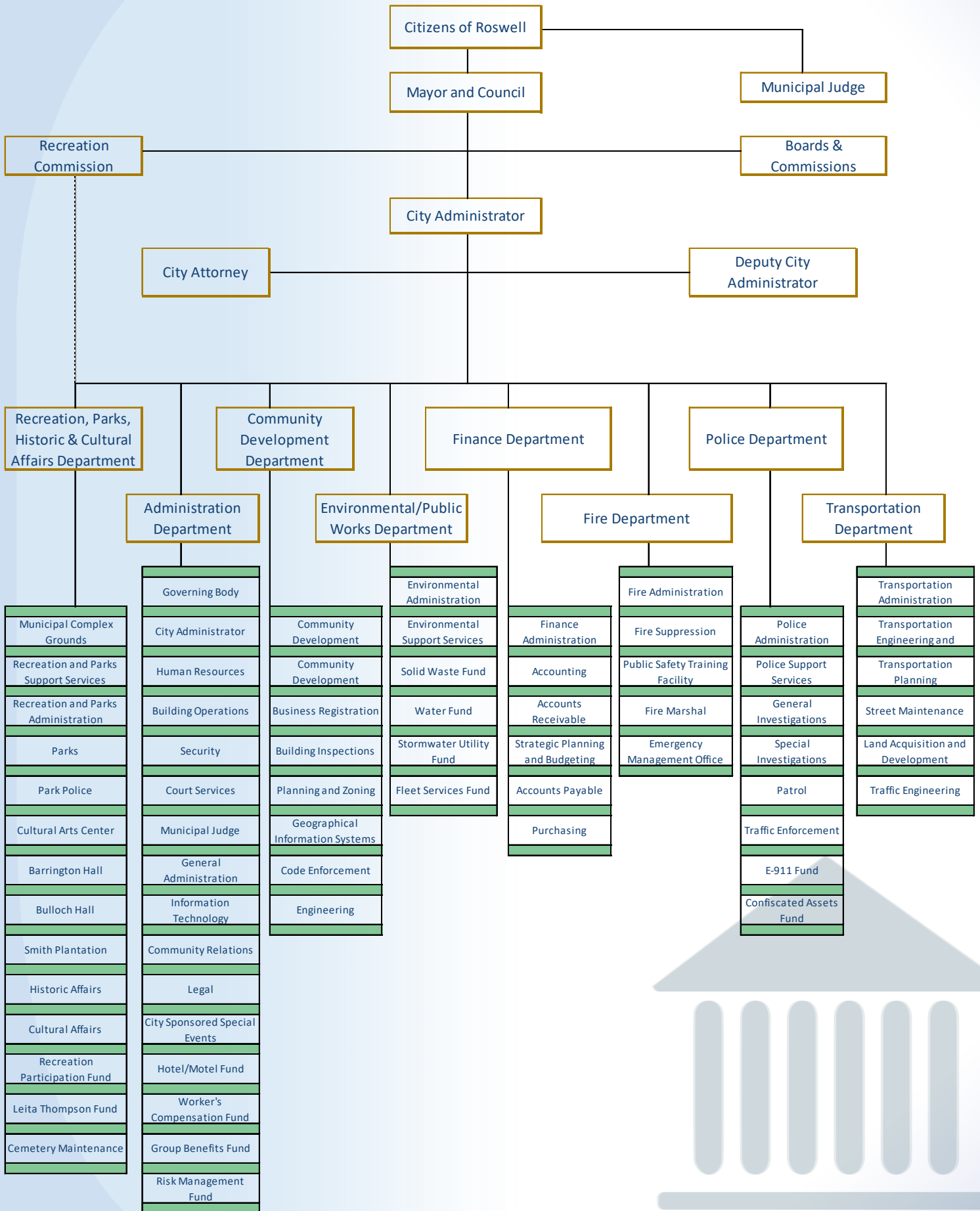
	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
523901 Bank Fees / Charges	\$405,231	\$300,300	\$300,300	\$348,300	\$0	\$348,300
523902 Sanitation Services	\$95,524	\$117,716	\$117,716	\$117,716	\$0	\$117,716
531105 Supplies	\$1,942,780	\$1,513,198	\$2,858,675	\$1,489,692	\$12,050	\$1,501,742
531110 Inmate Supplies	\$2,618	\$0	\$0	\$0	\$0	\$0
531115 Recreation Supplies	\$847,166	\$1,035,934	\$1,096,258	\$1,008,736	\$0	\$1,008,736
531120 Vehicle Parts And Supplies	\$552,846	\$643,179	\$643,179	\$643,179	\$0	\$643,179
531130 Officials Expenses	\$3,000	\$3,000	\$3,250	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$1,478	\$7,000	\$3,128	\$7,000	\$0	\$7,000
531140 Water Line/Meter Maint Supplies	\$291,890	\$345,500	\$342,696	\$337,900	\$0	\$337,900
531150 Computer Supplies	\$16,549	\$4,400	\$4,400	\$4,400	\$0	\$4,400
531210 Water / Sewerage	\$404,840	\$420,400	\$405,400	\$420,400	\$0	\$420,400
531215 Stormwater Fees	\$660,193	\$661,605	\$661,605	\$661,605	\$0	\$661,605
531220 Natural Gas	\$116,614	\$177,200	\$177,200	\$150,800	\$0	\$150,800
531230 Electricity	\$2,695,825	\$2,891,029	\$2,891,029	\$2,857,430	\$0	\$2,857,430
531240 Bottled Gas	\$12,718	\$17,606	\$17,606	\$17,606	\$0	\$17,606
531250 Oil	\$21,130	\$43,388	\$43,388	\$43,388	\$0	\$43,388
531270 Gasoline/ Diesel	\$719,927	\$934,750	\$934,750	\$937,887	\$0	\$937,887
531310 Hospitality And Events	\$21,521	\$16,000	\$21,733	\$19,000	\$0	\$19,000
531320 Inmate Meals	\$13,900	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$47,605	\$56,421	\$55,760	\$56,071	\$0	\$56,071
531605 Machinery And Equipment-Operating	\$508,008	\$1,175,607	\$1,312,368	\$360,607	\$1,959,000	\$2,319,607
531610 Furniture/Fixtures-Operating	\$79,168	\$59,516	\$61,516	\$56,716	\$19,450	\$76,166
531615 Computer Equipment-Operating	\$245,080	\$243,663	\$320,158	\$117,615	\$86,950	\$204,565
531620 Communication Equipment-Operating	\$12,613	\$18,997	\$18,997	\$18,997	\$0	\$18,997
531625 Dumpster - Equipment Op	\$41,515	\$70,873	\$77,473	\$70,873	\$0	\$70,873
531710 Vietnam Memorial Bricks	\$164	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$318,065	\$314,510	\$343,721	\$310,210	\$35,500	\$345,710
539998 P-card Initial Allocation	\$487	\$0	\$0	\$0	\$0	\$0
539999 Special Events Contra	\$14,200	\$14,200	\$14,200	\$0	\$14,200	\$14,200
551200 Indirect Costing for Grants	\$0	\$0	\$11,420	\$0	\$0	\$0
621000 Special Items Expense	\$175,000	\$0	\$175,000	\$0	\$0	\$0
Operating Total	\$29,634,996	\$35,890,398	\$42,299,126	\$31,357,092	\$4,338,693	\$35,695,785
541100 Sites (land)	\$1,114,234	\$600,000	\$651,955	\$0	\$0	\$0
541200 Site Improvements	\$2,419,994	\$884,221	\$4,419,564	\$0	\$1,630,000	\$1,630,000
541210 Recreation Facilities	\$3,098,209	\$2,790,396	\$8,283,150	\$0	\$847,000	\$847,000
541300 Buildings	\$5,680,391	\$1,240,829	\$2,734,072	\$0	\$2,051,625	\$2,051,625
541415 Road Improvements/ Sidewalks	\$2,730,921	\$16,000,000	\$33,313,533	\$0	\$18,561,832	\$18,561,832
541420 Water Lines	\$13,873	\$483,102	\$1,479,100	\$0	\$500,000	\$500,000
542100 Machinery	\$733,463	\$1,052,613	\$1,748,857	\$0	\$676,675	\$676,675
542200 Vehicles	\$3,297,756	\$3,908,746	\$6,040,533	\$0	\$2,456,000	\$2,456,000
542300 Furniture And Fixtures	\$0	\$0	\$0	\$0	\$127,399	\$127,399
542400 Computer Equipment	\$413,376	\$61,660	\$315,968	\$0	\$47,840	\$47,840
542500 Communication Equipment	\$573,354	\$0	\$406,871	\$0	\$47,500	\$47,500
543000 Consulting Contracts	\$32,750	\$0	\$379,020	\$0	\$750,000	\$750,000
549999 Contra- Capital Expense Account	(\$2,082,737)	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$1,918,819	\$2,111,696	\$2,111,696	\$2,293,215	\$0	\$2,293,215
552400 Risk/Liability Contribution	\$1,050,000	\$1,050,000	\$1,050,000	\$1,112,000	\$0	\$1,112,000
561001 Building- Depreciation	\$705,266	\$0	\$0	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$555,721	\$0	\$0	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$27,057	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$116,604	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$443,642	\$0	\$0	\$0	\$0	\$0
572000 Payments To Other Agencies	\$0	\$50	\$50	\$50	\$0	\$50
572010 Payments To Local Nonprofits	\$122,455	\$0	\$461,657	\$0	\$0	\$0
579001 Contingency Operating	\$0	\$0	\$65,710	\$0	\$0	\$0
579002 Contingency Capital	\$0	\$0	\$293,633	\$0	\$0	\$0
579003 Contingency - Tree Program	\$0	\$0	\$116,440	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$200,000	\$0	\$0	\$0

FY 2019 Use of Funds by Account (continued)

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
579020 Matching Grant Fund Contingency	\$0	\$0	\$312,472	\$0	\$0	\$0
579025 Insurance Deductibles	\$65,935	\$213,291	\$213,532	\$213,291	\$0	\$213,291
581100 Principal- Long Term Debt	\$2,006,089	\$2,500,975	\$2,616,329	\$2,872,802	\$0	\$2,872,802
582100 Interest - Long Term Debt	\$521,935	\$540,148	\$540,149	\$534,624	\$0	\$534,624
583000 Fiscal Agent Fees	\$1,105	\$0	\$0	\$0	\$0	\$0
611350 Transfers Out - Cap Projects	\$12,687,808	\$8,162,009	\$9,650,079	\$0	\$4,096,857	\$4,096,857
611351 Transfer Out - Fed Grant	\$106,625	\$0	\$234,199	\$0	\$0	\$0
611353 Transfer Out - Solid Waste	\$12,398	\$11,000	\$11,000	\$11,000	\$0	\$11,000
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$396,266	\$74,875	\$0	\$74,875
611357 Transfer Out - General Fund	\$54,202	\$34,421	\$34,421	\$33,251	\$225,000	\$258,251
611358 Transfer Out - Hotel/Motel	\$85,000	\$183,000	\$183,000	\$0	\$0	\$0
611359 Transfer Out - Fleet	\$170,000	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$38,997,636	\$42,149,548	\$78,263,255	\$7,145,108	\$32,017,728	\$39,162,836
Grand Total	\$131,959,894	\$142,223,810	\$186,845,657	\$104,531,661	\$39,498,860	\$144,030,521



Organizational Chart



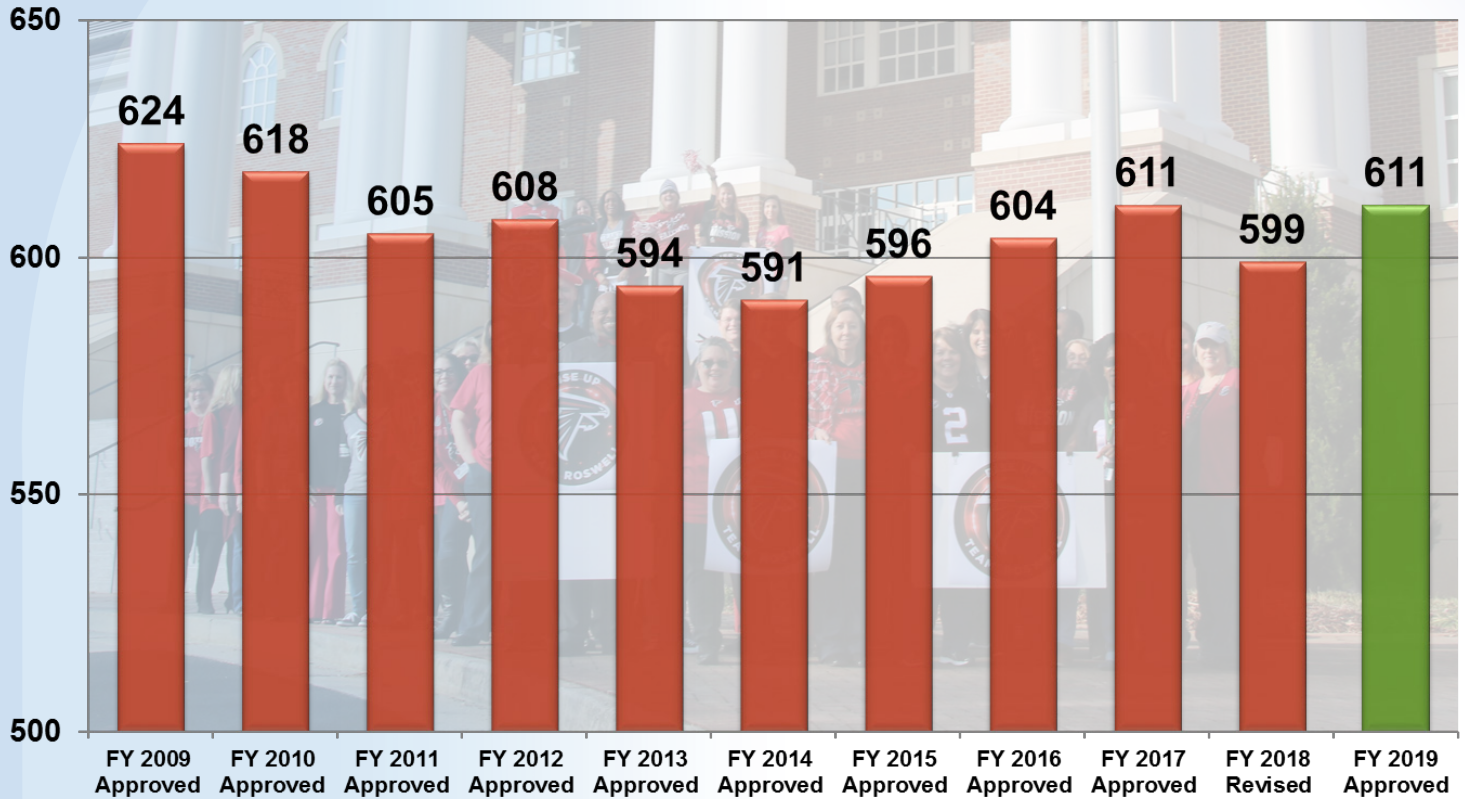
Position Control History

General Fund (100)	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Revised Positions	FY 2019 Approved Changes	FY 2019 Approved Positions
Administration						
Building Operations (10015651)	9.00	9.00	9.00	8.00		8.00
City Administrator (10013200)	3.00	3.00	3.00	3.00		3.00
City Clerk (10013300)	2.00	2.00	2.00	2.00		2.00
Community Relations (10015700)	6.00	6.00	6.00	7.00		7.00
Court Services (10026501)	4.00	4.00	5.00	5.00	1.00	6.00
General Administration (10015000)	1.50	2.50	2.50	2.50	1.00	3.50
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)	5.00	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)	2.00	2.00	2.00	2.00		2.00
Security (10015652)	0.00	0.00	1.00	2.00		2.00
Administration General Fund	46.50	47.50	49.50	50.50	2.00	52.50
Community Development						
Business Registration (10015160)	1.00	1.00	1.00	1.00		1.00
Com Dev Support Services (10070102)	3.00	4.00	4.00	4.00		4.00
Community Develop Admin (10070101)	3.00	3.00	3.00	3.00		3.00
Engineering (10015750)	9.00	8.00	8.00	8.00	1.00	9.00
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	8.00		8.00
Community Development General Fund	27.00	27.00	27.00	28.00	1.00	29.00
Finance						
Accounting (10016121)	4.00	5.00	5.00	7.00		7.00
Cash Disbursements (10016123)	3.00	3.00	3.00	3.00		3.00
Cash Receipting (10016152)	2.00	2.00	2.00	2.00		2.00
Finance Administration (10016100)	4.00	4.00	4.00	4.00		4.00
Financial Services (10016122)	8.00	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
Finance General Fund	27.00	28.00	28.00	30.00	0.00	30.00
Fire						
Fire Administration (10035101)	2.00	2.00	2.00	2.00		2.00
Fire Marshal (10035102)	9.00	9.00	9.00	9.00	1.00	10.00
Fire Suppression (10035200)	7.00	7.00	7.00	7.00	1.00	8.00
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	2.00	21.00
Police						
General Investigations (10032200)	26.00	20.00	20.00	25.00		25.00
Jail / Detention (10032260)	18.00	18.00	18.00	0.00		0.00
Patrol (10032230)	84.00	94.00	94.00	79.00		79.00
Police - Admin Services (10032101)	3.00	3.00	3.00	3.00		3.00
Police - Office of Professional Standards (10032103)	0.00	7.00	7.00	11.00	1.00	12.00
Police - Support Services (10032102)	29.00	20.00	20.00	23.00	2.00	25.00
Special Investigations (10032500)	14.00	16.00	16.00	17.00		17.00
Traffic Enforcement Unit (10032300)	12.00	13.00	13.00	15.00	1.00	16.00
Police General Fund	186.00	191.00	191.00	173.00	4.00	177.00
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	1.00	3.00
Mimosa Hall (10061755)	0.00	0.00	0.00	0.00		0.00
Historic & Cultural Affairs (10061700)	1.00	2.00	2.00	2.00		2.00
Municipal Complex Grounds (10062201)	2.00	2.00	2.00	2.00		2.00
Parks (10062000)	53.00	51.00	51.00	52.00		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

Position Control History

General Fund (100)	FY 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Revised Positions	FY 2019 Approved Changes	FY 2019 Approved Positions
Recreation and Parks Support Services (10061102)	21.00	21.77	21.77	21.27		21.27
Smith Plantation (10061754)	1.00	1.00	1.00	1.00		1.00
Recreation and Parks General Fund	89.00	88.77	88.77	89.27	1.00	90.27
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	1.00	19.00
Transportation Administration (10042101)	4.00	4.00	4.00	4.00		4.00
Transportation General Fund	64.00	64.00	64.00	64.00	1.00	65.00
General Fund (100)	458.50	466.00	467.27	453.77	11.00	464.77
E-911 Fund (21538000)	22.00	22.00	26.00	26.00	1.00	27.00
Water and Sewer Fund (505)						
Water Administration (50544100)	2.25	1.70	2.03	2.43		2.43
Water Distribution (50544400)	8.50	8.75	8.75	8.50		8.50
Water Plant (50544300)	7.00	7.00	7.00	7.00		7.00
Water and Sewer Fund (505)	17.75	17.45	17.78	17.93	0.00	17.93
Stormwater Utility Fund (50743200)	13.20	13.20	13.53	14.48	0.00	14.48
Solid Waste and Recycling Fund (540)						
Solid Waste and Recycling Admin. (54045100)	7.05	7.25	7.25	8.24		8.24
Residential Collection (54045201)	34.00	34.00	34.00	34.00		34.00
Commercial Collection (54045202)	8.00	8.00	8.00	8.00		8.00
Recycling Center (54045500)	6.00	6.00	6.00	6.00		6.00
Solid Waste and Recycling Fund (540)	55.05	55.25	55.25	56.24	0.00	56.24
Fleet Services Fund (60449000)	8.00	8.10	8.43	7.35	0.00	7.35
Recreation Participation Fund (555)						
Recreation Participation Administration (55561101)	4.71	4.39	4.39	4.26		4.26
Recreation Participation-General Programs (55561201)	0.58	0.12	0.12	0.05		0.05
Recreation Participation-Athletics (55561202)	3.06	4.14	4.14	4.17		4.17
Recreation Participation-Tennis (55561203)	0.58	0.58	0.58	1.00		1.00
Recreation Participation-Swim/Sprayground (55561204)	0.04	0.00	0.00	0.00		0.00
Recreation Participation-Gym/Phys Fitness (55561205)	1.64	1.64	1.64	2.14		2.14
Recreation Participation-Dance,Drama,Music (55561206)	1.16	1.31	1.31	1.31		1.31
Recreation Participation - Arts and Crafts (55561207)	0.11	0.11	0.11	0.11		0.11
Recreation Participation - Adult Rec Center (55561210)	1.25	3.25	3.25	3.55		3.55
Recreation Participation - City Events (55561211)	3.09	2.16	2.16	1.61		1.61
Recreation Participation-ERRP (55561208)	0.63	0.83	0.83	0.83		0.83
Recreation Participation-Rentals (55561209)	0.15	0.70	0.70	0.70		0.70
Participant Recreation Fund (555)	17.00	19.23	19.23	19.73	0.00	19.73
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 2015 Approved Positions	FY 2016 Approved Positions	FY 2017 Revised Positions	FY 2018 Revised Positions	FY 2019 Approved Changes	FY 2019 Approved Positions
GRAND TOTAL ALL FUNDS	595.00	604.00	611.00	599.00	12.00	611.00

FY 2019 Approved Full Time Employee Changes



FY 2019 Approved Full Time Employee Changes

Administration (+2)

- Add (1) Historic Assets Manager
- Add (1) Court Administrator

Community Development (+1)

- Add (1) Land Development Specialist

Fire (+2)

- Add (1) Battalion Chief for Training and Special Ops
- Add (1) Assistant Fire Marshal

Police (+5)

- Add (2) Support Services Sergeant Positions
- Add (1) Traffic Enforcement Lieutenant
- Add (1) Office of Professional Services Lieutenant
- Add (1) E911 Center Deputy Director

Recreation and Parks (+1)

- Convert (1) Part-time Rental Supervisor to Full-time

Transportation (+1)

- Add (1) Traffic Systems Operator 1



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 50% 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 2019 totals \$73,773,967; a decrease of \$268,442 or 0.4% from the previous fiscal year's approved budget amount of \$74,042,409.

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 2019 is \$74,325,128. Property tax is \$26,876,883 or 36% of the total General Fund revenue and is based on an estimated digest.

Sales tax for FY 2019 is approved at \$24,240,000 or 33% of the General Fund revenue. The third largest revenue source is comprised of business taxes with projected revenues of \$15,355,000 or 21% of General Fund revenue. These taxes come from franchise fees: electric, gas, cable and phone utilities paying

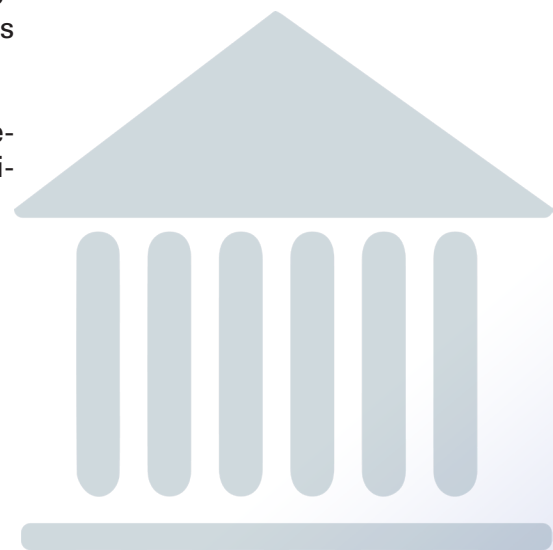
for the use of right of way in the City of Roswell. Other taxes in this category come from alcohol excise taxes paid by the restaurants to serve alcohol in Roswell, licenses to conduct business in the City of Roswell and taxes on premiums from insurance policies sold in Roswell.

Expenditures in the General Fund are approved at \$73,773,967. Personnel expenditures are approved at \$47,259,929 or 64% 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 \$20,011,338 or 27% of the FY 2019 General Fund budget.

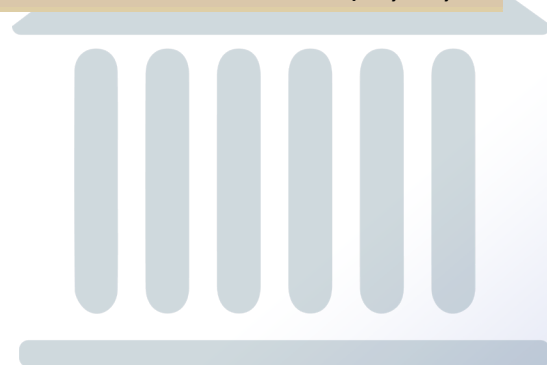
The final category is capital/transfers/contingency approved at \$6,502,700 or 9%. Capital includes such items as maintenance on city facilities, replacement of equipment, infrastructure improvements and road resurfacing.

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



General Fund

Estimated Beginning Fund Balance for FY 2019				\$17,113,449
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Property Tax	\$25,264,816	\$25,202,152	\$25,779,096	\$26,876,883
Sales Tax	\$22,946,220	\$22,919,621	\$23,811,900	\$24,240,000
Business Taxes	\$13,635,808	\$14,152,918	\$15,100,000	\$15,355,000
Licenses & Permits	\$2,787,785	\$2,484,152	\$2,352,000	\$2,339,500
Intergovernmental	\$155,003	\$194,472	\$244,823	\$223,779
Charges for Service	\$2,833,551	\$2,728,896	\$2,646,169	\$2,859,715
Fines & Forfeitures	\$1,518,880	\$1,545,313	\$1,605,000	\$1,480,000
Interest Income	\$483,187	\$76,597	\$400,000	\$400,000
Miscellaneous Revenues	\$460,682	\$478,896	\$324,421	\$550,251
Lease Proceeds	\$543,773	\$784,875	\$1,640,000	\$0
Current Year Revenues	\$70,629,705	\$70,567,892	\$73,903,409	\$74,325,128
Use of Reserves	\$0	\$2,600,697	\$139,000	\$0
Total Sources of Funds	\$70,629,705	\$73,168,589	\$74,042,409	\$74,325,128
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Administration	\$9,144,132	\$9,730,324	\$10,393,186	\$10,338,049
Citywide	\$12,373,155	\$13,003,207	\$8,709,469	\$6,955,136
Community Development	\$4,128,857	\$4,101,979	\$4,222,460	\$4,057,632
Finance	\$2,538,674	\$2,817,215	\$3,023,294	\$3,109,017
Fire	\$7,625,783	\$7,847,220	\$9,738,140	\$10,100,911
Police	\$16,122,859	\$17,370,296	\$18,130,659	\$18,709,076
Recreation and Parks	\$10,162,279	\$10,704,096	\$11,708,027	\$12,287,947
Transportation	\$7,417,330	\$7,594,250	\$8,117,174	\$8,216,199
Total Use of Funds	\$69,513,068	\$73,168,589	\$74,042,409	\$73,773,967
Estimated Ending Fund Balance for FY 2019				\$17,664,610



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 \$150,000 in FY 2019 and \$296,858 use of reserves. Expenditures are approved to be \$446,858 in FY 2019. 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 2019 are projected to be \$2,047,375 and \$749,492 use of reserves. Expenditures are approved at \$2,796,867. This fund provides the Emergency 911 call center function.

Soil Erosion: Revenues are budgeted at \$17,750 and expenditures at \$90,000.

Tree Bank: Revenues are projected at \$45,250 and expenditures at \$0. Expenditures may be approved by action of Mayor and

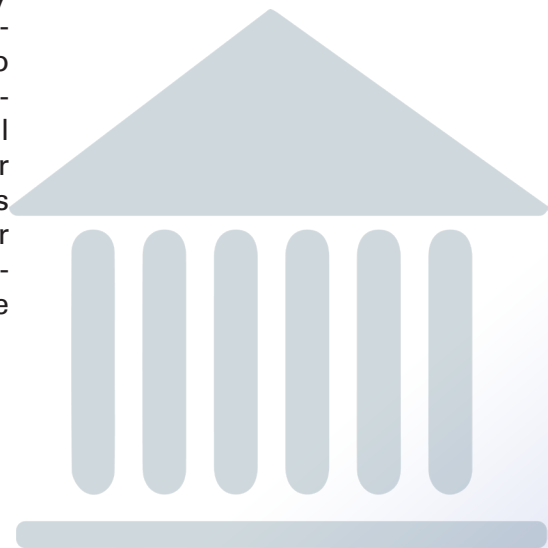
Council throughout the fiscal year as specific needs are identified.

Leita Thompson Rental: Includes the maintenance for the Leita Thompson Garden and rental property at the Leita Thompson property. Revenues are approved at \$90,000 and \$17,260 use of reserves. Expenditures are approved at \$107,260.

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 transfer to General Fund for economic development (Roswell INC). Revenues are projected to be \$1,168,027. Expenditures are approved at \$1,104,936 for FY 2019.

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 2019				\$596,156
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$27,939	\$31,223	\$25,000	\$25,000
Fines & Forfeitures	\$267,760	\$674,966	\$90,000	\$125,000
Miscellaneous Revenues	\$0	\$4,495	\$0	\$0
Current Year Revenues	\$295,699	\$710,684	\$115,000	\$150,000
Use of Reserves	\$0	\$0	\$451,504	\$296,858
Total Sources of Funds	\$295,699	\$710,684	\$566,504	\$446,858
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Police	\$238,914	\$160,989	\$566,504	\$446,858
Total Use of Funds	\$238,914	\$160,989	\$566,504	\$446,858
Estimated Ending Fund Balance for FY 2019				\$299,298

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

E911 Fund

Estimated Beginning Fund Balance for FY 2019				\$767,690
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$1,952,234	\$2,017,080	\$1,955,000	\$2,030,000
Interest Income	\$10,857	\$16,304	\$2,000	\$17,375
Current Year Revenues	\$1,963,090	\$2,033,384	\$1,957,000	\$2,047,375
Use of Reserves	\$18,008	\$141,234	\$729,927	\$749,492
Total Sources of Funds	\$1,981,099	\$2,174,618	\$2,686,927	\$2,796,867
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Police	\$1,981,099	\$2,174,618	\$2,686,927	\$2,796,867
Total Use of Funds	\$1,981,099	\$2,174,618	\$2,686,927	\$2,796,867
Estimated Ending Fund Balance for FY 2019				\$18,198

*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 2019				\$80,364
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Licenses & Permits	\$17,408	\$14,225	\$15,000	\$13,000
Interest Income	\$16,465	\$216	\$4,750	\$4,750
Current Year Revenues	\$33,873	\$14,441	\$19,750	\$17,750
Use of Reserves	\$0	\$117,559	\$0	\$72,250
Total Sources of Funds	\$33,873	\$132,000	\$19,750	\$90,000
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Community Development	\$0	\$132,000	\$0	\$90,000
Total Use of Funds	\$0	\$132,000	\$0	\$90,000
Estimated Ending Fund Balance for FY 2019				\$8,114

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

Tree Bank Fund

Estimated Beginning Fund Balance for FY 2019				\$332,872
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Interest Income	\$17,173	\$2,095	\$5,250	\$5,250
Miscellaneous Revenues	\$68,060	\$21,900	\$33,000	\$40,000
Current Year Revenues	\$85,233	\$23,995	\$38,250	\$45,250
Use of Reserves	\$0	\$0	\$0	\$0
Total Sources of Funds	\$85,233	\$23,995	\$38,250	\$45,250
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Community Development	\$71,452	\$13,878	\$0	\$0
Total Use of Funds	\$71,452	\$13,878	\$0	\$0
Estimated Ending Fund Balance for FY 2019				\$378,122

Leita Thompson Fund

Estimated Beginning Fund Balance for FY 2019					\$134,250
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget	
Miscellaneous Revenues	\$85,147	\$84,577	\$85,000	\$90,000	
Current Year Revenues	\$85,147	\$84,577	\$85,000	\$90,000	
Use of Reserves	\$0	\$0	\$21,560	\$17,260	
Total Sources of Funds	\$85,147	\$84,577	\$106,560	\$107,260	
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget	
Recreation and Parks	\$60,220	\$66,571	\$106,560	\$107,260	
Total Use of Funds	\$60,220	\$66,571	\$106,560	\$107,260	
Estimated Ending Fund Balance for FY 2019					\$116,990

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

Scholarship Fund

Estimated Beginning Fund Balance for FY 2019					\$35,288
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget	
Interest Income	\$35	\$20	\$50	\$50	
Current Year Revenues	\$35	\$20	\$50	\$50	
Use of Reserves	\$0	\$0	\$0	\$0	
Total Sources of Funds	\$35	\$20	\$50	\$50	
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget	
Recreation and Parks	\$0	\$0	\$50	\$50	
Total Use of Funds	\$0	\$0	\$50	\$50	
Estimated Ending Fund Balance for FY 2019					\$35,288

Hotel/Motel Fund

Estimated Beginning Fund Balance for FY 2019				\$46,850
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Business Taxes	\$1,068,593	\$1,134,007	\$1,257,481	\$1,168,027
Interest Income	(\$5,018)	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$85,000	\$183,000	\$0
Current Year Revenues	\$1,063,575	\$1,219,007	\$1,440,481	\$1,168,027
Use of Reserves	\$73,462	\$164,762	\$274,712	\$0
Total Sources of Funds	\$1,137,037	\$1,383,769	\$1,715,193	\$1,168,027
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Administration	\$4,369	\$5,657	\$4,400	\$4,400
Citywide	\$1,132,668	\$1,155,179	\$1,237,397	\$920,536
Recreation and Parks	\$0	\$222,933	\$473,396	\$180,000
Total Use of Funds	\$1,137,037	\$1,383,769	\$1,715,193	\$1,104,936
Estimated Ending Fund Balance for FY 2019				\$109,941



Enterprise Funds

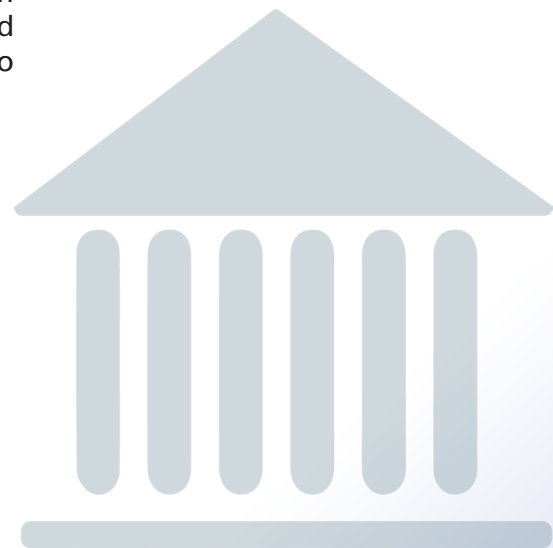
Enterprise Funds are proprietary funds that are financed and operated in a manner similar to a private business. The individual funds are to be self-supporting and generate enough revenue to cover costs. The City operates four Enterprise Funds: Solid Waste, Water / Sewer, Recreation Participation, and Stormwater Utility. Unassigned fund balance may be used for capital expenditures or planned use of fund balance.

Solid Waste Fund: FY 2019 revenues are approved at \$9,102,850 in addition to the use \$4,003,874 of fund balance. Expenditures are approved at \$13,106,724 for FY 2019. 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.

Water / Sewer Fund: FY 2019 revenues are approved at \$3,816,759 for the Water Fund in addition to a use of fund balance of \$153,992. Expenditures for FY 2019 are approved at \$3,970,751. 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.

Recreation Participation Fund: Revenues are approved at \$5,731,873, including \$74,345 as a transfer from General Fund. Use of Fund Balance is budgeted at \$76,838. Expenditures for FY 2019 are approved at \$5,808,711. Revenue comes from the recreation participant fees and a transfer from the General Fund to subsidize overhead costs.

Stormwater Utility Fund: Revenues are approved at \$3,155,659 in FY 2019, use of fund balance of \$6,539 and expenditures are approved at \$3,162,198 for FY 2019. 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.



Water / Sewer Fund

Estimated Beginning Fund Balance for FY 2019				\$1,555,451
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Licenses & Permits	\$525	\$375	\$0	\$0
Charges for Service	\$3,716,739	\$4,614,828	\$4,025,000	\$3,788,759
Interest Income	\$3,396	(\$17,730)	\$0	\$28,000
Miscellaneous Revenues	\$2,700	\$125,000	\$0	\$0
Current Year Revenues	\$3,723,360	\$4,722,474	\$4,025,000	\$3,816,759
Use of Reserves	\$0	\$0	\$0	\$153,992
Total Sources of Funds	\$3,723,360	\$4,722,474	\$4,025,000	\$3,970,751
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Environmental/Public Works	\$3,712,249	\$3,876,436	\$3,710,456	\$3,970,751
Total Use of Funds	\$3,712,249	\$3,876,436	\$3,710,456	\$3,970,751
Estimated Ending Fund Balance for FY 2019				\$1,401,459

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

Stormwater Utility Fund

Estimated Beginning Fund Balance for FY 2019				\$283,191
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$3,057,152	\$3,173,761	\$3,125,280	\$3,145,659
Interest Income	\$31,402	(\$3,291)	\$10,000	\$10,000
Miscellaneous Revenues	(\$149,448)	\$0	\$0	\$0
Current Year Revenues	\$2,939,107	\$3,170,471	\$3,135,280	\$3,155,659
Use of Reserves	\$0	\$0	\$0	\$6,539
Total Sources of Funds	\$2,939,107	\$3,170,471	\$3,135,280	\$3,162,198
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Environmental/Public Works	\$1,962,977	\$2,407,445	\$3,078,559	\$3,162,198
Total Use of Funds	\$1,962,977	\$2,407,445	\$3,078,559	\$3,162,198
Estimated Ending Fund Balance for FY 2019				\$276,652

Solid Waste Fund

Estimated Beginning Fund Balance for FY 2019				\$4,917,910
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$8,149,479	\$9,362,653	\$8,595,000	\$9,072,050
Interest Income	\$91,584	(\$12,323)	\$0	\$30,800
Miscellaneous Revenues	\$250,870	\$12,398	\$0	\$0
Current Year Revenues	\$8,491,933	\$9,362,729	\$8,595,000	\$9,102,850
Use of Reserves	\$1,347,369	\$330,776	\$1,890,204	\$4,003,874
Total Sources of Funds	\$9,839,302	\$9,693,505	\$10,485,204	\$13,106,724
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Environmental/Public Works	\$9,839,302	\$9,693,505	\$10,485,204	\$13,106,724
Total Use of Funds	\$9,839,302	\$9,693,505	\$10,485,204	\$13,106,724
Estimated Ending Fund Balance for FY 2019				\$914,036

*The fund balance will decrease by more than 10% due to planned use of fund balance for semi-automated pick up and projects.

Recreation Participation Fund

Estimated Beginning Fund Balance for FY 2019				\$886,787
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$5,230,761	\$5,253,557	\$5,625,000	\$5,625,000
Interest Income	\$23,342	(\$6,339)	\$23,000	\$32,528
Miscellaneous Revenues	\$321,391	\$321,391	\$321,391	\$74,345
Current Year Revenues	\$5,575,494	\$5,568,610	\$5,969,391	\$5,731,873
Use of Reserves	\$0	\$0	\$0	\$76,838
Total Sources of Funds	\$5,575,494	\$5,568,610	\$5,969,391	\$5,808,711
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Recreation and Parks	\$5,335,994	\$5,222,254	\$5,627,920	\$5,808,711
Total Use of Funds	\$5,335,994	\$5,222,254	\$5,627,920	\$5,808,711
Estimated Ending Fund Balance for FY 2019				\$809,949

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 \$7,926,189 in City contributions, \$793,137 in employee contributions, \$26,000 in interest and \$250,000 from the Employee Wellness (including the clinic). Expenditures will go toward premiums for health, dental, life and other benefits. This fund is budgeted at \$9,014,352 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 \$1,127,000 for revenues and \$1,481,059 for expenditures. The FY 2019 approved budget uses \$354,059 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 \$544,612 for revenues and \$838,116 for expenditures. The FY 2019 approved budget uses \$293,504 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 \$3,194,836 for revenues and \$3,054,687 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 2019				\$1,573,672
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Interest Income	\$5,430	(\$35,990)	\$0	\$26,000
Miscellaneous Revenues	\$708,572	\$1,320,761	\$277,500	\$250,000
Employee Contribution	\$672,321	\$751,034	\$691,211	\$793,137
Employer Contribution	\$6,816,926	\$7,107,536	\$7,084,139	\$7,926,189
Current Year Revenues	\$8,203,250	\$9,143,342	\$8,052,850	\$8,995,326
Use of Reserves	\$0	\$162,300	\$0	\$19,026
Total Sources of Funds	\$8,203,250	\$9,305,642	\$8,052,850	\$9,014,352
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Citywide	\$7,703,936	\$9,305,642	\$8,052,850	\$9,014,352
Total Use of Funds	\$7,703,936	\$9,305,642	\$8,052,850	\$9,014,352
Estimated Ending Fund Balance for FY 2019				\$1,554,646

Risk/Liability Fund

Estimated Beginning Fund Balance for FY 2019				\$479,999
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$1,050,000	\$1,050,000	\$1,075,410	\$1,112,000
Interest Income	\$39,440	(\$20,204)	\$5,125	\$15,000
Current Year Revenues	\$1,089,440	\$1,029,796	\$1,080,535	\$1,127,000
Use of Reserves	\$147,275	\$154,007	\$205,772	\$354,059
Total Sources of Funds	\$1,236,715	\$1,183,803	\$1,286,307	\$1,481,059
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Citywide	\$1,236,715	\$1,183,803	\$1,286,307	\$1,481,059
Total Use of Funds	\$1,236,715	\$1,183,803	\$1,286,307	\$1,481,059
Estimated Ending Fund Balance for FY 2019				\$125,940

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

Worker's Compensation Fund

Estimated Beginning Fund Balance for FY 2019				\$933,105
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$466,000	\$516,000	\$0	\$0
Interest Income	\$8,671	\$1,220	\$0	\$16,125
Miscellaneous Revenues	\$0	\$0	\$528,487	\$528,487
Current Year Revenues	\$474,671	\$517,220	\$528,487	\$544,612
Use of Reserves	\$302,350	\$367,306	\$298,710	\$293,504
Total Sources of Funds	\$777,021	\$884,526	\$827,197	\$838,116
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Citywide	\$777,021	\$884,526	\$827,197	\$838,116
Total Use of Funds	\$777,021	\$884,526	\$827,197	\$838,116
Estimated Ending Fund Balance for FY 2019				\$639,601

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

Fleet Services Fund

Estimated Beginning Fund Balance for FY 2019				\$23,474
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$734,554	\$768,499	\$3,419,836	\$3,194,836
Miscellaneous Revenues	\$0	\$170,000	\$0	\$0
Current Year Revenues	\$734,554	\$938,499	\$3,419,836	\$3,194,836
Use of Reserves	\$0	\$0	\$0	\$0
Total Sources of Funds	\$734,554	\$938,499	\$3,419,836	\$3,194,836
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Environmental/Public Works	\$725,201	\$760,143	\$3,419,836	\$3,054,687
Total Use of Funds	\$725,201	\$760,143	\$3,419,836	\$3,054,687
Estimated Ending Fund Balance for FY 2019				\$163,623

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 \$2,882,571 in FY 2019. Revenues are dependent upon development activity throughout the City, and the ordinance was under revision during the budget process. Expenditures are budgeted at \$500,000 for a specific project, outlined in the Capital Improvement Program section of this document.

Capital Projects Fund: Revenues of \$4,096,857 are transfers from General Fund and Hotel Motel Fund to fund capital and \$233,590 from Interest Income. Expenditures are budgeted at \$7,597,985 for specific projects, outlined in the Capital Improvement Program section of this document. The FY 2019 approved budget uses \$3,267,538 of the fund balance.

Operating Impacts of Current Projects

Operating Impacts for FY 2019 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. A table of the future year Operating impacts are shown below.

	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total
Fire Vehicle Replacement		\$62,980	\$52,530	\$118,381	\$233,891
New Fire Station #8		\$1,815,457			\$1,815,457
Roswell Alpharetta Public Safety Training Center (RAPSTC) Firing Range (Alpharetta to reimburse 50% of cost)			\$48,750		\$48,750
Fire Total		\$1,878,437	\$101,280	\$118,381	\$2,098,098
Additional Automated License Plate Recognition Device			\$1,000		\$1,000
Police Total			\$1,000		\$1,000
Park Security Camera Program	\$650	\$650	\$650	\$650	\$2,600
Recreation, Parks, Historic and Cultural Affairs Total	\$650	\$650	\$650	\$650	\$2,600
Grand Total	\$650	\$1,879,087	\$102,930	\$119,031	\$2,101,698

Impact Fee Fund

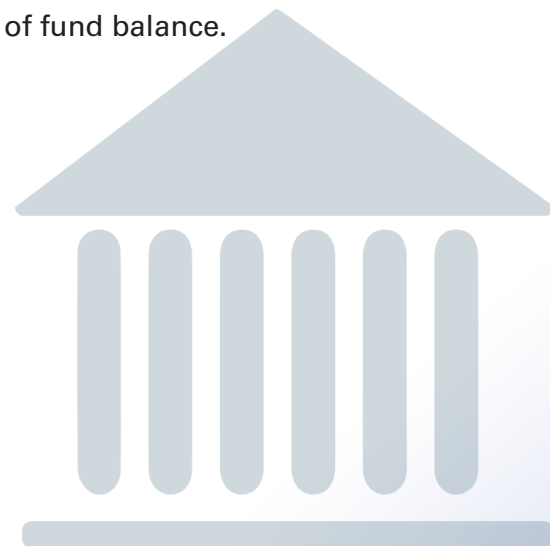
Estimated Beginning Fund Balance for FY 2019				\$198,753
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Charges for Service	\$911,626	\$1,388,287	\$1,326,018	\$2,846,321
Interest Income	\$37,332	(\$19,615)	\$0	\$36,250
Current Year Revenues	\$948,958	\$1,368,672	\$1,326,018	\$2,882,571
Use of Reserves	\$871,772	\$651,183	\$0	\$0
Total Sources of Funds	\$1,820,730	\$2,019,855	\$1,326,018	\$2,882,571
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Fire	\$379,766	\$1,459,089	\$490,829	\$0
Recreation and Parks	\$810,042	\$59,662	\$155,000	\$0
Transportation	\$630,922	\$501,103	\$0	\$500,000
Total Use of Funds	\$1,820,730	\$2,019,855	\$645,829	\$500,000
Estimated Ending Fund Balance for FY 2019				\$2,581,324



Capital Projects Fund

Estimated Beginning Fund Balance for FY 2019				\$3,267,538
	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2019 Approved Budget
Intergovernmental	\$12,731	\$0	\$0	\$0
Charges for Service	\$41,641	\$0	\$0	\$0
Interest Income	\$213,928	(\$42,400)	\$208,200	\$233,590
Miscellaneous Revenues	\$17,098,249	\$12,695,808	\$8,162,009	\$4,096,857
Current Year Revenues	\$17,366,549	\$12,653,408	\$8,370,209	\$4,330,447
Use of Reserves	\$0	\$869,994	\$0	\$3,267,538
Total Sources of Funds	\$17,366,549	\$13,523,402	\$8,370,209	\$7,597,985
	FY 2016 Actual Expenses	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2019 Approved Budget
Administration	\$621,631	\$394,852	\$108,000	\$748,692
Citywide	\$7,037,370	\$3,329,298	\$1,375,000	\$2,211,625
Community Development	\$453,201	\$823,337	\$0	\$0
Environmental/Public Works	\$0	\$100,000	\$0	\$0
Finance	\$0	\$0	\$50,000	\$0
Fire	\$1,204,481	\$1,890,663	\$2,017,633	\$461,129
Police	\$1,191,388	\$1,381,469	\$91,900	\$188,000
Recreation and Parks	\$1,854,990	\$2,850,790	\$2,804,476	\$1,117,000
Transportation	\$4,038,416	\$2,752,994	\$1,875,000	\$2,871,539
Total Use of Funds	\$16,401,475	\$13,523,402	\$8,322,009	\$7,597,985
Estimated Ending Fund Balance for FY 2019				\$0

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





General Fund

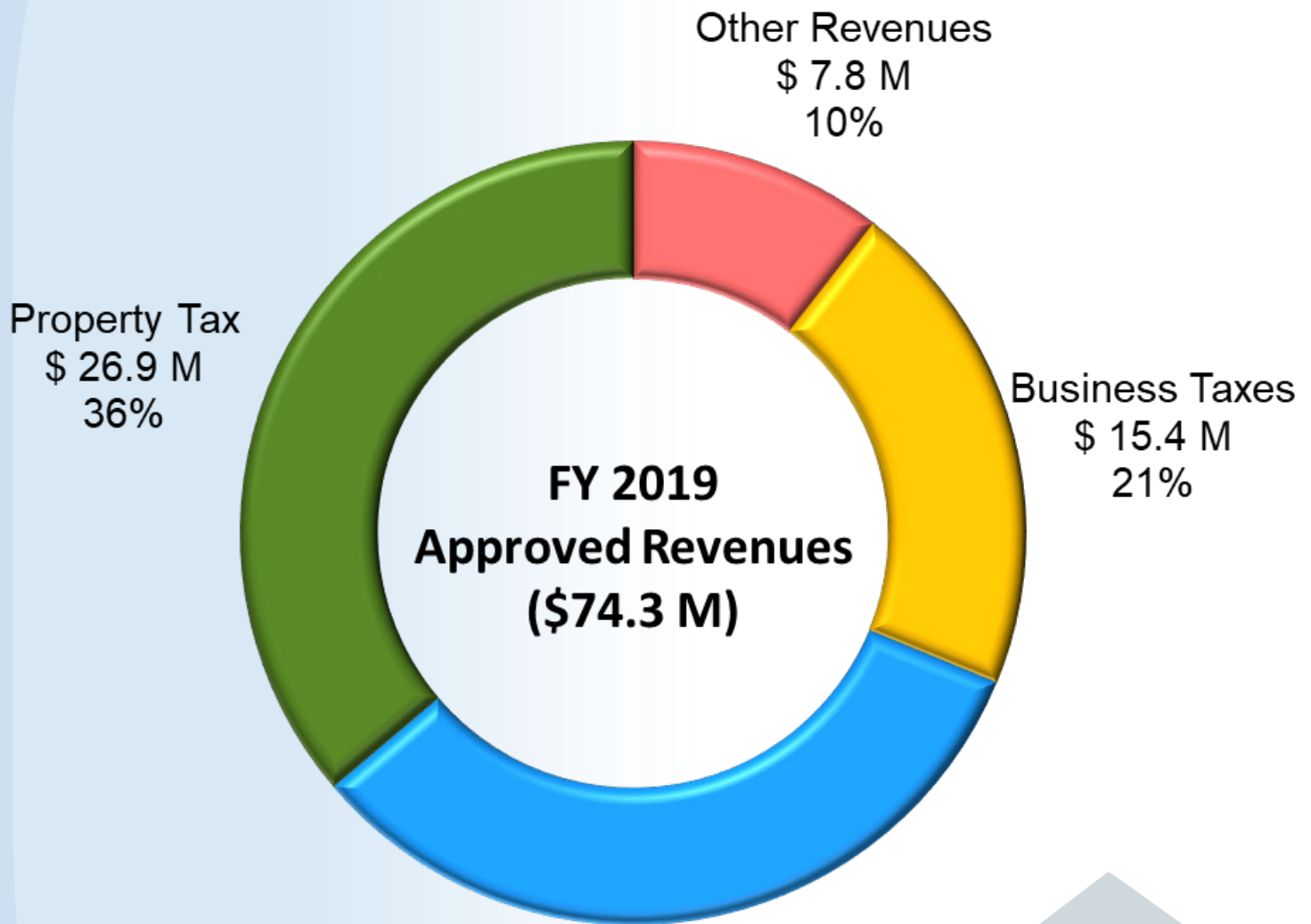
The General Fund is the general operating fund of the City and is used to account for all financial resources, except for those required to be reported in a separate fund.

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



General Fund FY 2019 Source of Funds (\$74.3M)

(in millions)



General Fund Summary

FY 2019 Approved Revenues	\$ 74,325,128
FY 2019 Approved Base Budget	\$ 65,960,760
Approved Program Changes	\$ 3,896,350
Approved Maintenance Capital	\$ 3,901,315
TOTAL APPROVED OPERATING REQUESTS	\$ 7,797,665

FY 2019 APPROVED OPERATING BUDGET	\$ 73,758,425
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<i>VARIANCE (Revenues over/under Approved Operating Budget)</i>	\$ 566,703
Increase in Reserve by Policy	\$ 875,829
<i>Current Year Revenues allocated for Increase in Reserve</i>	\$ 350,829
<i>Fund Balance allocated for Increase in Reserve</i>	\$ 525,000
<i>Current Year Revenue allocated towards One-Time Capital</i>	\$ 15,542

REVENUES ABOVE EXPENDITURES	\$ 200,332
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OPERATING REQUESTS

	FY 2019	Recurring
Administration		
1 Add (1) part-time Videographer Position at 100% Funding for FY 2019	\$ 26,913	\$ 26,913
2 Add Funding for CORE Citizens Academy	\$ 8,000	\$ 8,000
3 Increase Funding for Software & Hardware Maintenance and Support	\$ 107,515	\$ 107,515
4 Add Funding for one Contract Staff for Website Maintenance	\$ 20,000	\$ -
5 Online Civic Engagement Software	\$ 11,000	\$ 11,000
6 Increase Funding for Physicals and Drug Testing for New Employees	\$ 20,000	\$ 20,000
7 Add (1) full-time Court Administrator Position at 100% Funding in FY 2019 (Current Contract Position)	\$ -	\$ -
8 Increase Funding for Election Costs	\$ 26,000	\$ 26,000
9 Add (1) full-time Historic Assets Manager Position at 50% Funding in FY2019	\$ 46,915	\$ 93,828
10 Add Funding for Leadership Training and Development	\$ 20,000	\$ 20,000
11 Add Funding for Bike Roswell Support	\$ 14,200	\$ 14,200
Administration Total	\$ 300,543	\$ 327,456
City-Wide		
1 Employee Salary Increase (Average of 4%)	\$ 1,386,640	\$ 1,386,640
2 Group Benefits Anticipated Increase	\$ 531,514	\$ 531,514
3 Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	\$ (225,000)	\$ -
City-Wide Total	\$ 1,693,154	\$ 1,918,154
Community Development		
1 Add (1) Land Development Inspector I Position at approximately 9 months of Funding for FY 2019	\$ 47,840	\$ 67,545
Community Development Total	\$ 47,840	\$ 67,545
Finance		
1 Budgetary Software	\$ 70,000	\$ 40,000
Finance Total	\$ 70,000	\$ 40,000
Fire		
1 Add (1) full-time Battalion Chief Position for Training and Special Operations at 50% Funding for FY 2019 (Capital & Operating)	\$ 69,460	\$ 117,470
2 Add (1) full-time Assistant Fire Marshal Position at 50% Funding in FY 2019 (Capital & Operating)	\$ 50,632	\$ 84,363
3 Fire Department Records Management System Annual Fees (Capital & Operating)	\$ 18,960	\$ 18,960
4 Cloud Storage for Knoxbox Upgrade (Capital & Operating)	\$ 500	\$ 500
5 Add Funding for Fire Marshal Office Uniforms	\$ 14,300	\$ 9,500
Fire Total	\$ 153,852	\$ 230,793

General Fund Summary (continued)

OPERATING REQUESTS (continued)

		FY 2019	Recurring
Police			
1	Add (2) full-time Sergeant Positions for Support Services Division at 100% Funding for FY 2019 (Capital & Operating)	\$ 139,483	\$ 191,265
2	Add (1) full-time Traffic Enforcement Lieutenant Position at 100% Funding in FY 2019 (Capital & Operating)	\$ 77,737	\$ 104,728
3	Add (1) full-time Lieutenant for the Office of Professional Standards at 100% Funding in FY 2019 (Capital & Operating)	\$ 77,737	\$ 107,728
4	Add Funding for Cherokee Shooting Range Expense	\$ 5,000	\$ 5,000
5	Add Funding for Promotional Assessment Center	\$ 40,000	\$ 40,000
6	Add Funding for Crash Data Retrieval (Capital & Operating)	\$ 4,700	\$ 1,100
	Police Total	\$ 344,657	\$ 449,821
Recreation, Parks, Historic and Cultural Affairs			
1	Convert Part-time Rental Supervisor Position at Cultural Arts Center to Full-time Supervisor I Position at 100% Funding in FY 2019	\$ 52,369	\$ 52,369
2	Add Funding for Mimosa Hall and Gardens Operations	\$ 77,000	\$ 77,000
3	Cultural Arts Center - Seat Cushion Replacement	\$ 5,000	\$ 5,000
4	Increase Funding for Cultural Services Event Support	\$ 5,500	\$ 5,500
	Recreation, Parks, Historic and Cultural Affairs Total	\$ 139,869	\$ 139,869
Transportation			
1	Add Funding for Advanced Traffic Management System (ATMS) Maintenance & Supplies	\$ 15,000	\$ 15,000
2	Add (1) full-time Traffic System Operator I Position at 75% Funding in FY 2019	\$ 50,310	\$ 67,081
	Transportation Total	\$ 65,310	\$ 82,081
Roswell Arts Fund			
1	Roswell Arts Fund Operational Support	\$ 100,000	\$ -
2	Marketing & Outreach Services	\$ 35,000	\$ -
3	ArtAround Roswell Tour 2019-2020	\$ 50,000	\$ -
4	Phase Three Performance Space Feasibility Study	\$ 50,000	\$ -
5	Public Art Administrator - Project Basis	\$ 35,000	\$ -
6	Permanent Functional Public Art : Artist Bike Rack Project (\$15,000 matching funds provided by Roswell Arts Fund)	\$ 15,000	\$ -
7	Semiannual Artist at the Table Meetings	\$ 5,000	\$ -
	Roswell Arts Fund Total	\$ 290,000	\$ -
Roswell INC			
1	Roswell INC Operations (\$100,000 reserved pending Economic Development Review)	\$ 660,000	\$ -
	Roswell INC Total	\$ 660,000	\$ -
Roswell Historical Society			
1	Roswell Historical Society - Archivist Salary	\$ 28,000	\$ -
2	Roswell Historical Society - Fiber Festival Exhibit May, 2019	\$ 3,125	\$ -
3	Roswell Historical Society - Cemetery Enhancement	\$ 50,000	\$ -
	Roswell Historical Society Total	\$ 81,125	\$ -
Historic Roswell Beautification Project			
1	Historic Roswell Beautification Project - Operations	\$ 50,000	\$ -
2	Historic Roswell Beautification Project - 8 man hours per week for 52 weeks	\$ -	\$ -
	Historic Roswell Beautification Project Total	\$ 50,000	\$ -
	Operating Request Total	\$ 3,896,350	\$ 3,255,719

General Fund Summary (continued)

UNFUNDED OPERATING REQUESTS

	FY 2019	Recurring
Administration		
Add (1) full-time Director of Administration Position at 75% Funding for FY 2019	\$ 109,756	\$ 122,780
Add Funding for Grant Division Strategic Plan	\$ 15,000	\$ -
Add (1) full-time Special Events Assistant Position at 75% Funding in FY 2019	\$ 75,497	\$ 73,397
Add Funding for one Contract Staff for Website Maintenance	\$ 15,000	\$ 35,000
Add (1) full-time Employee Education Coordinator Position at 100% Funding in FY 2019	\$ 41,163	\$ 37,663
Add Funding for Conference Room Chair Replacement	\$ 42,682	\$ -
Add (1) full-time Grant Post-Award Project Manager Position at 50% Funding for FY 2019	\$ 40,950	\$ 77,900
Add Funding to Hire City Lobbyist Firm	\$ 20,000	\$ -
Increase Funding for Carpet Maintenance Program	\$ 4,000	\$ 4,000
City Hall Security In House - Add (1) Municipal Complex Marshal Position and Add (2) City Hall Security Officer at 100% Funding in FY 2019	\$ 85,995	\$ 85,995
Add (1) full-time Administrative Assistant Position for Information Technology at 100% Funding in FY 2019	\$ 63,397	\$ 63,397
Add (1) full-time Economic Development Manager Position at 100% Funding for FY 2019	\$ 122,000	\$ 122,000
Reduce Funding for (1) full-time Historic Assets Manager Position by 50% in FY2019	\$ 51,913	\$ -
Administration Total	\$ 687,353	\$ 622,132
Fire		
Add Funding for Heavy Rescue Staffing (3 Part Time: Firefighter, Paramedic, and Captain) at 100% Funding in FY 2019	\$ 535,826	\$ 500,326
Fire Total	\$ 535,826	\$ 500,326
Police		
Additional Funding for Ammunition used for Training	\$ 25,000	\$ 25,000
Add (1) New Administrative Specialist II Position at 87.5% Funding in FY 2019	\$ 56,211	\$ 59,555
Police Total	\$ 81,211	\$ 84,555
Recreation, Parks, Historic and Cultural Affairs		
Funding for (1) full-time Site Coordinator Position for Mimosa Hall at 75% Funding in FY 2019	\$ 64,129	\$ -
Recreation, Parks, Historic and Cultural Affairs Total	\$ 64,129	\$ -
Historic Roswell Beautification Project		
Historic Roswell Beautification Project - Elizabeth Way Tree Replacement Project	\$ 10,380	\$ -
Historic Roswell Beautification Project Total	\$ 10,380	\$ -
Unfunded Operating Request Total	\$ 1,378,899	\$ 1,207,013

MAINTENANCE CAPITAL REQUESTS

	FY 2019
Administration	
1 IT Equipment Replacement Program	\$ 68,000
Administration Total	\$ 68,000
City-Wide	
1 Citywide Facilities Maintenance - Planned Maintenance for 33 buildings based on Facility Condition Assessment (FCA)	\$ 1,901,625
City-Wide Total	\$ 1,901,625

General Fund Summary (continued)

MAINTENANCE CAPITAL - (CONTINUED)

		FY 2019
Fire		
1	Fire Department Records Management System (Capital & Operating)	\$ 47,840
2	Extrication Equipment Replacement Program	\$ 89,490
3	Personal Protective Equipment Replacement Program	\$ 115,360
Fire Total		\$ 252,690
Police		
1	Tactical Vest and Helmet Replacement Program	\$ 10,000
2	Taser Cartridges Replacement Program	\$ 28,000
Police Total		\$ 38,000
Recreation, Parks, Historic and Cultural Affairs		
1	Recreation and Parks Maintenance Program	\$ 385,000
2	System Wide Park Improvements (Beautification)	\$ 100,000
3	Historic Homes Maintenance	\$ 50,000
4	Small Equipment Replacement Program	\$ 50,000
5	Athletic Field Improvements (Light Pole & Fence Replacements)	\$ 32,000
Recreation, Parks, Historic and Cultural Affairs Total		\$ 617,000
Transportation		
1	Citywide Road Resurfacing and Reconstruction	\$ 1,000,000
2	Zero Turn Mower Replacement	\$ 24,000
Transportation Total		\$ 1,024,000
Maintenance Capital Total		\$ 3,901,315

UNFUNDED MAINTENANCE CAPITAL REQUESTS

		FY 2019
City-Wide		
	Citywide Facilities Maintenance - Planned Maintenance for 33 buildings based on Facility Condition	\$ 250,000
City-Wide Total		\$ 250,000
Fire		
	Medical Equipment Replacement Program	\$ 78,072
Fire Total		\$ 78,072
Recreation, Parks, Historic and Cultural Affairs		
	Playground Replacements (includes shade structure)	\$ 200,000
Recreation, Parks, Historic and Cultural Affairs Total		\$ 200,000
Transportation		
	Citywide Road Resurfacing and Reconstruction	\$ 800,000
Transportation Total		\$ 800,000
Unfunded Maintenance Capital Total		\$ 1,328,072

General Fund Summary (continued)

ONE-TIME CAPITAL - FUNDING SOURCE

Current Revenues Available for One-Time Capital (General Fund and Capital Projects Fund)	249,132
Fund Balance of Capital Project Fund (Available for One-Time Capital)	2,049,698
Reprogramming of Capital	1,217,840
TOTAL AVAILABLE RESOURCES FOR ONE-TIME CAPITAL	\$ 3,516,670
One-Time Capital Expenditures	\$ 3,516,670
Amount Available (Over)	\$ -

ONE-TIME CAPITAL REQUESTS

	FY 2019
Administration	
1 Add Funding for Office Suite Furniture and Renovation	\$ 85,692
2 Add Funding to Upgrade Video System/Streaming	\$ 45,000
3 Add Funding to Professional Services for a City-Wide Strategic Plan	\$ 400,000
Administration Total	\$ 530,692
City-Wide	
1 Add Funding for Settlement of Legal Claim and Possible Litigation	\$ 310,000
2 Add Funding for Economic Development Review (top National institute)	\$ 50,000
City-Wide Total	\$ 360,000
Community Development	
1 Professional Services for Historic District Master Planning	\$ 100,000
Community Development Total	\$ 100,000
Fire	
1 Vehicle for new Battalion Chief (Capital & Operating)	\$ 50,000
2 Vehicle for new Assistant Fire Marshal (Capital & Operating)	\$ 50,000
3 Fire Department Communications Enhancement	\$ 47,500
4 Fire Turnout Gear Dryers	\$ 27,500
5 Knoxbox Upgrade (Capital & Operating)	\$ 33,439
Fire Total	\$ 208,439
Police	
1 New 911 Emergency Communications Center (Design)	\$ 150,000
Police Total	\$ 150,000
Recreation, Parks, Historic and Cultural Affairs	
1 Groveway Community Master Plan (Driveway Construction)	\$ 150,000
2 Mimosa Hall and Gardens Ground Penetrating Radar	\$ 20,000
3 Add Funding for Historic Homes Repair (Mimosa Hall Grounds only by 10/31/18)	\$ 150,000
Recreation, Parks, Historic and Cultural Affairs Total	\$ 320,000

General Fund Summary (continued)

ONE-TIME CAPITAL - (CONTINUED)

	FY 2019
Transportation	
1 Bike/Pedestrian Path Master Plan	\$ 200,000
2 SR 92 at Hardscrabble Road Intersection Improvements (Construction)	\$ 250,000
3 Riverside Road - Complete Street (Road Survey)	\$ 200,000
4 Sun Valley - Phase 3 (Engineering)	\$ 200,000
5 Ford F150 4X4 for Traffic System Operator Position (Capital & Operating)	\$ 22,000
6 Fiber Splice Trailer	\$ 22,000
7 Cubicle Replacement (City Hall and Hembree)	\$ 41,707
8 Woodstock St at N Coleman Rd (Traffic Signal)	\$ 65,000
9 Add Funding for Hwy 9 Connectivity (Potential Design of Pedestrian Underpass, medians, streetscaping, etc.)	\$ 500,000
10 Add Funding for Sidewalks	\$ 346,832
Transportation Total	\$ 1,847,539
One Time Capital Request Total	\$ 3,516,670

UNFUNDED ONE TIME CAPITAL REQUESTS

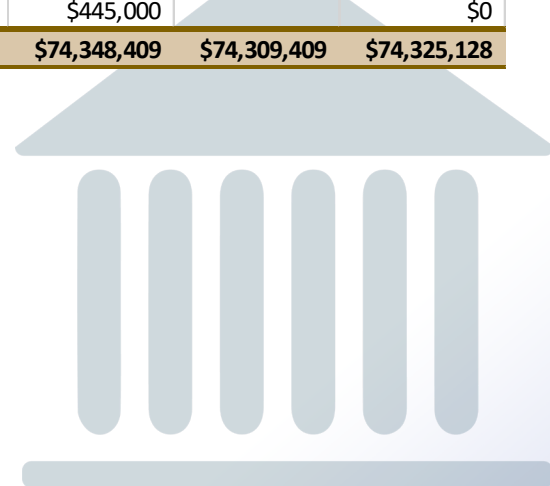
	FY 2019
Administration	
Add Funding for Space Needs Finance Suite	\$ 100,000
Add Funding for Security Camera Program	\$ 122,700
Administration Total	\$ 222,700
City-Wide	
Add Funding for Permanent Lighting for Historic Square	\$ 30,000
Add Funding for Permanent Lighting for City Hall Paths	\$ 30,000
City-Wide Total	\$ 60,000
Fire	
Roswell Alpharetta Public Safety Training Center (RAPSTC) Expansion (Alpharetta to reimburse 50% of cost)	\$ 3,232,271
Fire Department Drone	\$ 43,997
Add Funding for Mountain Park Fire Department Radio Replacement	\$ 35,000
Fire Total	\$ 3,311,268
Police	
New 911 Emergency Communications Center (Design)	\$ 100,000
Police Total	\$ 100,000
Recreation, Parks, Historic and Cultural Affairs	
Park Security Camera Program	\$ 40,000
Recreation, Parks, Historic and Cultural Affairs Total	\$ 40,000
Transportation	
Pole Truck and Trailer	\$ 70,000
Riverside Road - Complete Street (Engineering)	\$ 400,000
Bike/Pedestrian Path Master Plan	\$ 100,000
Sun Valley - Phase 3 (Engineering)	\$ 400,000
Transportation Total	\$ 970,000
Unfunded One Time Capital Request Total	\$ 4,703,968

General Fund Revenues by Account

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
311100 Real Property - Current Year	\$21,701,025	\$22,619,265	\$22,619,265	\$23,526,616
311110 Public Utility	\$218,020	\$217,775	\$217,775	\$223,637
311200 Real Property - Prior	(\$19,196)	\$10,000	\$10,000	\$10,000
311300 Personal Property - Current	\$917,651	\$937,056	\$937,056	\$871,630
311305 Personal Property - Prior	\$22,754	\$0	\$0	\$0
311310 Motor Vehicle	\$322,973	\$250,000	\$250,000	\$200,000
311315 Title Ad Valorem Tax (Vehicle)	\$1,286,497	\$1,100,000	\$1,100,000	\$1,400,000
311340 Intangibles (Reg & Recrd)	\$436,432	\$400,000	\$400,000	\$400,000
311600 Real Estate Trans (intang)	\$207,082	\$145,000	\$145,000	\$145,000
319110 Property - Penalty & Interest - Real	\$108,914	\$100,000	\$100,000	\$100,000
Property Tax Total	\$25,202,152	\$25,779,096	\$25,779,096	\$26,876,883
313100 Local Option Sales Tax	\$22,919,621	\$23,811,900	\$23,811,900	\$24,240,000
Sales Tax Total	\$22,919,621	\$23,811,900	\$23,811,900	\$24,240,000
311710 Electric Franchise Taxes	\$3,835,241	\$3,900,000	\$3,900,000	\$3,650,000
311730 Gas Franchise Taxes	\$627,450	\$670,000	\$670,000	\$670,000
311750 TV Cable Franchise Taxes	\$1,193,581	\$900,000	\$900,000	\$900,000
311760 Telephone Franchise Taxes	\$382,366	\$400,000	\$400,000	\$375,000
314200 Alcoholic Beverage Excise Tax	\$1,066,351	\$1,015,000	\$1,015,000	\$1,015,000
314300 Local Option Mixed Drink Excise Tax	\$381,924	\$350,000	\$350,000	\$350,000
316100 Business & Occupation Tax	\$855,136	\$2,100,000	\$2,100,000	\$2,100,000
316101 Business & Occupation Tax	\$1,200	\$0	\$0	\$0
316102 Insurance Occupation Tax	\$94,500	\$95,000	\$95,000	\$95,000
316200 Insurance Premium Tax	\$5,514,102	\$5,500,000	\$5,870,000	\$6,000,000
316300 Financial Institution Tax	\$201,066	\$170,000	\$170,000	\$200,000
Business Taxes Total	\$14,152,918	\$15,100,000	\$15,470,000	\$15,355,000
321110 Alcohol, Beer, Wine License	\$632,991	\$600,000	\$600,000	\$625,000
321130 Liquor Pouring License	\$29,640	\$30,000	\$30,000	\$30,000
321140 Bar Cards (Liquor Handling License)	\$7,725	\$10,000	\$10,000	\$7,500
321292 Solicitor Fees	\$1,800	\$0	\$0	\$0
321295 Precious Metal Dealer Fee	\$3,150	\$2,000	\$2,000	\$2,000
322210 Zoning And Land Use	\$56,400	\$45,000	\$45,000	\$55,000
322230 Sign Permits	\$23,320	\$20,000	\$20,000	\$20,000
322240 Small Cell Technology Permit	\$300	\$5,000	\$5,000	\$0
322905 Photo and Film Fees	\$23,300	\$10,000	\$10,000	\$20,000
322991 Special Events Fee	\$4,000	\$5,000	\$5,000	\$5,000
322994 Personal transp veh fee	\$395	\$0	\$0	\$0
322995 Fireworks Permits	\$500	\$0	\$0	\$0
323120 Building & Inspection Fees	\$1,533,219	\$1,400,000	\$1,400,000	\$1,400,000
323902 Grading Permits	\$167,411	\$225,000	\$225,000	\$175,000
Licenses & Permits Total	\$2,484,152	\$2,352,000	\$2,352,000	\$2,339,500
333100 Housing Authority	\$15,419	\$0	\$0	\$0
336010 Alpharetta Fire Payments	\$103,186	\$184,823	\$184,823	\$163,779
336011 Intergovernmental	\$65,855	\$60,000	\$60,000	\$60,000
336014 Mountain Park	\$10,013	\$0	\$0	\$0
Intergovernmental Total	\$194,472	\$244,823	\$244,823	\$223,779
341200 Recording Fees	\$1,042	\$0	\$0	\$0
341400 Printing And Duplication Fees	\$4,858	\$500	\$500	\$500
341426 3% Admin Impact Fees	\$36,486	\$15,000	\$15,000	\$15,000
341701 Indirect Cost Confiscated Asset Fund	\$24,574	\$22,892	\$22,892	\$20,876
341702 Indirect Cost E911	\$193,969	\$224,319	\$224,319	\$244,697
341703 Indirect Cost Water Fund	\$275,592	\$314,440	\$314,440	\$336,533
341704 Indirect Cost Solid Waste	\$872,395	\$971,679	\$971,679	\$1,038,121
341706 Indirect Cost Stormwater	\$491,887	\$512,843	\$512,843	\$583,514
341707 Indirect Cost Garage	\$60,402	\$65,523	\$65,523	\$69,474
341905 Other/Misc. Fees	\$200,829	\$40,000	\$40,000	\$40,000
341906 Community Trip	\$8,581	\$0	\$0	\$0

General Fund Revenues by Account, continued

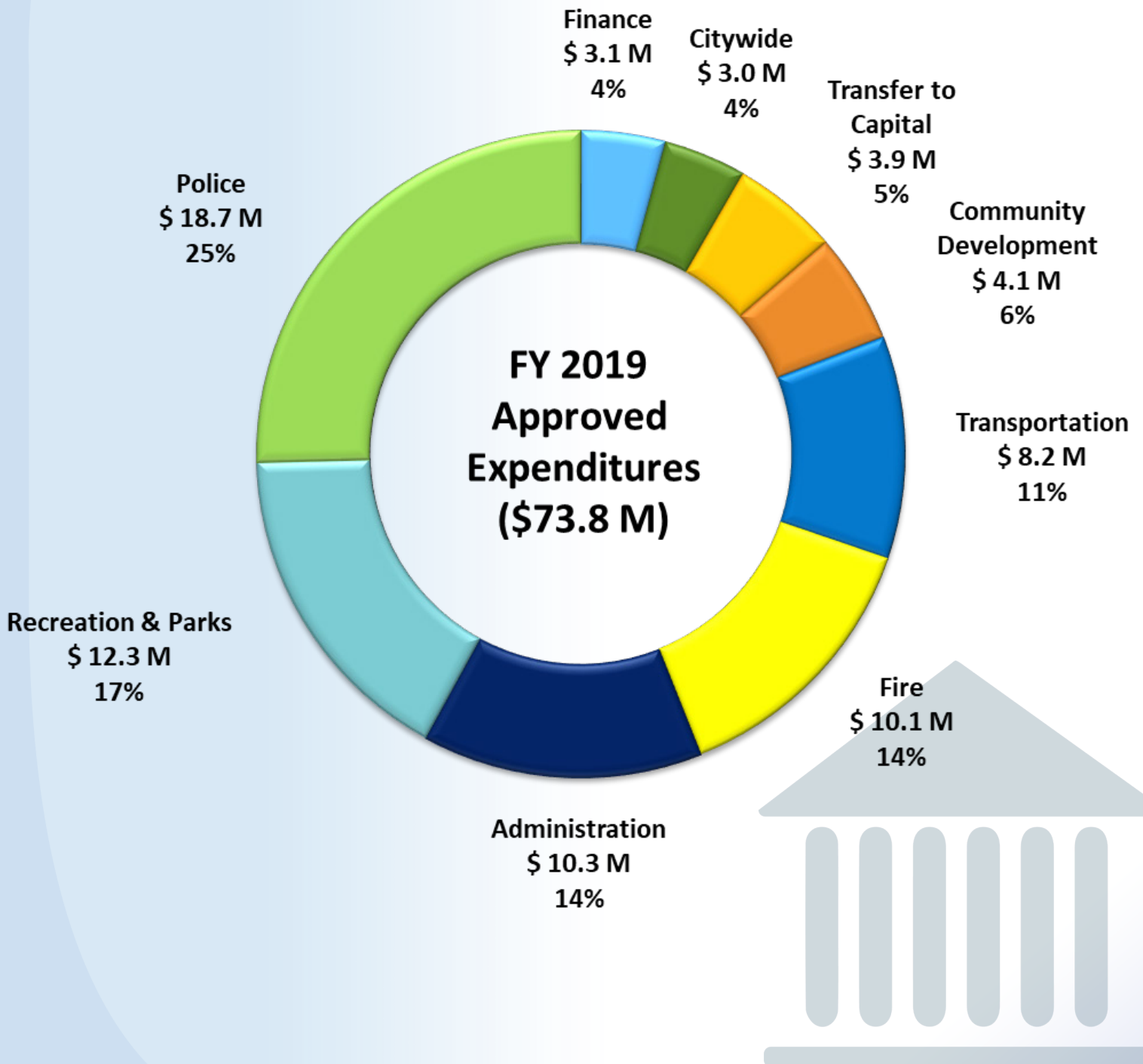
	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341910 Election Qualify Fees	\$2,700	\$0	\$0	\$0
341915 Charging Station Fees	\$740	\$0	\$0	\$0
342120 Accident Reports	\$12,141	\$10,000	\$10,000	\$10,000
342140 Expungement Fees	\$775	\$1,973	\$1,973	\$1,000
342210 Fire Alarm Fees	\$3,650	\$2,000	\$2,000	\$3,000
342310 Fingerprinting Fees	\$10,030	\$8,000	\$8,000	\$10,000
342920 Mountain Park	\$33,855	\$34,000	\$34,000	\$34,000
342925 Rapstc Training	\$20,750	\$1,000	\$1,000	\$1,000
343101 Sidewalk Assessments	\$8,781	\$0	\$0	\$0
343210 Lake Charles - Spec Assess	\$25,000	\$17,000	\$17,000	\$17,000
345610 Telecommunication Charges	\$330,030	\$300,000	\$300,000	\$325,000
346400 Background Check Fees	\$9,940	\$10,000	\$10,000	\$10,000
347201 Auditorium Rental Fees	\$99,429	\$95,000	\$95,000	\$100,000
349300 Bad Check Fees	\$61	\$0	\$0	\$0
349920 Vietnam Memorial Bricks	\$400	\$0	\$0	\$0
Charges for Service Total	\$2,728,896	\$2,646,169	\$2,646,169	\$2,859,715
351171 Municipal Court Fines	\$1,351,905	\$1,400,000	\$1,400,000	\$1,300,000
351172 Municipal Court Probation	\$60,517	\$70,000	\$70,000	\$60,000
351173 Jail Fees	\$10	\$0	\$0	\$0
351174 Munis Admin Fee	\$37,266	\$40,000	\$40,000	\$40,000
351175 Court Related - Other	\$22,616	\$40,000	\$40,000	\$25,000
351176 Diversion Fee	\$34,059	\$30,000	\$30,000	\$30,000
351177 School Bus Traffic Violation	\$38,940	\$25,000	\$25,000	\$25,000
Fines & Forfeitures Total	\$1,545,313	\$1,605,000	\$1,605,000	\$1,480,000
361000 Interest Revenues	\$449,467	\$400,000	\$400,000	\$400,000
361010 Unrealized Invest Gains	(\$372,870)	\$0	\$0	\$0
Interest Income Total	\$76,597	\$400,000	\$400,000	\$400,000
371004 Gas South Affinity Program	\$24,826	\$20,000	\$20,000	\$20,000
371005 Private Donations/contrib	\$420	\$0	\$0	\$0
381105 Rent Of Property	\$172,516	\$170,000	\$170,000	\$172,000
383100 Reimbursement From Insura	\$112,472	\$0	\$0	\$0
389400 Miscellaneous	(\$1,571)	\$0	\$0	\$0
389999 Over And Short	(\$1,493)	\$0	\$0	\$0
391201 Operating Transfer In	\$54,202	\$34,421	\$34,421	\$258,251
392100 Sale Of Assets	\$115,672	\$100,000	\$136,000	\$100,000
392300 Sale Of Abandoned Property	\$1,853	\$0	\$0	\$0
Miscellaneous Revenues Total	\$478,896	\$324,421	\$360,421	\$550,251
393500 Capital Lease Program	\$784,875	\$1,640,000	\$1,640,000	\$0
Lease Proceeds Total	\$784,875	\$1,640,000	\$1,640,000	\$0
Current Year Revenues	\$70,567,892	\$73,903,409	\$74,309,409	\$74,325,128
Budgeted Use of Reserves		\$445,000		\$0
Total Source of Funds	\$70,567,892	\$74,348,409	\$74,309,409	\$74,325,128



General Fund

FY 2019 Use of Funds (\$73.8M)

Operating and Maintenance Capital
(in millions)



General Fund Expenditures by Account

	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	Actual	Approved	Amended	Base	Approved	Approved
	Expenses	Budget	Budget	Budget	Changes	Budget
511100 Regular Employees	\$25,049,096	\$25,144,503	\$25,855,936	\$25,148,000	\$1,816,145	\$26,964,145
511101 Budgeted Salary Savings	\$0	(\$341,554)	(\$341,554)	(\$428,172)	\$0	(\$428,172)
511105 Part Time Employees	\$794,425	\$877,582	\$898,135	\$886,585	\$43,524	\$930,109
511110 Elected Officials	\$206,318	\$239,634	\$238,134	\$239,634	\$0	\$239,634
511115 Firefighter's Fees	\$3,880,537	\$4,827,910	\$5,475,095	\$5,286,523	\$0	\$5,286,523
511200 Temporary Employees	\$17,628	\$2,400	\$2,400	\$2,400	\$0	\$2,400
511300 Overtime	\$360,338	\$389,400	\$389,400	\$395,886	\$0	\$395,886
511400 Other Compensation	\$1,500	\$22,200	\$22,200	\$40,000	\$0	\$40,000
512200 Social Security (FICA)	\$1,755,528	\$1,970,179	\$2,027,917	\$1,955,810	\$35,564	\$1,991,374
512300 Medicare	\$412,528	\$460,433	\$474,005	\$457,362	\$8,177	\$465,539
512400 Defined Benefit Retirement	\$2,798,889	\$3,134,053	\$3,134,053	\$3,081,500	\$0	\$3,081,500
512401 Deferred Compensation	\$149,268	\$170,250	\$170,798	\$160,860	\$0	\$160,860
512402 Defined Contribution Retirement	\$1,070,875	\$1,218,998	\$1,224,848	\$1,424,617	\$62,641	\$1,487,258
512500 Tuition Reimbursements	\$29,290	\$50,000	\$88,659	\$50,000	\$0	\$50,000
512600 Unemployment Insurance	\$0	\$0	\$0	\$0	\$0	\$0
512700 Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
512800 Terminated Benefits	\$0	\$0	\$0	\$0	\$0	\$0
512901 Employee Moving Expenses	\$0	\$0	\$0	\$0	\$0	\$0
512920 Other Benefits	\$6,222	\$15,000	\$15,000	\$15,000	\$0	\$15,000
512940 IRS Penalties	\$0	\$0	\$0	\$0	\$0	\$0
553100 Group Insurance Contribution	\$5,509,529	\$5,510,577	\$5,504,384	\$5,510,577	\$626,319	\$6,136,896
554100 Workers Comp Contribution	\$412,450	\$492,370	\$492,370	\$440,977	\$0	\$440,977
Salaries and Benefits Total	\$42,454,421	\$44,183,935	\$45,671,782	\$44,667,559	\$2,592,370	\$47,259,929
521201 Professional Services	\$741,185	\$1,094,528	\$1,627,400	\$906,085	\$741,125	\$1,647,210
521202 Legal	\$76,705	\$100,000	\$100,000	\$100,000	\$0	\$100,000
521203 Animal Control	\$77,893	\$99,000	\$99,000	\$110,000	\$0	\$110,000
521300 Technical Services	\$116,057	\$186,579	\$238,753	\$180,479	\$20,000	\$200,479
521400 Contract Services	\$3,154,478	\$2,775,407	\$3,123,065	\$2,528,001	\$287,440	\$2,815,441
522110 Disposal	\$79,202	\$31,000	\$31,000	\$41,000	\$0	\$41,000
522130 Custodial	\$135,758	\$137,000	\$148,300	\$137,000	\$7,000	\$144,000
522140 Maintenance - Grounds	\$265,112	\$202,877	\$216,688	\$206,877	\$30,000	\$236,877
522205 Repairs And Maintenance	\$1,884,727	\$2,061,210	\$2,083,247	\$1,933,065	\$278,215	\$2,211,280
522210 Vehicle Repair	\$176,221	\$0	\$4,189	\$0	\$0	\$0
522215 Garage Base Rate	\$373,350	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$218,853	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$2,722,070	\$2,722,070	\$2,708,965	(\$225,000)	\$2,483,965
522310 Rental Of Land And Buildings	\$18,522	\$25,700	\$37,088	\$64,500	\$0	\$64,500
522320 Rental Of Equipment And Vehicles	\$306,412	\$419,492	\$451,050	\$504,511	\$0	\$504,511
523100 Property And Liability Insurance	\$8,772	\$9,947	\$9,947	\$9,947	\$0	\$9,947
523210 Communication Services	\$1,057,926	\$1,389,201	\$1,423,677	\$1,342,501	\$0	\$1,342,501
523220 Postage	\$164,755	\$174,159	\$189,304	\$172,627	\$0	\$172,627
523300 Advertising	\$67,626	\$73,875	\$73,875	\$75,875	\$0	\$75,875
523400 Printing And Binding	\$81,828	\$119,666	\$120,489	\$117,790	\$0	\$117,790
523500 Travel	\$146,500	\$166,684	\$156,047	\$185,264	\$9,000	\$194,264
523600 Dues And Fees	\$139,477	\$184,360	\$185,696	\$120,757	\$0	\$120,757
523700 Education And Training	\$101,837	\$210,107	\$217,334	\$203,247	\$36,800	\$240,047
523800 Licenses	\$1,692	\$5,590	\$5,590	\$5,265	\$0	\$5,265
523851 Contracted Temporary Labor	\$18,720	\$4,000	\$79,000	\$79,000	\$20,000	\$99,000
523852 Instruction Fees	\$1,700	\$20,250	\$24,550	\$20,250	\$0	\$20,250
523853 Contracted Interns	\$0	\$0	\$0	\$0	\$0	\$0
523901 Bank Fees / Charges	\$208,333	\$162,000	\$162,000	\$210,000	\$0	\$210,000
523902 Sanitation Services	\$94,063	\$113,600	\$113,600	\$113,600	\$0	\$113,600
531101 Police Public Contribution Exp	\$0	\$0	\$0	\$0	\$0	\$0
531105 Supplies	\$1,205,344	\$1,196,655	\$1,267,313	\$1,175,349	\$12,050	\$1,187,399
531110 Inmate Supplies	\$2,618	\$0	\$0	\$0	\$0	\$0
531115 Recreation Supplies	\$163,218	\$239,950	\$246,976	\$227,590	\$0	\$227,590
531120 Vehicle Parts And Supplies	\$301,917	\$0	\$0	\$0	\$0	\$0
531130 Officials Expenses	\$3,000	\$3,000	\$3,250	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$1,478	\$7,000	\$3,128	\$7,000	\$0	\$7,000
531140 Water Line/Meter Maint Supplies	\$0	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$1,549	\$3,500	\$3,500	\$3,500	\$0	\$3,500

General Fund Expenditures by Account, continued

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
531210 Water / Sewerage	\$307,614	\$319,350	\$319,350	\$319,350	\$0	\$319,350
531215 Stormwater Fees	\$660,169	\$661,305	\$661,305	\$661,305	\$0	\$661,305
531220 Natural Gas	\$104,027	\$159,600	\$159,600	\$130,500	\$0	\$130,500
531230 Electricity	\$2,469,498	\$2,606,716	\$2,606,716	\$2,611,050	\$0	\$2,611,050
531240 Bottled Gas	\$8,817	\$13,206	\$13,206	\$13,206	\$0	\$13,206
531250 Oil	\$12,939	\$27,780	\$27,780	\$27,780	\$0	\$27,780
531270 Gasoline/ Diesel	\$540,528	\$720,610	\$720,610	\$719,400	\$0	\$719,400
531310 Hospitality And Events	\$18,092	\$15,500	\$20,233	\$18,500	\$0	\$18,500
531320 Inmate Meals	\$13,900	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$47,115	\$54,411	\$53,750	\$54,061	\$0	\$54,061
531605 Machinery And Equipment-Operating	\$425,182	\$652,838	\$725,143	\$285,538	\$0	\$285,538
531610 Furniture/Fixtures-Operating	\$57,790	\$38,716	\$40,716	\$38,216	\$19,450	\$57,666
531615 Computer Equipment-Operating	\$100,940	\$100,163	\$109,670	\$74,115	\$18,200	\$92,315
531620 Communication Equipment-Operating	\$12,225	\$15,897	\$15,897	\$15,897	\$0	\$15,897
531710 Vietnam Memorial Bricks	\$164	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$263,132	\$251,645	\$273,865	\$245,145	\$35,500	\$280,645
531730 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
539998 P-card Initial Allocation	\$487	\$0	\$0	\$0	\$0	\$0
539999 Special Events Contra	\$14,200	\$14,200	\$14,200	\$0	\$14,200	\$14,200
621000 Special Items Expense	\$0	\$0	\$0	\$0	\$0	\$0
Operating Total	\$16,453,647	\$19,590,594	\$20,929,418	\$18,707,358	\$1,303,980	\$20,011,338
541200 Site Improvements	\$0	\$0	\$0	\$0	\$0	\$0
541415 Road Improvements/ Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0
542100 Machinery	\$0	\$0	\$0	\$0	\$0	\$0
542200 Vehicles	\$0	\$0	\$0	\$0	\$0	\$0
542300 Furniture And Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
542400 Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$0
551150 Interfund Transfer - Capital	\$0	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$867,753	\$867,753	\$867,753	\$925,542	\$0	\$925,542
572010 Payments To Local Nonprofits	\$0	\$0	\$0	\$0	\$0	\$0
573000 Low Flow Rebate	\$0	\$0	\$0	\$0	\$0	\$0
574000 Bad Debts	\$0	\$0	\$0	\$0	\$0	\$0
579001 Contingency Operating	\$0	\$0	\$65,710	\$0	\$0	\$0
579002 Contingency Capital	\$0	\$0	\$0	\$0	\$0	\$0
579003 Contingency - Tree Program	\$0	\$0	\$105,262	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$200,000	\$0	\$0	\$0
579010 Reserve for e-govt/Comm Dev	\$0	\$0	\$0	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$212,241	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$293,854	\$1,075,975	\$1,191,328	\$1,447,802	\$0	\$1,447,802
582100 Interest - Long Term Debt	\$34,561	\$120,148	\$120,148	\$126,624	\$0	\$126,624
611350 Transfers Out - Cap Projects	\$12,454,875	\$7,688,613	\$8,764,613	\$0	\$3,916,857	\$3,916,857
611351 Transfer Out - Fed Grant	\$20,688	\$0	\$54,253	\$0	\$0	\$0
611352 Transfer Out - Water Fund	\$0	\$0	\$0	\$0	\$0	\$0
611353 Transfer Out - Solid Waste	\$12,398	\$11,000	\$11,000	\$11,000	\$0	\$11,000
611354 Transfer Out - E911	\$0	\$0	\$0	\$0	\$0	\$0
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$396,266	\$74,875	\$0	\$74,875
611356 Transfer Out - County Grant	\$0	\$0	\$0	\$0	\$0	\$0
611358 Transfer Out - Hotel/Motel	\$85,000	\$183,000	\$183,000	\$0	\$0	\$0
611359 Transfer Out - Fleet	\$170,000	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$14,260,520	\$10,267,880	\$12,171,574	\$2,585,843	\$3,916,857	\$6,502,700
Grand Total	\$73,168,589	\$74,042,409	\$78,772,774	\$65,960,760	\$7,813,207	\$73,773,967



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 Security.



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



Administration Department

Administration Total

\$ 32,707,965

General Fund

\$ 10,338,049

Hotel/Motel Fund

\$ 1,104,936

City-Wide General Fund

\$ 6,955,136

Group Benefits Fund

\$ 9,014,352

Worker's Compensation

\$ 838,116

Risk Management Fund

\$ 1,481,059

Grant Funds

\$ 26,000

Soil Erosion Funds

\$ 90,000

Capital Project Fund

\$ 2,860,317

Michael Fischer
Deputy City Administrator



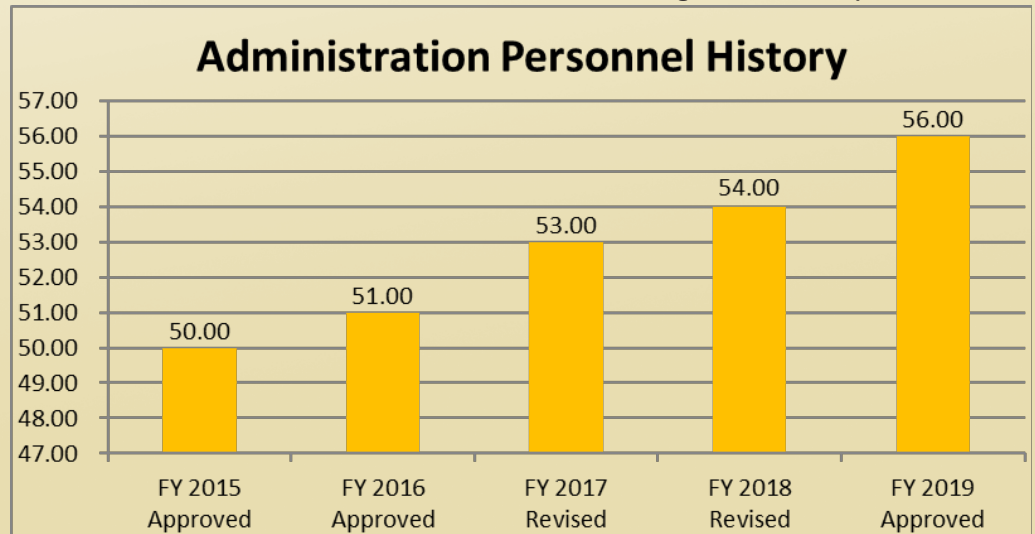
Opportunities

The Administration Department is looking at great opportunities in FY19 to support Good Governance. The installation and implementation of Audio/video upgrades to Council Chambers, Room 220 and the Courtroom. These projects will help our city improve communication and have more transparency in our operations.

The implementation and roll out of a new case management/monitoring system for Probation will allow for more efficient operations regarding probationers. Better software and possible computer based systems that are available for specifically tracking probationers will provide for a safe and secure environment.

Challenges

With the improving economy, more employment opportunities for both potential applicants and current staff are being presented. As the employment market becomes more competitive, the City must work diligently to be an employer of choice and provide competitive pay and benefits as well as quality training and an overall good work environment. The increased rate of baby-boomer retirements will magnify this challenge. In order to hire and retain talented staff, we must offer competitive compensation and benefits, and also high quality development opportunities for staff. New initiatives in the areas of training and development.



Personnel Changes

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

FY 2019: Add (2) full-time positions: (1) Historic Assets Manager and (1) Court Administrator

Administration Department

What We Have Accomplished

- The Building Operations Division has implemented centralized recycling at City Hall and the Law Enforcement Center to manage recycling more efficiently.
- The City Clerk's Office successfully completed two elections in 2018, with one being a Special Election and working with the highest number of candidates ever in a City of Roswell General Municipal Election.
- The Grants Division has established a non-profit partnership program and added 15 partners to educate, train and provide guidance and support for their grant funding needs. The partners are learning how to coordinate with the City to find better grant solutions for their services.
- The Human Resources Division implemented new, lower fees for all investment funds in the City's defined contribution employee retirement plan.

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 Court Services Division will be installing the new court software this year. The City has been approved to move forward and are waiting in line with several other courts in Georgia that are obtaining the new software from the Georgia Administrative Office of the Courts. It will enable the court to work more efficiently, in and out of court, and to cut down on operator error.
- The Grants Division expects to implement the Recreational Trails Program Old Mill Ruins Park Trail Phase III grant project this year.
- The Security Division will implement a five-year plan to cover all City Hall property and parking lots, Public Works at Hembree and assist in planning and development for locations at the Dobbs Drive Water Department, for security monitoring and education.
- The HR Division will incorporate I.T. hardware and software requests (desktop, laptop, cell phone, systems access) as well as I.T. orientation requests into electronic new-hire onboarding process.

Administration Department Programs

Programs Quartile 1 (Most Relevant to Goals)

Internal Legal Support and Contract Review • Alcohol Licensing • Benefits Management & Administration • Claims Management & Litigation • Employee Relations • Governing Body Legal Support • IT Infrastructure Support/Maintenance • Mayor and City Council Support (2) • Payroll Administration • Public Document Requests • Real Estate Matters • Records Management • Special Event-Alive In Roswell • Statutory Compliance

Programs Quartile 2 (Important to Goals)

Classification & Pay Plan Administration • Draft and/or Review Ordinance and Resolutions • Employee Recruitment and Hiring • General Liability Insurance • Grant Activity Management • Grant Making • Hazard Mitigation • Leave Administration • Mayor and Council Support (1) • Municipal Court Services • Prosecuting Case Management • Request for Public Documents • Roswell University (Employee Training & Development) • Safety Program • External & Internal • Workers Compensation Administration • Workforce Planning

Programs Quartile 3 (Relevant to Goals)

Boards and Commission Support • Contract and COI Review • Damage Reports and Claims Administration • 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 • Historic House Museums Facility Management • Human Resource Information System • IT Communications Support/Maintenance • IT Operations Support/Maintenance • Legislative Compliance and Reporting • Media Relations • Publications • Roswell Inc. • Roswell Inc. External Business Recruitment • Roswell Inc. Local Business & Industry Support & Coordination • Roswell Inc. Outreach & Communication • Social Media • Wellness Program Administration

Programs Quartile 4 (Least Relevant to Goals)

City Hall Meeting & Event Support • Convention and Visitors Bureau • Legal Training (internal) • Mail Services • 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 • Municipal Facility Repair and Maintenance • Photography • Public Outreach & Communication • Roswell Inc. Organization Administration • Special Event Support • Video Production

Administration Department General Fund

FY 2018 TOTAL Approved Budget			\$10,393,186
One Time Costs Removed (Court Sessions and UPS Replacement):			(\$184,450)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			(\$33,685)
Budgeted Vacancy Savings Adjustment:			\$22
Zero base Communication Services Adjustment:			(\$196,180)
Defined Benefit Retirement Adjustment:			(\$28,388)
Defined Contribution Retirement Adjustment:			\$50,442
Deferred Comp Adjustment:			(\$2,710)
Utilities Adjustment:			(\$5,100)
Fleet Lease Adjustment:			(\$807)
Gasoline / Oil / Bottled Gas Adjustment:			\$250
Group Benefits Adjustment:			\$870
Worker's Comp Contribution Adjustment:			(\$4,270)
Risk/Liability Adjustment:			(\$24,849)
Computer Lease Adjustment:			\$85,193
Department Adjustments (Bike Race Special Event):			(\$8,200)
FY 2019 Approved Base Budget			\$10,041,324
10015700	511105	Add (1) part-time Videographer Position at 100% Funding for FY 2019	\$26,913
10015000	523700	Add Funding for CORE Citizens Academy	\$8,000
10015351	522205	Increase Funding for Software & Hardware Maintenance and Support	\$107,515
10015700	523851	Add Funding for one Contract Staff for Website Maintenance	\$20,000
10015700	522205	Online Civic Engagement Software	\$11,000
10015400	521201	Increase Funding for Physicals and Drug Testing for New Employees	\$20,000
10026501	511100	Add (1) full-time Court Administrator Position at 100% Funding in FY 2019 (Current Contract Position)	\$0
10013300	521400	Increase Funding for Election Costs	\$26,000
10015000	511100	Add (1) full-time Historic Assets Manager Position at 50% Funding in FY2019	\$46,915
10011100	523700	15008 Add Funding for Leadership Training and Development	\$20,000
10061701	539999	Add Funding for Bike Roswell Festival Support	\$14,200
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$3,818)
FY 2019 Approved Program Changes			\$296,725
FY 2019 Approved Operating Budget			\$10,338,049
35015351	531615	11001 IT Equipment Replacement Program	\$68,000
			Total Maintenance Capital \$68,000
35015000	543000	10007 Add Funding to Professional Services for a City-Wide Strategic Plan	\$400,000
35015351	542300	11015 Add Funding for Office Suite Furniture and Renovation	\$85,692
35015700	542100	12001 Add Funding to Upgrade Video System/Streaming	\$45,000
			Total One-Time Capital \$530,692
FY 2019 Approved Capital			\$598,692
FY 2019 TOTAL Approved Budget			\$10,936,741

Administration Department General Fund (continued)

Unfunded Operating Requests:

Add (1) full-time Director of Administration Position at 75% Funding for FY 2019	\$109,756
Add Funding for Grant Division Strategic Plan	\$15,000
Add (1) full-time Special Events Assistant Position at 75% Funding in FY 2019	\$75,497
Add Funding for one Contract Staff for Website Maintenance	\$15,000
Add (1) full-time Employee Education Coordinator Position at 100% Funding in FY 2019	\$41,163
Add Funding for Conference Room Chair Replacement	\$42,682
Add (1) full-time Grant Post-Award Project Manager Position at 50% Funding for FY 2019	\$40,950
Add Funding to Hire City Lobbyist Firm	\$20,000
Increase Funding for Carpet Maintenance Program	\$4,000
Add (1) full-time Economic Development Manager Position at 100% Funding for FY 2019	\$122,000
Add (1) full-time Administrative Assistant Position for Information Technology at 100% Funding in FY 2019	\$63,397
City Hall Security In House - Add (1) Municipal Complex Marshal Position and Add (2) City Hall Security Officer at 100% Funding in FY 2019	\$85,995
Reduce Funding for (1) full-time Historic Assets Manager Position by 50% in FY 2019	\$51,913

Unfunded One-Time Capital:

Add Funding for Space Needs Finance Suite	\$100,000
Add Funding for Security Camera Program	\$122,700

FY 2019 Unfunded Requests: \$910,053

Administration Department General Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$3,193,997	\$3,294,918	\$3,368,001	\$3,246,300	\$123,620	\$3,369,920
511101 Budgeted Salary Savings	\$0	(\$32,485)	(\$32,485)	(\$32,463)	\$0	(\$32,463)
511105 Part Time Employees	\$143,913	\$175,982	\$180,549	\$175,982	\$25,000	\$200,982
511110 Elected Officials	\$206,318	\$239,634	\$238,134	\$239,634	\$0	\$239,634
511200 Temporary Employees	\$17,628	\$0	\$0	\$0	\$0	\$0
511300 Overtime	\$6,705	\$11,000	\$11,000	\$11,000	\$0	\$11,000
511400 Other Compensation	\$1,500	\$22,200	\$22,200	\$40,000	\$0	\$40,000
512200 Social Security (FICA)	\$202,323	\$232,678	\$239,064	\$230,290	\$8,660	\$238,950
512300 Medicare	\$48,827	\$54,323	\$55,845	\$53,844	\$1,853	\$55,697
512400 Defined Benefit Retirement	\$329,692	\$423,908	\$423,908	\$395,520	\$0	\$395,520
512401 Deferred Compensation	\$24,265	\$26,870	\$27,418	\$24,160	\$0	\$24,160
512402 Defined Contribution Retirement	\$149,793	\$155,894	\$161,744	\$206,336	\$9,433	\$215,769
512500 Tuition Reimbursements	\$29,290	\$50,000	\$88,659	\$50,000	\$0	\$50,000
512920 Other Benefits	\$6,222	\$15,000	\$15,000	\$15,000	\$0	\$15,000
553100 Group Insurance Contribution	\$686,640	\$680,978	\$674,785	\$681,848	\$7,782	\$689,630
554100 Workers Comp Contribution	\$11,320	\$13,510	\$13,510	\$9,240	\$0	\$9,240
Salaries and Benefits Total	\$5,058,433	\$5,364,410	\$5,487,333	\$5,346,691	\$176,348	\$5,523,039
521201 Professional Services	\$183,573	\$162,866	\$211,085	\$153,416	\$0	\$153,416
521202 Legal	\$76,705	\$100,000	\$100,000	\$100,000	\$0	\$100,000
521300 Technical Services	\$46,807	\$107,275	\$37,544	\$32,275	\$20,000	\$52,275
521400 Contract Services	\$829,024	\$701,566	\$959,663	\$701,566	(\$81,520)	\$620,046
522130 Custodial	\$117,975	\$119,500	\$129,500	\$119,500	\$0	\$119,500
522205 Repairs And Maintenance	\$1,199,857	\$1,226,941	\$1,252,105	\$1,226,941	\$118,515	\$1,345,456
522210 Vehicle Repair	\$85	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$6,650	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$1,802	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$39,429	\$39,429	\$38,622	(\$3,818)	\$34,804

Administration Department General Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
522310 Rental Of Land And Buildings	\$15,536	\$12,000	\$12,000	\$12,000	\$0	\$12,000
522320 Rental Of Equipment And Vehicles	\$166,915	\$295,001	\$326,001	\$380,194	\$0	\$380,194
523210 Communication Services	\$905,667	\$789,760	\$789,455	\$593,580	\$0	\$593,580
523220 Postage	\$6,441	\$8,098	\$8,098	\$8,098	\$0	\$8,098
523300 Advertising	\$11,295	\$17,300	\$17,300	\$17,300	\$0	\$17,300
523400 Printing And Binding	\$3,856	\$21,240	\$21,240	\$21,240	\$0	\$21,240
523500 Travel	\$34,786	\$48,944	\$38,307	\$49,944	\$0	\$49,944
523600 Dues And Fees	\$47,423	\$48,510	\$49,846	\$48,510	\$0	\$48,510
523700 Education And Training	\$30,824	\$65,718	\$72,945	\$70,718	\$29,000	\$99,718
523851 Contracted Temporary Labor	\$18,720	\$0	\$75,000	\$75,000	\$20,000	\$95,000
523902 Sanitation Services	\$42,277	\$60,000	\$60,000	\$60,000	\$0	\$60,000
531105 Supplies	\$89,255	\$117,587	\$118,178	\$117,587	\$1,000	\$118,587
531120 Vehicle Parts And Supplies	\$426	\$0	\$0	\$0	\$0	\$0
531130 Officials Expenses	\$3,000	\$3,000	\$3,250	\$3,000	\$0	\$3,000
531131 Mayor's Expenses	\$1,478	\$7,000	\$3,128	\$7,000	\$0	\$7,000
531150 Computer Supplies	\$153	\$0	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$26,522	\$32,000	\$32,000	\$32,000	\$0	\$32,000
531215 Stormwater Fees	\$13,801	\$13,810	\$13,810	\$13,810	\$0	\$13,810
531220 Natural Gas	\$43,063	\$57,100	\$57,100	\$52,000	\$0	\$52,000
531230 Electricity	\$428,090	\$498,000	\$498,000	\$498,000	\$0	\$498,000
531250 Oil	\$94	\$330	\$330	\$330	\$0	\$330
531270 Gasoline/ Diesel	\$6,965	\$7,560	\$7,560	\$7,810	\$0	\$7,810
531310 Hospitality And Events	\$14,243	\$15,000	\$19,733	\$15,000	\$0	\$15,000
531400 Books And Periodicals	\$31,173	\$35,850	\$35,989	\$35,850	\$0	\$35,850
531605 Machinery And Equipment-Operating	\$33,767	\$225,805	\$230,743	\$50,805	\$0	\$50,805
531610 Furniture/Fixtures-Operating	\$30,266	\$7,250	\$7,250	\$7,250	\$1,000	\$8,250
531615 Computer Equipment-Operating	\$59,233	\$37,158	\$37,158	\$37,158	\$2,000	\$39,158
531620 Communication Equipment-Operating	\$4,603	\$5,500	\$5,500	\$5,500	\$0	\$5,500
531720 Uniforms	\$3,361	\$5,500	\$5,500	\$5,500	\$0	\$5,500
539999 Special Events Contra	\$14,200	\$14,200	\$14,200	\$0	\$14,200	\$14,200
Operating Total	\$4,549,913	\$4,906,798	\$5,288,946	\$4,597,504	\$120,377	\$4,717,881
552400 Risk/Liability Contribution	\$121,978	\$121,978	\$121,978	\$97,129	\$0	\$97,129
579003 Contingency - Tree Program	\$0	\$0	\$105,262	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$0	\$115,353	\$0	\$0	\$0
Transfers, Capital, Other Total	\$121,978	\$121,978	\$342,594	\$97,129	\$0	\$97,129
Grand Total	\$9,730,324	\$10,393,186	\$11,118,873	\$10,041,324	\$296,725	\$10,338,049



Administration Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$371,421	\$398,902	\$403,044	\$422,449	\$0	\$422,449
Operating	\$47,826	\$47,870	\$47,006	\$47,870	\$20,000	\$67,870
Transfers, Capital, Other	\$0	\$0	\$105,262	\$0	\$0	\$0
10011100 - Governing Body Total	\$419,247	\$446,772	\$555,312	\$470,319	\$20,000	\$490,319
Salaries and Benefits	\$517,702	\$527,586	\$530,769	\$513,176	\$0	\$513,176
Operating	\$27,924	\$44,354	\$44,354	\$50,354	\$0	\$50,354
10013200 - City Administrator Total	\$545,626	\$571,940	\$575,123	\$563,530	\$0	\$563,530
Salaries and Benefits	\$186,001	\$216,974	\$220,252	\$216,937	\$0	\$216,937
Operating	\$298,562	\$157,446	\$373,869	\$157,446	\$26,000	\$183,446
10013300 - City Clerk Total	\$484,563	\$374,420	\$594,121	\$374,383	\$26,000	\$400,383
Salaries and Benefits	\$289,420	\$293,848	\$302,043	\$291,641	\$41,915	\$333,556
Operating	\$90,265	\$159,530	\$84,718	\$119,618	\$12,410	\$132,028
Transfers, Capital, Other	\$121,978	\$121,978	\$121,978	\$97,129	\$0	\$97,129
10015000 - General Administration Total	\$501,663	\$575,356	\$508,739	\$508,388	\$54,325	\$562,713
Salaries and Benefits	\$446,819	\$447,060	\$451,883	\$452,312	\$0	\$452,312
Operating	\$143,197	\$167,390	\$167,529	\$167,390	\$0	\$167,390
10015300 - Legal Total	\$590,015	\$614,450	\$619,412	\$619,702	\$0	\$619,702
Salaries and Benefits	\$863,651	\$857,285	\$872,037	\$854,728	\$0	\$854,728
Operating	\$2,084,999	\$2,291,088	\$2,416,443	\$2,044,991	\$107,515	\$2,152,506
Transfers, Capital, Other	\$0	\$0	\$115,353	\$0	\$0	\$0
10015351 - Information Technology Total	\$2,948,650	\$3,148,373	\$3,403,834	\$2,899,719	\$107,515	\$3,007,234
Salaries and Benefits	\$587,481	\$624,077	\$671,750	\$621,579	\$0	\$621,579
Operating	\$75,327	\$73,540	\$88,099	\$73,540	\$20,000	\$93,540
10015400 - Human Resources Total	\$662,808	\$697,617	\$759,849	\$695,119	\$20,000	\$715,119
Salaries and Benefits	\$632,492	\$594,992	\$606,466	\$539,608	\$0	\$539,608
Operating	\$1,015,644	\$1,104,583	\$1,130,943	\$1,099,038	(\$1,975)	\$1,097,063
10015651 - Building Operations Total	\$1,648,135	\$1,699,575	\$1,737,409	\$1,638,646	(\$1,975)	\$1,636,671
Salaries and Benefits	\$68,388	\$173,343	\$177,440	\$176,005	\$0	\$176,005
Operating	\$12,061	\$84,675	\$84,675	\$84,675	\$0	\$84,675
10015652 - Security Total	\$80,450	\$258,018	\$262,115	\$260,680	\$0	\$260,680
Salaries and Benefits	\$469,320	\$557,877	\$567,710	\$536,786	\$26,913	\$563,699
Operating	\$80,709	\$100,615	\$137,554	\$100,615	\$31,000	\$131,615
10015700 - Community Relations Total	\$550,029	\$658,492	\$705,264	\$637,401	\$57,913	\$695,314
Salaries and Benefits	\$381,718	\$397,285	\$405,480	\$431,613	\$107,520	\$539,133
Operating	\$602,802	\$602,115	\$640,165	\$602,025	(\$108,773)	\$493,252
10026501 - Court Services Total	\$984,520	\$999,400	\$1,045,645	\$1,033,638	(\$1,253)	\$1,032,385
Salaries and Benefits	\$93,903	\$117,206	\$117,206	\$117,420	\$0	\$117,420
Operating	\$44,217	\$41,566	\$41,566	\$32,116	\$0	\$32,116
10026502 - Municipal Judge Total	\$138,120	\$158,772	\$158,772	\$149,536	\$0	\$149,536
Salaries and Benefits	\$150,117	\$157,975	\$161,253	\$172,437	\$0	\$172,437
Operating	\$26,380	\$32,026	\$32,026	\$17,826	\$14,200	\$32,026
10061701 - Special Events Total	\$176,498	\$190,001	\$193,279	\$190,263	\$14,200	\$204,463
Grand Total	\$9,730,324	\$10,393,186	\$11,118,873	\$10,041,324	\$296,725	\$10,338,049

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 2019 Estimated Available Fund Balance		\$46,850	
FY 2019 Revenues		\$1,168,027	
FY 2018 TOTAL Approved Budget		\$1,715,193	
Zero Base Partner Organization Funding (Roswell Inc.)		(\$570,000)	
Zero Base Partner Organization Funding (Roswell CVB)		(\$664,948)	
Remove One Time Capital		(\$473,396)	
Risk/Liability Adjustment		(\$2,449)	
FY 2019 Approved Base Budget		\$4,400	
27575401	611357	Hotel Motel Transfer to General Fund	\$225,000
27575402	521400	CVB Operations	\$695,536
FY 2019 Approved Program Changes		\$920,536	
FY 2019 Approved Operating Budget		\$924,936	
27575403	611350	Hotel Motel Trail Project	\$180,000
FY 2019 Approved Capital		\$180,000	
FY 2019 TOTAL Approved Budget		\$1,104,936	
FY 2019 Estimated Ending Available Fund Balance		\$109,941	



Hotel/Motel Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
314101 Hotel/Motel Tax : Trails 16.67%	\$189,039	\$209,622	\$209,622	\$194,710
314102 Hotel/Motel Tax : General 40.00%	\$453,603	\$502,992	\$502,992	\$467,211
314103 Hotel/Motel Tax : Tourism 43.33%	\$491,365	\$544,867	\$544,867	\$506,106
Business Taxes Total	\$1,134,007	\$1,257,481	\$1,257,481	\$1,168,027
391205 Hotel/Motel Interfund Transfer	\$85,000	\$183,000	\$183,000	\$0
Miscellaneous Revenues Total	\$85,000	\$183,000	\$183,000	\$0
Current Year Revenues	\$1,219,007	\$1,440,481	\$1,440,481	\$1,168,027

Hotel/Motel Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
521201 Professional Services	\$516,000	\$570,000	\$570,000	\$0	\$0	\$0
521400 Contract Services	\$636,730	\$664,948	\$664,948	\$0	\$695,536	\$695,536
523901 Bank Fees / Charges	\$5,657	\$4,400	\$4,400	\$4,400	\$0	\$4,400
Operating Total	\$1,158,387	\$1,239,348	\$1,239,348	\$4,400	\$695,536	\$699,936
552400 Risk/Liability Contribution	\$2,449	\$2,449	\$2,449	\$0	\$0	\$0
611350 Transfers Out - Cap Projects	\$222,933	\$473,396	\$473,396	\$0	\$180,000	\$180,000
611357 Transfer Out - General Fund	\$0	\$0	\$0	\$0	\$225,000	\$225,000
Transfers, Capital, Other Total	\$225,382	\$475,845	\$475,845	\$0	\$405,000	\$405,000
Grand Total	\$1,383,769	\$1,715,193	\$1,715,193	\$4,400	\$1,100,536	\$1,104,936



Hotel/Motel Fund Programs Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Operating	\$5,657	\$4,400	\$4,400	\$4,400	\$0	\$4,400
Transfers, Capital, Other	\$0	\$0	\$0	\$0	\$225,000	\$225,000
27575401 - Hotel Motel Admin Total	\$5,657	\$4,400	\$4,400	\$4,400	\$225,000	\$229,400
Operating	\$636,730	\$664,948	\$664,948	\$0	\$695,536	\$695,536
Transfers, Capital, Other	\$2,449	\$2,449	\$2,449	\$0	\$0	\$0
27575402 - Convention and Visitors Bureau Total	\$639,179	\$667,397	\$667,397	\$0	\$695,536	\$695,536
Transfers, Capital, Other	\$222,933	\$473,396	\$473,396	\$0	\$180,000	\$180,000
27575403 - Hotel Motel Trails Total	\$222,933	\$473,396	\$473,396	\$0	\$180,000	\$180,000
Operating	\$516,000	\$570,000	\$570,000	\$0	\$0	\$0
27575404 - Roswell INC (was RBA) Total	\$516,000	\$570,000	\$570,000	\$0	\$0	\$0
Grand Total	\$1,383,769	\$1,715,193	\$1,715,193	\$4,400	\$1,100,536	\$1,104,936



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.”



Citywide - General Fund

FY 2018 TOTAL Approved Budget			\$8,709,469
One Time Cost Removed:			(\$8,572,613)
Group Benefits Adjustment:			(\$97,856)
FY 2019 Approved Base Budget			\$39,000
10015850	511100	Employee Salary Increase (Average of 4%)	\$1,386,640
10015850	553100	Group Benefits Anticipated Increase	\$531,514
10061700	521400	RAC Roswell Arts Fund Operational Support	\$100,000
10061700	521400	RAC Marketing & Outreach Services	\$35,000
10061700	521400	RAC ArtAround Roswell Tour 2019-2020	\$50,000
10061700	521400	RAC Phase Three Performance Space Feasibility Study	\$50,000
10061700	521400	RAC Public Art Administrator - Project Basis	\$35,000
10061700	521400	RAC Permanent Functional Public Art : Artist Bike Rack Project (\$15,000 matching funds provided by Roswell Arts Fund)	\$15,000
10061700	521400	RAC Semiannual Artist at the Table Meetings	\$5,000
10061101	521201	HIS Roswell Historical Society - Archivist Salary	\$28,000
10061101	521201	HIS Roswell Historical Society - Fiber Festival Exhibit May, 2019	\$3,125
10049500	521400	HIS Roswell Historical Society - Cemetery Enhancement	\$50,000
10075404	521201	Roswell INC Operations (\$100,000 reserved pending Economic Development Review)	\$660,000
10015850	522205	HRB Historic Roswell Beautification Project - Operations	\$50,000
		Historic Roswell Beautification Project - 8 man hours per week for 52 weeks	\$0
FY 2019 Approved Program Changes			\$2,999,279
FY 2019 Approved Operating Budget			\$3,038,279
10015850	611350	General Fund Maintenance Capital	\$3,901,315
10015850	611350	General Fund One-Time Capital	\$15,542
FY 2019 Approved Transfer for General Fund Capital			\$3,916,857
FY 2019 TOTAL Approved Budget			\$6,955,136
Projects Assigned to Citywide:			
Citywide Facilities Maintenance - Planned Maintenance for 33 Buildings based on			
35015651	541300	10001 Facility Condition Assessment (FCA)	\$1,901,625
35015850	541200	85001 Add Funding for Legal Claim and Possible Litigation	\$310,000
35015000	543000	10008 Add Funding for Economic Development Review (top National institute)	\$50,000
			TOTAL: \$2,261,625
Unfunded Operating Requests:			
Historic Roswell Beautification Project - Elizabeth Way Tree Replacement Project			\$10,380
Unfunded Maintenance Capital:			
Citywide Facilities Maintenance - Planned Maintenance for 33 buildings based on Facility Condition Assessment (FCA)			\$250,000
Unfunded One-Time Capital:			
Add Funding for Permanent Lighting for Historic Square			\$30,000
Add Funding for Permanent Lighting for City Hall Paths			\$30,000
FY 2019 Unfunded Requests:			\$320,380

Citywide Expenditures - General Fund

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$0	\$0	\$50,000	\$0	\$1,348,460	\$1,348,460
511105 Part Time Employees	\$0	\$0	\$0	\$0	\$38,180	\$38,180
553100 Group Insurance Contribution	\$0	\$97,856	\$97,856	\$0	\$531,514	\$531,514
Salaries and Benefits Total	\$0	\$97,856	\$147,856	\$0	\$1,918,154	\$1,918,154
521201 Professional Services	\$25,000	\$25,000	\$25,000	\$0	\$691,125	\$691,125
521400 Contract Services	\$237,133	\$275,000	\$307,941	\$0	\$340,000	\$340,000
522205 Repairs And Maintenance	\$0	\$100,000	\$100,000	\$0	\$50,000	\$50,000
522310 Rental Of Land And Buildings	\$0	\$0	\$0	\$39,000	\$0	\$39,000
531105 Supplies	\$10,511	\$0	\$16,100	\$0	\$0	\$0
Operating Total	\$272,644	\$400,000	\$449,041	\$39,000	\$1,081,125	\$1,120,125
579001 Contingency Operating	\$0	\$0	\$65,710	\$0	\$0	\$0
579004 Reserve for CIP	\$0	\$0	\$200,000	\$0	\$0	\$0
579020 Matching Grant Fund Contingency	\$0	\$0	\$212,241	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$340,000	\$340,000	\$0	\$0	\$0
611350 Transfers Out - Cap Projects	\$12,454,875	\$7,688,613	\$8,764,613	\$0	\$3,916,857	\$3,916,857
611351 Transfer Out - Fed Grant	\$20,688	\$0	\$54,253	\$0	\$0	\$0
611358 Transfer Out - Hotel/Motel	\$85,000	\$183,000	\$183,000	\$0	\$0	\$0
611359 Transfer Out - Fleet	\$170,000	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$12,730,563	\$8,211,613	\$9,819,816	\$0	\$3,916,857	\$3,916,857
Grand Total	\$13,003,207	\$8,709,469	\$10,416,713	\$39,000	\$6,916,136	\$6,955,136

Citywide General Fund Programs Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$0	\$97,856	\$147,856	\$0	\$1,918,154	\$1,918,154
Operating	\$33,518	\$115,000	\$119,950	\$39,000	\$50,000	\$89,000
Transfers, Capital, Other	\$12,730,563	\$8,211,613	\$9,819,816	\$0	\$3,916,857	\$3,916,857
10015850 - Contingency Total	\$12,764,081	\$8,424,469	\$10,087,622	\$39,000	\$5,885,011	\$5,924,011
Operating	\$3,615	\$50,000	\$77,991	\$0	\$50,000	\$50,000
10049500 - Historic Cemetery Care Total	\$3,615	\$50,000	\$77,991	\$0	\$50,000	\$50,000
Operating	\$25,000	\$25,000	\$25,000	\$0	\$31,125	\$31,125
10061101 - Recreation Administration Total	\$25,000	\$25,000	\$25,000	\$0	\$31,125	\$31,125
Operating	\$210,511	\$210,000	\$226,100	\$0	\$290,000	\$290,000
10061700 - Cultural Affairs Total	\$210,511	\$210,000	\$226,100	\$0	\$290,000	\$290,000
Operating	\$0	\$0	\$0	\$0	\$660,000	\$660,000
10075404 - Roswell INC Total	\$0	\$0	\$0	\$0	\$660,000	\$660,000
Grand Total	\$13,003,207	\$8,709,469	\$10,416,713	\$39,000	\$6,916,136	\$6,955,136



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.

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.
- Expand the Wellness Fitness Area and add shower facilities.

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



Group Benefits Fund

FY 2019 Estimated Available Fund Balance	\$1,573,672
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FY 2019 Revenues	\$8,995,326
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FY 2018 TOTAL Approved Budget	\$8,052,850
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Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	(\$1,281)
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Budgeted Vacancy Savings Adjustment:	\$12
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Defined Benefit Retirement Adjustment:	\$1,623
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Deferred Comp Adjustment:	\$80
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Group Benefits Adjustment:	\$916,475
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Department Adjustments:	\$0
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FY 2019 Approved Base Budget	\$8,969,759
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60215402	511100	Employee Salary Increase (Average of 4%)	\$3,360
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60215402	553100	Group Benefits Anticipated Increase	\$1,233
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60215402	521400	Benefits Software	\$40,000
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FY 2019 Approved Program Changes	\$44,593
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FY 2019 Approved Operating Budget	\$9,014,352
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FY 2019 Approved Capital	\$0
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FY 2019 TOTAL Approved Budget	\$9,014,352
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FY 2019 Reserve by Policy	\$1,318,579
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FY 2019 Estimated Ending Available Fund Balance Over Reserve by Policy	\$236,067
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Group Benefits Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
361000 Interest Revenues	\$18,484	\$0	\$0	\$26,000
361010 Unrealized Invest Gains	(\$54,473)	\$0	\$0	\$0
Interest Income Total	(\$35,990)	\$0	\$0	\$26,000
383100 Reimbursement From Insura	\$1,316,200	\$250,000	\$250,000	\$250,000
389401 Miscellaneous	\$4,561	\$0	\$0	\$0
391201 Operating Transfer In	\$0	\$27,500	\$27,500	\$0
Miscellaneous Revenues Total	\$1,320,761	\$277,500	\$277,500	\$250,000
341826 Dental-Employee	\$0	\$148,395	\$148,395	\$145,516
341832 FSA Med Contrib-Employee	\$783	\$0	\$0	\$0
341833 FSA Dep Contrib-Employee	\$5,890	\$0	\$0	\$0
389500 Employee Hc Contribution	\$744,361	\$542,816	\$542,816	\$647,621
Employee Contribution Total	\$751,034	\$691,211	\$691,211	\$793,137
341820 HSA Contribution-Employer	\$615,843	\$615,000	\$615,000	\$630,000
341825 Dental-Employer	\$316,447	\$258,749	\$258,749	\$262,385
341827 Basic Life-Employer	\$111,382	\$125,481	\$125,481	\$120,765
341829 Disability-Employer	\$53,432	\$170,327	\$170,327	\$165,424
341834 Group Health-Employer	\$5,340,417	\$5,131,469	\$5,131,469	\$5,964,769
341837 Empl Assist Program-Employer	\$19,479	\$17,000	\$17,000	\$17,000
341839 Benefits Admin Assessment	\$650,537	\$766,113	\$766,113	\$765,846
Employer Contribution Total	\$7,107,536	\$7,084,139	\$7,084,139	\$7,926,189
Current Year Revenues	\$9,143,342	\$8,052,850	\$8,052,850	\$8,995,326



Group Benefits Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$77,710	\$79,000	\$80,500	\$77,800	\$3,360	\$81,160
511101 Budgeted Salary Savings	\$0	(\$790)	(\$790)	(\$778)	\$0	(\$778)
511105 Part Time Employees	\$7,856	\$0	\$0	\$0	\$0	\$0
512100 Group Insurance	\$7,386,964	\$5,921,292	\$5,921,292	\$6,862,390	\$0	\$6,862,390
512200 Social Security (FICA)	\$5,039	\$4,900	\$4,993	\$4,830	\$0	\$4,830
512300 Medicare	\$1,178	\$1,140	\$1,162	\$1,129	\$0	\$1,129
512400 Defined Benefit Retirement	\$25,678	\$15,287	\$15,287	\$16,910	\$0	\$16,910
512401 Deferred Compensation	\$762	\$820	\$820	\$900	\$0	\$900
512600 Unemployment Insurance	\$10,686	\$25,000	\$25,000	\$25,000	\$0	\$25,000
512902 Employee Wellness Program	\$157,137	\$200,000	\$445,071	\$200,000	\$0	\$200,000
512903 HSA Contributions	\$618,313	\$615,000	\$615,000	\$630,000	\$0	\$630,000
512904 Employee Assistance Program	\$13,885	\$17,000	\$17,000	\$17,000	\$0	\$17,000
512905 Base Life Insurance	\$108,313	\$125,481	\$125,481	\$120,765	\$0	\$120,765
512907 Disability Insurance	\$147,131	\$170,327	\$170,327	\$165,424	\$0	\$165,424
512908 Dental Insurance	\$402,912	\$407,144	\$407,144	\$407,900	\$0	\$407,900
512910 FSA Contributions	(\$14,685)	\$0	\$0	\$0	\$0	\$0
512921 Wellness Snackwell	\$7,053	\$1,500	\$1,500	\$0	\$0	\$0
553100 Group Insurance Contribution	\$11,542	\$11,756	\$11,756	\$12,989	\$1,233	\$14,222
553800 FSA Deductions	\$1,087	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits Total	\$8,968,560	\$7,594,857	\$7,841,543	\$8,542,259	\$4,593	\$8,546,852
521201 Professional Services	\$97,658	\$125,000	\$125,000	\$125,000	\$0	\$125,000
521400 Contract Services	\$238,161	\$300,000	\$311,839	\$300,000	\$40,000	\$340,000
523220 Postage	\$0	\$400	\$400	\$400	\$0	\$400
523500 Travel	\$0	\$100	\$100	\$100	\$0	\$100
523600 Dues And Fees	\$108	\$30,493	\$30,493	\$0	\$0	\$0
523700 Education And Training	\$0	\$500	\$500	\$500	\$0	\$500
531105 Supplies	\$1,153	\$1,500	\$1,500	\$1,500	\$0	\$1,500
Operating Total	\$337,081	\$457,993	\$469,832	\$427,500	\$40,000	\$467,500
Grand Total	\$9,305,642	\$8,052,850	\$8,311,375	\$8,969,759	\$44,593	\$9,014,352



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 2019 Estimated Available Fund Balance	\$933,105
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FY 2019 Revenues	\$544,612
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FY 2018 TOTAL Approved Budget	\$827,197
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Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	\$4,188
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Budgeted Vacancy Savings Adjustment:	(\$39)
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Defined Contribution Retirement Adjustment:	\$2,897
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Deferred Comp Adjustment:	\$240
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FY 2019 Approved Base Budget	\$834,483
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60115401	511100	Employee Salary Increase (Average of 4%)	\$2,400
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60115401	553100	Group Benefits Anticipated Increase	\$1,233
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FY 2019 Approved Program Changes	\$3,633
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FY 2019 Approved Operating Budget	\$838,116
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FY 2019 Approved Capital	\$0
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FY 2019 TOTAL Approved Budget	\$838,116
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FY 2019 Estimated Ending Available Fund Balance	\$639,601
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Workers' Compensation Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341810 Transfers In	\$516,000	\$0	\$0	\$0
Charges for Service Total	\$516,000	\$0	\$0	\$0
361000 Interest Revenues	\$3,385	\$0	\$0	\$16,125
361010 Unrealized Invest Gains	(\$2,166)	\$0	\$0	\$0
Interest Income Total	\$1,220	\$0	\$0	\$16,125
391201 Operating Transfer In	\$0	\$528,487	\$528,487	\$528,487
Miscellaneous Revenues Total	\$0	\$528,487	\$528,487	\$528,487
Current Year Revenues	\$517,220	\$528,487	\$528,487	\$544,612

Workers' Compensation Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$41,385	\$44,900	\$46,400	\$48,800	\$2,400	\$51,200
511101 Budgeted Salary Savings	\$0	(\$449)	(\$449)	(\$488)	\$0	(\$488)
512200 Social Security (FICA)	\$2,444	\$2,800	\$2,893	\$3,030	\$0	\$3,030
512300 Medicare	\$572	\$650	\$672	\$708	\$0	\$708
512400 Defined Benefit Retirement	(\$169)	\$0	\$0	\$0	\$0	\$0
512401 Deferred Compensation	\$364	\$360	\$360	\$600	\$0	\$600
512402 Defined Contribution Retirement	\$5,867	\$4,420	\$4,420	\$7,317	\$0	\$7,317
512700 Workers' Compensation	\$709,649	\$600,000	\$600,000	\$600,000	\$0	\$600,000
553100 Group Insurance Contribution	\$11,542	\$11,756	\$11,756	\$11,756	\$1,233	\$12,989
Salaries and Benefits Total	\$771,652	\$664,437	\$666,052	\$671,723	\$3,633	\$675,356
521201 Professional Services	\$111,874	\$161,300	\$185,986	\$161,300	\$0	\$161,300
523500 Travel	\$0	\$500	\$500	\$500	\$0	\$500
523600 Dues And Fees	\$823	\$295	\$295	\$295	\$0	\$295
523700 Education And Training	\$0	\$445	\$445	\$445	\$0	\$445
531105 Supplies	\$177	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$0	\$220	\$220	\$220	\$0	\$220
Operating Total	\$112,874	\$162,760	\$187,446	\$162,760	\$0	\$162,760
Grand Total	\$884,526	\$827,197	\$853,498	\$834,483	\$3,633	\$838,116



Risk Management Fund

What We Have Accomplished

- Assisted departments in their accreditation/re-accreditation process.
- Began a citywide safety program, which results in new procedures for accident investigations and current job-appropriate training programs.
- Launched a Risk Management Information System to provide tracking and management reporting capabilities to enhance our safety programs, to decrease incident rates, property damage, lost time injuries, and control the overall cost of risk.
- Worked cooperatively with Human Resources to implement a driver's license review program for employees whose jobs require the operation of City vehicles.

What We Expect to Accomplish

- Continue working on the integration of the Risk Management Information System to improve functionality, management reporting and training compliance.
- Continue to administer an active safety program.
- Achieve cost savings through better management of internal resources.



Risk Management Fund

FY 2019 Estimated Available Fund Balance	\$479,999
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FY 2019 Revenues	\$1,127,000
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FY 2018 TOTAL Approved Budget	\$1,286,307
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Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	(\$1,072)
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Budgeted Vacancy Savings Adjustment:	\$10
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Defined Benefit Retirement Adjustment:	\$1,414
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Deferred Comp Adjustment:	\$90
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FY 2019 Approved Base Budget	\$1,286,749
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60315500	511100	Employee Salary Increase (Average of 4%)	\$2,880
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60315500	553100	Group Benefits Anticipated Increase	\$1,233
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60315500	523100	Increase Funding for Property and Liability Insurance	\$190,197
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FY 2019 Approved Program Changes	\$194,310
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FY 2019 Approved Operating Budget	\$1,481,059
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FY 2019 Approved Capital	\$0
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FY 2019 TOTAL Approved Budget	\$1,481,059
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FY 2019 Estimated Ending Available Fund Balance	\$125,940
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Risk Management Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341805 Risk Claims Payments	\$1,050,000	\$1,075,410	\$1,075,410	\$1,112,000
Charges for Service Total	\$1,050,000	\$1,075,410	\$1,075,410	\$1,112,000
361000 Interest Revenues	\$15,420	\$5,125	\$5,125	\$15,000
361010 Unrealized Invest Gains	(\$35,625)	\$0	\$0	\$0
Interest Income Total	(\$20,204)	\$5,125	\$5,125	\$15,000
Current Year Revenues	\$1,029,796	\$1,080,535	\$1,080,535	\$1,127,000

Risk Management Fund Expenditures

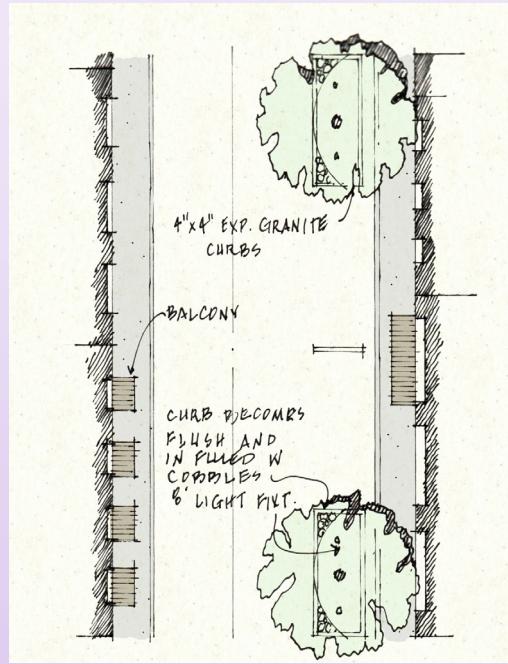
	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$67,214	\$67,700	\$69,200	\$66,700	\$2,880	\$69,580
511101 Budgeted Salary Savings	\$0	(\$677)	(\$677)	(\$667)	\$0	(\$667)
512200 Social Security (FICA)	\$4,018	\$4,200	\$4,293	\$4,140	\$0	\$4,140
512300 Medicare	\$940	\$980	\$1,002	\$968	\$0	\$968
512400 Defined Benefit Retirement	\$19,249	\$13,296	\$13,296	\$14,710	\$0	\$14,710
512401 Deferred Compensation	\$663	\$710	\$710	\$800	\$0	\$800
553100 Group Insurance Contribution	\$11,542	\$11,756	\$11,756	\$11,756	\$1,233	\$12,989
Salaries and Benefits Total	\$103,626	\$97,965	\$99,580	\$98,407	\$4,113	\$102,520
521201 Professional Services	\$300	\$68,125	\$68,125	\$68,125	\$0	\$68,125
521300 Technical Services	\$0	\$2,200	\$2,200	\$2,200	\$0	\$2,200
523100 Property And Liability Insurance	\$774,654	\$805,551	\$805,551	\$805,551	\$190,197	\$995,748
523220 Postage	\$343	\$330	\$330	\$330	\$0	\$330
523500 Travel	\$0	\$1,500	\$1,500	\$1,500	\$0	\$1,500
523600 Dues And Fees	\$435	\$445	\$445	\$445	\$0	\$445
523700 Education And Training	\$50	\$850	\$850	\$850	\$0	\$850
523701 Roswell U	\$31,795	\$75,000	\$195,420	\$75,000	\$0	\$75,000
531105 Supplies	\$677	\$1,050	\$1,050	\$1,050	\$0	\$1,050
531615 Computer Equipment-Operating	\$18,301	\$20,000	\$20,000	\$20,000	\$0	\$20,000
621000 Special Items Expense	\$175,000	\$0	\$175,000	\$0	\$0	\$0
Operating Total	\$1,001,555	\$975,051	\$1,270,471	\$975,051	\$190,197	\$1,165,248
542400 Computer Equipment	\$253,717	\$0	\$50,918	\$0	\$0	\$0
549999 Contra- Capital Expense Account	(\$253,717)	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$12,686	\$0	\$0	\$0	\$0	\$0
579025 Insurance Deductibles	\$65,935	\$213,291	\$213,532	\$213,291	\$0	\$213,291
Transfers, Capital, Other Total	\$78,621	\$213,291	\$264,450	\$213,291	\$0	\$213,291
Grand Total	\$1,183,803	\$1,286,307	\$1,634,501	\$1,286,749	\$194,310	\$1,481,059



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 Citywide GIS services. The Department acts as a liaison to the Planning Commission, Board of Zoning Appeals, Design Review Board, Historic Preservation Commission, and the Construction Board of Adjustments and Appeals. The Department

also supports the missions of 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 Department

Community Development Total

\$ 4,157,632



General Fund

\$ 4,057,632



Capital Projects Fund

\$100,000

Alice Wakefield
Director of Community Development



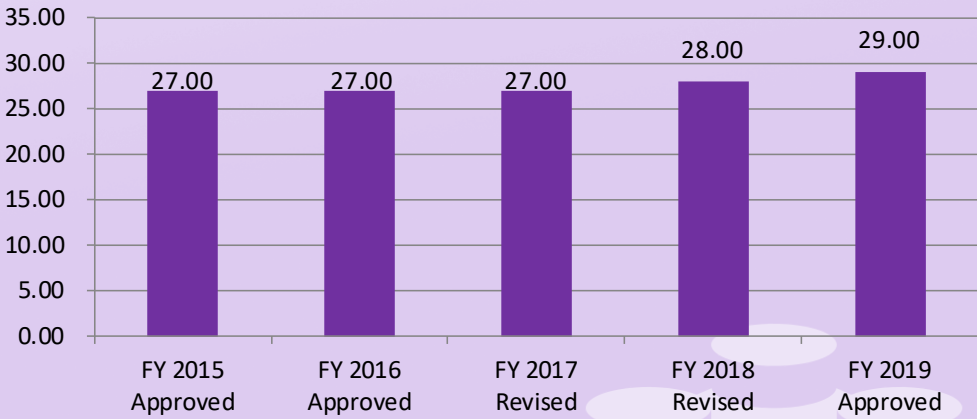
Opportunities

Evaluate and update 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

Analyze adequate staffing solutions to handle the anticipated increase in development activity. The Department will continue to work with the business community to ease the transition to the new occupational tax format. 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).

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

FY 2019: Add (1) full-time Land Development Inspector

Community Development Department

What We Have Accomplished

- Completed text amendments to the Unified Development Code to address construction of retaining walls and installation of sidewalks
- Replaced all PDF maps on the City's website with dynamic interactive maps
- Reorganized existing City GIS website to showcase purpose-built GIS tools and maps
- Continued development of new Story Maps for various City Departments
- Initiated and completed the Historic Resource Inventory Survey
- Implemented the Occupation Tax Program for 2018 Renewals

What We Expect To Accomplish

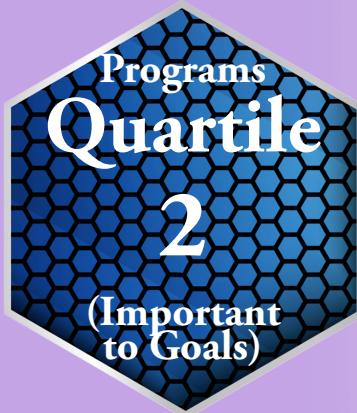
- Incorporate technology into the permitting process
- Complete review of Stormwater Ordinance to identify potential enhancements and ensure compliance with City's MS4 Permit
- Complete review and update Erosion and Sediment Pollution Control Ordinance for conformance with State General Permits and Model Ordinance
- Complete the Year Two scope of work of the 3-year GIS Strategic Implementation Plan. Receive approval for and begin the Year Three scope of work of the 3-year GIS Strategic Implementation Plan
- Adoption of updated City Standard Construction Specifications
- Expand customer service options through Munis
- Initiate and complete updates to the Unified Development Code to ensure the code facilitates desired development patterns
- Work with Community Relations to develop and utilize a variety of mediums to educate and inform City residents
- Integrate GIS with Munis, Firehouse, and other Enterprise applications throughout the City
- Re-designation as a "Plan First" community by the Georgia Department of Community
- Initiate and complete the Historic District Master Plan



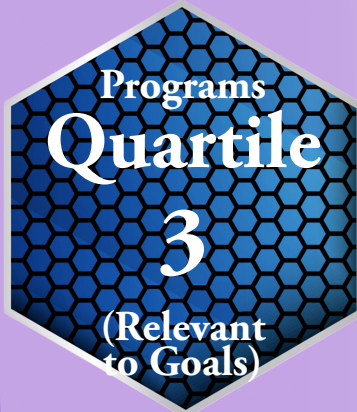
Community Development Department Programs



Building Permitting • Complaint/Violation Investigations • Current Planning
• Development Permitting • GIS Data Creation & Maintenance • Long-Range
Planning • Other Plan Review



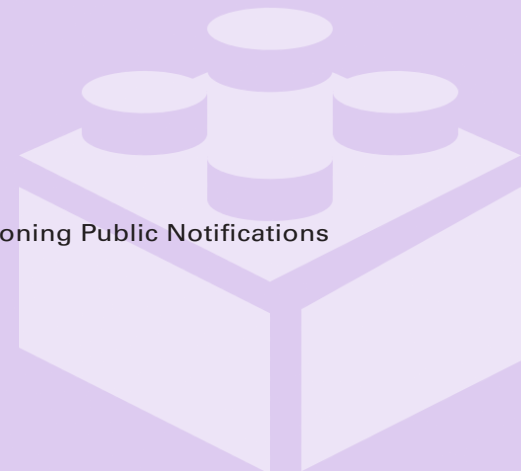
Business Registration • Code Compliance Inspections • Engineering Plan
Review • EPD Local Issuing Authority • GIS Production Services • Nuisance
Abatement • Public/Community Outreach & Education • Records Management
• Tree Protection



Customer Service and Other Permitting • Economic Development Support • Ero-
sion and Sediment Control Program • Public Document Requests



Community Development • Planning & Rezoning Public Notifications



Community Development Department

FY 2018 TOTAL Approved Budget			\$4,222,460
One Time Costs Removed (GIS Plan Year 3):			(\$164,563)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			(\$48,334)
Budgeted Vacancy Savings Adjustment:			(\$44)
Zero base Communication Services Adjustment:			\$8,310
Defined Benefit Retirement Adjustment:			(\$3,407)
Defined Contribution Retirement Adjustment:			\$6,089
Deferred Comp Adjustment:			\$1,340
Fleet Lease Adjustment:			(\$1,014)
Gasoline / Oil / Bottled Gas Adjustment:			(\$500)
Group Benefits Adjustment:			\$5,992
Worker's Comp Contribution Adjustment:			(\$10,634)
Risk/Liability Adjustment:			(\$18,078)
Safebuilt Permitting Contract Adjustment:			\$16,254
FY 2019 Approved Base Budget			\$4,013,871
10015750	511100	Add (1) Land Development Inspector I Position at 75% Funding for FY 2019	\$47,840
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$4,079)
FY 2019 Approved Program Changes			\$43,761
FY 2019 Approved Operating Budget			\$4,057,632
35070101	543000	20008 Professional Services for Historic District Master Planning	\$100,000
			Total One-Time Capital
			\$100,000
FY 2019 Approved Capital			\$100,000
FY 2019 TOTAL Approved Budget			\$4,157,632



Community Development Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$1,512,094	\$1,631,028	\$1,673,659	\$1,585,300	\$33,021	\$1,618,321
511101 Budgeted Salary Savings	\$0	(\$15,809)	(\$15,809)	(\$15,853)	\$0	(\$15,853)
511105 Part Time Employees	\$5,648	\$936	\$936	\$936	\$0	\$936
511300 Overtime	\$0	\$900	\$900	\$900	\$0	\$900
512200 Social Security (FICA)	\$87,375	\$100,586	\$103,182	\$98,430	\$1,850	\$100,280
512300 Medicare	\$20,680	\$23,467	\$24,096	\$23,017	\$440	\$23,457
512400 Defined Benefit Retirement	\$136,238	\$135,057	\$135,057	\$131,650	\$0	\$131,650
512401 Deferred Compensation	\$10,763	\$11,660	\$11,660	\$13,000	\$0	\$13,000
512402 Defined Contribution Retirement	\$101,299	\$127,377	\$127,377	\$133,466	\$3,872	\$137,338
553100 Group Insurance Contribution	\$303,725	\$323,176	\$323,176	\$329,168	\$8,657	\$337,825
554100 Workers Comp Contribution	\$9,425	\$11,250	\$11,250	\$616	\$0	\$616
Salaries and Benefits Total	\$2,187,247	\$2,349,628	\$2,395,484	\$2,300,630	\$47,840	\$2,348,470
521201 Professional Services	\$10,516	\$190,063	\$421,413	\$25,500	\$0	\$25,500
521400 Contract Services	\$1,757,313	\$1,440,791	\$1,450,326	\$1,457,045	\$0	\$1,457,045
522205 Repairs And Maintenance	\$5,026	\$4,600	\$4,843	\$4,600	\$0	\$4,600
522210 Vehicle Repair	\$119	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$6,650	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$1,523	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$40,375	\$40,375	\$39,361	(\$4,079)	\$35,282
522320 Rental Of Equipment And Vehicles	\$13,190	\$13,676	\$13,676	\$13,676	\$0	\$13,676
523210 Communication Services	\$0	\$0	\$0	\$8,310	\$0	\$8,310
523220 Postage	\$6,870	\$15,800	\$30,800	\$15,800	\$0	\$15,800
523300 Advertising	\$29,784	\$25,000	\$25,000	\$25,000	\$0	\$25,000
523400 Printing And Binding	\$4,479	\$11,000	\$11,000	\$11,000	\$0	\$11,000
523500 Travel	\$14,023	\$16,010	\$16,010	\$16,010	\$0	\$16,010
523600 Dues And Fees	\$3,311	\$9,005	\$9,005	\$9,005	\$0	\$9,005
523700 Education And Training	\$3,071	\$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	\$11,467	\$24,067	\$24,067	\$24,067	\$0	\$24,067
531120 Vehicle Parts And Supplies	\$401	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$908	\$3,500	\$3,500	\$3,500	\$0	\$3,500
531250 Oil	\$51	\$270	\$270	\$270	\$0	\$270
531270 Gasoline/ Diesel	\$3,093	\$4,330	\$4,330	\$3,830	\$0	\$3,830
531310 Hospitality And Events	\$356	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$207	\$500	\$500	\$500	\$0	\$500
531605 Machinery And Equipment-Operating	\$0	\$500	\$500	\$500	\$0	\$500
531615 Computer Equipment-Operating	\$12,625	\$17,550	\$17,718	\$17,550	\$0	\$17,550
531720 Uniforms	\$1,544	\$2,100	\$2,100	\$2,100	\$0	\$2,100
Operating Total	\$1,886,527	\$1,844,627	\$2,100,923	\$1,703,114	(\$4,079)	\$1,699,035
552400 Risk/Liability Contribution	\$28,205	\$28,205	\$28,205	\$10,127	\$0	\$10,127
Transfers, Capital, Other Total	\$28,205	\$28,205	\$28,205	\$10,127	\$0	\$10,127
Grand Total	\$4,101,979	\$4,222,460	\$4,524,612	\$4,013,871	\$43,761	\$4,057,632



Community Development Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$40,137	\$65,102	\$66,741	\$50,417	\$0	\$50,417
Operating	\$5,940	\$10,875	\$10,875	\$10,875	\$0	\$10,875
10015160 - Business Registration Total	\$46,077	\$75,977	\$77,616	\$61,292	\$0	\$61,292
Salaries and Benefits	\$334,887	\$326,373	\$332,929	\$332,232	\$0	\$332,232
Operating	\$28,272	\$208,540	\$410,301	\$43,977	\$0	\$43,977
10015352 - GIS Total	\$363,159	\$534,913	\$743,230	\$376,209	\$0	\$376,209
Salaries and Benefits	\$649,045	\$713,333	\$726,445	\$719,019	\$47,840	\$766,859
Operating	\$18,549	\$37,917	\$37,917	\$37,393	(\$2,310)	\$35,083
10015750 - Engineering Total	\$667,594	\$751,250	\$764,362	\$756,412	\$45,530	\$801,942
Salaries and Benefits	\$375,914	\$375,553	\$380,434	\$365,206	\$0	\$365,206
Operating	\$80,280	\$66,747	\$66,747	\$74,600	(\$1,179)	\$73,421
Transfers, Capital, Other	\$28,205	\$28,205	\$28,205	\$10,127	\$0	\$10,127
10070101 - Community Development Admin Total	\$484,400	\$470,505	\$475,386	\$449,933	(\$1,179)	\$448,754
Salaries and Benefits	\$263,310	\$230,993	\$237,549	\$230,540	\$0	\$230,540
Operating	\$14,776	\$23,537	\$23,537	\$23,537	\$0	\$23,537
10070102 - Com Dev Support Services Total	\$278,086	\$254,530	\$261,086	\$254,077	\$0	\$254,077
Operating	\$1,116,109	\$840,500	\$840,500	\$840,000	\$0	\$840,000
10072200 - Building Inspections Total	\$1,116,109	\$840,500	\$840,500	\$840,000	\$0	\$840,000
Salaries and Benefits	\$523,954	\$638,274	\$651,386	\$603,216	\$0	\$603,216
Operating	\$53,575	\$69,707	\$114,707	\$69,674	(\$590)	\$69,084
10074100 - Planning and Zoning Total	\$577,529	\$707,981	\$766,093	\$672,890	(\$590)	\$672,300
Operating	\$569,025	\$586,804	\$596,339	\$603,058	\$0	\$603,058
10074500 - Code Enforcement Total	\$569,025	\$586,804	\$596,339	\$603,058	\$0	\$603,058
Grand Total	\$4,101,979	\$4,222,460	\$4,524,612	\$4,013,871	\$43,761	\$4,057,632





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:
\$23,294,360



Water and Sewer Fund:
\$ 3,970,751

Stormwater Utility Fund:
\$ 3,162,198

Solid Waste Fund:
\$ 13,106,724

Fleet Services Fund:
\$ 3,054,687

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.

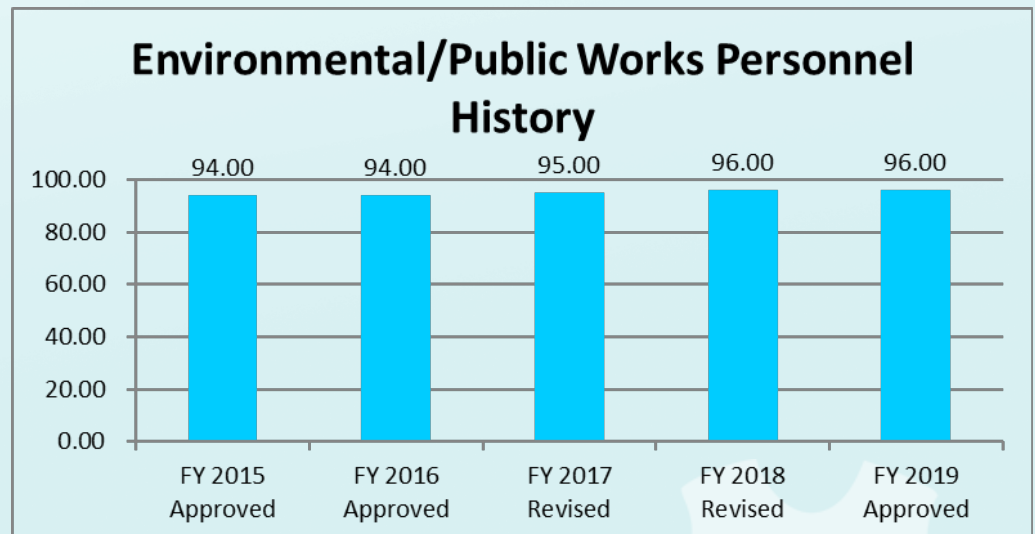
Coordinate inter-departmental requirements/goals to achieve connectivity, complete streets, green alleys and parking, retrofit considerations, stormwater solutions and watershed protection.

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. 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 Full Time Stormwater System Inspector Position

Environmental/Public Works Department

What We Have Accomplished

- Launched GIS Mobile Collector Application Environmental Compliance Tracking
- GIS Sanitation Route Optimization Plan
- Reconciliation of Sanitation Customers and Billing Accounts
- Construction of East Alley Streetscape Project
- Design and Construction of the Goulding Place Permeable Paver Project
- Educated over 2,887 students in school year 2016-2017
- Marked 561 storm drains, reached 1,914 homes
- Partnering with Riverkeeper in Neighborhood Water Watch Sampling Program - monitored 6 sites in Roswell, either weekly or bi-weekly
- Conducted two rain barrel workshops
- Through Adopt-A-Stream, monitored 4 sites
- Collected 816 lbs of trash at Rivers Alive
- Through Adopt-A-Road, cleaned 205 miles of road, collected 421 bags of trash, utilized 868 volunteer hours
- Providing Water Plant Tours
- 150 people at the Drinking Water Festival
- 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 Sanitation Complaint Tracking
 - GIS Adopt a Road interactive layer for the public
 - GIS Dashboard for the Water Utility
 - GIS Mobile (Disconnected Editing)
 - GIS Update Impervious Surfaces for the Stormwater Utility
- 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 • Groundwater Well Operations and Maintenance • Plan Review • Residential Solid Waste Collection • Small Commercial Solid Waste Collection • Solid Waste Disposal • Stormwater Regulatory Compliance • Stormwater System Inventory and Inspection • Stormwater System Maintenance and Repair • Water Hydrant Maintenance Program • Water Production/Distribution Permitting and Regulatory Compliance • Water Treatment Plant Operations • Water Valve Maintenance Program • Waterline/Meter Maintenance and Repair

Programs Quartile 2 (Important to Goals)

Engineering/Technical Support/GIS • Keep Roswell Beautiful • Master Plan Development and Updating • Residential Curbside Recycling • 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 • EPW Community Outreach • Fleet-Purchase & Surplus of Vehicles and Equipment • Intergovernmental Agreements/Coordination • Intake from Residents • Water Conservation and Efficiency

Programs Quartile 4 (Least Relevant to Goals)

Bulky Trash Amnesty Program • City Building Recycling Collection • EPW Facility Custodial Services • EPW Facility Building Operations and Maintenance • EPW Facility Custodial Services • EPW Facility HVAC/Major Systems Maintenance • Maintenance and Repairs • Preventative Maintenance • Tire Replacement and Repairs • Fuel Management • Household Hazardous Waste Disposal • Recyclables Processing • Intake from Non-Residents/Commercial • School Recycling Collection • Water Conservation and Efficiency Enforcement

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

- 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 Farm Court (Cul-de-Sac), Cone Court (Cul-de-Sac), Bushy Run (Cul-de-Sac), Stonebridge Drive (Cul-de-Sac), Alpine Drive (Cul-de-Sac), Kings Mill Court (Cul-de-Sac), Tollwood Drive (Cul-de-Sac), Walnut Lane, Ellis Street, and La View Court waterline replacement projects.
- Completed construction of the Grove Way/ Bush Street Waterline Replacement Project – Phase I (CDBG Funded).
- Completed construction of the Millbrook Circle Waterline Replacement Project (CDBG Funded)
- Completed Asset Management database for all water system facilities.
- 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.
- Implement annual meter replacement program (approximately 500 meters annually).
- 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.
- Continue collaboration with Fulton County and the Chattahoochee Nature Center for groundwater exploration initiative.



Water/Sewer Fund

FY 2019 Estimated Beginning Available Fund Balance \$1,555,451

FY 2019 Revenues \$3,816,759

FY 2018 TOTAL Approved Budget \$3,710,456

One Time Costs Removed (Maintenance Capital and CMMS Software):	(\$578,102)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	(\$12,349)
Budgeted Vacancy Savings Adjustment:	(\$20)
Zero base Communication Services Adjustment:	\$11,190
Defined Benefit Retirement Adjustment:	\$4,227
Defined Contribution Retirement Adjustment:	\$22,917
Deferred Comp Adjustment:	(\$420)
Utilities Adjustment:	(\$7,900)
Fleet Lease Adjustment:	\$1,606
Gasoline / Oil / Bottled Gas Adjustment:	\$740
Group Benefits Adjustment:	\$1,532
Worker's Comp Contribution Adjustment:	(\$3,557)
Risk/Liability Adjustment:	\$2,706
Interest Adjustment:	(\$12,000)
Indirect Costs Adjustment:	\$22,093

FY 2019 Approved Base Budget \$3,163,119

50544100	511100	Employee Salary Increase (Average of 4%)	\$40,870
50544100	553100	Group Benefits Anticipated Increase	\$22,108
50544400	531605	Meter Replacement Program	\$50,000

FY 2019 Approved Program Changes \$112,978

FY 2019 Approved Operating Budget \$3,276,097

50544300	542100	80052	Replace SCADA Communication System	\$27,000
50544400	541420	80046	Water Line Replacement	\$500,000
50544300	542100	80053	VFD Upgrade for Raw Water Pumps	\$38,983
50544300	542100	80051	Replace Chemical Metering Pumps for Surface Water Plant	\$25,000

Total Maintenance Capital \$590,983

50544300	542100	80050	Install Mixing/ Aeration System in Raw Water Tank	\$57,000
50544300	542100	80049	Video Surveillance for the Water Tank Sites	\$46,671

Total One-Time Capital \$103,671

FY 2019 Approved Capital \$694,654

FY 2019 TOTAL Approved Budget \$3,970,751

FY 2019 Reserve by Policy \$155,209

FY 2019 Estimated Ending Available Fund Balance Over Reserve by Policy \$1,246,250

Water/Sewer Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
323120 Building & Inspection Fees	\$375	\$0	\$0	\$0
Licenses & Permits Total	\$375	\$0	\$0	\$0
341905 Other/Misc. Fees	\$53,429	\$0	\$0	\$0
344210 Water Charges	\$3,749,342	\$3,349,500	\$3,349,500	\$3,263,259
344215 Reconnect Fees	\$675	\$500	\$500	\$500
344216 Meter Fees	\$246,885	\$200,000	\$200,000	\$100,000
344217 Water Service Stop Fees	\$15,050	\$15,000	\$15,000	\$15,000
344218 Capacity Fees	\$22,500	\$0	\$0	\$0
344255 Sewerage Charges	\$372,054	\$300,000	\$300,000	\$250,000
344256 Sewer Permit Fees Admin	\$9,033	\$10,000	\$10,000	\$10,000
344700 Utility Bill Late Charges	\$145,441	\$150,000	\$150,000	\$150,000
349300 Bad Check Fees	\$420	\$0	\$0	\$0
Charges for Service Total	\$4,614,828	\$4,025,000	\$4,025,000	\$3,788,759
361000 Interest Revenues	\$7,827	\$0	\$0	\$28,000
361010 Unrealized Invest Gains	(\$25,557)	\$0	\$0	\$0
Interest Income Total	(\$17,730)	\$0	\$0	\$28,000
389400 Miscellaneous	\$125,000	\$0	\$0	\$0
Miscellaneous Revenues Total	\$125,000	\$0	\$0	\$0
Current Year Revenues	\$4,722,474	\$4,025,000	\$4,025,000	\$3,816,759



Water/Sewer Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$884,171	\$901,800	\$928,471	\$888,800	\$40,870	\$929,670
511101 Budgeted Salary Savings	\$0	(\$8,868)	(\$8,868)	(\$8,888)	\$0	(\$8,888)
511105 Part Time Employees	\$867	\$0	\$0	\$0	\$0	\$0
511300 Overtime	\$30,621	\$40,125	\$40,125	\$40,125	\$0	\$40,125
512200 Social Security (FICA)	\$51,632	\$57,100	\$58,753	\$57,610	\$0	\$57,610
512300 Medicare	\$12,107	\$13,330	\$13,716	\$13,471	\$0	\$13,471
512400 Defined Benefit Retirement	(\$64,659)	\$68,043	\$68,043	\$72,270	\$0	\$72,270
512401 Deferred Compensation	\$2,979	\$3,820	\$3,820	\$3,400	\$0	\$3,400
512402 Defined Contribution Retirement	\$52,759	\$41,590	\$41,590	\$64,507	\$0	\$64,507
553100 Group Insurance Contribution	\$201,408	\$209,253	\$209,253	\$210,785	\$22,108	\$232,893
554100 Workers Comp Contribution	\$11,545	\$13,780	\$13,780	\$10,223	\$0	\$10,223
Salaries and Benefits Total	\$1,183,430	\$1,339,973	\$1,368,683	\$1,352,303	\$62,978	\$1,415,281
521201 Professional Services	\$13,345	\$44,500	\$50,272	\$44,500	\$0	\$44,500
521300 Technical Services	\$19,611	\$15,000	\$15,000	\$15,000	\$0	\$15,000
521400 Contract Services	\$79,301	\$94,850	\$119,850	\$100,450	\$0	\$100,450
522110 Disposal	\$10,256	\$10,000	\$10,000	\$10,000	\$0	\$10,000
522130 Custodial	\$2,850	\$2,850	\$2,850	\$5,850	\$0	\$5,850
522140 Maintenance - Grounds	\$6,974	\$11,400	\$11,400	\$11,400	\$0	\$11,400
522205 Repairs And Maintenance	\$94,885	\$157,000	\$157,700	\$157,000	\$0	\$157,000
522210 Vehicle Repair	\$2,455	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$18,050	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$16,312	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$76,693	\$76,693	\$78,299	\$0	\$78,299
522320 Rental Of Equipment And Vehicles	\$6,414	\$4,034	\$4,034	\$4,034	\$0	\$4,034
523210 Communication Services	\$85	\$0	\$0	\$11,190	\$0	\$11,190
523220 Postage	\$499	\$975	\$975	\$975	\$0	\$975
523300 Advertising	\$3	\$0	\$0	\$0	\$0	\$0
523400 Printing And Binding	\$1,803	\$1,000	\$1,000	\$1,000	\$0	\$1,000
523500 Travel	\$5,409	\$7,258	\$7,258	\$7,258	\$0	\$7,258
523600 Dues And Fees	\$13,704	\$14,636	\$14,636	\$15,636	\$0	\$15,636
523700 Education And Training	\$8,557	\$11,775	\$13,775	\$11,775	\$0	\$11,775
523800 Licenses	\$1,170	\$577	\$577	\$577	\$0	\$577
523901 Bank Fees / Charges	\$18,794	\$15,000	\$15,000	\$15,000	\$0	\$15,000
523902 Sanitation Services	\$1,207	\$1,300	\$1,300	\$1,300	\$0	\$1,300
531105 Supplies	\$48,487	\$53,650	\$59,922	\$53,650	\$0	\$53,650
531120 Vehicle Parts And Supplies	\$10,147	\$0	\$0	\$0	\$0	\$0
531140 Water Line/Meter Maint Supplies	\$291,890	\$345,500	\$342,696	\$337,900	\$0	\$337,900
531150 Computer Supplies	\$0	\$240	\$240	\$240	\$0	\$240
531210 Water / Sewerage	\$94,560	\$100,000	\$85,000	\$100,000	\$0	\$100,000
531220 Natural Gas	\$3,875	\$2,900	\$2,900	\$4,800	\$0	\$4,800
531230 Electricity	\$159,788	\$181,700	\$181,700	\$171,900	\$0	\$171,900
531250 Oil	\$194	\$950	\$950	\$950	\$0	\$950
531270 Gasoline/ Diesel	\$18,308	\$22,732	\$22,732	\$23,472	\$0	\$23,472
531310 Hospitality And Events	\$937	\$500	\$500	\$500	\$0	\$500
531400 Books And Periodicals	\$0	\$700	\$700	\$700	\$0	\$700
531605 Machinery And Equipment-Operating	\$31,023	\$41,200	\$38,292	\$41,200	\$50,000	\$91,200
531610 Furniture/Fixtures-Operating	\$0	\$500	\$500	\$500	\$0	\$500
531615 Computer Equipment-Operating	\$6,474	\$25,200	\$39,280	\$8,200	\$0	\$8,200
531620 Communication Equipment-Operating	\$208	\$0	\$0	\$0	\$0	\$0
531720 Uniforms	\$10,343	\$12,360	\$15,617	\$12,360	\$0	\$12,360
Operating Total	\$997,918	\$1,256,980	\$1,293,350	\$1,247,616	\$50,000	\$1,297,616

Water/Sewer Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
541300 Buildings	\$16,109	\$0	\$0	\$0	\$0	\$0
541420 Water Lines	\$13,873	\$483,102	\$1,227,414	\$0	\$500,000	\$500,000
542100 Machinery	\$0	\$80,000	\$80,000	\$0	\$194,654	\$194,654
549999 Contra- Capital Expense Account	(\$16,109)	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$275,592	\$314,440	\$314,440	\$336,533	\$0	\$336,533
552400 Risk/Liability Contribution	\$40,961	\$40,961	\$40,961	\$43,667	\$0	\$43,667
561001 Building- Depreciation	\$629,689	\$0	\$0	\$0	\$0	\$0
561002 Infrastructure- Depreciation	\$439,016	\$0	\$0	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$2,000	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$67,094	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$30,370	\$0	\$0	\$0	\$0	\$0
582100 Interest - Long Term Debt	\$196,493	\$195,000	\$195,000	\$183,000	\$0	\$183,000
Transfers, Capital, Other Total	\$1,695,089	\$1,113,503	\$1,857,815	\$563,200	\$694,654	\$1,257,854
Grand Total	\$3,876,436	\$3,710,456	\$4,519,848	\$3,163,119	\$807,632	\$3,970,751

Water/Sewer Fund Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Operating	\$0	\$6,000	\$6,000	\$6,000	\$0	\$6,000
50541001 - Water Support Services Total	\$0	\$6,000	\$6,000	\$6,000	\$0	\$6,000
Salaries and Benefits	\$118,369	\$236,807	\$240,628	\$260,949	\$62,978	\$323,927
Operating	\$52,093	\$113,964	\$125,567	\$86,073	\$0	\$86,073
Transfers, Capital, Other	\$1,665,106	\$550,401	\$550,401	\$563,200	\$0	\$563,200
50544100 - Water Administration Total	\$1,835,568	\$901,172	\$916,596	\$910,222	\$62,978	\$973,200
Salaries and Benefits	\$537,595	\$546,966	\$558,205	\$556,082	\$0	\$556,082
Operating	\$450,083	\$504,712	\$539,337	\$524,469	\$0	\$524,469
Transfers, Capital, Other	\$16,109	\$0	\$0	\$0	\$194,654	\$194,654
50544300 - Water Plant Total	\$1,003,787	\$1,051,678	\$1,097,542	\$1,080,551	\$194,654	\$1,275,205
Salaries and Benefits	\$527,466	\$556,200	\$569,850	\$535,272	\$0	\$535,272
Operating	\$495,742	\$632,304	\$622,447	\$631,074	\$50,000	\$681,074
Transfers, Capital, Other	\$13,873	\$563,102	\$1,307,414	\$0	\$500,000	\$500,000
50544400 - Water Distribution Total	\$1,037,081	\$1,751,606	\$2,499,711	\$1,166,346	\$550,000	\$1,716,346
Grand Total	\$3,876,436	\$3,710,456	\$4,519,848	\$3,163,119	\$807,632	\$3,970,751

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 the Watershed Management Plan and is prepared to fully comply with these plans while meeting the demands of our customers.

What We Have Accomplished

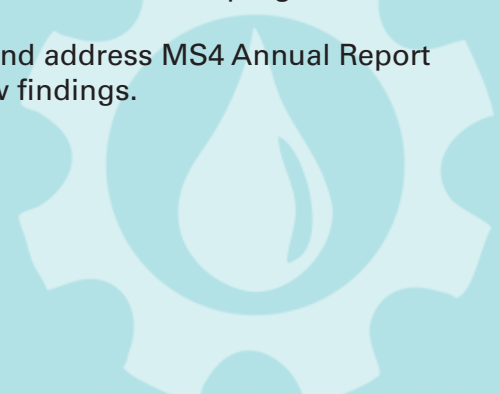
- Received the jet/vac truck and implemented the City staff operated jetting program.
- Began construction of the East Alley Pathway Improvement Project.
- Completed required inspection of 20% of the City owned Stormwater System.
- Continued the citywide training program on Green Infrastructure (GI)/Low Impact Development (LID) practices and fertilizer use and storage.
- 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.
- Continue to demonstrate, in the road right of way, the use of GI/LID practices and their benefit to the overall stormwater program.
- Respond to and address MS4 Annual Report Permit review findings.



Stormwater Utility Fund

FY 2019 Estimated Beginning Available Fund Balance	\$283,191
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FY 2019 Revenues	\$3,155,659
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FY 2018 TOTAL Approved Budget	\$3,078,559
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One Time Costs Removed (Maintenance Capital and CMMS Software):	(\$767,221)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	(\$33,668)
Budgeted Vacancy Savings Adjustment:	(\$217)
Zero base Communication Services Adjustment:	\$9,120
Defined Benefit Retirement Adjustment:	\$19,337
Defined Contribution Retirement Adjustment:	\$11,695
Deferred Comp Adjustment:	\$1,060
Utilities Adjustment:	(\$29,950)
Fleet Lease Adjustment:	\$1,255
Gasoline / Oil / Bottled Gas Adjustment:	(\$130)
Group Benefits Adjustment:	(\$5,799)
Worker's Comp Contribution Adjustment:	\$6,583
Risk/Liability Adjustment:	(\$741)
Indirect Costs Adjustment:	\$70,671

FY 2019 Approved Base Budget	\$2,360,554
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50743200	511100	Employee Salary Increase (Average of 4%)	\$33,790
50743200	553100	Group Benefits Anticipated Cost Increase	\$17,854

FY 2019 Approved Program Changes	\$51,644
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FY 2019 Approved Operating Budget	\$2,412,198
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50743200	541200	82016	Stormwater Master Project List	\$750,000
				Total Maintenance Capital
				\$750,000

FY 2019 Approved Capital	\$750,000
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FY 2019 TOTAL Approved Budget	\$3,162,198
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FY 2019 Reserve by Policy	\$27,912
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FY 2019 Estimated Ending Available Fund Balance Over Reserve by Policy	\$248,740
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Stormwater Utility Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
344261 Stormwater Utility	\$3,173,761	\$3,125,280	\$3,125,280	\$3,145,659
Charges for Service Total	\$3,173,761	\$3,125,280	\$3,125,280	\$3,145,659
361000 Interest Revenues	\$18,919	\$10,000	\$10,000	\$10,000
361010 Unrealized Invest Gains	(\$22,210)	\$0	\$0	\$0
Interest Income Total	(\$3,291)	\$10,000	\$10,000	\$10,000
Current Year Revenues	\$3,170,471	\$3,135,280	\$3,135,280	\$3,155,659



Stormwater Utility Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$689,703	\$751,531	\$773,326	\$720,900	\$32,450	\$753,350
511101 Budgeted Salary Savings	\$0	(\$6,992)	(\$6,992)	(\$7,209)	\$0	(\$7,209)
511105 Part Time Employees	\$1,676	\$30,951	\$30,951	\$30,951	\$1,340	\$32,291
511300 Overtime	\$6,961	\$1,625	\$1,625	\$1,625	\$0	\$1,625
512200 Social Security (FICA)	\$39,699	\$48,244	\$49,595	\$46,720	\$0	\$46,720
512300 Medicare	\$9,295	\$11,269	\$11,585	\$10,926	\$0	\$10,926
512400 Defined Benefit Retirement	\$111,246	\$80,883	\$80,883	\$100,220	\$0	\$100,220
512401 Deferred Compensation	\$5,231	\$5,340	\$5,340	\$6,400	\$0	\$6,400
512402 Defined Contribution Retirement	\$25,255	\$23,473	\$23,473	\$35,168	\$0	\$35,168
553100 Group Insurance Contribution	\$152,355	\$176,026	\$176,026	\$170,227	\$17,854	\$188,081
554100 Workers Comp Contribution	\$5,165	\$6,170	\$6,170	\$12,753	\$0	\$12,753
Salaries and Benefits Total	\$1,046,587	\$1,128,520	\$1,151,982	\$1,128,681	\$51,644	\$1,180,325
521201 Professional Services	\$27,115	\$125,000	\$117,879	\$125,000	\$0	\$125,000
521202 Legal	\$0	\$10,000	\$10,000	\$10,000	\$0	\$10,000
521300 Technical Services	\$21,820	\$50,000	\$54,806	\$50,000	\$0	\$50,000
521400 Contract Services	\$76,406	\$105,250	\$121,046	\$105,250	\$0	\$105,250
522110 Disposal	\$11,463	\$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	\$3,550	\$3,550	\$3,550	\$0	\$3,550
522205 Repairs And Maintenance	\$32,351	\$49,700	\$62,625	\$49,700	\$0	\$49,700
522210 Vehicle Repair	\$1,326	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$10,450	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$7,756	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$56,373	\$56,373	\$57,628	\$0	\$57,628
522320 Rental Of Equipment And Vehicles	\$5,370	\$9,375	\$10,831	\$9,375	\$0	\$9,375
523210 Communication Services	\$0	\$0	\$0	\$9,120	\$0	\$9,120
523220 Postage	\$227	\$680	\$735	\$680	\$0	\$680
523500 Travel	\$2,031	\$4,491	\$4,491	\$4,491	\$0	\$4,491
523600 Dues And Fees	\$1,193	\$1,466	\$1,466	\$1,466	\$0	\$1,466
523700 Education And Training	\$5,368	\$7,480	\$7,480	\$7,480	\$0	\$7,480
523800 Licenses	\$225	\$147	\$147	\$147	\$0	\$147
523901 Bank Fees / Charges	\$18,794	\$15,000	\$15,000	\$15,000	\$0	\$15,000
523902 Sanitation Services	\$0	\$1,300	\$1,300	\$1,300	\$0	\$1,300
531105 Supplies	\$97,270	\$90,662	\$92,684	\$90,662	\$0	\$90,662
531120 Vehicle Parts And Supplies	\$22,000	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$420	\$420	\$420	\$0	\$420
531220 Natural Gas	\$2,122	\$2,900	\$2,900	\$2,900	\$0	\$2,900
531230 Electricity	\$3,262	\$34,950	\$34,950	\$5,000	\$0	\$5,000
531250 Oil	\$578	\$1,550	\$1,550	\$1,550	\$0	\$1,550
531270 Gasoline/ Diesel	\$19,222	\$19,785	\$19,785	\$19,655	\$0	\$19,655
531310 Hospitality And Events	\$1,415	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$7,641	\$21,600	\$32,680	\$6,600	\$0	\$6,600
531620 Communication Equipment-Operating	\$0	\$600	\$600	\$600	\$0	\$600
531720 Uniforms	\$1,745	\$7,135	\$7,135	\$7,135	\$0	\$7,135
Operating Total	\$380,002	\$637,614	\$678,634	\$602,909	\$0	\$602,909

Stormwater Utility Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
541200 Site Improvements	\$1,141,221	\$552,221	\$1,666,292	\$0	\$750,000	\$750,000
542100 Machinery	\$15,500	\$200,000	\$200,000	\$0	\$0	\$0
542200 Vehicles	\$471,267	\$0	\$0	\$0	\$0	\$0
549999 Contra- Capital Expense Account	(\$1,485,402)	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$491,887	\$512,843	\$512,843	\$583,514	\$0	\$583,514
552400 Risk/Liability Contribution	\$12,940	\$12,940	\$12,940	\$12,199	\$0	\$12,199
561002 Infrastructure- Depreciation	\$116,705	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$7,042	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$69,557	\$0	\$0	\$0	\$0	\$0
611351 Transfer Out - Fed Grant	\$85,937	\$0	\$179,946	\$0	\$0	\$0
611357 Transfer Out - General Fund	\$54,202	\$34,421	\$34,421	\$33,251	\$0	\$33,251
Transfers, Capital, Other Total	\$980,856	\$1,312,425	\$2,606,442	\$628,964	\$750,000	\$1,378,964
Grand Total	\$2,407,445	\$3,078,559	\$4,437,058	\$2,360,554	\$801,644	\$3,162,198

Stormwater Utility Fund Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Operating	\$0	\$10,500	\$10,500	\$10,500	\$0	\$10,500
50741001 - Storm Water Support Services Total	\$0	\$10,500	\$10,500	\$10,500	\$0	\$10,500
Salaries and Benefits	\$1,046,587	\$1,128,520	\$1,151,982	\$1,128,681	\$51,644	\$1,180,325
Operating	\$380,002	\$627,114	\$668,134	\$592,409	\$0	\$592,409
Transfers, Capital, Other	\$980,856	\$1,312,425	\$2,606,442	\$628,964	\$750,000	\$1,378,964
50743200 - Stormwater Management Total	\$2,407,445	\$3,068,059	\$4,426,558	\$2,350,054	\$801,644	\$3,151,698
Grand Total	\$2,407,445	\$3,078,559	\$4,437,058	\$2,360,554	\$801,644	\$3,162,198

Solid Waste Fund

The Solid Waste Fund is an enterprise fund that provides solid waste collection and recycling services throughout the City. Disposal services are provided for over 26,000 residential customers for weekly garbage, recycling, and yard waste collection. 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 per week in addition to a Transfer Station available to all Roswell residents. Included in the Solid Waste Fund

is large item collection services provided to residential customers, for a fee, as requested. 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 Trash Amnesty Days and Household Hazardous Waste Collection Events. The Recycling Center continues to look for opportunities to increase efficiency of services and type of services, educate, interact and partner with the businesses and residents of Roswell on solid waste and recycling issues.

What We Have Accomplished

- Implemented the semi-automated residential sanitation collection pilot program servicing approximately 4,000 customers.
- Installed replacement GPS equipment for Solid Waste Division vehicles.
- Maintained commercial waste disposal services during the East Alley Pathway Improvement Project and prepared for the compactor service that will serve East Alley businesses.
- Improved communication system with all residential and scout truck drivers.
- Conducted four Bulky Trash Amnesty Days (partnering with the City of Milton) and three Household Hazardous Waste Collection events.
- Continued implementation of the 2016 Solid Waste Business Plan that will guide the direction of the Solid Waste Division for the next 5 to 10 years.
- Keep Roswell Beautiful (KRB) and the City of Roswell partnered to conduct the annual Roswell Green Expo, Rivers Alive and other community events.

Challenges

Challenges exist with ongoing equipment 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.

What We Expect to Accomplish

- Implement the semi-automated residential sanitation collection program citywide to improve operational reliability, consistency and employee safety.
- Retain a qualified and efficient staffing level.
- Manage contracts for the provision of yard waste and recycling services to ensure responsive and responsible disposal options for the residents of the City of Roswell.
- Complete design for Transfer Station expansion.



Solid Waste Fund

FY 2019 Estimated Beginning Available Fund Balance \$4,917,910

FY 2019 Revenues \$9,102,850

FY 2018 TOTAL Approved Budget \$10,485,204

One Time Costs Removed	(\$804,018)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	\$60,688
Budgeted Vacancy Savings Adjustment:	(\$550)
Zero base Communication Services Adjustment:	\$16,730
Defined Benefit Retirement Adjustment:	\$22,341
Defined Contribution Retirement Adjustment:	\$27,030
Deferred Comp Adjustment:	(\$570)
Utilities Adjustment:	\$500
Fleet Lease Adjustment:	\$33,066
Gasoline / Oil / Bottled Gas Adjustment:	\$1,827
Group Benefits Adjustment:	\$13,084
Worker's Comp Contribution Adjustment:	\$23,662
Risk/Liability Adjustment:	\$25,844
Indirect Costs Adjustment:	\$66,442

FY 2019 Approved Base Budget \$9,971,280

54045100	511100	Employee Salary Increase (Average of 4%)	\$99,160
54045100	553100	Group Benefits Anticipated Increase	\$63,784
54045201	531605	81018 Semi-Automated Residential Curbside Collection Program Containers	\$1,909,000
54045201	523851	Increase Funding for Solid Waste Contracted Services	\$30,000
54045201	511300	Increase Overtime Funding for Solid Waste Residential Collection Division	\$10,000
54045500	522110	Increase Funding for Recycling Disposal Account	\$10,000
54045500	522205	Increase Funding for Recycling Center Repair and Maintenance	\$10,000

FY 2019 Approved Program Changes \$2,131,944

FY 2019 Approved Operating Budget \$12,103,224

54045202	542200	81001	Commercial Front Loader Garbage Truck Replacement	\$257,000
54045500	542100	81019	Recycling Center Semi-Trailer Replacement Program	\$6,500
54045201	542200	81002	Residential Rear Loader Garbage Truck Replacement	\$190,000
Total Maintenance Capital				\$453,500
54045201	542200	81018	Retrofit Eight Residential Rear Loading Trucks for Automation	\$95,000
54045201	542200	81008	Add Funding to Purchase Two (2) F450 Scout Trucks	\$195,000
54045100	541200	91022	Transfer Station Improvements and Expansion	\$260,000
Total One Time Capital				\$550,000

FY 2019 Approved Capital \$1,003,500

FY 2019 TOTAL Approved Budget \$13,106,724

FY 2019 Reserve by Policy \$432,316

FY 2019 Estimated Ending Available Fund Balance Over Reserve by Policy \$481,720

Solid Waste Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341905 Other/Misc. Fees	\$70	\$0	\$0	\$0
344111 Residential Refuse Collect	\$5,983,129	\$5,555,000	\$5,555,000	\$5,610,550
344112 Commercial Refuse Collect	\$3,115,893	\$2,828,000	\$2,828,000	\$3,200,000
344115 Utility Billing Lien Revenue	\$990	\$0	\$0	\$0
344160 Solid Waste Recycling Fees	\$233,537	\$200,000	\$200,000	\$230,000
344162 Large Item Fees	\$27,704	\$10,000	\$10,000	\$30,000
344191 Dumpster Set Up Fees	\$1,330	\$2,000	\$2,000	\$1,500
Charges for Service Total	\$9,362,653	\$8,595,000	\$8,595,000	\$9,072,050
361000 Interest Revenues	\$25,637	\$0	\$0	\$30,800
361010 Unrealized Invest Gains	(\$37,960)	\$0	\$0	\$0
Interest Income Total	(\$12,323)	\$0	\$0	\$30,800
391201 Operating Transfer In	\$12,398	\$0	\$0	\$0
Miscellaneous Revenues Total	\$12,398	\$0	\$0	\$0
Current Year Revenues	\$9,362,729	\$8,595,000	\$8,595,000	\$9,102,850



Solid Waste Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$2,129,942	\$2,155,000	\$2,237,853	\$2,210,000	\$98,460	\$2,308,460
511101 Budgeted Salary Savings	\$0	(\$21,550)	(\$21,550)	(\$22,100)	\$0	(\$22,100)
511105 Part Time Employees	\$23,882	\$16,126	\$16,897	\$16,126	\$700	\$16,826
511300 Overtime	\$101,813	\$94,269	\$94,269	\$94,269	\$10,000	\$104,269
512200 Social Security (FICA)	\$130,094	\$139,300	\$144,485	\$143,890	\$0	\$143,890
512300 Medicare	\$30,436	\$32,550	\$33,763	\$33,648	\$0	\$33,648
512400 Defined Benefit Retirement	\$420,598	\$294,999	\$294,999	\$317,340	\$0	\$317,340
512401 Deferred Compensation	\$7,166	\$8,270	\$8,270	\$7,700	\$0	\$7,700
512402 Defined Contribution Retirement	\$58,908	\$55,030	\$55,030	\$82,060	\$0	\$82,060
553100 Group Insurance Contribution	\$637,696	\$653,633	\$653,633	\$666,717	\$63,784	\$730,501
554100 Workers Comp Contribution	\$69,000	\$82,370	\$82,370	\$106,032	\$0	\$106,032
Salaries and Benefits Total	\$3,609,536	\$3,509,997	\$3,600,019	\$3,655,682	\$172,944	\$3,828,626
521201 Professional Services	\$4,380	\$0	\$40,282	\$0	\$0	\$0
521400 Contract Services	\$2,512,707	\$2,654,341	\$2,712,736	\$2,710,823	\$30,000	\$2,740,823
522110 Disposal	\$1,475,971	\$1,452,700	\$1,517,032	\$1,452,700	\$10,000	\$1,462,700
522130 Custodial	\$4,500	\$3,375	\$6,750	\$6,375	\$0	\$6,375
522140 Maintenance - Grounds	\$3,625	\$5,000	\$5,500	\$5,000	\$0	\$5,000
522205 Repairs And Maintenance	\$7,513	\$4,300	\$7,300	\$7,300	\$10,000	\$17,300
522210 Vehicle Repair	\$44,799	\$0	\$2	\$0	\$0	\$0
522215 Garage Base Rate	\$39,900	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$77,962	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$531,809	\$531,809	\$564,875	\$0	\$564,875
522320 Rental Of Equipment And Vehicles	\$3,655	\$4,475	\$4,475	\$4,475	\$0	\$4,475
523210 Communication Services	\$0	\$0	\$0	\$16,730	\$0	\$16,730
523220 Postage	\$197	\$685	\$685	\$685	\$0	\$685
523300 Advertising	\$0	\$540	\$540	\$540	\$0	\$540
523400 Printing And Binding	\$0	\$1,770	\$1,770	\$1,770	\$0	\$1,770
523500 Travel	\$3,203	\$5,867	\$5,867	\$5,867	\$0	\$5,867
523600 Dues And Fees	\$965	\$1,837	\$1,837	\$1,837	\$0	\$1,837
523700 Education And Training	\$2,764	\$6,410	\$6,410	\$6,410	\$0	\$6,410
523800 Licenses	\$124	\$306	\$306	\$306	\$0	\$306
523851 Contracted Temporary Labor	\$29,117	\$1,500	\$1,500	\$1,500	\$0	\$1,500
523901 Bank Fees / Charges	\$56,382	\$43,700	\$43,700	\$43,700	\$0	\$43,700
523902 Sanitation Services	\$0	\$1,016	\$1,016	\$1,016	\$0	\$1,016
531105 Supplies	\$59,839	\$54,804	\$54,604	\$54,804	\$0	\$54,804
531120 Vehicle Parts And Supplies	\$201,636	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$240	\$240	\$240	\$0	\$240
531210 Water / Sewerage	\$456	\$1,050	\$1,050	\$1,050	\$0	\$1,050
531215 Stormwater Fees	\$24	\$300	\$300	\$300	\$0	\$300
531220 Natural Gas	\$886	\$600	\$600	\$1,100	\$0	\$1,100
531230 Electricity	\$7,584	\$10,980	\$10,980	\$10,980	\$0	\$10,980
531240 Bottled Gas	\$3,901	\$4,000	\$4,000	\$4,000	\$0	\$4,000
531250 Oil	\$7,339	\$12,968	\$12,968	\$12,968	\$0	\$12,968
531270 Gasoline/ Diesel	\$136,096	\$169,033	\$169,033	\$170,860	\$0	\$170,860
531310 Hospitality And Events	\$852	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$0	\$50	\$50	\$50	\$0	\$50
531605 Machinery And Equipment-Operating	\$6,618	\$309,169	\$317,149	\$9,169	\$1,909,000	\$1,918,169
531615 Computer Equipment-Operating	\$3,044	\$0	\$61	\$0	\$0	\$0
531625 Dumpster - Equipment Op	\$41,515	\$70,873	\$77,473	\$70,873	\$0	\$70,873
531720 Uniforms	\$29,929	\$34,470	\$37,690	\$34,470	\$0	\$34,470
Operating Total	\$4,767,484	\$5,388,168	\$5,575,715	\$5,202,773	\$1,959,000	\$7,161,773

Solid Waste Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
541200 Site Improvements	\$0	\$0	\$97,786	\$0	\$260,000	\$260,000
542100 Machinery	\$0	\$137,500	\$137,700	\$0	\$6,500	\$6,500
542200 Vehicles	\$311,982	\$429,000	\$429,000	\$0	\$737,000	\$737,000
549999 Contra- Capital Expense Account	(\$311,982)	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$872,395	\$971,679	\$971,679	\$1,038,121	\$0	\$1,038,121
552400 Risk/Liability Contribution	\$48,860	\$48,860	\$48,860	\$74,704	\$0	\$74,704
561001 Building- Depreciation	\$47,568	\$0	\$0	\$0	\$0	\$0
561004 Machinery & Equipment- Depreciation	\$15,191	\$0	\$0	\$0	\$0	\$0
561005 Vehicles-depreciation	\$332,471	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$1,316,486	\$1,587,039	\$1,685,025	\$1,112,825	\$1,003,500	\$2,116,325
Grand Total	\$9,693,505	\$10,485,204	\$10,860,759	\$9,971,280	\$3,135,444	\$13,106,724



Solid Waste Fund Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Operating	\$0	\$6,000	\$6,000	\$5,627	\$0	\$5,627
54041001 - Solid Waste Support Services Total	\$0	\$6,000	\$6,000	\$5,627	\$0	\$5,627
Salaries and Benefits	\$954,054	\$766,936	\$778,122	\$855,476	\$162,244	\$1,017,720
Operating	\$87,041	\$81,776	\$104,397	\$101,941	\$0	\$101,941
Transfers, Capital, Other	\$959,070	\$1,031,539	\$1,129,525	\$1,112,825	\$260,000	\$1,372,825
54045100 - Solid Waste & Recycling Admin Total	\$2,000,166	\$1,880,251	\$2,012,044	\$2,070,242	\$422,244	\$2,492,486
Salaries and Benefits	\$1,715,293	\$1,782,651	\$1,836,592	\$1,835,511	\$10,700	\$1,846,211
Operating	\$368,982	\$710,562	\$713,115	\$426,701	\$1,909,000	\$2,335,701
Transfers, Capital, Other	\$311,982	\$184,000	\$184,000	\$0	\$480,000	\$480,000
54045201 - Solid Waste Resident Collect Total	\$2,396,258	\$2,677,213	\$2,733,707	\$2,262,212	\$2,399,700	\$4,661,912
Salaries and Benefits	\$601,793	\$602,489	\$615,767	\$602,306	\$0	\$602,306
Operating	\$259,639	\$364,555	\$379,804	\$381,485	\$30,000	\$411,485
Transfers, Capital, Other	\$45,433	\$245,000	\$245,000	\$0	\$257,000	\$257,000
54045202 - Solid Waste Commercial Collect Total	\$906,865	\$1,212,044	\$1,240,571	\$983,791	\$287,000	\$1,270,791
Operating	\$1,417,410	\$1,405,200	\$1,469,532	\$1,405,200	\$0	\$1,405,200
54045300 - Solid Waste Disposal Total	\$1,417,410	\$1,405,200	\$1,469,532	\$1,405,200	\$0	\$1,405,200
Salaries and Benefits	\$338,395	\$357,911	\$369,528	\$362,389	\$0	\$362,389
Operating	\$142,512	\$182,581	\$190,064	\$187,843	\$20,000	\$207,843
Transfers, Capital, Other	\$0	\$126,500	\$126,500	\$0	\$6,500	\$6,500
54045500 - Recycling Center Total	\$480,907	\$666,992	\$686,092	\$550,232	\$26,500	\$576,732
Salaries and Benefits	\$0	\$10	\$10	\$0	\$0	\$0
Operating	\$6,361	\$9,937	\$9,937	\$9,937	\$0	\$9,937
54045800 - Solid Waste Public Education Total	\$6,361	\$9,947	\$9,947	\$9,937	\$0	\$9,937
Operating	\$2,485,539	\$2,627,557	\$2,702,866	\$2,684,039	\$0	\$2,684,039
54045850 - Solid Waste Yard Trimmings Total	\$2,485,539	\$2,627,557	\$2,702,866	\$2,684,039	\$0	\$2,684,039
Grand Total	\$9,693,505	\$10,485,204	\$10,860,759	\$9,971,280	\$3,135,444	\$13,106,724



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.

What We Have Accomplished

- Implemented the Fleet Services Fund citywide program capturing all vehicle related maintenance, repairs, purchasing and reporting system.
- Executed the Preventative Maintenance Schedule for 2017 in order to provide efficient and 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 standard processes for completing the Dobbs Monthly Fuel Report and Standard Operating Procedures providing guidance for Fleet personnel to complete established tasks.

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 Expect to Accomplish

- Maintain an accurate Preventative Maintenance program accounting for all vehicles and equipment. Staff's goal is to manage this process using Collective Fleet giving staff the ability to improve communication with department liaisons.
- Continue to manage the inventory of all parts and petroleum products, maintain this inventory in Collective Fleet and associate a dollar figure to the inventories providing accurate tracking and funding.
- Implement Mobile Truck system equipped with tool inventory to provide emergency roadside services to City fleet.

Fleet Services Fund

FY 2019 Estimated Beginning Available Fund Balance			\$23,474
FY 2019 Approved Revenues			\$3,194,836
FY 2018 TOTAL Approved Budget			\$3,419,836
One Time Costs Removed (Vehicle Replacement):			(\$1,738,246)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			(\$59,353)
Budgeted Vacancy Savings Adjustment:			\$554
Zero base Communication Services Adjustment:			\$3,360
Defined Benefit Retirement Adjustment:			(\$12,042)
Defined Contribution Retirement Adjustment:			\$12,411
Deferred Comp Adjustment:			\$1,370
Fleet Lease Adjustment:			(\$993)
Gasoline / Oil / Bottled Gas Adjustment:			\$2,220
Group Benefits Adjustment:			(\$8,817)
Worker's Comp Contribution Adjustment:			(\$1,830)
Risk/Liability Adjustment:			\$2,082
Indirect Costs Adjustment:			\$3,951
FY 2019 Approved Base Budget			\$1,624,503
60449000	511100	Employee Salary Increase (Average of 4%)	\$18,190
60449000	553100	Group Benefits Anticipated Cost Increase	\$9,062
FY 2019 Approved Program Changes			\$27,252
FY 2019 Approved Operating Budget			\$1,651,755
60449000	542200	14001 Citywide Vehicle Replacement Program	\$1,375,000
60449000	542100	83006 Mobile Fleet Tool Replacement	\$14,432
60449000	542100	83004 Fleet Tool and Auto Repair Equipment Replacement Program	\$13,500
Total Maintenance Capital			\$1,402,932
FY 2019 Approved Capital			\$1,402,932
FY 2019 TOTAL Approved Budget			\$3,054,687
FY 2019 Estimated Ending Available Fund Balance			\$163,623

Fleet Services Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
341750 Fleet Service Charges	\$768,499	\$3,419,836	\$3,419,836	\$3,194,836
Charges for Service Total	\$768,499	\$3,419,836	\$3,419,836	\$3,194,836
391201 Operating Transfer In	\$170,000	\$0	\$0	\$0
Miscellaneous Revenues Total	\$170,000	\$0	\$0	\$0
Current Year Revenues	\$938,499	\$3,419,836	\$3,419,836	\$3,194,836



Fleet Services Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$414,510	\$446,500	\$459,145	\$391,100	\$18,190	\$409,290
511101 Budgeted Salary Savings	\$0	(\$4,465)	(\$4,465)	(\$3,911)	\$0	(\$3,911)
511300 Overtime	\$21,501	\$23,139	\$23,139	\$23,139	\$0	\$23,139
512200 Social Security (FICA)	\$25,020	\$28,900	\$29,684	\$25,690	\$0	\$25,690
512300 Medicare	\$5,862	\$6,750	\$6,933	\$6,007	\$0	\$6,007
512400 Defined Benefit Retirement	\$26,798	\$43,882	\$43,882	\$31,840	\$0	\$31,840
512401 Deferred Compensation	\$2,888	\$2,930	\$2,930	\$4,300	\$0	\$4,300
512402 Defined Contribution Retirement	\$21,388	\$21,120	\$21,120	\$33,531	\$0	\$33,531
553100 Group Insurance Contribution	\$93,490	\$95,224	\$95,224	\$86,407	\$9,062	\$95,469
554100 Workers Comp Contribution	\$3,295	\$3,930	\$3,930	\$2,100	\$0	\$2,100
Salaries and Benefits Total	\$614,752	\$667,910	\$681,522	\$600,203	\$27,252	\$627,455
521300 Technical Services	\$4,692	\$6,110	\$6,110	\$6,110	\$0	\$6,110
522110 Disposal	\$1,241	\$2,000	\$2,000	\$2,000	\$0	\$2,000
522205 Repairs And Maintenance	\$2,693	\$6,000	\$6,000	\$6,000	\$0	\$6,000
522210 Vehicle Repair	\$460	\$205,430	\$205,430	\$205,430	\$0	\$205,430
522215 Garage Base Rate	\$3,800	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$2,066	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$32,891	\$32,891	\$31,898	\$0	\$31,898
522320 Rental Of Equipment And Vehicles	\$3,513	\$4,840	\$4,840	\$4,840	\$0	\$4,840
523210 Communication Services	\$0	\$0	\$0	\$3,360	\$0	\$3,360
523500 Travel	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000
523600 Dues And Fees	\$153	\$150	\$150	\$150	\$0	\$150
523700 Education And Training	\$414	\$830	\$830	\$830	\$0	\$830
531105 Supplies	\$21,460	\$33,850	\$33,850	\$31,650	\$0	\$31,650
531120 Vehicle Parts And Supplies	\$17,145	\$643,179	\$643,179	\$643,179	\$0	\$643,179
531240 Bottled Gas	\$0	\$400	\$400	\$400	\$0	\$400
531250 Oil	\$79	\$140	\$140	\$140	\$0	\$140
531270 Gasoline/ Diesel	\$5,773	\$2,280	\$2,280	\$4,500	\$0	\$4,500
531310 Hospitality And Events	\$226	\$0	\$0	\$0	\$0	\$0
531605 Machinery And Equipment-Operating	\$0	\$0	\$16,246	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$102	\$0	\$0	\$0	\$0	\$0
531720 Uniforms	\$5,868	\$3,600	\$4,114	\$5,800	\$0	\$5,800
Operating Total	\$69,685	\$942,700	\$959,459	\$947,287	\$0	\$947,287
542100 Machinery	\$9,847	\$13,500	\$20,043	\$0	\$27,932	\$27,932
542200 Vehicles	\$0	\$1,724,746	\$1,724,746	\$0	\$1,375,000	\$1,375,000
551110 Indirect Costs	\$60,402	\$65,523	\$65,523	\$69,474	\$0	\$69,474
552400 Risk/Liability Contribution	\$5,457	\$5,457	\$5,457	\$7,539	\$0	\$7,539
Transfers, Capital, Other Total	\$75,706	\$1,809,226	\$1,815,769	\$77,013	\$1,402,932	\$1,479,945
Grand Total	\$760,143	\$3,419,836	\$3,456,750	\$1,624,503	\$1,430,184	\$3,054,687

Fleet Services Fund Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$614,752	\$667,910	\$681,522	\$600,203	\$27,252	\$627,455
Operating	\$69,685	\$942,700	\$959,459	\$947,287	\$0	\$947,287
Transfers, Capital, Other	\$75,706	\$1,809,226	\$1,815,769	\$77,013	\$1,402,932	\$1,479,945
60449000 - Fleet Maintenance Total	\$760,143	\$3,419,836	\$3,456,750	\$1,624,503	\$1,430,184	\$3,054,687
Grand Total	\$760,143	\$3,419,836	\$3,456,750	\$1,624,503	\$1,430,184	\$3,054,687

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:
\$4,759,017

General Fund
\$3,109,017

Debt Service Fund
\$1,650,000



Opportunities

Make use of available technology to improve internal processes as well as customer service to our residents.

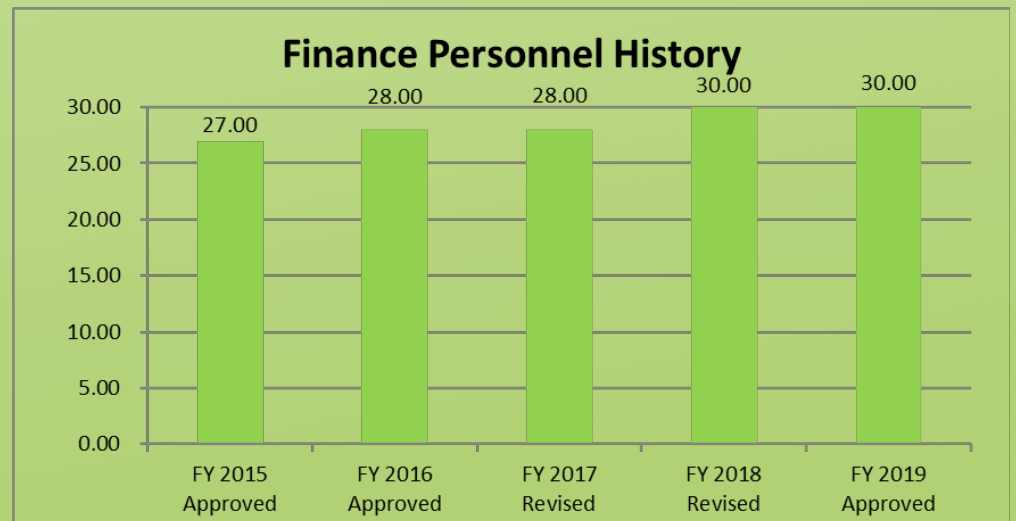
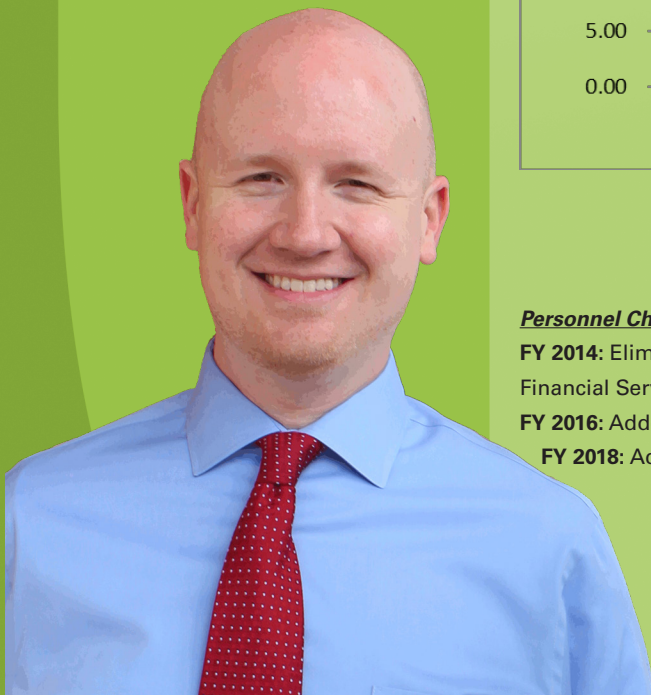
Review and update business processes as well as policies and procedures.

Challenges

The availability of resources for improvements to efficiencies.

Changes in GASB rules and sustaining policy limits for funds.

Ryan Lockett
Director of Finance

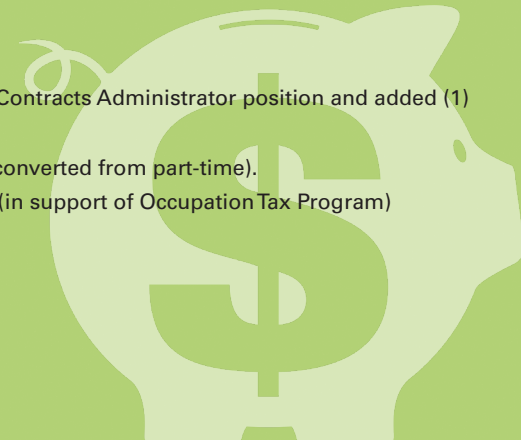


Personnel Changes:

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: Added (2) full time Accountant positions (in support of Occupation Tax Program)



Finance Department

What We Have Accomplished

- Implemented a new training and travel expense reporting application improving work-flow and reducing administrative time in managing the approval process.
- Successfully completed the FY 2017 year-end close process as well as the Comprehensive Annual Financial Report (CAFR).
- Successfully completed the 2017 property tax billing process (over 25,000 accounts) despite challenges resulting from the delayed tax digest.
- Successfully acquired and completed financing for several major projects, including the acquisition of Mimosa Hall (\$3 million) and the Seven Branches Property (\$3.7 million).
- Held two Community Budget Meetings to educate public on City Budget Process and conducted Community Budget Survey to gain input on various City services and priorities.

What We Expect to Accomplish

- Evaluate and implement new processes and technologies, such as electronic vendor payments and online bid submission, to increase efficiencies in the Finance Department.
- Develop and publish Popular Annual Financial Report (PAFR) to more easily communicate the City's financial condition to the general public.
- Implement new budget software, if approved, to improve efficiency of the annual budget process. The software will allow for online file collaboration between Finance and departments as well as reporting and data export functions.
- Make necessary preparations to implement new City Homestead Exemption if signed into law by the Governor and approved by voters.



Finance Department

Programs
Quartile 1
(Most Relevant to Goals)

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

Programs
Quartile 2
(Important to Goals)

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

Programs
Quartile 3
(Relevant to Goals)

Finance Call Center

Programs
Quartile 4
(Least Relevant to Goals)

N/A



Finance Department

FY 2018 TOTAL Approved Budget		\$3,023,294	
One Time Costs Removed (Non-recurring Operating Costs Associated with 2 Accounta		(\$5,000)	
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:		(\$20,740)	
Budgeted Vacancy Savings Adjustment:		(\$970)	
Defined Benefit Retirement Adjustment:		(\$35,152)	
Defined Contribution Retirement Adjustment:		\$23,365	
Deferred Comp Adjustment:		\$850	
Group Benefits Adjustment:		\$6,420	
Worker's Comp Contribution Adjustment:		(\$394)	
Risk/Liability Adjustment:		(\$656)	
Bank Fees/Charges Adjustment:		\$48,000	
FY 2019 Approved Base Budget		\$3,039,017	
10015130	522205	Budgetary Software	\$70,000
FY 2019 Approved Program Changes		\$70,000	
FY 2019 Approved Operating Budget		\$3,109,017	
FY 2019 Approved Capital		\$0	
FY 2019 TOTAL Approved Budget		\$3,109,017	



Finance Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$1,482,525	\$1,645,740	\$1,685,328	\$1,625,800	\$0	\$1,625,800
511101 Budgeted Salary Savings	\$0	(\$15,288)	(\$15,288)	(\$16,258)	\$0	(\$16,258)
511105 Part Time Employees	\$17,594	\$22,281	\$22,281	\$20,000	\$0	\$20,000
512200 Social Security (FICA)	\$86,686	\$102,750	\$105,204	\$102,070	\$0	\$102,070
512300 Medicare	\$20,300	\$23,986	\$24,559	\$23,866	\$0	\$23,866
512400 Defined Benefit Retirement	\$139,763	\$136,022	\$136,022	\$100,870	\$0	\$100,870
512401 Deferred Compensation	\$7,460	\$8,050	\$8,050	\$8,900	\$0	\$8,900
512402 Defined Contribution Retirement	\$100,261	\$123,482	\$123,482	\$146,847	\$0	\$146,847
553100 Group Insurance Contribution	\$303,930	\$346,260	\$346,260	\$352,680	\$0	\$352,680
554100 Workers Comp Contribution	\$850	\$1,010	\$1,010	\$616	\$0	\$616
Salaries and Benefits Total	\$2,159,368	\$2,394,293	\$2,436,908	\$2,365,391	\$0	\$2,365,391
521201 Professional Services	\$134,198	\$138,164	\$191,157	\$148,419	\$0	\$148,419
521300 Technical Services	\$8,563	\$1,500	\$3,350	\$1,500	\$0	\$1,500
522205 Repairs And Maintenance	\$360	\$500	\$500	\$500	\$70,000	\$70,500
522310 Rental Of Land And Buildings	\$2,086	\$2,500	\$2,688	\$2,300	\$0	\$2,300
522320 Rental Of Equipment And Vehicles	\$9,840	\$11,000	\$11,000	\$11,000	\$0	\$11,000
523220 Postage	\$146,667	\$140,121	\$140,266	\$138,821	\$0	\$138,821
523300 Advertising	\$6,118	\$3,700	\$3,700	\$5,700	\$0	\$5,700
523400 Printing And Binding	\$65,525	\$71,750	\$74,573	\$73,450	\$0	\$73,450
523500 Travel	\$13,439	\$13,700	\$13,700	\$13,700	\$0	\$13,700
523600 Dues And Fees	\$17,502	\$15,100	\$15,100	\$14,500	\$0	\$14,500
523700 Education And Training	\$9,718	\$14,000	\$14,000	\$14,000	\$0	\$14,000
523901 Bank Fees / Charges	\$208,333	\$162,000	\$162,000	\$210,000	\$0	\$210,000
531105 Supplies	\$14,911	\$35,500	\$25,500	\$25,926	\$0	\$25,926
531150 Computer Supplies	\$102	\$0	\$0	\$0	\$0	\$0
531310 Hospitality And Events	\$427	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$3,473	\$3,300	\$3,300	\$3,300	\$0	\$3,300
531610 Furniture/Fixtures-Operating	\$0	\$1,000	\$1,000	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$4,933	\$4,000	\$4,000	\$0	\$0	\$0
539998 P-card Initial Allocation	\$487	\$0	\$0	\$0	\$0	\$0
Operating Total	\$646,681	\$617,835	\$665,834	\$663,116	\$70,000	\$733,116
552400 Risk/Liability Contribution	\$11,166	\$11,166	\$11,166	\$10,510	\$0	\$10,510
Transfers, Capital, Other Total	\$11,166	\$11,166	\$11,166	\$10,510	\$0	\$10,510
Grand Total	\$2,817,215	\$3,023,294	\$3,113,908	\$3,039,017	\$70,000	\$3,109,017



Finance Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$266,820	\$272,108	\$277,025	\$272,664	\$0	\$272,664
Operating	\$7,091	\$6,900	\$6,900	\$7,500	\$70,000	\$77,500
10015130 - Strategic Planning & Budget Total	\$273,911	\$279,008	\$283,925	\$280,164	\$70,000	\$350,164
Salaries and Benefits	\$405,493	\$453,106	\$458,023	\$401,631	\$0	\$401,631
Operating	\$286,683	\$253,969	\$288,188	\$291,895	\$0	\$291,895
Transfers, Capital, Other	\$11,166	\$11,166	\$11,166	\$10,510	\$0	\$10,510
10016100 - Finance Administration Total	\$703,342	\$718,241	\$757,377	\$704,036	\$0	\$704,036
Salaries and Benefits	\$433,092	\$591,063	\$599,258	\$594,685	\$0	\$594,685
Operating	\$98,645	\$113,200	\$113,200	\$108,200	\$0	\$108,200
10016121 - Accounting Total	\$531,738	\$704,263	\$712,458	\$702,885	\$0	\$702,885
Salaries and Benefits	\$488,187	\$524,328	\$535,802	\$526,484	\$0	\$526,484
Operating	\$198,586	\$199,550	\$202,518	\$199,550	\$0	\$199,550
10016122 - Accounts Receivable Total	\$686,772	\$723,878	\$738,320	\$726,034	\$0	\$726,034
Salaries and Benefits	\$210,702	\$195,123	\$200,040	\$192,730	\$0	\$192,730
Operating	\$7,054	\$7,000	\$7,000	\$6,000	\$0	\$6,000
10016123 - Cash Disbursements Total	\$217,756	\$202,123	\$207,040	\$198,730	\$0	\$198,730
Salaries and Benefits	\$120,394	\$120,978	\$124,256	\$122,012	\$0	\$122,012
Operating	\$26,316	\$15,495	\$26,307	\$26,250	\$0	\$26,250
10016152 - Cash Receipting Total	\$146,710	\$136,473	\$150,563	\$148,262	\$0	\$148,262
Salaries and Benefits	\$234,680	\$237,587	\$242,504	\$255,185	\$0	\$255,185
Operating	\$22,307	\$21,721	\$21,721	\$23,721	\$0	\$23,721
10016170 - Purchasing Total	\$256,987	\$259,308	\$264,225	\$278,906	\$0	\$278,906
Grand Total	\$2,817,215	\$3,023,294	\$3,113,908	\$3,039,017	\$70,000	\$3,109,017





Fire Department

The Roswell Fire Department is made up of 196 part time fire-fighters that staff seven stations 24/7/365. The Department operates seven fire engines, two aerial trucks, and three rescue units daily with a maximum of 34 on duty fire-fighters, when staffing allows.

The Roswell Fire Department has experienced a 9% increase in requests for emergency services over the past year. Total calls were about 9,000. Fire Station #1 was the busiest station running 2,655 calls, Station #4 was the second busiest with around 2,000 calls, and Station #2 came in third with around 1,000 calls.

The Fire Department responds to many types of emergency requests for service. Emergency Medical Service (EMS) calls made up 58% of the requests for services. Of the 211 fires, 92 were building fires while the other 119 were vehicle fires, grass fires, dumpster fires,

and other types of fires. Good Intent calls and Service calls make up 29% of the Department's requests for services. Good Intent calls include fog or steam mistaken for smoke, smoke from chimneys mistaken for buildings on fire and other such instances. Service calls include responses to turning off water when a pipe breaks, smoke removal, trees down, invalid assist, and various other assistance calls.

The average response time for the Department is 06:19 (6 minutes, 19 seconds). This is a 2% increase from the previous year 06:10 (6 minutes, 10 seconds). Station #5 has the fastest average response time of 05:16 (5 minutes, 16 seconds). The station that has the highest response time is Station #6 with 07:32 (7 minutes, 32 seconds).



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



Fire Department

Fire Department Total
\$10,526,040

General Fund
\$10,100,911

Capital Projects Fund
\$461,129



Opportunities

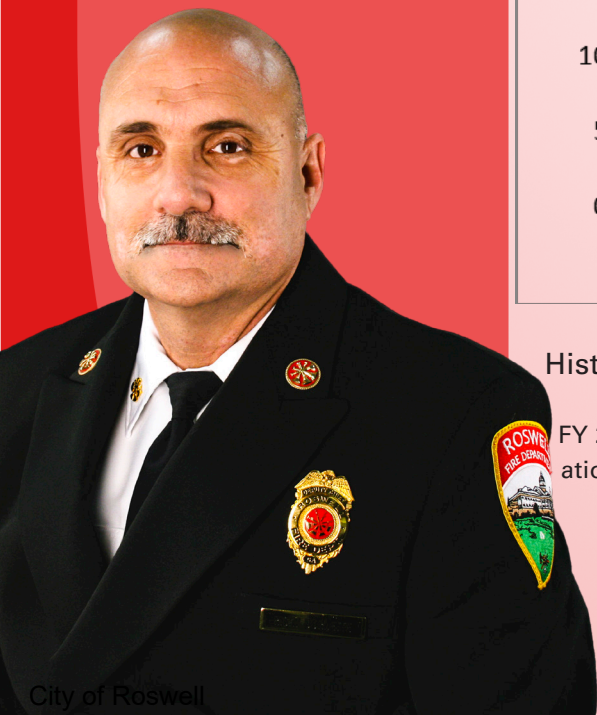
The Fire Department has the opportunity to enhance the health of the firefighters by developing a program to reduce the risk of cancer. The department will be purchasing additional equipment such as protective hoods, and turnout gear so firefighters can have two sets of gear. When firefighters enter a hazardous area (fire or chemical) particles attach to the exposed gear. This program will require that the gear be decontaminated before it is used again. A second set of gear will be used when this takes place. This project will take about four years to complete.

Challenges

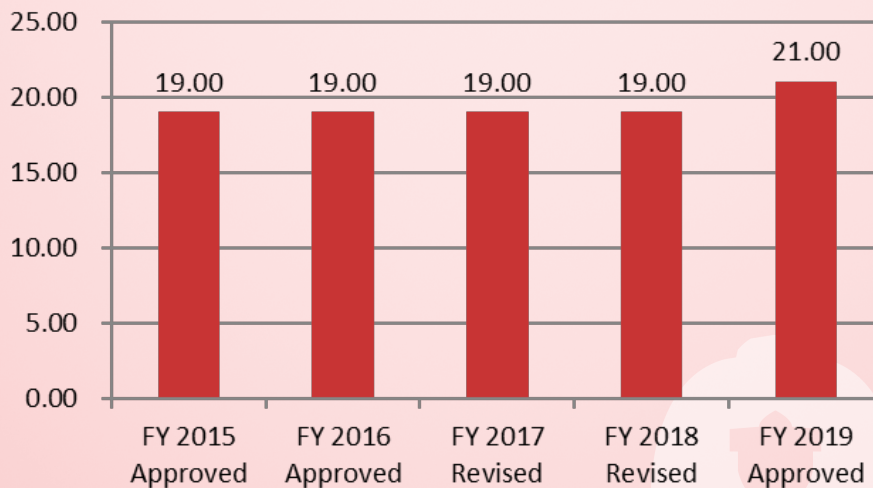
Like many departments across the nation the Roswell Fire Department has been challenged with operating in a world of heroin overdoses and the deadly drug Fentanyl. Medics treating patients for Fentanyl overdose can, themselves, overdose on Fentanyl if their skin comes in contact with the drug. There have been many cases in the United States where medics and police officers accidentally came in contact with Fentanyl requiring emergency treatment.

Traffic will always be a challenge for fire and police response. The Fire Department responds to the most number of calls on Fridays. The busiest hour of the day is 11AM but the busiest period of any day is between 10AM and 6PM.

Ricky Burnette
Fire Chief



Fire Personnel History



History of Personnel Changes

FY 2019: Add (2) full-time positions: (1) Battalion Chief for training and special operations and (1) Assistant Fire Marshal

Fire Department

What We Have Accomplished:

- The Fire Department completed the construction of the New Fire Station #4 and occupied the building in May. Fire Station #4 has received an architectural award, a construction award, and had an honorable mention in Firehouse Magazine's Fire Station Award Contest.
- The Fire Department has established several equipment replacement programs to ensure firefighters have the most reliable, updated, and safest tools and personal protective equipment available. There are four main replacement programs that were established; Cardiac Monitor, Structural Firefighting Gear, Vehicle Extrication Equipment, and Station Furniture/Mattresses.
- The Department increased station staffing from 28 to 34 firefighters 24/7/365. This allowed the staffing of a Rescue at Fire Station #2 and an aerial truck at Fire Station #4.
- The Department has purchased a new river boat that is best suited for operation on the changing river.

What We Expect to Accomplish:

- Design Fire Station #8 on Mountain Park Road. The Department has the opportunity to lower the overall response time with the construction of a new fire station on the west side of the City. This station 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 by two minutes or more and subsequently the department's overall response time by 30 to 45 seconds.
- Take delivery of the new Heavy Rescue Truck.
- Re-establish the Fire Safety Education Program in schools by hiring an additional Assistant Fire Marshal.
- Acquire land to relocate Fire Station #2.
- Rebuild the RAPSTC and evaluate ways to expand training.
- Upgrade the Knoxbox Key System.
- Hire a Battalion Chief for Special Operations and training.



Fire Department

Programs
Quartile 1
(Most Relevant to Goals)

Emergency Management Operations & Preparation • Emergency Medical Services (Emergency Response) • Emergency Medical Training Curriculum • Event Support • 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
(Important to Goals)

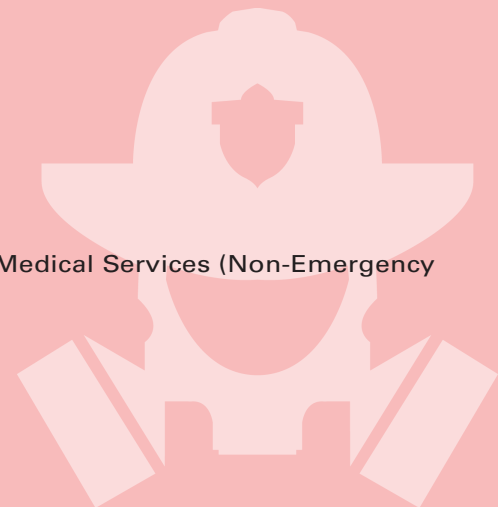
CIP/Project Management (including bid/contract mgmt.) • Fire and Life Safety Community Education • Fire Department Training Division • Fire Hydrant Maintenance • Fire Investigations • Intergovernmental Agreements/Coordination

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 2018 TOTAL Approved Budget			\$9,738,140
One Time Costs Removed (Increase in Fire Station Staffing (Equipment) and Equipmen			(\$246,340)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			\$359,337
Budgeted Vacancy Savings Adjustment:			\$605
Zero base Communication Services Adjustment:			\$14,400
Defined Benefit Retirement Adjustment:			(\$12,257)
Defined Contribution Retirement Adjustment:			\$12,993
Deferred Comp Adjustment:			\$330
Utilities Adjustment:			(\$10,079)
Fleet Lease Adjustment:			\$8,963
Group Benefits Adjustment:			\$23,178
Worker's Comp Contribution Adjustment:			(\$26,664)
Risk/Liability Adjustment:			\$110,024
Computer Lease Adjustment:			(\$7,597)
FY 2019 Approved Base Budget			\$9,965,033
10035200	511100	Add (1) full-time Battalion Chief Position for Training and Special Operations at 50% Funding for FY 2019 (Capital & Operating)	\$69,460
10035102	511100	Add (1) full-time Assistant Fire Marshal Position at 50% Funding in FY 2019 (Capital & Operating)	\$50,632
10035200	521400	Fire Department Records Management System Annual Fees (Capital & Operating)	\$18,960
10035102	521400	Cloud Storage for Knoxbox Upgrade (Capital & Operating)	\$500
10035102	531720	Add Funding for Fire Marshal Office Uniforms	\$14,300
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$17,974)
FY 2019 Approved Program Changes			\$135,878
FY 2019 Approved Operating Budget			\$10,100,911
35035101	542400	50020 Fire Department Records Management System (Capital & Operating)	\$47,840
35035200	542100	50012 Extrication Equipment Replacement Program	\$89,490
35035101	542100	50009 Personal Protective Equipment Replacement Program	\$115,360
Total Maintenance Capital			\$252,690
35035101	542200	50018 Vehicle for new Battalion Chief (Capital & Operating)	\$50,000
35035101	542200	50018 Vehicle for new Assistant Fire Marshal (Capital & Operating)	\$50,000
35035101	542100	50017 Knoxbox Upgrade (Capital & Operating)	\$33,439
35035101	542500	50019 Fire Department Communications Enhancement	\$47,500
35035101	542100	50016 Fire Turnout Gear Dryers	\$27,500
Total One Time Capital			\$208,439
FY 2019 Approved Capital			\$461,129
FY 2019 TOTAL Approved Budget			\$10,562,040
Unfunded Operating Requests:			
Add Funding for Heavy Rescue Staffing (3 Part Time: Firefighter, Paramedic, and Captain) at 100% Funding in FY 2019			\$535,826
Unfunded Maintenance Capital:			
Medical Equipment Replacement Program			\$78,072
Unfunded One-Time Capital:			
Roswell Alpharetta Public Safety Training Center (RAPSTC) Expansion (Alpharetta to reimburse 50% of cost)			\$3,232,271
Fire Department Drone			\$43,997
Add Funding for Mountain Park Fire Department Radio Replacement			\$35,000
FY 2019 Unfunded Requests:			\$3,925,166

Fire Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$1,295,627	\$1,309,400	\$1,338,329	\$1,248,900	\$67,742	\$1,316,642
511101 Budgeted Salary Savings	\$0	(\$13,094)	(\$13,094)	(\$12,489)	\$0	(\$12,489)
511105 Part Time Employees	\$66,088	\$102,277	\$105,322	\$102,277	\$0	\$102,277
511115 Firefighter's Fees	\$3,880,537	\$4,827,910	\$5,475,095	\$5,286,523	\$0	\$5,286,523
511300 Overtime	\$37,375	\$50,000	\$50,000	\$50,000	\$0	\$50,000
512200 Social Security (FICA)	\$312,180	\$417,650	\$432,282	\$386,220	\$3,500	\$389,720
512300 Medicare	\$73,010	\$97,670	\$101,092	\$90,324	\$1,000	\$91,324
512400 Defined Benefit Retirement	\$149,483	\$189,697	\$189,697	\$177,440	\$0	\$177,440
512401 Deferred Compensation	\$8,398	\$9,170	\$9,170	\$9,500	\$0	\$9,500
512402 Defined Contribution Retirement	\$47,189	\$48,550	\$48,550	\$61,543	\$7,950	\$69,493
553100 Group Insurance Contribution	\$259,352	\$288,073	\$288,073	\$311,251	\$12,000	\$323,251
554100 Workers Comp Contribution	\$148,755	\$177,580	\$177,580	\$150,916	\$0	\$150,916
Salaries and Benefits Total	\$6,277,995	\$7,504,883	\$8,202,096	\$7,862,405	\$92,192	\$7,954,597
521201 Professional Services	\$14,640	\$13,250	\$13,250	\$13,250	\$0	\$13,250
521300 Technical Services	\$9,116	\$27,604	\$31,050	\$27,604	\$0	\$27,604
521400 Contract Services	\$40,530	\$71,800	\$71,920	\$71,800	\$19,460	\$91,260
522130 Custodial	\$10,500	\$10,500	\$10,500	\$10,500	\$0	\$10,500
522140 Maintenance - Grounds	\$28,309	\$28,488	\$29,588	\$28,488	\$0	\$28,488
522205 Repairs And Maintenance	\$150,222	\$188,483	\$201,007	\$152,043	\$0	\$152,043
522210 Vehicle Repair	\$45,700	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$38,000	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$30,858	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$333,189	\$333,189	\$342,152	(\$17,974)	\$324,178
522320 Rental Of Equipment And Vehicles	\$14,820	\$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	\$10,889	\$29,678	\$29,678	\$44,078	\$0	\$44,078
523220 Postage	\$1,208	\$2,250	\$2,250	\$2,250	\$0	\$2,250
523300 Advertising	\$0	\$900	\$900	\$900	\$0	\$900
523400 Printing And Binding	\$1,462	\$3,500	\$3,500	\$3,500	\$0	\$3,500
523500 Travel	\$12,365	\$25,029	\$25,029	\$25,029	\$4,000	\$29,029
523600 Dues And Fees	\$5,597	\$5,850	\$5,850	\$5,850	\$0	\$5,850
523700 Education And Training	\$3,366	\$12,335	\$12,335	\$12,335	\$2,800	\$15,135
523800 Licenses	\$1,400	\$2,425	\$2,425	\$2,425	\$0	\$2,425
523852 Instruction Fees	\$0	\$17,825	\$21,725	\$17,825	\$0	\$17,825
523902 Sanitation Services	\$1,268	\$1,600	\$1,600	\$1,600	\$0	\$1,600
531105 Supplies	\$169,815	\$172,718	\$172,351	\$172,718	\$3,450	\$176,168
531120 Vehicle Parts And Supplies	\$65,827	\$0	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$17,339	\$14,000	\$14,000	\$14,000	\$0	\$14,000
531215 Stormwater Fees	\$1,809	\$1,900	\$1,900	\$1,900	\$0	\$1,900
531220 Natural Gas	\$22,077	\$37,600	\$37,600	\$26,800	\$0	\$26,800
531230 Electricity	\$89,241	\$93,279	\$93,279	\$94,000	\$0	\$94,000
531240 Bottled Gas	\$7,786	\$11,206	\$11,206	\$11,206	\$0	\$11,206
531250 Oil	\$1,953	\$3,025	\$3,025	\$3,025	\$0	\$3,025
531270 Gasoline/ Diesel	\$70,335	\$90,520	\$90,520	\$90,520	\$0	\$90,520
531310 Hospitality And Events	\$1,360	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$7,573	\$7,511	\$6,711	\$7,511	\$0	\$7,511
531605 Machinery And Equipment-Operating	\$204,937	\$338,334	\$336,638	\$139,534	\$0	\$139,534
531610 Furniture/Fixtures-Operating	\$11,513	\$19,756	\$19,756	\$19,756	\$2,450	\$22,206
531615 Computer Equipment-Operating	\$11,829	\$20,957	\$21,257	\$9,857	\$8,000	\$17,857
531620 Communication Equipment-Operating	\$7,113	\$7,397	\$7,397	\$7,397	\$0	\$7,397
531720 Uniforms	\$34,103	\$49,495	\$58,795	\$49,495	\$21,500	\$70,995
Operating Total	\$1,153,631	\$1,667,659	\$1,695,486	\$1,434,603	\$43,686	\$1,478,289

Fire Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
552400 Risk/Liability Contribution	\$87,180	\$87,180	\$87,180	\$197,204	\$0	\$197,204
581100 Principal- Long Term Debt	\$293,854	\$412,884	\$412,884	\$392,849	\$0	\$392,849
582100 Interest - Long Term Debt	\$34,561	\$65,534	\$65,534	\$77,972	\$0	\$77,972
Transfers, Capital, Other Total	\$415,595	\$565,598	\$565,598	\$668,025	\$0	\$668,025
Grand Total	\$7,847,220	\$9,738,140	\$10,463,180	\$9,965,033	\$135,878	\$10,100,911



Fire Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$354,432	\$373,507	\$376,785	\$348,301	\$0	\$348,301
Operating	\$26,204	\$36,999	\$36,999	\$51,366	(\$407)	\$50,959
Transfers, Capital, Other	\$415,595	\$565,598	\$565,598	\$623,609	\$0	\$623,609
10035101 - Fire Administration Total	\$796,231	\$976,104	\$979,382	\$1,023,276	(\$407)	\$1,022,869
Salaries and Benefits	\$776,807	\$801,206	\$815,958	\$740,197	\$38,432	\$778,629
Operating	\$65,204	\$135,807	\$135,807	\$123,687	\$21,075	\$144,762
10035102 - Fire Marshal Total	\$842,011	\$937,013	\$951,765	\$863,884	\$59,507	\$923,391
Salaries and Benefits	\$5,063,129	\$6,244,295	\$6,921,839	\$6,687,383	\$53,760	\$6,741,143
Operating	\$855,673	\$1,244,152	\$1,269,052	\$1,019,689	\$23,018	\$1,042,707
10035200 - Fire Suppression Total	\$5,918,802	\$7,488,447	\$8,190,891	\$7,707,072	\$76,778	\$7,783,850
Salaries and Benefits	\$83,627	\$85,875	\$87,514	\$86,524	\$0	\$86,524
Operating	\$159,255	\$188,917	\$191,844	\$178,077	\$0	\$178,077
Transfers, Capital, Other	\$0	\$0	\$0	\$44,416	\$0	\$44,416
10035400 - RAPSTC Total	\$242,881	\$274,792	\$279,358	\$309,017	\$0	\$309,017
Operating	\$47,295	\$61,784	\$61,784	\$61,784	\$0	\$61,784
10039200 - Emergency Management Office Total	\$47,295	\$61,784	\$61,784	\$61,784	\$0	\$61,784
Grand Total	\$7,847,220	\$9,738,140	\$10,463,180	\$9,965,033	\$135,878	\$10,100,911



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
\$ 22,140,801



General Fund
\$ 18,709,076



E-911 Fund
\$ 2,796,867



Confiscated Assets Fund
\$ 446,858



Capital Projects Fund
\$ 188,000

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.

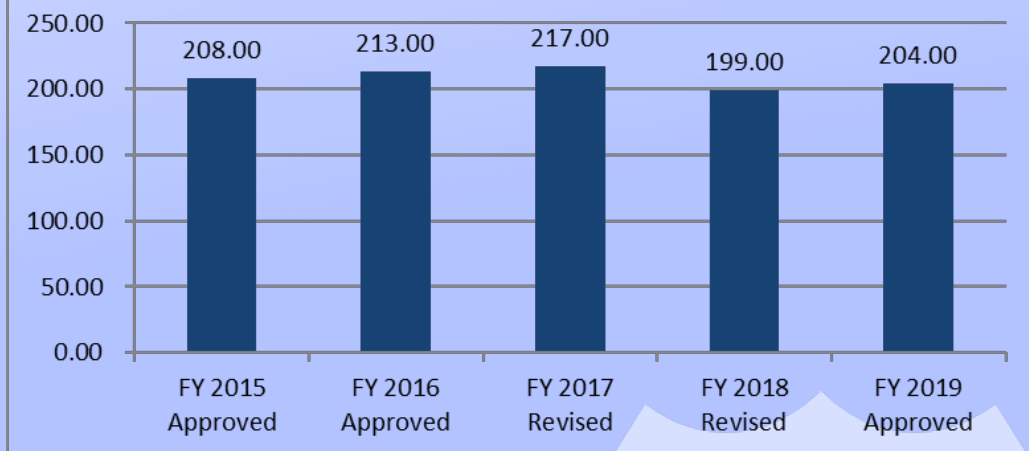
Challenges

Our FY2019 goal which remains unchanged from FY2018, is to maintain a consistently low crime rate while providing a high level of service to our citizens. Last year's rescission of forfeited asset funds used for specialized training and equipment had 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 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

FY 2019: Add (2) Support Services Sergeant positions; add (1) Traffic Enforcement Lieutenant; add (1) OPS Lieutenant; add (1) Deputy Director for the E911 Center

Police Department

What We Have Accomplished

- Purchased new equipment and software to improve our delivery of services through investigations.
- Completed a new buildout for the Records section in the former Detention Center administration area.
- Created 2 new arrestee temporary holding areas, to include a hardened interview room area.

What We Expect to Accomplish

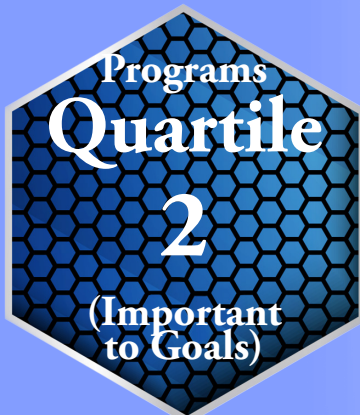
- Continue to grow the CSI unit and capabilities to enhance our investigative response to our citizens
- Continue to grow our information gathering/sharing initiatives to enhance the safety of our citizens
- Create a secure work environment for the Special Investigations Section, and converting the section's current space into a major case operations center and conference room.



Police Department



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



CALEA • Coordinate and Maintain Georgia Crime Information • Court Services • Hiring • Intergovernmental Agreements/Coordination • Non-City Initiated Special Event Support • Emergency • Non-Emergency • Traffic Enforcement



Offsite • Inmate Medical Services • Permits & Fingerprinting • Radio Services



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



Police Department

FY 2018 TOTAL Approved Budget			\$18,130,659
Removed Radio Maintenance Operating:			(\$34,600)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			\$239,804
Budgeted Vacancy Savings Adjustment:			(\$54,499)
Zero base Communication Services Adjustment:			\$63,910
Defined Benefit Retirement Adjustment:			(\$59,191)
Defined Contribution Retirement Adjustment:			\$75,604
Deferred Comp Adjustment:			(\$2,270)
Fleet Lease Adjustment:			(\$13,716)
Gasoline / Oil / Bottled Gas Adjustment:			(\$570)
Group Benefits Adjustment:			\$25,480
Worker's Comp Contribution Adjustment:			(\$3,404)
Risk/Liability Adjustment:			\$46,234
Animal Control Contract Adjustment			\$11,000
Department Adjustments (Body Worn Camera Maintenance and Storage):			\$59,000
FY 2019 Approved Base Budget			\$18,483,441
10032102	511100	Add (2) full-time Sergeant Positions for Support Services Division at 100% Funding for FY 2019 (Capital & Operating)	\$139,483
10032300	511100	Add (1) full-time Traffic Enforcement Lieutenant Position at 100% Funding in FY 2019 (Capital & Operating)	\$77,737
10032103	511100	Add (1) full-time Lieutenant for the Office of Professional Standards at 100% Funding in FY 2019 (Capital & Operating)	\$77,737
10032103	521201	Add Funding for Cherokee Shooting Range Expense	\$5,000
10032101	521201	Add Funding for Promotional Assessment Center	\$40,000
10032300	522205	Add Funding for Crash Data Retrieval (Capital & Operating)	\$4,700
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$119,022)
FY 2019 Approved Program Changes			\$225,635
FY 2019 Approved Operating Budget			\$18,709,076
35032500	542100	70012 Tactical Vest and Helmet Replacement Program	\$10,000
35032230	542100	75004 Taser Cartridges Replacement Program	\$28,000
Total Maintenance Capital			\$38,000
35032101	541300	76012 New 911 Emergency Communications Center (Design)	\$150,000
Total One Time Capital			\$150,000
FY 2019 Approved Capital			\$188,000
FY 2019 TOTAL Approved Budget			\$18,897,076
Unfunded Operating Requests:			
Additional Funding for Ammunition used for Training			\$25,000
Add (1) New Administrative Specialist II Position at 87.5% Funding in FY 2019			\$56,211
Unfunded One-Time Capital:			
New 911 Emergency Communications Center (Design)			\$100,000
FY 2019 Unfunded Requests			\$181,211

Police Department General Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$9,998,915	\$9,445,900	\$9,695,599	\$9,661,700	\$157,370	\$9,819,070
511101 Budgeted Salary Savings	\$0	(\$187,044)	(\$187,044)	(\$241,543)	\$0	(\$241,543)
511105 Part Time Employees	\$132,900	\$122,117	\$122,878	\$122,117	\$0	\$122,117
511300 Overtime	\$146,950	\$131,980	\$131,980	\$131,980	\$0	\$131,980
512200 Social Security (FICA)	\$596,953	\$595,400	\$610,928	\$614,840	\$16,286	\$631,126
512300 Medicare	\$139,611	\$139,220	\$142,852	\$143,784	\$3,809	\$147,593
512400 Defined Benefit Retirement	\$1,062,171	\$1,128,001	\$1,128,001	\$1,068,810	\$0	\$1,068,810
512401 Deferred Compensation	\$52,413	\$57,370	\$57,370	\$55,100	\$0	\$55,100
512402 Defined Contribution Retirement	\$465,931	\$518,350	\$518,350	\$593,954	\$31,524	\$625,478
553100 Group Insurance Contribution	\$2,063,922	\$2,008,308	\$2,008,308	\$2,033,788	\$46,168	\$2,079,956
554100 Workers Comp Contribution	\$129,265	\$154,320	\$154,320	\$150,916	\$0	\$150,916
Salaries and Benefits Total	\$14,789,031	\$14,113,922	\$14,383,542	\$14,335,446	\$255,157	\$14,590,603
521201 Professional Services	\$317,555	\$511,000	\$648,233	\$514,000	\$45,000	\$559,000
521203 Animal Control	\$77,893	\$99,000	\$99,000	\$110,000	\$0	\$110,000
521300 Technical Services	\$51,572	\$50,200	\$166,810	\$119,100	\$0	\$119,100
521400 Contract Services	\$64,260	\$0	\$0	\$0	\$0	\$0
522130 Custodial	\$8	\$0	\$0	\$0	\$0	\$0
522205 Repairs And Maintenance	\$129,066	\$113,400	\$78,800	\$131,800	\$4,700	\$136,500
522210 Vehicle Repair	\$93,413	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$181,450	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$106,149	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$1,361,513	\$1,361,513	\$1,347,797	(\$119,022)	\$1,228,775
522310 Rental Of Land And Buildings	\$0	\$11,200	\$22,400	\$11,200	\$0	\$11,200
522320 Rental Of Equipment And Vehicles	\$27,587	\$25,255	\$25,255	\$25,255	\$0	\$25,255
523210 Communication Services	\$141,341	\$569,763	\$604,544	\$630,133	\$0	\$630,133
523220 Postage	\$2,222	\$5,000	\$5,000	\$5,000	\$0	\$5,000
523300 Advertising	\$255	\$400	\$400	\$400	\$0	\$400
523400 Printing And Binding	\$0	\$2,000	\$0	\$0	\$0	\$0
523500 Travel	\$45,571	\$32,925	\$32,925	\$47,950	\$5,000	\$52,950
523600 Dues And Fees	\$50,551	\$91,397	\$91,397	\$29,497	\$0	\$29,497
523700 Education And Training	\$36,094	\$55,411	\$55,411	\$44,386	\$5,000	\$49,386
531105 Supplies	\$214,057	\$172,100	\$173,562	\$178,640	\$1,600	\$180,240
531110 Inmate Supplies	\$2,618	\$0	\$0	\$0	\$0	\$0
531120 Vehicle Parts And Supplies	\$122,863	\$0	\$0	\$0	\$0	\$0
531250 Oil	\$6,185	\$13,975	\$13,975	\$13,975	\$0	\$13,975
531270 Gasoline/ Diesel	\$278,791	\$397,810	\$397,810	\$397,240	\$0	\$397,240
531310 Hospitality And Events	\$514	\$0	\$0	\$3,000	\$0	\$3,000
531320 Inmate Meals	\$13,900	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$4,080	\$6,050	\$6,050	\$5,550	\$0	\$5,550
531605 Machinery And Equipment-Operating	\$149,647	\$54,149	\$123,212	\$58,649	\$0	\$58,649
531610 Furniture/Fixtures-Operating	\$12,498	\$3,635	\$5,635	\$4,135	\$6,000	\$10,135
531615 Computer Equipment-Operating	\$657	\$14,000	\$14,000	\$4,000	\$8,200	\$12,200
531620 Communication Equipment-Operating	\$509	\$3,000	\$3,000	\$3,000	\$0	\$3,000
531720 Uniforms	\$159,406	\$133,000	\$143,627	\$126,500	\$14,000	\$140,500
Operating Total	\$2,290,711	\$3,726,183	\$4,072,560	\$3,811,207	(\$29,522)	\$3,781,685
552400 Risk/Liability Contribution	\$290,554	\$290,554	\$290,554	\$336,788	\$0	\$336,788
Transfers, Capital, Other Total	\$290,554	\$290,554	\$290,554	\$336,788	\$0	\$336,788
Grand Total	\$17,370,296	\$18,130,659	\$18,746,656	\$18,483,441	\$225,635	\$18,709,076

Police Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$478,450	\$425,129	\$430,046	\$280,839	\$0	\$280,839
Operating	\$242,275	\$634,934	\$707,872	\$692,835	\$37,435	\$730,270
Transfers, Capital, Other	\$290,554	\$290,554	\$290,554	\$336,788	\$0	\$336,788
10032101 - Police Administrative Services Total	\$1,011,279	\$1,350,617	\$1,428,472	\$1,310,462	\$37,435	\$1,347,897
Salaries and Benefits	\$1,492,570	\$1,594,011	\$1,631,709	\$1,742,346	\$119,483	\$1,861,829
Operating	\$442,274	\$447,718	\$414,909	\$475,028	\$14,025	\$489,053
10032102 - Police Support Services Total	\$1,934,844	\$2,041,729	\$2,046,618	\$2,217,374	\$133,508	\$2,350,882
Salaries and Benefits	\$673,653	\$724,240	\$742,269	\$889,295	\$67,837	\$957,132
Operating	\$67,669	\$127,190	\$139,390	\$127,190	\$14,900	\$142,090
10032103 - Police Off of Prof Standards Total	\$741,322	\$851,430	\$881,659	\$1,016,485	\$82,737	\$1,099,222
Salaries and Benefits	\$1,752,854	\$1,835,851	\$1,873,549	\$2,178,797	\$0	\$2,178,797
Operating	\$177,895	\$279,318	\$279,318	\$281,214	(\$15,294)	\$265,920
10032200 - General Investigation Total	\$1,930,750	\$2,115,169	\$2,152,867	\$2,460,011	(\$15,294)	\$2,444,717
Salaries and Benefits	\$6,758,352	\$7,085,417	\$7,209,163	\$6,427,995	\$0	\$6,427,995
Operating	\$693,643	\$1,224,206	\$1,302,264	\$1,230,865	(\$66,249)	\$1,164,616
10032230 - Uniform Patrol Total	\$7,451,994	\$8,309,623	\$8,511,427	\$7,658,860	(\$66,249)	\$7,592,611
Salaries and Benefits	\$1,133,308	\$0	\$0	\$0	\$0	\$0
Operating	\$400,372	\$500,000	\$715,590	\$500,000	\$0	\$500,000
10032260 - Detention Center Total	\$1,533,680	\$500,000	\$715,590	\$500,000	\$0	\$500,000
Salaries and Benefits	\$1,099,881	\$1,147,999	\$1,170,946	\$1,337,980	\$67,837	\$1,405,817
Operating	\$141,458	\$243,064	\$243,463	\$237,379	\$1,147	\$238,526
10032300 - Traffic Enforcement Unit Total	\$1,241,339	\$1,391,063	\$1,414,409	\$1,575,359	\$68,984	\$1,644,343
Salaries and Benefits	\$1,399,964	\$1,301,275	\$1,325,860	\$1,478,194	\$0	\$1,478,194
Operating	\$125,124	\$269,753	\$269,753	\$266,696	(\$15,486)	\$251,210
10032500 - Special Investigation Total	\$1,525,088	\$1,571,028	\$1,595,613	\$1,744,890	(\$15,486)	\$1,729,404
Grand Total	\$17,370,296	\$18,130,659	\$18,746,656	\$18,483,441	\$225,635	\$18,709,076



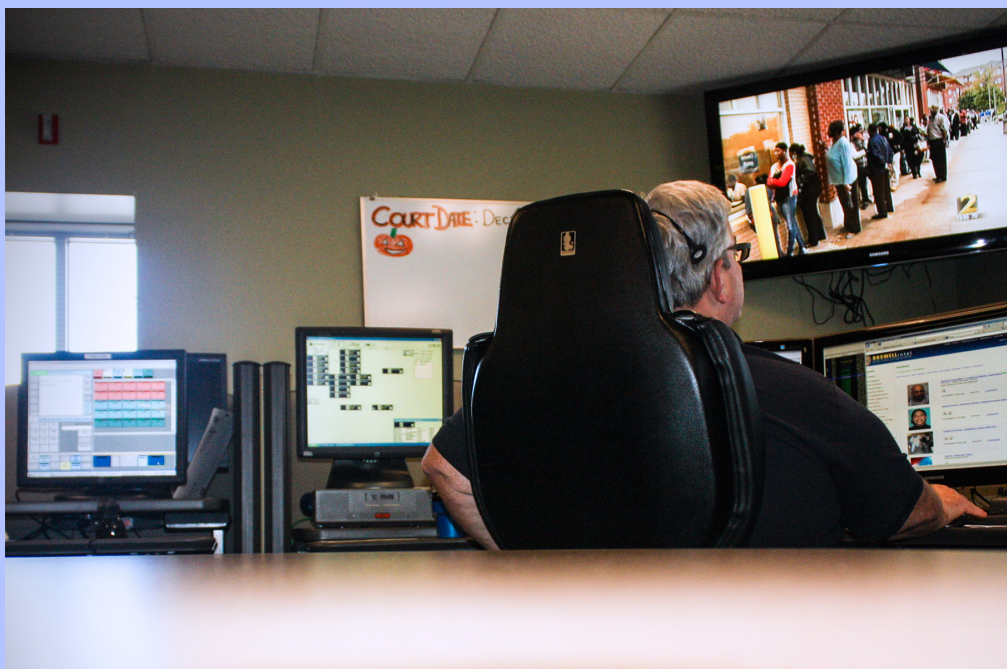


E-911 Fund

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 112,476 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 (NCMEC) Tele communicators Best Practices for Missing and Abducted Children training and certification for all dispatchers. Obtained the certification and partnership for the Missing Kids Readiness Project with NCMEC. We are the 6th Agency in the State of Georgia to achieve this certification.
- Completed and attained Public Safety Communications Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Maintained a Quality Assurance program for all personnel to include case reviews, continuing dispatch education and performance reporting and achieved protocol compliance at an exceptional average of 96% on all three disciplines.
- Developed and implemented a full Tactical Dispatch Team providing emergency field communications during mission critical incidents.

Challenges

- We are challenged to improve all areas of daily operations and performance by continuing to maintain 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) and First Net technology.

What We Expect to Accomplish

- Develop and implement a full interoperable communications plan with the surrounding jurisdictions.
- Improve and maintain top Quality Assurance for police, fire and medical to achieve ACE Accreditation through the International Academy of Emergency Dispatch (IAED).
- Develop and implement a 911 Peer Support and Training Program in order to optimize the mental health, morale and performance of dispatchers in the 911 Center.
- Achieve APCO Project 33 Training Certification.
- Maintain CALEA accreditation.



E-911 Fund

FY 2019 Estimated Beginning Available Fund Balance **\$767,690**

FY 2019 Revenues **\$2,047,375**

FY 2018 TOTAL Approved Budget **\$2,686,927**

One Time Costs Removed (Capital for E911 Improvements):	(\$200,000)
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	\$75,291
Budgeted Vacancy Savings Adjustment:	\$44,216
Zero base Communication Services Adjustment:	\$1,860
Defined Benefit Retirement Adjustment:	\$28,958
Defined Contribution Retirement Adjustment:	(\$4,892)
Deferred Comp Adjustment:	\$970
Utilities Adjustment:	(\$174)
Gasoline / Oil / Bottled Gas Adjustment:	(\$310)
Worker's Comp Contribution Adjustment:	(\$39)
Indirect Costs Adjustments:	\$20,378

FY 2019 Approved Base Budget **\$2,653,185**

21538000	511100	Employee Salary Increase (Average of 4%)	\$54,960
21538000	553100	Group Benefits Anticipated Increase	\$32,058
21538000	511100	Add (1) full-time 911 Deputy Director Position at 50% Funding in FY 2019	\$50,664
21538000	523700	911 Peer Support Training	\$6,000

FY 2019 Approved Program Changes **\$143,682**

FY 2019 Approved Operating Budget **\$2,796,867**

FY 2019 Approved Capital **\$0**

FY 2019 TOTAL Approved Budget **\$2,796,867**

FY 2019 Estimated Ending Available Fund Balance **\$18,198**



E-911 Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
342500 E911 Charges	\$0	\$0	\$0	\$2,030,000
342501 E-911 Charges - Landlines	\$540,931	\$555,000	\$555,000	\$0
342502 E-911 Charges - Wireless	\$1,427,159	\$1,400,000	\$1,400,000	\$0
342503 E-911 Charges - VOIP	\$48,990	\$0	\$0	\$0
Charges for Service Total	\$2,017,080	\$1,955,000	\$1,955,000	\$2,030,000
361000 Interest Revenues	\$16,304	\$2,000	\$2,000	\$17,375
Interest Income Total	\$16,304	\$2,000	\$2,000	\$17,375
Current Year Revenues	\$2,033,384	\$1,957,000	\$1,957,000	\$2,047,375



E-911 Fund Expenditures

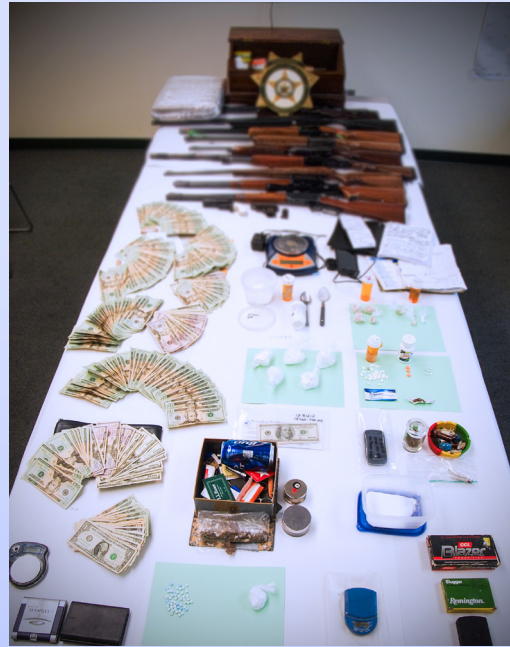
	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$918,713	\$1,122,700	\$1,161,639	\$1,191,900	\$89,403	\$1,281,303
511101 Budgeted Salary Savings	\$0	(\$56,135)	(\$56,135)	(\$11,919)	\$0	(\$11,919)
511105 Part Time Employees	\$37,649	\$0	\$811	\$0	\$0	\$0
511300 Overtime	\$139,660	\$58,512	\$58,512	\$58,512	\$0	\$58,512
512200 Social Security (FICA)	\$64,162	\$72,600	\$75,065	\$77,530	\$2,114	\$79,644
512300 Medicare	\$15,006	\$16,970	\$17,546	\$18,131	\$494	\$18,625
512400 Defined Benefit Retirement	\$48,263	\$65,012	\$65,012	\$93,970	\$0	\$93,970
512401 Deferred Compensation	\$2,475	\$2,530	\$2,530	\$3,500	\$0	\$3,500
512402 Defined Contribution Retirement	\$65,244	\$95,760	\$95,760	\$90,868	\$4,092	\$94,960
513100 Group Insurance Contribution	\$253,924	\$305,656	\$305,656	\$305,656	\$37,829	\$343,485
554100 Workers Comp Contribution	\$705	\$840	\$840	\$801	\$0	\$801
Salaries and Benefits Total	\$1,545,800	\$1,684,445	\$1,727,236	\$1,828,949	\$133,932	\$1,962,881
521204 E-911 Fund Reserve Expenses	\$35,013	\$145,000	\$145,000	\$145,000	\$0	\$145,000
521300 Technical Services	\$71,552	\$10,000	\$10,000	\$10,000	\$0	\$10,000
521400 Contract Services	\$36,525	\$52,780	\$58,405	\$52,780	\$0	\$52,780
522205 Repairs And Maintenance	\$71,874	\$102,000	\$103,995	\$102,000	\$0	\$102,000
522320 Rental Of Equipment And Vehicles	\$4,893	\$4,000	\$4,000	\$4,000	\$0	\$4,000
523210 Communication Services	\$146,223	\$176,619	\$180,259	\$178,479	\$0	\$178,479
523500 Travel	\$5,905	\$13,300	\$13,300	\$13,300	\$0	\$13,300
523600 Dues And Fees	\$5,368	\$5,940	\$5,940	\$5,940	\$0	\$5,940
523700 Education And Training	\$16,611	\$25,670	\$25,670	\$25,670	\$9,000	\$34,670
531105 Supplies	\$8,709	\$8,230	\$8,230	\$8,230	\$0	\$8,230
531230 Electricity	\$6,289	\$8,174	\$8,174	\$8,000	\$0	\$8,000
531270 Gasoline/ Diesel	\$0	\$310	\$310	\$0	\$0	\$0
531400 Books And Periodicals	\$380	\$540	\$540	\$540	\$0	\$540
531605 Machinery And Equipment-Operating	\$2,580	\$10,300	\$17,579	\$10,300	\$0	\$10,300
531610 Furniture/Fixtures-Operating	\$8,138	\$5,000	\$5,000	\$5,000	\$0	\$5,000
531615 Computer Equipment-Operating	\$3,330	\$2,500	\$2,500	\$2,500	\$750	\$3,250
531620 Communication Equipment-Operating	\$180	\$2,500	\$2,500	\$2,500	\$0	\$2,500
531720 Uniforms	\$6,885	\$5,300	\$5,300	\$5,300	\$0	\$5,300
Operating Total	\$430,455	\$578,163	\$596,702	\$579,539	\$9,750	\$589,289
541200 Site Improvements	\$0	\$200,000	\$195,188	\$0	\$0	\$0
542100 Machinery	\$0	\$0	\$304,490	\$0	\$0	\$0
542400 Computer Equipment	\$4,394	\$0	\$0	\$0	\$0	\$0
551110 Indirect Costs	\$193,969	\$224,319	\$224,319	\$244,697	\$0	\$244,697
Transfers, Capital, Other Total	\$198,363	\$424,319	\$723,997	\$244,697	\$0	\$244,697
Grand Total	\$2,174,618	\$2,686,927	\$3,047,935	\$2,653,185	\$143,682	\$2,796,867





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 2019 Estimated Beginning Available Fund Balance			\$596,156
FY 2019 Revenues			\$150,000
FY 2018 TOTAL Approved Budget			\$566,504
One Time Costs Removed			(\$364,660)
Indirect Costs Adjustment			(\$2,016)
FY 2019 Approved Base Budget			\$199,828
21032501	523700	911 Director Command College	\$10,230
21032501	523700	Add Funding for Special Investigations Training	\$12,000
FY 2019 Approved Program Changes			\$22,230
FY 2019 Approved Operating Budget			\$222,058
21032501	542100	75013 Crash Data Retrieval Device (Capital & Operating)	\$9,800
21032501	542200	75015 Vehicles for (2) full-time Sergeant Positions for Support Services Division (Capital & Operating)	\$100,000
21032501	542100	75014 Unmanned Aerial Vehicle Platform	\$15,000
21032501	542200	75015 Vehicle for (1) Lieutenant Position for Traffic Enforcement (Capital & Operating)	\$50,000
21032501	542200	75015 Vehicle for (1) Lieutenant Position for the Office of Professional Standards (Capital & Operating)	\$50,000
Total One Time Capital:			\$224,800
FY 2019 Approved Capital			\$224,800
FY 2019 TOTAL Approved Budget			\$446,858
FY 2019 Estimated Ending Available Fund Balance			\$299,298



Confiscated Assets Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
342101 Special Police Ser- Ot	\$31,223	\$25,000	\$25,000	\$25,000
Charges for Service Total	\$31,223	\$25,000	\$25,000	\$25,000
351300 Confiscation	\$614,897	\$0	\$0	\$0
351310 D.E.A. Funds	\$60,070	\$90,000	\$90,000	\$125,000
Fines & Forfeitures Total	\$674,966	\$90,000	\$90,000	\$125,000
392100 Sale Of Assets	\$4,495	\$0	\$0	\$0
Miscellaneous Revenues Total	\$4,495	\$0	\$0	\$0
Current Year Revenues	\$710,684	\$115,000	\$115,000	\$150,000

Confiscated Assets Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511300 Overtime	\$40,859	\$60,000	\$60,000	\$60,000	\$0	\$60,000
512200 Social Security (FICA)	\$2,370	\$3,720	\$3,720	\$3,720	\$0	\$3,720
512300 Medicare	\$554	\$870	\$870	\$870	\$0	\$870
553100 Group Insurance Contribution	\$1,290	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits Total	\$45,074	\$64,590	\$64,590	\$64,590	\$0	\$64,590
521300 Technical Services	\$9,402	\$0	\$0	\$0	\$0	\$0
522205 Repairs And Maintenance	\$0	\$91,000	\$91,000	\$3,000	\$0	\$3,000
523500 Travel	\$16,627	\$19,400	\$16,265	\$19,400	\$0	\$19,400
523600 Dues And Fees	\$8,801	\$2,330	\$2,330	\$2,330	\$0	\$2,330
523700 Education And Training	\$26,296	\$36,900	\$40,035	\$36,900	\$22,230	\$59,130
523901 Bank Fees / Charges	\$0	\$200	\$200	\$200	\$0	\$200
531105 Supplies	\$3,435	\$29,232	\$29,232	\$29,232	\$0	\$29,232
531605 Machinery And Equipment-Operating	\$9,478	\$162,100	\$162,100	\$12,100	\$0	\$12,100
531610 Furniture/Fixtures-Operating	\$0	\$5,000	\$5,000	\$5,000	\$0	\$5,000
531615 Computer Equipment-Operating	\$7,140	\$6,200	\$9,057	\$6,200	\$0	\$6,200
531720 Uniforms	\$162	\$0	\$0	\$0	\$0	\$0
Operating Total	\$81,341	\$352,362	\$355,219	\$114,362	\$22,230	\$136,592
542100 Machinery	\$0	\$0	\$0	\$0	\$24,800	\$24,800
542200 Vehicles	\$0	\$65,000	\$245,608	\$0	\$200,000	\$200,000
542400 Computer Equipment	\$0	\$61,660	\$61,660	\$0	\$0	\$0
551110 Indirect Costs	\$24,574	\$22,892	\$22,892	\$20,876	\$0	\$20,876
611350 Transfers Out - Cap Projects	\$10,000	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other Total	\$34,574	\$149,552	\$330,160	\$20,876	\$224,800	\$245,676
Grand Total	\$160,989	\$566,504	\$749,970	\$199,828	\$247,030	\$446,858

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

Recreation, Parks, Historic & Cultural Affairs Department Total

\$ 19,436,468

General Fund

\$ 12,287,947

Participant Recreation

\$ 5,808,711

Leita Thompson Fund

\$ 107,260

Capital Projects Funds

\$ 937,000

Scholarship Fund

\$50

Impact Fee Fund

\$295,500

Jeff Leatherman

Director of
Recreation, Parks,
Historic & Cultural Affairs
Department



Opportunities

Develop a proactive branding strategy with emphasis on Gold Medal Award recognition.

Investigate opportunities for outdoor, adventure, and middle school programs.

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.

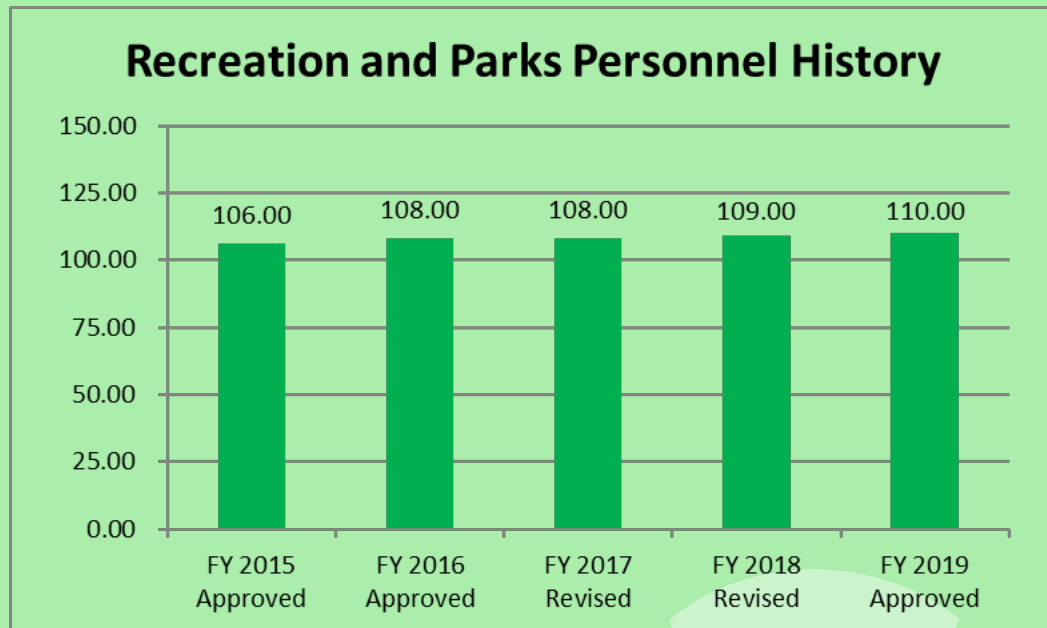
Challenges

Develop a parking management system for our river parks and Old Mill Park.

Establish funding sources for the Roswell River Parks Master Plan.

Ensure a unique cultural experience throughout all Roswell Parks.

Develop communication and promotion strategies to include an improved web and social media presence.



Personnel Changes:

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

FY 2018: Add (1) Crew Worker Position

FY 2019: Convert (1) part-time Rental Supervisor to full-time

Recreation, Parks, Historic & Cultural Affairs Department

What We Have Accomplished

- National Gold Medal Winner from the National Recreation and Parks Association.
- Completed the National Recreation and Parks Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA) for the 15-year re-accreditation.
- Smith Plantation and Barrington Hall received the Certificate of Excellence from Trip Advisor for the second year in a row.
- Updated online registration pages to deliver a more user-friendly interface for participants registering through www.roswellgov.com
- Waller Park Extension was renamed Groveway Community Park.
- Began 3rd year of the Art Around Roswell Sculpture Tour in conjunction with the Roswell Arts Fund.
- Acoustical improvements and an assisted listening system installed at the Cultural Arts Center.
- Installed ArcGis software that will allow the reporting of real time facility issues and maintenance needs, which will be used in future budgetary proposals.

What We Expect To Accomplish

- Construct final phase of the Roswell Riverwalk from Chattahoochee Nature Center to Willeo Park.
- Develop a facility condition assessment for historical assets.
- Construct Old Mill Phase III Pedestrian Trail Project to provide safe access to additional historic mill ruins located west of the covered bridge and machine shop.
- Provide public access to newly acquired City assets.
- Consolidate all historic resource efforts to include the new acquisition of Mimosa Hall.
- Continue implementation of City of Roswell Cultural Arts Master Plan.



Recreation, Parks, Historic & Cultural Affairs Department Services

Programs Quartile 1 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 2 (Important to Goals)

Athletic Field Maintenance • Community Events • Historic House Museums Programming • Intergovernmental Agreements/Coordination • Leita Thompson Memorial Gardens • Municipal Complex Grounds Maintenance • Park Landscaping • Park Police • 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 • Sports Turf Maintenance

Programs Quartile 3 3 (Relevant to Goals)

Active Adult and Adaptive Programming • Adult Racquet Sports • Adult Visual and Culinary Arts • Aquatics Management • Community Enrichment • Competitive Gymnastics • Cultural Arts Management/Programming • Cultural Services Rentals • Historic House Museums and Cultural Arts Facility Management • Recreation Facility Reservations • Recreation Commission Support • Youth Athletic Camps • Youth Baseball/Softball • Youth Enrichment Opportunities • Youth Football/Cheerleading/Rugby • Youth Gymnastics • Youth Indoor Athletics • Youth Lacrosse • Youth Performing Arts • Youth Racquet Sports • Youth Soccer • Youth Visual and Culinary Arts

Programs Quartile 4 (Least Relevant to Goals)

Adult Athletic Leagues • Cemetery Care • Health & Wellness • Leita Thompson Apartment Rental • Parks Power Equipment Maintenance • Roswell Arts Fund Support



Recreation, Parks, Historic & Cultural Affairs Department

FY 2018 TOTAL Approved Budget			\$11,708,027
Mid Year Adjustments (Radio Maintenance and Aquatic Pool Utilities Transfer):			\$74,075
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			(\$59,949)
Budgeted Vacancy Savings Adjustment:			\$256
Zero base Communication Services Adjustment:			\$37,890
Defined Benefit Retirement Adjustment:			\$61,774
Defined Contribution Retirement Adjustment:			\$21,487
Deferred Comp Adjustment:			(\$6,670)
Utilities Adjustment:			(\$13,242)
Fleet Lease Adjustment:			(\$11,963)
Gasoline / Oil / Bottled Gas Adjustment:			(\$940)
Group Benefits Adjustment:			\$22,220
Worker's Comp Contribution Adjustment:			\$6,440
Risk/Liability Adjustment:			(\$44,320)
Interfund Transfers			(\$321,391)
Debt Service Adjustment (Mimosa Hall and Seven Branches Property):			\$725,900
FY 2019 Approved Base Budget			\$12,199,594
Convert Part-time Rental Supervisor Position at Cultural Arts Center to Full-time Supervisor I Position at 100% Funding in FY 2019			\$52,369
10061753	511100		
10061755	Various	Add Funding for Mimosa Hall and Gardens Operations	\$77,000
10061753	531610	Cultural Arts Center - Seat Cushion Replacement	\$5,000
10061700	521400	Increase Funding for Cultural Services Event Support	\$5,500
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$51,516)
FY 2019 Approved Program Changes			\$88,353
FY 2019 Approved Operating Budget			\$12,287,947
35062000	541210	60058 Recreation and Parks Maintenance Program	\$385,000
35062000	541210	60043 System Wide Park Improvements (Beautification)	\$100,000
35061700	541200	60042 Historic Homes Maintenance	\$50,000
35062000	542100	60003 Small Equipment Replacement Program	\$50,000
35062000	541210	60033 Athletic Field Improvements (Light Pole & Fence Replacements)	\$32,000
Total Maintenance Capital			\$617,000
35062000	541210	60064 Groveway Community Master Plan (Driveway Construction)	\$150,000
35062000	541200	64007 Mimosa Hall and Gardens Ground Penetrating Radar	\$20,000
35061700	541200	60042 Add Funding for Historic Homes Repair (Mimosa Hall Grounds only by 10/31/18)	\$150,000
Total One Time Capital			\$320,000
FY 2019 Approved Capital			\$937,000
FY 2019 TOTAL Approved Budget			\$13,224,947
Unfunded Operating Requests:			
Add Funding for (1) full-time Site Coordinator Position for Mimosa Hall at 75% Funding in FY 2019			\$64,129
Unfunded Maintenance Capital:			
Playground Replacements (includes shade structure)			\$200,000
Unfunded One-Time Capital:			
Park Security Camera Program			\$40,000
FY 2019 Unfunded Requests:			\$304,129

Recreation, Parks, Historic & Cultural Affairs Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$4,611,868	\$4,663,117	\$4,802,312	\$4,603,400	\$50,653	\$4,654,053
511101 Budgeted Salary Savings	\$0	(\$46,290)	(\$46,290)	(\$46,034)	\$0	(\$46,034)
511105 Part Time Employees	\$372,390	\$432,161	\$442,057	\$443,445	(\$19,656)	\$423,789
511300 Overtime	\$144,041	\$145,521	\$145,521	\$152,007	\$0	\$152,007
512200 Social Security (FICA)	\$295,504	\$322,615	\$333,235	\$322,370	\$3,110	\$325,480
512300 Medicare	\$69,110	\$75,375	\$77,857	\$75,388	\$720	\$76,108
512400 Defined Benefit Retirement	\$617,183	\$713,256	\$713,256	\$775,030	\$0	\$775,030
512401 Deferred Compensation	\$30,795	\$39,770	\$39,770	\$33,100	\$0	\$33,100
512402 Defined Contribution Retirement	\$100,433	\$114,715	\$114,715	\$136,202	\$6,000	\$142,202
553100 Group Insurance Contribution	\$1,136,609	\$1,027,238	\$1,027,238	\$1,049,458	\$11,542	\$1,061,000
554100 Workers Comp Contribution	\$38,050	\$45,420	\$45,420	\$51,860	\$0	\$51,860
Salaries and Benefits Total	\$7,415,982	\$7,532,898	\$7,695,091	\$7,596,226	\$52,369	\$7,648,595
521201 Professional Services	\$13,096	\$14,185	\$49,246	\$11,500	\$5,000	\$16,500
521300 Technical Services	\$0	\$0	\$0	\$0	\$0	\$0
521400 Contract Services	\$137,162	\$184,430	\$231,396	\$195,770	\$9,500	\$205,270
522110 Disposal	\$17,980	\$15,000	\$15,000	\$15,000	\$0	\$15,000
522130 Custodial	\$7,275	\$7,000	\$8,300	\$7,000	\$7,000	\$14,000
522140 Maintenance - Grounds	\$236,802	\$174,389	\$187,100	\$178,389	\$30,000	\$208,389
522205 Repairs And Maintenance	\$331,446	\$346,686	\$363,816	\$346,581	\$20,000	\$366,581
522210 Vehicle Repair	\$16,326	\$0	\$4,189	\$0	\$0	\$0
522215 Garage Base Rate	\$69,350	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$31,643	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$519,602	\$519,602	\$507,639	(\$51,516)	\$456,123
522310 Rental Of Land And Buildings	\$900	\$0	\$0	\$0	\$0	\$0
522320 Rental Of Equipment And Vehicles	\$54,347	\$44,952	\$45,510	\$44,952	\$0	\$44,952
523210 Communication Services	\$29	\$0	\$0	\$37,890	\$0	\$37,890
523220 Postage	\$1,009	\$2,515	\$2,515	\$2,283	\$0	\$2,283
523300 Advertising	\$20,175	\$25,875	\$25,875	\$25,875	\$0	\$25,875
523400 Printing And Binding	\$6,453	\$8,450	\$8,450	\$6,700	\$0	\$6,700
523500 Travel	\$15,428	\$18,652	\$18,652	\$21,207	\$0	\$21,207
523600 Dues And Fees	\$9,390	\$9,558	\$9,558	\$7,815	\$0	\$7,815
523700 Education And Training	\$6,565	\$13,920	\$13,920	\$13,400	\$0	\$13,400
523851 Contracted Temporary Labor	\$0	\$0	\$0	\$0	\$0	\$0
523852 Instruction Fees	\$1,700	\$2,425	\$2,825	\$2,425	\$0	\$2,425
523853 Contracted Interns	\$0	\$0	\$0	\$0	\$0	\$0
523902 Sanitation Services	\$50,519	\$52,000	\$52,000	\$52,000	\$0	\$52,000
531105 Supplies	\$402,933	\$384,683	\$400,536	\$366,411	\$6,000	\$372,411
531115 Recreation Supplies	\$163,218	\$239,950	\$246,976	\$227,590	\$0	\$227,590
531120 Vehicle Parts And Supplies	\$34,926	\$0	\$0	\$0	\$0	\$0
531140 Water Line/Meter Maint Supplies	\$0	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$0	\$0	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$263,693	\$273,250	\$273,250	\$273,250	\$0	\$273,250
531215 Stormwater Fees	\$37,954	\$38,795	\$38,795	\$38,795	\$0	\$38,795
531220 Natural Gas	\$38,887	\$64,900	\$64,900	\$51,700	\$0	\$51,700
531230 Electricity	\$565,091	\$601,542	\$601,542	\$601,500	\$0	\$601,500
531240 Bottled Gas	\$1,031	\$2,000	\$2,000	\$2,000	\$0	\$2,000
531250 Oil	\$2,202	\$5,300	\$5,300	\$5,300	\$0	\$5,300
531270 Gasoline/ Diesel	\$90,700	\$108,940	\$108,940	\$108,000	\$0	\$108,000
531310 Hospitality And Events	\$409	\$500	\$500	\$500	\$0	\$500
531400 Books And Periodicals	\$208	\$300	\$300	\$450	\$0	\$450
531605 Machinery And Equipment-Operating	\$27,880	\$14,050	\$14,050	\$16,050	\$0	\$16,050
531610 Furniture/Fixtures-Operating	\$2,563	\$7,075	\$7,075	\$7,075	\$10,000	\$17,075
531615 Computer Equipment-Operating	\$8,908	\$2,998	\$4,342	\$2,050	\$0	\$2,050
531710 Vietnam Memorial Bricks	\$164	\$250	\$250	\$250	\$0	\$250
531720 Uniforms	\$46,651	\$41,550	\$43,843	\$41,550	\$0	\$41,550
539999 Special Events Contra	\$0	\$0	\$0	\$0	\$0	\$0
Operating Total	\$2,715,014	\$3,225,722	\$3,370,553	\$3,218,897	\$35,984	\$3,254,881

Recreation, Parks, Historic & Cultural Affairs Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
542400 Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$239,311	\$239,311	\$239,311	\$194,991	\$0	\$194,991
579001 Contingency Operating	\$0	\$0	\$0	\$0	\$0	\$0
581100 Principal- Long Term Debt	\$0	\$323,091	\$323,091	\$1,054,953	\$0	\$1,054,953
582100 Interest - Long Term Debt	\$0	\$54,614	\$54,614	\$48,652	\$0	\$48,652
611353 Transfer Out - Solid Waste	\$12,398	\$11,000	\$11,000	\$11,000	\$0	\$11,000
611355 Transfer Out - Participant Rec	\$321,391	\$321,391	\$396,266	\$74,875	\$0	\$74,875
Transfers, Capital, Other Total	\$573,100	\$949,407	\$1,024,282	\$1,384,471	\$0	\$1,384,471
Grand Total	\$10,704,096	\$11,708,027	\$12,089,926	\$12,199,594	\$88,353	\$12,287,947



Recreation, Parks, Historic & Cultural Affairs Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Operating	\$44,958	\$23,500	\$27,950	\$23,500	\$0	\$23,500
10049500 - Historic Cemetery Care Total	\$44,958	\$23,500	\$27,950	\$23,500	\$0	\$23,500
Salaries and Benefits	\$271,104	\$185,118	\$164,557	\$242,512	\$0	\$242,512
Operating	\$197,631	\$218,612	\$264,008	\$248,758	\$0	\$248,758
Transfers, Capital, Other	\$251,709	\$628,016	\$628,016	\$1,309,596	\$0	\$1,309,596
10061101 - Recreation Administration Total	\$720,444	\$1,031,746	\$1,056,581	\$1,800,866	\$0	\$1,800,866
Salaries and Benefits	\$1,982,931	\$2,064,463	\$2,131,663	\$2,054,872	\$0	\$2,054,872
Operating	\$1,684	\$0	\$0	\$0	\$0	\$0
Transfers, Capital, Other	\$321,391	\$321,391	\$396,266	\$74,875	\$0	\$74,875
10061102 - Recreation Support Services Total	\$2,306,006	\$2,385,854	\$2,527,929	\$2,129,747	\$0	\$2,129,747
Salaries and Benefits	\$110,434	\$153,564	\$156,842	\$158,886	\$0	\$158,886
Operating	\$44,514	\$84,012	\$115,012	\$84,012	\$5,500	\$89,512
10061700 - Cultural Affairs Total	\$154,948	\$237,576	\$271,854	\$242,898	\$5,500	\$248,398
Salaries and Benefits	\$149,968	\$166,029	\$168,488	\$166,541	\$0	\$166,541
Operating	\$54,629	\$87,675	\$92,172	\$87,675	\$0	\$87,675
10061751 - Barrington Hall Total	\$204,597	\$253,704	\$260,660	\$254,216	\$0	\$254,216
Salaries and Benefits	\$157,244	\$169,861	\$173,959	\$170,400	\$0	\$170,400
Operating	\$63,391	\$89,520	\$91,588	\$89,350	\$0	\$89,350
10061752 - Bulloch Hall Total	\$220,635	\$259,381	\$265,547	\$259,750	\$0	\$259,750
Salaries and Benefits	\$167,538	\$171,042	\$175,139	\$169,981	\$52,369	\$222,350
Operating	\$47,009	\$41,395	\$45,475	\$41,395	\$5,000	\$46,395
10061753 - Cultural Arts Center Total	\$214,547	\$212,437	\$220,614	\$211,376	\$57,369	\$268,745
Salaries and Benefits	\$171,098	\$171,308	\$175,406	\$171,836	\$0	\$171,836
Operating	\$74,463	\$82,726	\$90,062	\$82,854	\$0	\$82,854
10061754 - Smith Plantation Total	\$245,561	\$254,034	\$265,468	\$254,690	\$0	\$254,690
Operating	\$0	\$0	\$0	\$0	\$77,000	\$77,000
10061755 - Mimosa Hall and Gardens Total	\$0	\$0	\$0	\$0	\$77,000	\$77,000
Salaries and Benefits	\$3,821,424	\$3,868,196	\$3,954,247	\$3,867,681	\$0	\$3,867,681
Operating	\$2,115,387	\$2,546,633	\$2,591,612	\$2,510,504	(\$51,516)	\$2,458,988
10062000 - Parks / Park Areas Total	\$5,936,811	\$6,414,829	\$6,545,859	\$6,378,185	(\$51,516)	\$6,326,669
Salaries and Benefits	\$146,240	\$149,252	\$152,530	\$150,196	\$0	\$150,196
Operating	\$36,987	\$29,549	\$30,774	\$29,549	\$0	\$29,549
10062201 - Municipal Complex Grounds Total	\$183,226	\$178,801	\$183,304	\$179,745	\$0	\$179,745
Salaries and Benefits	\$438,002	\$434,065	\$442,260	\$443,321	\$0	\$443,321
Operating	\$34,362	\$22,100	\$21,900	\$21,300	\$0	\$21,300
10062500 - Park Police Total	\$472,364	\$456,165	\$464,160	\$464,621	\$0	\$464,621
Grand Total	\$10,704,096	\$11,708,027	\$12,089,926	\$12,199,594	\$88,353	\$12,287,947



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

- Our Fitness in the Park series expanded to include free fitness classes at Historic Town Square, Bulloch Hall and Riverside Park.
- Completed our first year partnering with Zagster, a bike-sharing station located at Big Creek Park.
- Offered a new Sandlot Baseball program that enrolled over 60 participants.
- The boys' and girls' competitive gymnastics team had a combined 41 state championships, 35 silver, and 41 bronze medals.
- Lacrosse held its 14th Annual Roswell Youth Lacrosse invitational with 76 teams bringing over 3,600 players and spectators to Roswell Area Park and the Roswell community.
- Dance Starz participated in two competitions this year and received 11 platinum/double platinum awards while also being ranked anywhere from first through seventh overall high scores.
- Offered enrichment activities for children and young adults with developmental and physical disabilities and the opportunity to participate in activities on the Roswell Rotary Dream Field.
- Successfully completed the first year of operations at the Adult Aquatic Center.

What We Expect To Accomplish

- Evaluate current rental opportunities and rental fees to determine which facilities are available, underutilized, and need to be marketed.
- Expand classes, water based activities, rehabilitation programs and physical therapy at the Roswell Adult Aquatic Center for those 25 years and older.
- Provide adaptive programming to include veteran's.
- Consolidate early and late drop-offs for program consistency and to simplify registration.
- Collaborate with new Youth Softball Association to increase participation.
- 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.



Recreation Participation Fund

FY 2019 Estimated Beginning Available Fund Balance	\$886,787
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FY 2019 Revenues	\$5,731,873
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FY 2018 TOTAL Approved Budget	\$5,627,920
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Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:	\$1,712
Budgeted Vacancy Savings Adjustment:	\$8
Zero base Communication Services Adjustment:	\$900
Defined Benefit Retirement Adjustment:	\$52,389
Defined Contribution Retirement Adjustment:	\$30,693
Deferred Comp Adjustment:	\$1,150
Utilities Adjustment:	\$1,591
Worker's Comp Contribution Adjustment:	\$26,599
Risk/Liability Adjustment:	(\$23,231)

FY 2019 Approved Base Budget	\$5,719,731
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55561101	511100	Employee Salary Increase (Average of 4%)	\$45,130
55561101	553100	Group Benefits Anticipated Cost Increase	\$23,515
Various	511105	Historic House Museums Events	\$20,335

FY 2019 Approved Program Changes	\$88,980
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FY 2019 Approved Operating Budget	\$5,808,711
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FY 2019 Approved Capital	\$0
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FY 2019 TOTAL Approved Budget	\$5,808,711
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FY 2019 Reserve by Policy	\$88,679
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FY 2019 Estimated Ending Available Fund Balance Over Reserve by Policy	\$721,270
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Recreation Participation Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
347202 Other Rental Fees	\$469,874	\$575,000	\$575,000	\$560,000
347501 General Programs	\$531,419	\$550,000	\$550,000	\$560,000
347502 Special Events	\$8,277	\$0	\$0	\$0
347503 Athletics	\$1,496,721	\$1,500,000	\$1,500,000	\$1,550,000
347504 Tennis	\$287,094	\$300,000	\$300,000	\$300,000
347505 Swimming	\$174,757	\$200,000	\$200,000	\$200,000
347506 Gym & Physical Fitness	\$1,011,519	\$975,000	\$975,000	\$1,050,000
347507 Dance, Drama, & Music	\$333,969	\$375,000	\$375,000	\$375,000
347508 Arts & Crafts	\$208,820	\$240,000	\$240,000	\$240,000
347509 General Instrction Progs	\$278,401	\$275,000	\$275,000	\$275,000
347510 Rec & Parks Contributions	\$29,203	\$30,000	\$30,000	\$20,000
347512 Rec & Parks Miscellaneous	\$34,509	\$40,000	\$40,000	\$30,000
347513 Senior Adult Center	\$258,396	\$275,000	\$275,000	\$275,000
347514 Adult Aquatics Center	\$93,604	\$250,000	\$250,000	\$150,000
347905 Convience Fee	\$36,994	\$40,000	\$40,000	\$40,000
Charges for Service Total	\$5,253,557	\$5,625,000	\$5,625,000	\$5,625,000
361000 Interest Revenues	\$22,174	\$23,000	\$23,000	\$32,528
361010 Unrealized Invest Gains	(\$28,513)	\$0	\$0	\$0
Interest Income Total	(\$6,339)	\$23,000	\$23,000	\$32,528
391201 Operating Transfer In	\$321,391	\$321,391	\$396,266	\$74,345
Miscellaneous Revenues Total	\$321,391	\$321,391	\$396,266	\$74,345
Current Year Revenues	\$5,568,610	\$5,969,391	\$6,044,266	\$5,731,873



Recreation Participation Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$865,158	\$932,000	\$932,000	\$931,200	\$42,480	\$973,680
511101 Budgeted Salary Savings	\$0	(\$9,320)	(\$9,320)	(\$9,312)	\$0	(\$9,312)
511105 Part Time Employees	\$61,018	\$58,051	\$58,791	\$61,370	\$22,985	\$84,355
511200 Temporary Employees	\$1,483,142	\$1,525,966	\$1,554,833	\$1,538,966	\$0	\$1,538,966
511250 Seasonal Employees	\$218,541	\$198,000	\$198,000	\$215,000	\$0	\$215,000
512200 Social Security (FICA)	\$153,393	\$168,400	\$170,236	\$170,370	\$0	\$170,370
512300 Medicare	\$35,875	\$39,290	\$39,722	\$39,832	\$0	\$39,832
512400 Defined Benefit Retirement	(\$162,322)	\$53,461	\$53,461	\$105,850	\$0	\$105,850
512401 Deferred Compensation	\$3,527	\$4,550	\$4,550	\$5,700	\$0	\$5,700
512402 Defined Contribution Retirement	\$42,164	\$27,560	\$27,560	\$58,253	\$0	\$58,253
553100 Group Insurance Contribution	\$221,953	\$232,757	\$232,757	\$232,757	\$23,515	\$256,272
554100 Workers Comp Contribution	\$13,840	\$16,520	\$16,520	\$43,119	\$0	\$43,119
Salaries and Benefits Total	\$2,936,289	\$3,247,235	\$3,279,110	\$3,393,105	\$88,980	\$3,482,085
521201 Professional Services	\$6,260	\$0	\$0	\$0	\$0	\$0
521400 Contract Services	\$120,636	\$129,920	\$154,555	\$131,439	\$0	\$131,439
522205 Repairs And Maintenance	\$659	\$2,000	\$2,000	\$2,000	\$0	\$2,000
522320 Rental Of Equipment And Vehicles	\$13,909	\$9,632	\$9,632	\$9,632	\$0	\$9,632
523210 Communication Services	\$8,317	\$0	\$0	\$900	\$0	\$900
523220 Postage	\$370	\$0	\$0	\$0	\$0	\$0
523300 Advertising	\$23,070	\$27,100	\$27,100	\$27,100	\$0	\$27,100
523400 Printing And Binding	\$34,714	\$30,000	\$31,467	\$30,000	\$0	\$30,000
523500 Travel	\$4,363	\$15,250	\$15,250	\$15,250	\$0	\$15,250
523600 Dues And Fees	\$4,587	\$6,555	\$6,555	\$6,555	\$0	\$6,555
523700 Education And Training	\$1,826	\$4,950	\$4,950	\$4,950	\$0	\$4,950
523852 Instruction Fees	\$1,078,409	\$1,119,940	\$1,209,206	\$1,099,940	\$0	\$1,099,940
523901 Bank Fees / Charges	\$85,630	\$60,000	\$60,000	\$60,000	\$0	\$60,000
531105 Supplies	\$12,798	\$37,565	\$37,661	\$37,565	\$0	\$37,565
531115 Recreation Supplies	\$683,456	\$795,984	\$847,822	\$781,146	\$0	\$781,146
531220 Natural Gas	\$4,980	\$11,200	\$11,200	\$11,000	\$0	\$11,000
531230 Electricity	\$49,108	\$48,209	\$48,209	\$50,000	\$0	\$50,000
531400 Books And Periodicals	\$111	\$500	\$500	\$500	\$0	\$500
531605 Machinery And Equipment-Operating	\$630	\$0	\$0	\$2,300	\$0	\$2,300
531610 Furniture/Fixtures-Operating	\$1,653	\$10,300	\$10,300	\$8,000	\$0	\$8,000
Operating Total	\$2,135,486	\$2,309,105	\$2,476,406	\$2,278,277	\$0	\$2,278,277
541200 Site Improvements	\$15,527	\$0	\$44,176	\$0	\$0	\$0
541210 Recreation Facilities	\$0	\$0	\$49,000	\$0	\$0	\$0
549999 Contra- Capital Expense Account	(\$15,527)	\$0	\$0	\$0	\$0	\$0
552400 Risk/Liability Contribution	\$71,580	\$71,580	\$71,580	\$48,349	\$0	\$48,349
561001 Building- Depreciation	\$28,009	\$0	\$0	\$0	\$0	\$0
561003 Site Improvement- Depreciation	\$25,057	\$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	\$150,479	\$71,580	\$164,756	\$48,349	\$0	\$48,349
Grand Total	\$5,222,254	\$5,627,920	\$5,920,273	\$5,719,731	\$88,980	\$5,808,711

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 2019 Estimated Beginning Available Fund Balance	\$134,250
FY 2019 Revenues	\$90,000
FY 2018 TOTAL Approved Budget	\$106,560
Utilities Adjustment	\$700
FY 2019 Approved Base Budget	\$107,260
	\$0
FY 2019 Approved Program Changes	\$0
FY 2019 Approved Operating Budget	\$107,260
FY 2019 Approved Capital	\$0
FY 2019 TOTAL Approved Budget	\$107,260
FY 2019 Estimated Ending Available Fund Balance	\$116,990

Leita Thompson Rental Property Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
381110 Leita T. - Rent Income	\$84,933	\$85,000	\$85,000	\$90,000
389997 Leita T. Utility Reimbursements	(\$355)	\$0	\$0	\$0
Miscellaneous Revenues Total	\$84,577	\$85,000	\$85,000	\$90,000
Current Year Revenues	\$84,577	\$85,000	\$85,000	\$90,000

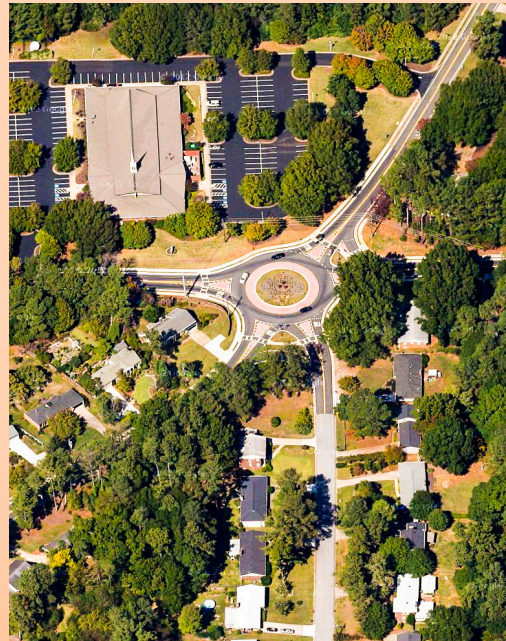
Leita Thompson Rental Property Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
521400 Contract Services	\$17,310	\$2,000	\$2,077	\$2,000	\$0	\$2,000
522140 Maintenance - Grounds	\$21,263	\$26,000	\$29,073	\$26,000	\$0	\$26,000
522205 Repairs And Maintenance	\$22,837	\$71,760	\$114,926	\$71,760	\$0	\$71,760
523902 Sanitation Services	\$254	\$500	\$500	\$500	\$0	\$500
531105 Supplies	\$1,679	\$6,000	\$6,000	\$6,000	\$0	\$6,000
531210 Water / Sewerage	\$2,209	\$0	\$0	\$0	\$0	\$0
531220 Natural Gas	\$724	\$0	\$0	\$500	\$0	\$500
531230 Electricity	\$296	\$300	\$300	\$500	\$0	\$500
Operating Total	\$66,571	\$106,560	\$152,876	\$107,260	\$0	\$107,260
Grand Total	\$66,571	\$106,560	\$152,876	\$107,260	\$0	\$107,260



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 366 miles of roads and 101 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:
\$ 27,116,329

General Fund:
\$ 8,244,790

Capital Projects Fund:
\$ 2,871,539

TSPLOST Fund:
\$ 15,500,000

Impact Fee Fund:
\$500,000



Opportunities

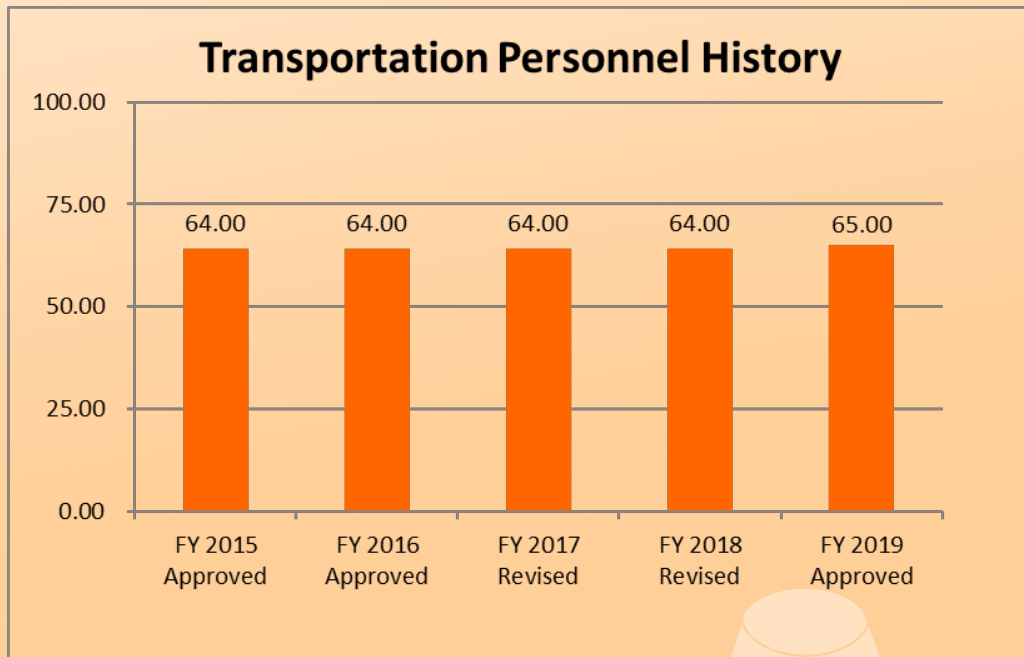
Prioritize and make progress on implementing Transportation Special Purpose Local Option Sales Tax (TSPLOST) projects. Ensure further implementation of City's Personal Transportation Vehicle (PTV) Ordinance. Start construction on exciting projects such as:

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

Challenges

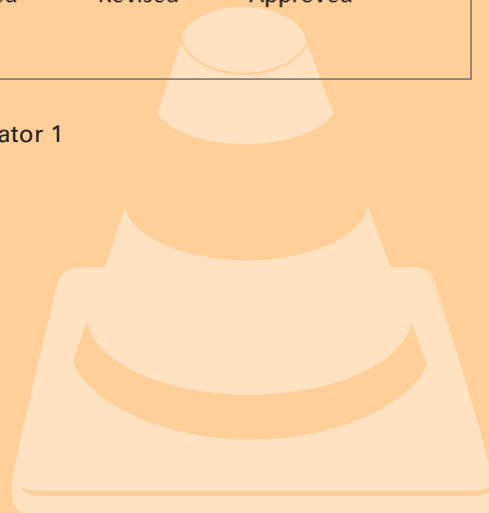
- Delivery of all TSPLOST Tier 1 projects in 5 short years.
- Identifying funding sources for multiple high-dollar projects in future fiscal years.
- Retainage and hiring of technical staff.
- Partnership with Cobb County on Willeo Bridge project challenged by legal concerns.

Steve D. Acenbrak
Director of Transportation



Personnel Changes:

FY 2019: Add (1) full-time Traffic System Operator 1



Transportation Department

What We Have Accomplished

- Completed construction on Sun Valley Drive Phase I.
- Started construction of the 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.
- Kept public updated on progress of our TSPLOST program via information and videos.

What We Expect to Accomplish

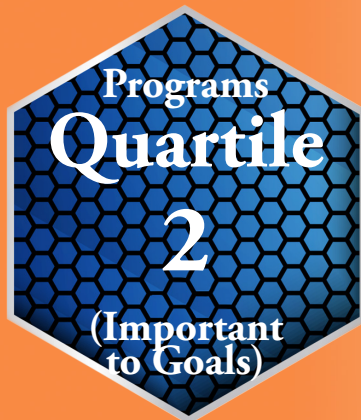
- Continue to work towards American Public Works Association (APWA) re-accreditation.
- Begin ROW acquisition activities on Big Creek Parkway (Phase 1).
- Begin construction of Highway 9 at Oxbo Intersection TSPLOST Project.
- Obtain Approval of Environmental Document for Historic Gateway Project and begin ROW acquisition activities.
- Begin construction of environmental mitigation for National Parks Service.
- Approval of Environmental Document for Chattahoochee River Bicycle/Pedestrian Bridge.
- Continue participation in Fulton County TSPLOST project implementation
- Continue coordination with MARTA and planning for any future service expansion.
- Continue coordination with GDOT and GA 400 Managed Lanes.



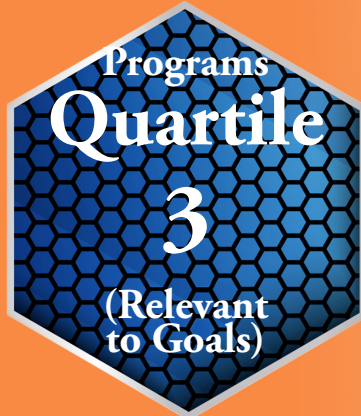
Transportation Department



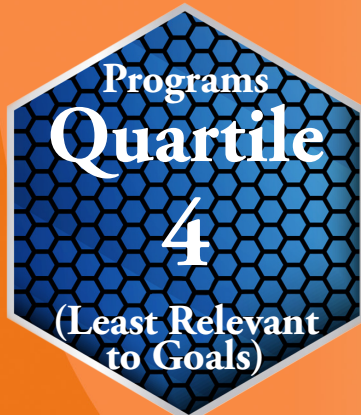
Accident Analysis • Transportation • Community Events (City Initiated) • Computerized Traffic Control System • Engineering Design • Land and Right-Of-Way Acquisition • Master Plan Development and Updating • Pavement Striping and Markings • Regional Transportation Planning • ROW Maintenance • Traffic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



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



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



Surveying



Transportation Department

FY 2018 TOTAL Approved Budget			\$8,117,174
Salary Adjustments Based On Current Roster and Full-yr Compensation Adjustment:			\$26,037
Budgeted Vacancy Savings Adjustment:			(\$31,988)
Zero base Communication Services Adjustment:			\$28,510
Defined Benefit Retirement Adjustment:			\$24,068
Defined Contribution Retirement Adjustment:			\$15,639
Deferred Comp Adjustment:			(\$260)
Utilities Adjustment:			\$3,655
Fleet Lease Adjustment:			\$5,432
Gasoline / Oil / Bottled Gas Adjustment:			\$550
Group Benefits Adjustment:			\$13,696
Worker's Comp Contribution Adjustment:			(\$12,467)
Risk/Liability Adjustment:			(\$10,566)
FY 2019 Approved Base Budget			\$8,179,480
Add Funding for Advanced Traffic Management System (ATMS) Maintenance & Supplies			\$15,000
10042700	522205		
10042700	511100	Add (1) full-time Traffic System Operator I Position at 75% Funding in FY 2019	\$50,310
Various	522220	Reduce Funding for Fleet Rate in General Fund for Citywide Vehicle Replacement	(\$28,591)
FY 2019 Approved Program Changes			\$36,719
FY 2019 Approved Operating Budget			\$8,216,199
35042101	542100	95007 Zero Turn Mower Replacement	\$24,000
35042200	522205	90001 Citywide Road Resurfacing and Reconstruction	\$1,000,000
Total Maintenance Capital			\$1,024,000
35042101	542200	95018 Ford F150 4X4 for Traffic System Operator Position (Capital & Operating)	\$22,000
35042101	543000	92024 Bike/Pedestrian Path Master Plan	\$200,000
35042101	541415	90016 SR 92 at Hardscrabble Road Intersection Improvements (Construction)	\$250,000
35042101	541415	92022 Riverside Road - Complete Street (Road Survey)	\$200,000
35042101	541415	90020 Sun Valley - Phase 3 (Engineering)	\$200,000
35042101	542200	95017 Fiber Splice Trailer	\$22,000
35042101	542300	95019 Cubicle Replacement (Hembree)	\$41,707
35042101	541415	91017 Woodstock St at N Coleman Rd (Traffic Signal)	\$65,000
Add Funding for Hwy 9 Connectivity (Potential Design of Pedestrian Underpass, medians, streetscaping, etc.)			\$500,000
35042200	541415	92023	
35042200	541415	92003 Add Funding for Sidewalks	\$346,832
Total One Time Capital			\$1,847,539
FY 2019 Approved Capital			\$2,871,539
FY 2019 TOTAL Approved Budget			\$11,087,738
Unfunded Maintenance Capital:			
Citywide Road Resurfacing and Reconstruction			\$800,000
Unfunded One-Time Capital:			
Bike/Pedestrian Path Master Plan			\$100,000
Riverside Road - Complete Street (Engineering)			\$400,000
Sun Valley - Phase 3 (Engineering)			\$400,000
Pole Truck and Trailer			\$70,000
FY 2019 Unfunded Requests:			\$1,770,000

Transportation Department Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
511100 Regular Employees	\$2,954,070	\$3,154,400	\$3,242,708	\$3,176,600	\$35,279	\$3,211,879
511101 Budgeted Salary Savings	\$0	(\$31,544)	(\$31,544)	(\$63,532)	\$0	(\$63,532)
511105 Part Time Employees	\$55,891	\$21,828	\$24,112	\$21,828	\$0	\$21,828
511200 Temporary Employees	\$0	\$2,400	\$2,400	\$2,400	\$0	\$2,400
511300 Overtime	\$25,268	\$49,999	\$49,999	\$49,999	\$0	\$49,999
512200 Social Security (FICA)	\$174,506	\$198,500	\$204,022	\$201,590	\$2,158	\$203,748
512300 Medicare	\$40,990	\$46,392	\$47,704	\$47,139	\$355	\$47,494
512400 Defined Benefit Retirement	\$364,360	\$408,112	\$408,112	\$432,180	\$0	\$432,180
512401 Deferred Compensation	\$15,174	\$17,360	\$17,360	\$17,100	\$0	\$17,100
512402 Defined Contribution Retirement	\$105,970	\$130,630	\$130,630	\$146,269	\$3,862	\$150,131
553100 Group Insurance Contribution	\$755,351	\$738,688	\$738,688	\$752,384	\$8,656	\$761,040
554100 Workers Comp Contribution	\$74,785	\$89,280	\$89,280	\$76,813	\$0	\$76,813
Salaries and Benefits Total	\$4,566,364	\$4,826,045	\$4,923,471	\$4,860,770	\$50,310	\$4,911,080
521201 Professional Services	\$42,606	\$40,000	\$68,016	\$40,000	\$0	\$40,000
521400 Contract Services	\$89,055	\$101,820	\$101,820	\$101,820	\$0	\$101,820
522110 Disposal	\$61,222	\$16,000	\$16,000	\$26,000	\$0	\$26,000
522205 Repairs And Maintenance	\$68,750	\$80,600	\$82,175	\$70,600	\$15,000	\$85,600
522210 Vehicle Repair	\$20,578	\$0	\$0	\$0	\$0	\$0
522215 Garage Base Rate	\$71,250	\$0	\$0	\$0	\$0	\$0
522216 Mechanics Rate	\$46,877	\$0	\$0	\$0	\$0	\$0
522220 Vehicle Fleet Rate	\$0	\$427,962	\$427,962	\$433,394	(\$28,591)	\$404,803
522320 Rental Of Equipment And Vehicles	\$19,713	\$14,300	\$14,300	\$14,126	\$0	\$14,126
523210 Communication Services	\$0	\$0	\$0	\$28,510	\$0	\$28,510
523220 Postage	\$337	\$375	\$375	\$375	\$0	\$375
523300 Advertising	\$0	\$700	\$700	\$700	\$0	\$700
523400 Printing And Binding	\$53	\$1,726	\$1,726	\$1,900	\$0	\$1,900
523500 Travel	\$10,889	\$11,424	\$11,424	\$11,424	\$0	\$11,424
523600 Dues And Fees	\$5,702	\$4,940	\$4,940	\$5,580	\$0	\$5,580
523700 Education And Training	\$12,199	\$27,233	\$27,233	\$26,918	\$0	\$26,918
523800 Licenses	\$293	\$3,165	\$3,165	\$2,840	\$0	\$2,840
531105 Supplies	\$292,396	\$290,000	\$337,019	\$290,000	\$0	\$290,000
531120 Vehicle Parts And Supplies	\$77,474	\$0	\$0	\$0	\$0	\$0
531150 Computer Supplies	\$386	\$0	\$0	\$0	\$0	\$0
531210 Water / Sewerage	\$61	\$100	\$100	\$100	\$0	\$100
531215 Stormwater Fees	\$606,605	\$606,800	\$606,800	\$606,800	\$0	\$606,800
531230 Electricity	\$1,387,076	\$1,413,895	\$1,413,895	\$1,417,550	\$0	\$1,417,550
531250 Oil	\$2,453	\$4,880	\$4,880	\$4,880	\$0	\$4,880
531270 Gasoline/ Diesel	\$90,644	\$111,450	\$111,450	\$112,000	\$0	\$112,000
531310 Hospitality And Events	\$784	\$0	\$0	\$0	\$0	\$0
531400 Books And Periodicals	\$401	\$900	\$900	\$900	\$0	\$900
531605 Machinery And Equipment-Operating	\$8,951	\$20,000	\$20,000	\$20,000	\$0	\$20,000
531610 Furniture/Fixtures-Operating	\$949	\$0	\$0	\$0	\$0	\$0
531615 Computer Equipment-Operating	\$2,753	\$3,500	\$11,195	\$3,500	\$0	\$3,500
531720 Uniforms	\$18,067	\$20,000	\$20,000	\$20,000	\$0	\$20,000
Operating Total	\$2,938,527	\$3,201,770	\$3,286,075	\$3,239,917	(\$13,591)	\$3,226,326
552400 Risk/Liability Contribution	\$89,359	\$89,359	\$89,359	\$78,793	\$0	\$78,793
Transfers, Capital, Other Total	\$89,359	\$89,359	\$89,359	\$78,793	\$0	\$78,793
Grand Total	\$7,594,250	\$8,117,174	\$8,298,905	\$8,179,480	\$36,719	\$8,216,199

Transportation Department Cost Centers

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
Salaries and Benefits	\$535,639	\$526,374	\$532,835	\$486,063	\$0	\$486,063
Operating	\$21,676	\$23,215	\$23,883	\$51,725	\$0	\$51,725
Transfers, Capital, Other	\$89,359	\$89,359	\$89,359	\$78,793	\$0	\$78,793
10042101 - Transportation Administration Total	\$646,674	\$638,948	\$646,077	\$616,581	\$0	\$616,581
Salaries and Benefits	\$436,116	\$458,890	\$467,085	\$456,296	\$0	\$456,296
Operating	\$55,420	\$80,518	\$107,734	\$80,865	(\$1,317)	\$79,548
10042102 - Transportation Eng & Design Total	\$491,535	\$539,408	\$574,819	\$537,161	(\$1,317)	\$535,844
Salaries and Benefits	\$227,050	\$247,336	\$252,253	\$247,183	\$0	\$247,183
Operating	\$8,450	\$6,550	\$7,350	\$6,865	\$0	\$6,865
10042103 - Transportation Planning Total	\$235,499	\$253,886	\$259,603	\$254,048	\$0	\$254,048
Salaries and Benefits	\$251,406	\$285,531	\$289,628	\$316,073	\$0	\$316,073
Operating	\$1,191	\$7,981	\$7,981	\$7,666	\$0	\$7,666
10042104 - Trans Land Acquisition Total	\$252,597	\$293,512	\$297,609	\$323,739	\$0	\$323,739
Salaries and Benefits	\$1,904,062	\$1,996,924	\$2,046,095	\$2,012,004	\$0	\$2,012,004
Operating	\$1,207,299	\$1,368,129	\$1,369,704	\$1,373,385	(\$23,117)	\$1,350,268
10042200 - Street Maintenance Total	\$3,111,361	\$3,365,053	\$3,415,799	\$3,385,389	(\$23,117)	\$3,362,272
Salaries and Benefits	\$1,212,092	\$1,310,990	\$1,335,575	\$1,343,151	\$50,310	\$1,393,461
Operating	\$1,644,491	\$1,715,377	\$1,769,423	\$1,719,411	\$10,843	\$1,730,254
10042700 - Traffic Engineering Total	\$2,856,583	\$3,026,367	\$3,104,998	\$3,062,562	\$61,153	\$3,123,715
Grand Total	\$7,594,250	\$8,117,174	\$8,298,905	\$8,179,480	\$36,719	\$8,216,199





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.



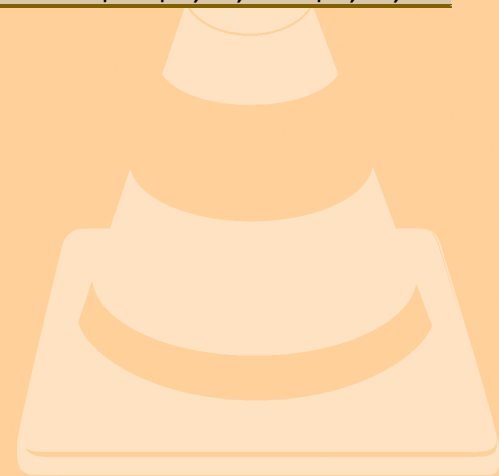
FY 2019 Beginning Available Fund Balance			\$503,415
FY 2019 Revenues			\$15,900,000
FY 2019 Approved Base Budget			\$0
FY 2019 Approved Program Changes			\$0
FY 2019 Approved Operating Budget			\$0
33642200	541415	98002 Big Creek Parkway - Construction	\$14,500,000
33642200	541415	98003 Rucker Road Improvements - Construction	\$1,000,000
Total One Time Capital			\$15,500,000
FY 2019 Approved Capital			\$15,500,000
FY 2019 TOTAL Approved Budget			\$15,500,000
FY 2019 Ending Available Fund Balance			\$903,415

T-SPLOST Fund Revenues

	FY 2017 Actual Revenues	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Approved Budget
313200 TSPLOST	\$3,660,609	\$17,961,039	\$14,339,391	\$15,900,000
Sales Tax Total	\$3,660,609	\$17,961,039	\$14,339,391	\$15,900,000
Current Year Revenues	\$3,660,609	\$17,961,039	\$14,339,391	\$15,900,000

T-SPLOST Fund Expenditures

	FY 2017 Actual Expenses	FY 2018 Approved Budget	FY 2018 Amended Budget	FY 2019 Base Budget	FY 2019 Approved Changes	FY 2019 Approved Budget
521201 Professional Services	\$47,876	\$0	\$1,952,124	\$0	\$0	\$0
Operating Total	\$47,876	\$0	\$1,952,124	\$0	\$0	\$0
541415 Road Improvements/ Sidewalks	\$0	\$16,000,000	\$16,000,000	\$0	\$15,500,000	\$15,500,000
Transfers, Capital, Other Total	\$0	\$16,000,000	\$16,000,000	\$0	\$15,500,000	\$15,500,000
Grand Total	\$47,876	\$16,000,000	\$17,952,124	\$0	\$15,500,000	\$15,500,000



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 2019 - FY 2023 Approved Capital Improvement Plan

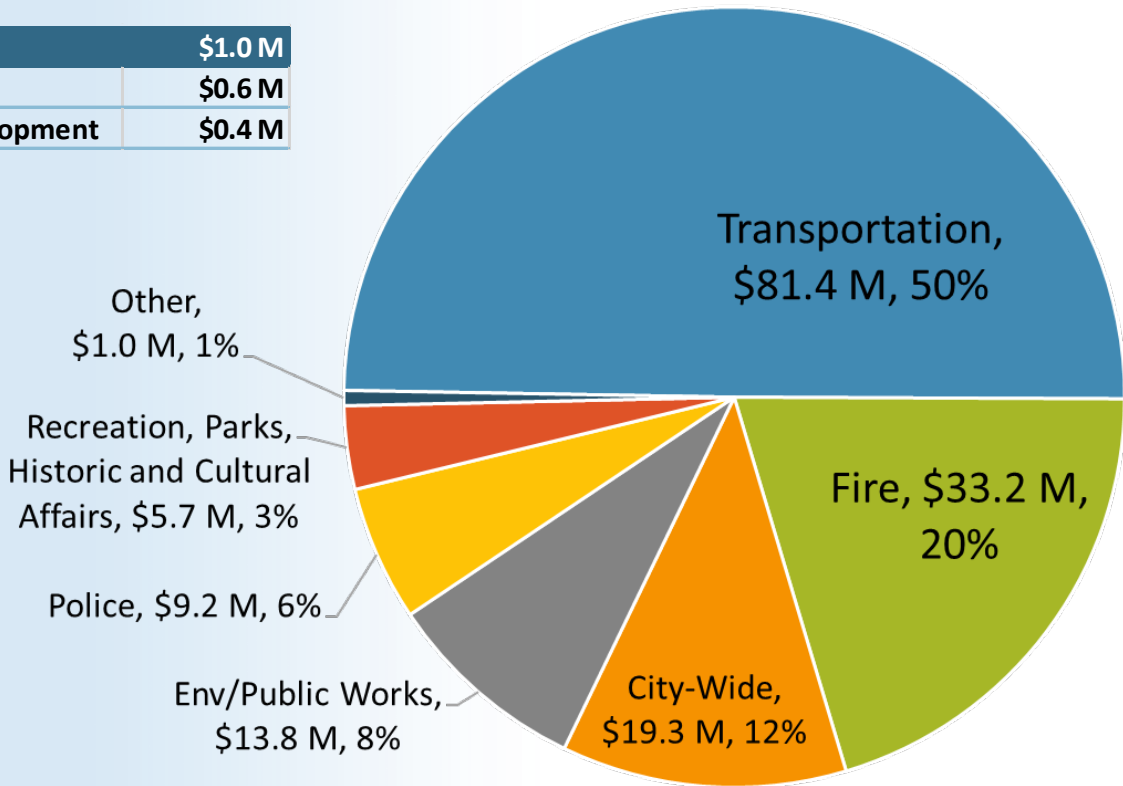
The FY 2019-FY 2023 Approved Capital Improvement Plan totals \$167.0M and includes both maintenance and one time capital. A summary of the plan is as follows:

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total
Capital Projects Fund (GF)	\$3,901,315	\$20,145,261	\$25,842,304	\$14,451,272	\$17,257,357	\$81,597,509
TSPLOST Fund	\$15,500,000	\$14,000,000	\$17,000,000	\$0	\$0	\$46,500,000
Fleet Services Fund	\$1,402,932	\$1,828,367	\$1,882,771	\$1,938,807	\$1,994,807	\$9,047,684
Impact Fee Fund	\$500,000	\$6,500,000	\$0	\$0	\$0	\$7,000,000
Solid Waste Fund	\$1,003,500	\$3,121,500	\$720,500	\$548,500	\$592,500	\$5,986,500
Stormwater Fund	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,750,000
Capital Projects Fund (Fund Balance)	\$3,516,670	\$0	\$0	\$0	\$0	\$3,516,670
Capital Projects Fund (Lease)	\$0	\$0	\$1,350,000	\$534,870	\$1,088,455	\$2,973,325
Water Fund	\$694,654	\$582,000	\$582,000	\$587,000	\$500,000	\$2,945,654
E-911 Fund	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
Hotel/Motel Trail	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000
Confiscated Assets Fund	\$224,800	\$0	\$0	\$0	\$0	\$224,800
Soil Erosion Fund	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Grand Total	\$27,763,871	\$47,357,128	\$48,557,575	\$20,740,449	\$22,613,119	\$167,032,142

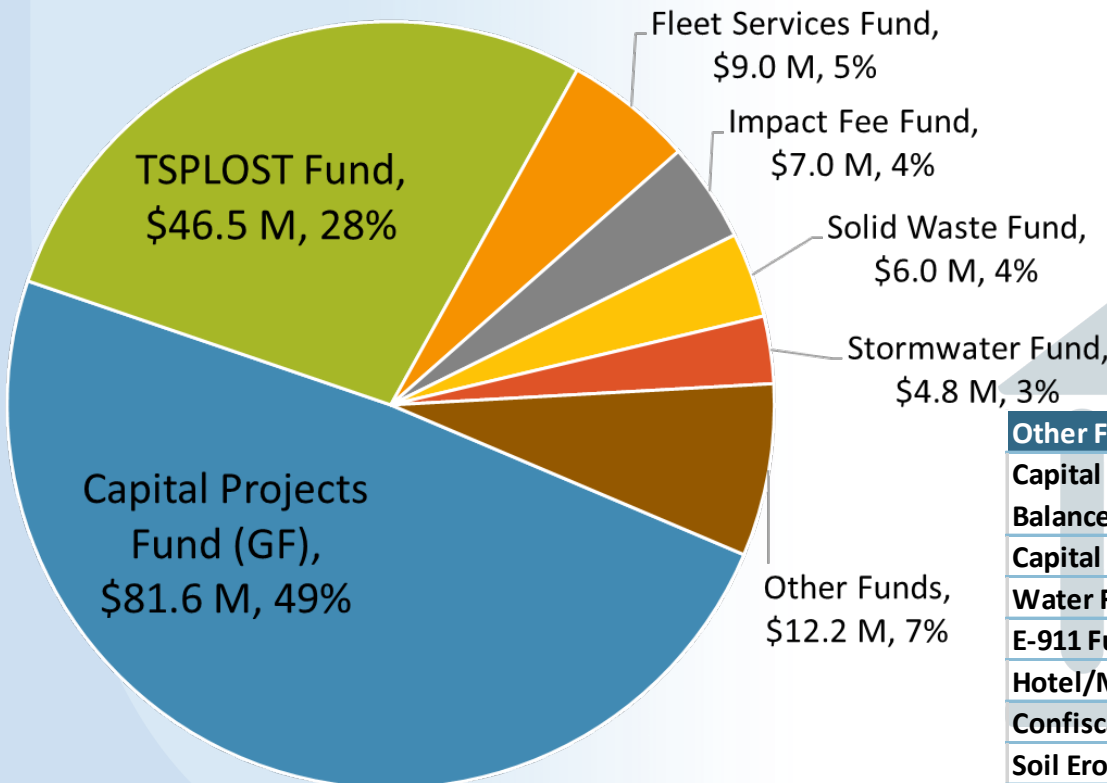
Capital Improvement Program

FY 2019 - FY 2023 Approved Capital Improvement Plan by Department

Other	\$1.0 M
Administration	\$0.6 M
Community Development	\$0.4 M



FY 2019 - FY 2023 Proposed Capital Improvement Plan by Funding Source



Other Funds	\$12.2 M
Capital Projects Fund (Fund Balance)	\$3.5 M
Capital Projects Fund	\$3.0 M
Water Fund	\$2.9 M
E-911 Fund	\$1.5 M
Hotel/Motel Trail	\$0.9 M
Confiscated Assets Fund	\$0.2 M
Soil Erosion Fund	\$0.1 M

Approved Maintenance Capital by Department

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	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 Vehicle Replacement Program	\$1,375,000	\$1,813,475	\$1,867,879	\$1,923,915	\$1,979,915	\$8,960,184
	Citywide Facilities Maintenance - Planned Maintenance for 33 buildings based on Facility Condition Assessment (FCA)	\$1,901,625	\$2,062,082	\$2,396,949	\$2,260,418	\$1,625,762	\$10,246,836
	City-Wide Total	\$3,276,625	\$3,875,557	\$4,264,828	\$4,184,333	\$3,605,677	\$19,207,020
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		\$350,000		\$45,000		\$395,000
Env/Public Works	Baler for Recycling Center			\$200,000			\$200,000
	Commercial Front Loader Garbage Truck Replacement	\$257,000	\$270,000	\$284,000	\$298,000	\$327,000	\$1,436,000
	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
	Mobile Fleet Repair Replacement Equipment	\$14,432	\$1,392	\$1,392	\$1,392	\$1,392	\$20,000
	Recycling Center Semi-Trailer Replacement Program	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$32,500
	Replace Chemical Metering Pumps for Surface Water Plant	\$25,000					\$25,000
	Replace SCADA Communication System	\$27,000	\$27,000	\$27,000	\$27,000		\$108,000
	Replace Vacuum Excavator/ Valve Exercise - Water Fund				\$60,000		\$60,000
	Residential Rear Loader Garbage Truck Replacement	\$190,000	\$215,000	\$230,000	\$244,000	\$259,000	\$1,138,000
	Stormwater Master Project List	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,750,000
	VFD Upgrade for Raw Water Pumps	\$38,983					\$38,983
Water Line Replacement	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	
	Env/Public Works Total	\$1,822,415	\$2,088,392	\$2,317,392	\$2,150,392	\$2,107,392	\$10,485,983
Fire	Extrication Equipment Replacement Program	\$89,490	\$91,279	\$93,105	\$94,967	\$96,829	\$465,670
	Fire Department Records Management System (Capital & Operating)	\$47,840					\$47,840
	Fire Vehicle Replacement			\$1,350,000	\$534,870	\$1,088,455	\$2,973,325
	Medical Equipment Replacement Program		\$80,346	\$82,620	\$85,099	\$87,652	\$335,717
	Personal Protective Equipment Replacement Program	\$115,360	\$118,821	\$122,385	\$126,057	\$129,839	\$612,462
	Fire Total	\$252,690	\$290,446	\$1,648,110	\$840,993	\$1,402,775	\$4,435,014
Police	Citywide Radio Replacement Program		\$400,000	\$400,000		\$400,000	\$1,200,000
	K-9 Replacement			\$19,000			\$19,000
	Tactical Vest and Helmet Replacement Program	\$10,000	\$10,000	\$50,000		\$50,000	\$120,000
	Taser Cartridges Replacement Program	\$28,000	\$28,000	\$170,000			\$226,000
	Police Total	\$38,000	\$438,000	\$639,000		\$450,000	\$1,565,000
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	\$50,000	\$250,000
	Mini Excavator			\$60,000			\$60,000
	Playground Replacements (includes shade structure)		\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
	Recreation and Parks Maintenance Program	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$1,925,000
	Skid Steer Replacement		\$60,000	\$60,000			\$120,000
	Small Equipment Replacement Program	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$265,456
	System Wide Park Improvements (Beautification)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	Recreation, Parks, Historic and Cultural Affairs Total	\$617,000	\$878,500	\$940,045	\$821,636	\$823,275	\$4,080,456
Transportation	Asphalt Equipment Replacement		\$140,000	\$75,000	\$125,000		\$340,000
	Citywide Road Resurfacing and Reconstruction	\$1,000,000	\$1,896,000	\$1,942,000	\$1,984,000	\$2,024,000	\$8,846,000
	Ford F-750 Replacement Trucks		\$87,000			\$92,000	\$179,000
	Trailer Equipment Replacement		\$39,000			\$30,000	\$69,000
	Zero Turn Mower Replacement	\$24,000		\$28,000		\$30,000	\$82,000
	Transportation Total	\$1,024,000	\$2,162,000	\$2,045,000	\$2,109,000	\$2,176,000	\$9,516,000
	Grand Total	\$7,098,730	\$10,150,895	\$11,922,375	\$10,219,354	\$10,633,119	\$50,024,473

Approved Maintenance Capital by Funding Source

Capital		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total
Projects Fund (Lease)	Fire Vehicle Replacement			\$1,350,000	\$534,870	\$1,088,455	\$2,973,325
	Capital Projects Fund (Lease) Total			\$1,350,000	\$534,870	\$1,088,455	\$2,973,325
Capital Projects Fund (GF)	Aerial Photography				\$45,000		\$45,000
	Asphalt Equipment Replacement		\$140,000	\$75,000	\$125,000		\$340,000
	Athletic Field Improvements (Light Pole & Fence Replacements)	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$160,000
	Citywide Facilities Maintenance - Planned Maintenance for 33 buildings based on Facility Condition Assessment (FCA)	\$1,901,625	\$2,062,082	\$2,396,949	\$2,260,418	\$1,625,762	\$10,246,836
	Citywide Radio Replacement Program		\$400,000	\$400,000		\$400,000	\$1,200,000
	Citywide Road Resurfacing and Reconstruction	\$1,000,000	\$1,896,000	\$1,942,000	\$1,984,000	\$2,024,000	\$8,846,000
	Extrication Equipment Replacement Program	\$89,490	\$91,279	\$93,105	\$94,967	\$96,829	\$465,670
	Fire Department Records Management System (Capital & Operating)	\$47,840					\$47,840
	Ford F-750 Replacement Trucks		\$87,000			\$92,000	\$179,000
	Full Update to Comprehensive Plan 2040		\$250,000				\$250,000
	Historic Homes Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	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 Program		\$80,346	\$82,620	\$85,099	\$87,652	\$335,717
	Mini Excavator			\$60,000			\$60,000
	Personal Protective Equipment Replacement Program	\$115,360	\$118,821	\$122,385	\$126,057	\$129,839	\$612,462
	Playground Replacements (includes shade structure)		\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
	Recreation and Parks Maintenance Program	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$1,925,000
	Skid Steer Replacement		\$60,000	\$60,000			\$120,000
	Small Equipment Replacement Program	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$265,456
	System Wide Park Improvements (Beautification)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	Tactical Vest and Helmet Replacement Program	\$10,000	\$10,000	\$50,000		\$50,000	\$120,000
Taser Cartridges Replacement Program	\$28,000	\$28,000	\$170,000			\$226,000	
Trailer Equipment Replacement		\$39,000			\$30,000	\$69,000	
Zero Turn Mower Replacement	\$24,000		\$28,000		\$30,000	\$82,000	
	Capital Projects Fund (GF) Total	\$3,901,315	\$6,249,028	\$6,387,104	\$5,610,177	\$5,457,357	\$27,604,981
Fleet Services Fund	Citywide Vehicle Replacement Program	\$1,375,000	\$1,813,475	\$1,867,879	\$1,923,915	\$1,979,915	\$8,960,184
	Fleet Tool and Auto Repair Equipment Replacement Program	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$67,500
	Mobile Fleet Repair Replacement Equipment	\$14,432	\$1,392	\$1,392	\$1,392	\$1,392	\$20,000
	Fleet Services Fund Total	\$1,402,932	\$1,828,367	\$1,882,771	\$1,938,807	\$1,994,807	\$9,047,684
Solid Waste Fund	Baler for Recycling Center			\$200,000			\$200,000
	Commercial Front Loader Garbage Truck Replacement	\$257,000	\$270,000	\$284,000	\$298,000	\$327,000	\$1,436,000
	Recycling Center Semi-Trailer Replacement Program	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$32,500
	Residential Rear Loader Garbage Truck Replacement	\$190,000	\$215,000	\$230,000	\$244,000	\$259,000	\$1,138,000
	Solid Waste Fund Total	\$453,500	\$491,500	\$720,500	\$548,500	\$592,500	\$2,806,500
Stormwater Fund	Stormwater Master Project List	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,750,000
	Stormwater Fund Total	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,750,000
Water Fund	Ford F-550 Service Truck Replacement for Water Fund		\$55,000	\$55,000			\$110,000
	Replace Chemical Metering Pumps for Surface Water Plant	\$25,000					\$25,000
	Replace SCADA Communication System	\$27,000	\$27,000	\$27,000	\$27,000		\$108,000
	Replace Vacuum Excavator/ Valve Exercise - Water Fund				\$60,000		\$60,000
	VFD Upgrade for Raw Water Pumps	\$38,983					\$38,983
	Water Line Replacement	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
	Water Fund Total	\$590,983	\$582,000	\$582,000	\$587,000	\$500,000	\$2,841,983
	Grand Total	\$7,098,730	\$10,150,895	\$11,922,375	\$10,219,354	\$10,633,119	\$50,024,473

Approved One Time Capital by Department

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total
Administration	Add Funding for City Hall Elevator Renovation		\$60,000				\$60,000
	Add Funding for Office Suite Furniture and Renovation	\$85,692	\$25,000				\$110,692
	Add Funding to Professional Services for a City-Wide Strategic Plan	\$400,000					\$400,000
	Add Funding to Upgrade Video System/Streaming	\$45,000					\$45,000
	Wi-Fi Access Expansion - Public Parks		\$50,000	\$50,000	\$50,000		\$150,000
	Administration Total	\$530,692	\$135,000	\$50,000	\$50,000		\$765,692
City-Wide	Add Funding for Settlement of Legal Claim and Possible Litigation	\$400,000					\$400,000
	Add Funding for Economic Development Review (top National institute)	\$50,000					\$50,000
	City-Wide Total	\$450,000					\$450,000
Community Development	Document Scanning			\$50,000			\$50,000
	Professional Services for Historic District Master Planning	\$100,000					\$100,000
	Community Development Total	\$100,000		\$50,000			\$150,000
Env/Public Works	Video Surveillance for the Water Tank Sites	\$46,671					\$46,671
	Add Funding to Purchase Two (2) F450 Scout Trucks	\$195,000					\$195,000
	Densifier Equipment - Recycling Center		\$30,000				\$30,000
	Install Mixing/ Aeration System in Raw Water Tank	\$57,000					\$57,000
	Retrofit Eight Residential Rear Loading Trucks for Automation	\$95,000					\$95,000
	Transfer Station Improvements and Expansion	\$260,000	\$2,600,000				\$2,860,000
	Env/Public Works Total	\$653,671	\$2,630,000				\$3,283,671
Fire	Fire Department Communications Enhancement	\$47,500					\$47,500
	Fire Station #2 Replacement (Land Purchase)		\$1,508,216	\$6,632,000			\$8,140,216
	Fire Station #3 Replacement				\$530,095	\$6,636,000	\$7,166,095
	Fire Turnout Gear Dryers	\$27,500					\$27,500
	Knoxbox Upgrade (Capital & Operating)	\$33,439					\$33,439
	New Fire Station #8		\$8,670,133				\$8,670,133
	Roswell Alpharetta Public Safety Training Center (RAPSTC) Firing Range		\$442,884	\$4,343,200			\$4,786,084
	Vehicle for new Assistant Fire Marshal (Capital & Operating)	\$50,000					\$50,000
	Vehicle for new Battalion Chief (Capital & Operating)	\$50,000					\$50,000
	Fire Total	\$208,439	\$10,621,233	\$10,975,200	\$530,095	\$6,636,000	\$28,970,967
Police	Additional Automated License Plate Recognition Device				\$21,000	\$44,000	\$65,000
	CAD/RMS				\$1,500,000		\$1,500,000
	Crash Data Retrieval Device (Capital & Operating)	\$9,800					\$9,800
	Crime Scene Investigation (CSI) Lab and Workspace				\$520,000		\$520,000
	Internal Investigation Software			\$15,000			\$15,000
	K-9 Training Area			\$25,000			\$25,000
	New 911 Emergency Communications Center (Design)	\$150,000	\$5,250,000				\$5,400,000
	Unmanned Aerial Vehicle Platform	\$15,000					\$15,000
	Vehicle for (1) Lieutenant Position for the Office of Professional	\$50,000					\$50,000
	Vehicle for (1) Lieutenant Position for Traffic Enforcement (Capital &	\$50,000					\$50,000
	Vehicles for (2) full-time Sergeant Positions for Support Services Division	\$100,000					\$100,000
Police Total	\$374,800	\$5,250,000	\$40,000	\$2,041,000	\$44,000	\$7,749,800	
Recreation, Parks, Historic and Cultural Affairs	Chemical Wash Rack			\$100,000	\$80,000	\$80,000	\$260,000
	East Roswell Community Restroom			\$175,000			\$175,000
	Grovesway Community Master Plan (Driveway Construction)	\$150,000	\$50,000	\$25,000			\$225,000
	Hotel Motel Trail Project	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000
	Mimosa Hall and Gardens Ground Penetrating Radar	\$20,000					\$20,000
	Park Security Camera Program		\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
	Add Funding for Historic Homes Repair (Mimosa Hall Grounds only by	\$150,000					\$150,000
Recreation, Parks, Historic and Cultural Affairs Total	\$500,000	\$270,000	\$520,000	\$300,000	\$300,000	\$1,890,000	
Transportation	Big Creek Parkway (Construction)	\$14,500,000	\$13,000,000	\$17,000,000			\$44,500,000
	Bike/Pedestrian Path Master Plan	\$200,000					\$200,000
	Chattahoochee Pedestrian Bridge (Construction)		\$1,000,000				\$1,000,000
	Cubicle Replacement (City Hall and Hembree)	\$41,707					\$41,707
	Fiber Splice Trailer	\$22,000					\$22,000
	Ford F150 4X4 for Traffic System Operator Position (Capital & Operating)	\$22,000					\$22,000
	Hardscrabble Green Loop Phase II (Design)		\$400,000		\$1,800,000		\$2,200,000
	HBR Multi-Use Trail, Phase 5 (Design)		\$100,000		\$800,000		\$900,000
	Old Roswell Road at Warsaw Road Intersection Improvements	\$500,000					\$500,000
	Pine Grove - Complete Street (Engineering)		\$1,000,000		\$1,000,000	\$5,000,000	\$7,000,000
	Riverside Road - Complete Street (Road Survey)	\$200,000	\$500,000		\$4,000,000		\$4,700,000
	Rucker Road Improvements (Construction)	\$1,000,000					\$1,000,000
	SR 92 at Hardscrabble Road Intersection Improvements (Construction)	\$250,000					\$250,000
	Sun Valley - Phase 3 (Engineering)	\$200,000	\$1,000,000	\$4,000,000			\$5,200,000
	Sun Valley Drive - Phase 2 (ROW Acquisition)		\$300,000	\$4,000,000			\$4,300,000
	Willeo Rd Bridge Replacement		\$1,000,000				\$1,000,000
	Woodstock St at N Coleman Rd (Traffic Signal)	\$65,000					\$65,000
	Add Funding for Hwy 9 Connectivity (Potential Design of Pedestrian	\$500,000					\$500,000
	Add Funding for Sidewalks	\$346,832					\$346,832
	Transportation Total	\$17,847,539	\$18,300,000	\$25,000,000	\$7,600,000	\$5,000,000	\$73,747,539
	Grand Total	\$20,665,141	\$37,206,233	\$36,635,200	\$10,521,095	\$11,980,000	\$117,007,669

Approved One Time Capital by Funding Source

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total	
Capital Projects Fund (Fund Balance)	Add Funding for Economic Development Review (top National institute)	\$50,000					\$50,000	
	Add Funding for Historic Homes Repair (Mimosa Hall Grounds only by 10/31/18)	\$150,000					\$150,000	
	Add Funding for Hwy 9 Connectivity (Potential Design of Pedestrian Underpass, medians, streetscaping, etc.)	\$500,000					\$500,000	
	Add Funding for Office Suite Furniture and Renovation	\$85,692					\$85,692	
	Add Funding for Settlement of Legal Claim and Possible Litigation	\$310,000					\$310,000	
	Add Funding for Sidewalks	\$346,832					\$346,832	
	Add Funding to Professional Services for a City-Wide Strategic Plan	\$400,000					\$400,000	
	Add Funding to Upgrade Video System/Streaming	\$45,000					\$45,000	
	Bike/Pedestrian Path Master Plan	\$200,000					\$200,000	
	Cubicle Replacement (City Hall and Hembree)	\$41,707					\$41,707	
	Fiber Splice Trailer	\$22,000					\$22,000	
	Fire Department Communications Enhancement	\$47,500					\$47,500	
	Fire Turnout Gear Dryers	\$27,500					\$27,500	
	Ford F150 4X4 for Traffic System Operator Position (Capital & Operating)	\$22,000					\$22,000	
	Groveland Community Master Plan (Driveway Construction)	\$150,000					\$150,000	
	Knoxbox Upgrade (Capital & Operating)	\$33,439					\$33,439	
	Mimosa Hall and Gardens Ground Penetrating Radar	\$20,000					\$20,000	
	New 911 Emergency Communications Center (Design)	\$150,000					\$150,000	
	Professional Services for Historic District Master Planning	\$100,000					\$100,000	
	Riverside Road - Complete Street (Road Survey)	\$200,000					\$200,000	
	SR 92 at Hardscrabble Road Intersection Improvements (Construction)	\$250,000					\$250,000	
	Sun Valley - Phase 3 (Engineering)	\$200,000					\$200,000	
	Vehicle for new Assistant Fire Marshal (Capital & Operating)	\$50,000					\$50,000	
	Vehicle for new Battalion Chief (Capital & Operating)	\$50,000					\$50,000	
	Woodstock St at N Coleman Rd (Traffic Signal)	\$65,000					\$65,000	
	Capital Projects Fund (Fund Balance) Total		\$3,516,670					\$3,516,670
Capital Projects Fund (GF)	Add Funding for City Hall Elevator Renovation		\$60,000				\$60,000	
	Add Funding for Office Suite Furniture and Renovation		\$25,000				\$25,000	
	Additional Automated License Plate Recognition Device				\$21,000	\$44,000	\$65,000	
	Chattahoochee Pedestrian Bridge (Construction)		\$1,000,000				\$1,000,000	
	Chemical Wash Rack			\$100,000	\$80,000	\$80,000	\$260,000	
	Crime Scene Investigation (CSI) Lab and Workspace				\$520,000		\$520,000	
	Document Scanning			\$50,000			\$50,000	
	East Roswell Community Restroom			\$175,000			\$175,000	
	Fire Station #2 Replacement (Land Purchase)		\$1,508,216	\$6,632,000			\$8,140,216	
	Fire Station #3 Replacement				\$530,095	\$6,636,000	\$7,166,095	
	Groveland Community Master Plan (Driveway Construction)		\$50,000	\$25,000			\$75,000	
	Hardscrabble Green Loop Phase II (Design)		\$400,000		\$1,800,000		\$2,200,000	
	HBR Multi-Use Trail, Phase 5 (Design)		\$100,000		\$800,000		\$900,000	
	Internal Investigation Software			\$15,000			\$15,000	
	K-9 Training Area			\$25,000			\$25,000	
	New 911 Emergency Communications Center (Design)		\$5,250,000				\$5,250,000	
	New Fire Station #8		\$2,170,133				\$2,170,133	
	Park Security Camera Program		\$40,000	\$40,000	\$40,000	\$40,000	\$160,000	
	Pine Grove - Complete Street (Engineering)		\$1,000,000		\$1,000,000	\$5,000,000	\$7,000,000	
	Riverside Road - Complete Street (Road Survey)		\$500,000		\$4,000,000		\$4,500,000	
	Roswell Alpharetta Public Safety Training Center (RAPSTC) Firing Range (Alpharetta to reimburse 50% of cost)		\$442,884	\$4,343,200			\$4,786,084	
	Sun Valley - Phase 3 (Engineering)		\$1,000,000	\$4,000,000			\$5,000,000	
	Sun Valley Drive - Phase 2 (ROW Acquisition)		\$300,000	\$4,000,000			\$4,300,000	
	Wi-Fi Access Expansion - Public Parks		\$50,000	\$50,000	\$50,000		\$150,000	
	Capital Projects Fund (GF) Total		\$13,896,233	\$19,455,200	\$8,841,095	\$11,800,000		\$53,992,528

Approved One Time Capital by Funding Source

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Grand Total
Confiscated Assets Fund	Crash Data Retrieval Device (Capital & Operating)	\$9,800					\$9,800
	Unmanned Aerial Vehicle Platform	\$15,000					\$15,000
	Vehicle for (1) Lieutenant Position for the Office of Professional Standards (Capital & Operating)	\$50,000					\$50,000
	Vehicle for (1) Lieutenant Position for Traffic Enforcement (Capital & Operating)	\$50,000					\$50,000
	Vehicles for (2) full-time Sergeant Positions for Support Services Division (Capital & Operating)	\$100,000					\$100,000
	Confiscated Assets Fund Total	\$224,800					
E-911 Fund	CAD/RMS				\$1,500,000		\$1,500,000
	E-911 Fund Total				\$1,500,000		\$1,500,000
Hotel/Motel Trail	Hotel Motel Trail Project	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000
	Hotel/Motel Trail Total	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000
Impact Fee Fund	New Fire Station #8		\$6,500,000				\$6,500,000
	Old Roswell Road at Warsaw Road Intersection Improvements (Construction)	\$500,000					\$500,000
	Impact Fee Fund Total	\$500,000	\$6,500,000				\$7,000,000
Soil Erosion Fund	Add Funding for Settlement of Legal Claim and Possible Litigation	\$90,000					\$90,000
	Soil Erosion Fund Total	\$90,000					\$90,000
Solid Waste Fund	Add Funding to Purchase Two (2) F450 Scout Trucks	\$195,000					\$195,000
	Densifier Equipment - Recycling Center		\$30,000				\$30,000
	Retrofit Eight Residential Rear Loading Trucks for Automation	\$95,000					\$95,000
	Transfer Station Improvements and Expansion	\$260,000	\$2,600,000				\$2,860,000
	Solid Waste Fund Total	\$550,000	\$2,630,000				\$3,180,000
TSPLOST Fund	Big Creek Parkway (Construction)	\$14,500,000	\$13,000,000	\$17,000,000			\$44,500,000
	Rucker Road Improvements (Construction)	\$1,000,000					\$1,000,000
	Willeo Rd Bridge Replacement		\$1,000,000				\$1,000,000
	TSPLOST Fund Total	\$15,500,000	\$14,000,000	\$17,000,000			\$46,500,000
Water Fund	Video Surveillance for the Water Tank Sites	\$46,671					\$46,671
	Install Mixing/ Aeration System in Raw Water Tank	\$57,000					\$57,000
	Water Fund Total	\$103,671					\$103,671
	Grand Total	\$20,665,141	\$37,206,233	\$36,635,200	\$10,521,095	\$11,980,000	\$117,007,669

Reprogrammed Capital from FY 2018

(Shown as part of the Capital Project Fund Balance for FY 2019 Beginning Balance)

		Reprogram From FY 2018
Recreation, Parks, Historic and Cultural Affairs	Riverwalk Phase V	(\$1,010,000)
	Recreation, Parks, Historic and Cultural Affairs Total	(\$1,010,000)
Community Development	GA 400/HBR NW/SW Quad Redevelopment Plan	(\$207,840)
	Community Development Total	(\$207,840)
	Grand Total	(\$1,217,840)

Unfunded FY 19 Capital

		FY 2019
Administration	Add Funding for Security Camera Program	\$122,700
	Add Funding for Space Needs Finance Suite	\$100,000
	Administration Total	\$222,700
City-Wide	Citywide Vehicle Replacement Program	\$225,000
	Citywide Facilities Maintenance - Planned Maintenance for 33 buildings	\$250,000
	Add Funding for Permanent Lighting for Historic Square	\$30,000
	Add Funding for Permanent Lighting for City Hall Paths	\$30,000
	City-Wide Total	\$535,000
Env/Public Works	Stormwater Master Project List	\$250,000
	Env/Public Works Total	\$250,000
Fire	Add Funding for Mountain Park Fire Department Radio Replacement	\$35,000
	Fire Department Drone	\$43,997
	Medical Equipment Replacement Program	\$78,072
	Roswell Alpharetta Public Safety Training Center (RAPSTC) Expansion	\$1,599,560
	Fire Total	\$1,756,629
Police	New 911 Emergency Communications Center (Design)	\$100,000
	Police Total	\$100,000
Recreation, Parks, Historic and Cultural Affairs	Park Security Camera Program	\$40,000
	Playground Replacements (includes shade structure)	\$200,000
	River Parks Master Plan	\$295,500
	Recreation, Parks, Historic and Cultural Affairs Total	\$535,500
Transportation	Bike/Pedestrian Path Master Plan	\$100,000
	Citywide Road Resurfacing and Reconstruction	\$800,000
	Pole Truck and Trailer	\$70,000
	Riverside Road - Complete Street (Engineering)	\$400,000
	Sun Valley - Phase 3 (Engineering)	\$400,000
	Transportation Total	\$1,770,000
	Unfunded Capital Requests	\$5,169,829





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

FYE	Principal	Interest	Total
June 30th			
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

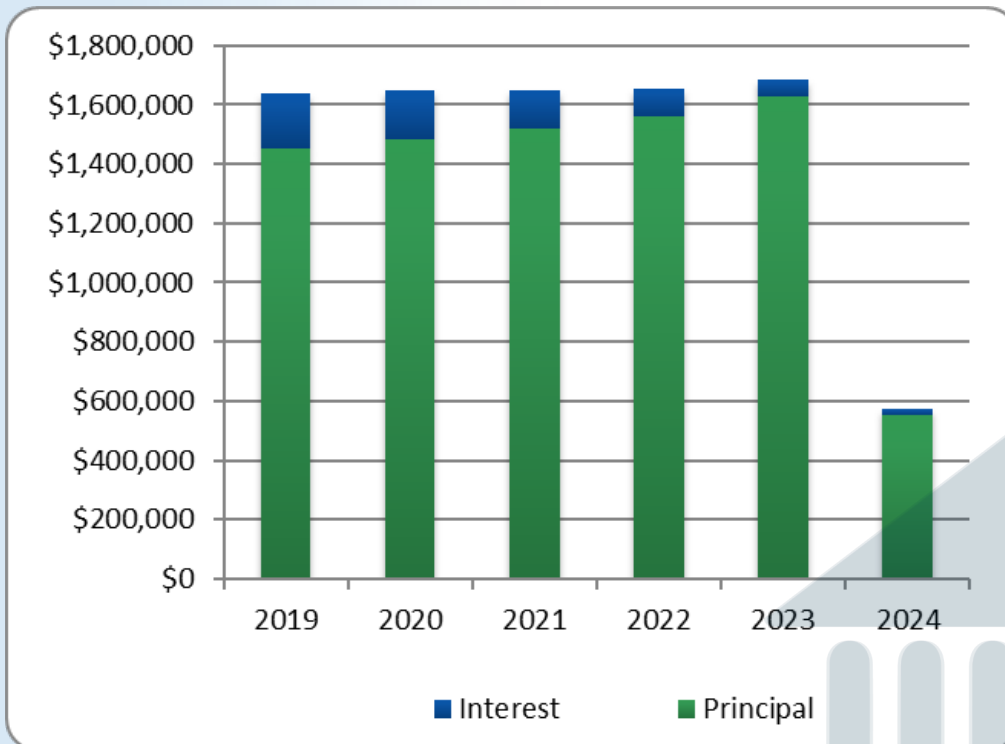
Series 2014 Bonds

FYE	Principal	Interest	Total
June 30th			
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			
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 2017
City of Roswell, Georgia

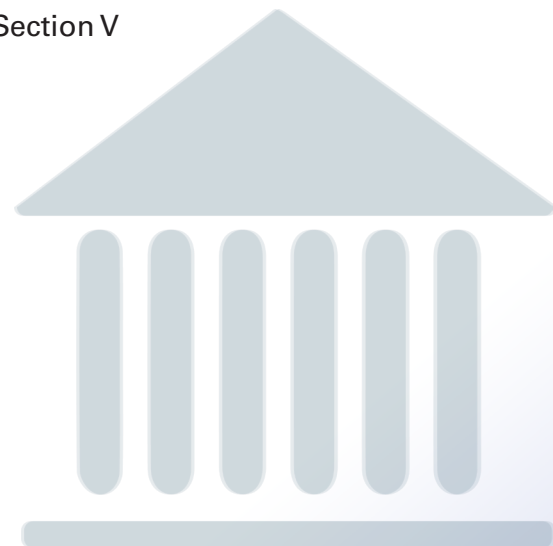
The City of Roswell has a formal debt service policy that is utilized along with the regulations governed by the State of Georgia. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred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

(amounts expressed in thousands)	Amount
Assessed Value	\$4,744,934
Add back tax exempt property	\$313,711
Total assessed Value	\$5,058,645
Debt limit (10% of assessed value)	\$505,865
Debt applicable to limit:	
General Obligation Bonds	\$9,932
Less: Amount set aside for repayment of general obligation debt	(\$575)
Total Net Debt Applicable toward Limit	\$9,357
Legal Debt Margin	\$496,508

¹ State of Georgia Constitution, Article IX, Section V



Appendix

The Appendix section contains information about City of Roswell, Awards, Demographics, and 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 refuged 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 2.72 persons with a median annual household income of \$84,959. The per capita income in Roswell is \$43,953.

In Roswell 92.7% of the population has a high school degree or above with 56% having obtained a college degree. Of the residents of Roswell 65.9% own their own home and the median value is \$315,100. (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-

Appendix

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 in 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 10 elementary

schools, 3 middle schools, 2 high schools, and 14 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 Wellstar North Fulton 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 GM IT Innovation Center, Colibrium Direct LLC, and Promethean Inc 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 focuses on safe, fun and family friendly events to make Roswell a great place to live, work and play. It sponsors major special events that are open and free to the general public. They include a 4th of July Fireworks Extravaganza, Memorial Day Celebration, Holiday Celebration on the Square, an annual Youth Day Parade, the Riverside Sounds Concert Series, Azalea Festival, Lavender Festival, annual Arts Festival at Town Square, annual End of Summer Celebration with Fireworks, and the Slip and Slide events in the summer.

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 (2017 CAFR):	94,598
Number of Full-Time Employees - FY 18:	599
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 (2017 CAFR):	36.0
Per Capita Personal Income (2017 CAFR):	\$40,711
Area - square miles:	42.02
Median Housing Value - 2010:	\$199,430
2017 Total Taxable Assessed Valuation:	\$4,744,934,000
City Bond Rating:	AAA

Transportation

Streets - Paved:	350 miles
Traffic Signals:	103

Fire Protection

Number of Stations:	7
Number of Full-Time Employees - 2018:	19
Number of Part-Time - 2018:	178

Police Protection

Number of Employees - 2018:	199
Number of Stations:	1

Recreation

Number of Parks and Playgrounds:	22
Acreage in Parks and Playgrounds:	987
Number of Swimming Pools:	2
Number of Spraygrounds:	2
Number of Tennis Courts:	28
Number of Athletic Fields:	44
Number of Recreation Buildings:	11

Municipal Water System

Miles of Water Mains:	86.5
Number of Fire Hydrants:	5,186
Water Production Annually:	537 million gallons

Municipal Sanitation Service

Number of Residential Customers:	25,720
Number of Commercial Customers:	854
Number of Employees - 2017:	55.25

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.

Roswell Recreation and Parks - National Gold Medal Winner from the National Recreation and Parks 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 National Institute of Governmental Purchasing

GFOA Distinguished Budget Presentation Award – 2005-2017: Government Finance Officer's Association

Certificate of Achievement for Excellence in Financial Reporting (CAFR) – 26 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.

Appendix

Tax Collection Procedure

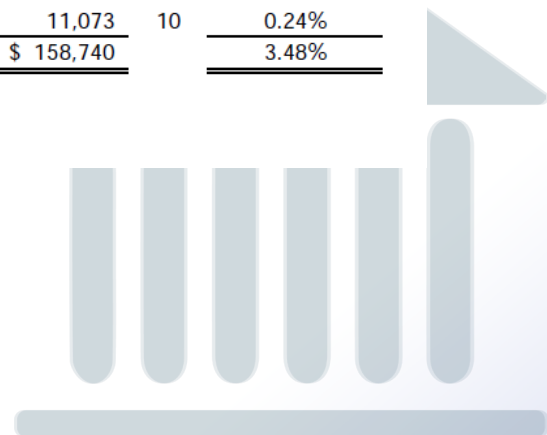
The City of Roswell levies and collects ad valorem taxes. Real and personal taxes are generally billed in October of each year and are due in December. The City's tax collection rate has averaged 99.6% over the last five years. The chart below details the top ten principal property tax payers for FY2017 and FY 2008 for comparison.

CITY OF ROSWELL, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO (amounts expressed in thousands)

Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Fulton County Board of Education	\$ 126,089	1	2.66%			
City of Roswell	57,429	2	1.21%			
Strata Roswell LLC	36,491	3	0.77%			
Calibre Creek Apartment Partners	30,531	4	0.64%			
BR Roswell LLC	28,880	5	0.61%			
Kimberly Clark Corp	24,739	6	0.52%	21,956	2	0.48%
Northmeadow Investors LLC	19,884	7	0.42%	29,564	1	0.65%
Sanctuary Park Realty Holding	17,815	8	0.38%			
Nesbit Palisades LLC	17,614	9	0.37%			
AJ Riverside Gardens LLC	16,719	10	0.35%			
Orion Roswell Associates				17,726	3	0.39%
WLI IV Roswell LLC				16,740	4	0.37%
A Colonial Three Hundred				14,553	5	0.32%
Firstcal Industrial Two				11,962	6	0.26%
EQR Bond Partnership				11,971	7	0.26%
Jefferson at Champions Pkwy				11,895	8	0.26%
Prudential Ins Company of America				11,300	9	0.25%
CMCP Roswell LLC				11,073	10	0.24%
Totals	<u>\$ 376,191</u>		<u>7.93%</u>	<u>\$ 158,740</u>		<u>3.48%</u>

Source: Financial Services Division within the City Finance Department.



Appendix

Ordinance No. 2018-05-07

STATE OF GEORGIA

1st Reading: May 14, 2018

COUNTY OF FULTON

2nd Reading: May 29, 2018

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2019 FOR EACH FUND OF THE CITY OF ROSWELL, GEORGIA, PURSUANT TO ARTICLE VI, CHAPTER 6 OF THE CHARTER OF THE CITY, BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019, 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 2019 and a Capital Improvement Plan for the Fiscal Years 2019 through 2023:

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 2019, said budget being described below and shown on Schedule "A" for each fund of the City of Roswell, Georgia:

	FY 2019 Proposed Budget
100 - General Fund	\$ 73,773,967.00
210 - Confiscated Assets Fund	\$ 446,858.00
215 - E-911 Fund	\$ 2,796,867.00
225 - CDBG Grant	\$ 26,000.00
230 - Impact Fees Fund	\$ 500,000.00
240 - Soil and Erosion Control	\$ 90,000.00
275 - Hotel/Motel Fund	\$ 1,104,936.00
290 - Leita Thompson Fund	\$ 107,260.00

Appendix

Ordinance No. 2018-05-07

336 - TSPLOST Projects	\$	15,500,000.00
350 - Capital Projects	\$	7,597,985.00
410 - Bond Fund (Debt Service)	\$	1,650,000.00
505 - Water and Sewer Fund	\$	3,970,751.00
507 - Stormwater Utility Fund	\$	3,162,198.00
540 - Solid Waste Fund	\$	13,106,724.00
555 - Participant Recreation Fund	\$	5,808,711.00
601 - Workers' Compensation Fund	\$	838,116.00
602 - Group Health Insurance Fund	\$	9,014,352.00
603 - Risk Management Fund	\$	1,481,059.00
604 - Fleet Services Fund	\$	3,054,687.00
771 - Scholarship Endowment Fund	\$	50.00
Total Use of Funds	\$	144,030,521.00

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. The City Administrator or his/her designee may amend the budget to decrease appropriations for any completed capital or grant project to effectuate the close-out of the respective project.

3.

A millage rate of 5.455 mills is estimated as part of the proposed budget. 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 shall be adopted by Mayor and Council at a later date but prior to the certification of the tax digest for Tax Year 2018.

4.

This budget fixes the number of budgeted full-time positions of the City at 611. 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 merit-based pay increase and employee benefits cost increases included in the FY 2019 budget to the various departments as necessary.

6.

The City Administrator or his/her designee is authorized to distribute funds reserved for the fuel or utility contingency to the various departments as necessary.

7.

Mayor and Council adopt a Capital Improvement Plan for Fiscal Years 2019 through 2023 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.

Appendix

Ordinance No. 2018-05-07

8.

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, 2018, along with the re-programming of \$1,217,840 from Project 60014 –Riverwalk Phase V and Project 30006 - GA 400/HBR NW/SW Quad Redevelopment Plan as shown in Schedule B.

9.

Mayor and Council further approve a budget amendment to reduce the FY 2018 Transfer from General Fund to Capital Projects Fund in the amount of \$525,000 as reflected in the FY 2019 General Fund Budget Beginning Fund Balance.

10.

Mayor and Council further approve the re-appropriation into FY 2019 of FY 2018 unspent funding in the General Fund in order to establish a General Fund Operating Contingency in an amount not to exceed \$250,000.

11.

Mayor and Council further approve the re-appropriation into FY 2019 of FY 2018 unspent funding for the Employee Wellness Program, FY 2018 unspent funding for the City's Education Assistance Program, FY 2018 unspent funding for Roswell University.

12.

Mayor and Council further approve the re-appropriation into FY 2019 of unspent FY 2018 approved funding for Roswell Historical Society for the purpose of cemetery maintenance and improvements.

13.

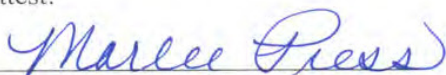
The City Administrator and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Ordinance is followed.

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 14th day of May and the 29th day of May, 2018.



Lori Henry, 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

<u>MGD</u> – Million Gallons per Day	<u>POST</u> – Peace Officer Standards and Training Council
<u>MNGWPD</u> - Metropolitan North Georgia Water Planning District	<u>PT</u> – Part-Time
<u>NCIC</u> – National Crime Information Center	<u>PTV</u> - Personal Transportation Vehicle
<u>NFCID</u> – North Fulton Community Improvement District	<u>PW</u> – Public Works
<u>NFPA</u> – National Fire Protection Association	<u>RAP</u> – Roswell Area Park
<u>NIMS</u> - National Incident Management System	<u>RAPSTC</u> – Roswell Alpharetta Public Safety Training Center
<u>NPI</u> – National Purchasing Institute	<u>RCTV</u> – Roswell City Television
<u>NPDES</u> - National Pollutant Discharge Elimination System	<u>RDOT</u> – Roswell Department of Transportation
<u>NRPA</u> – National Recreation and Parks Association	<u>RO</u> – Repair Order
<u>NS</u> – New Service	<u>ROW</u> – Right-of-Way
<u>OSHA</u> – Occupational Safety and Health Administration	<u>SAFE</u> - Safety Awareness For Everyone Team
<u>OT</u> – Overtime	<u>SI</u> – Cost of Service Increase
<u>OTC</u> – One Time Capital	<u>SIS</u> – Special Investigations Section
<u>PEPI</u> – Paid Evidence Paid Information	<u>SOU</u> – Special Operations Unit
<u>PIMS</u> – Project Information Management System	<u>SR</u> – State Route
<u>PM</u> – Preventative Maintenance	<u>SWAT</u> - Special Weapons and Tactics
	<u>TDMA</u> – Time Division Multiple Access
	T-SPLOST - Transportation Special Purpose Local Option Sales Tax
	<u>UPS</u> – Uninterruptible Power Supply

