SANDY SPRINGS
GEORGIA

CITY COUNCIL
Rusty Paul, Mayor
John Paulson – District 1
Melody Kelley – District 2
Melissa Mular – District 3
Jody Reichel – District 4
Tibby DeJulio – District 5
Andy Bauman – District 6

Tuesday, May 27, 2025	**Special Called Meeting**	**Following Work Session**

The City Council Special Called Meeting will be held in the Barfield Conference Room, 2nd floor, at Sandy Springs City Hall (1 Galambos Way, Sandy Springs, GA 30328).

Live-stream:	www.SandySpringsGA.gov/stream

I. **Call to Order -** Mayor Rusty Paul

II. **Roll Call** - City Clerk

III. **Approval of Meeting Agenda**

IV. **FY 2026 Proposed Budget Presentation**

A. **2025-pending** FY 2026 Proposed Budget Presentation

(Presented by Eden Freeman, City Manager)

V. **Adjournment**

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in a public meeting, or who have questions regarding the accessibility of the meeting or facilities should contact the City Clerk at 770-730-5600 promptly for assistance. The City will make reasonable accommodations for those persons.

SANDY SPRINGS

CITY CLERK'S OFFICE

TO: Honorable Mayor and City Council Members

FROM: Eden Freeman, City Manager

DATE: May 16, 2025 Submission for the May 27, 2025 Meeting

ITEM: FY 2026 Proposed Budget Presentation

Recommendation:

Background:

Discussion:

Financial Impact:

Alternatives:

Review:

Nathifa Cunningham, Assistant City Clerk Created -
Raquel Gonzalez, City Clerk
Toni Carlisle, Chief Financial Officer
Dan Lee, City Attorney
Eden Freeman, City Manager

Attachments:

1. FY2026 Proposed Budget Presentation - 20250527
2. FY26 PROPOSED BUDGET - 05272025

FY 2026 Budget Workshop 3

Eden E. Freeman

City Manager

May 27, 2025

SANDY SPRINGS
GEORGIA

FY 2026 Budget Calendar

March - April		Finance Review Phase / Departmental Budget Meetings
April - May		Senior Management / Mayor Review Phase
May 6	2:00 p.m.	Budget Workshop 1
May 20	2:00 p.m.	Budget Workshop 2
May 27	3:00 p.m.	City Council Proposed Budget and Budget Workshop 3
June 3	6:00 p.m.	First Public Hearing
June 17	6:00 p.m.	Final Public Hearing and Budget Adoption

Budget Principles

- Conservatively determine revenue and expenses
  - Solid estimating effectively neutralizes pressures to inflate revenue estimates to cope with budgeting pressures
- Do not use one-time revenue sources for ongoing expenses
  - When a non-recurring source of revenue is used to fund an ongoing expense, an "automatic unfunded increase" is built into the budget for the following year

CITY COUNCIL'S

2025 Adopted Priorities

SANDY SPRINGS
CITY COUNCIL

Budget Workshop 2 Questions

Revised Presenting Partner Program

- Take funds from Signature Events to support a revised Presenting Partner Program
- Reduce the scope of the Racquet Center's Renovation Project, only covering safety related items. $200,000 recommended to transfer to Performing Arts Center fund to support Signature Events.
  - Revised Racquet Center Renovation Project Scope
    - Restroom renovation
    - Expansion and replacement of existing deck
    - Commercial door installation
    - Sidewalk replacement
  - Total Project Cost: $511,000
- The revised Presenting Partner Program policy will be presented during an upcoming work session

Neighborhood Traffic Calming Program

- Remove proposed $50,000 from CIP
- Work session to discuss potential revisions to the existing policy

Station 4 – Number of Incidents

	2022	2023	2024
Station 4 Total Incidents	2,574	2,395	2,530
Total Aid Given	171	281	345
% of Calls from Station 4 to City of Atlanta	**7%**	**12%**	**14%**

Cistern Repair

- Cost of Repairs to Date: $340,000
  - Installation of bypass system for access
- Estimated Cost for Remaining Repairs: ~$500,000
  - Structural and pump repairs
- Benefits of Repair
  - Prevents major failures, extends asset life, protects prior investment
  - Estimated Water Savings: $350,000 over 10 years
- Risks of Abandonment
  - Structural failure from ongoing corrosion
  - Liability Exposure: Potential for mold growth, structural weakening, instability (e.g., sinkholes) around the cistern area
  - Added stormwater introduced into Marsh Creek

Budget Workshop 3

FY 2026 Operating Budget Assumptions

	FY 2025	Increase/Decrease	FY 2026
Funding to PFA for Principal and Interest on Current Bonds	$ 12,626,133	$ (5,756)	$ 12,620,377
Call Center Subcontractor Agreement	$ 640,000	$ 30,000	$ 670,000
North Fulton Regional Radio Authority Operations	$ 929,800	$ 93,000	$ 1,022,800*
Continued Service Agreements with Community Non-Profits	$ 765,000	$ 191,050	$ 956,050
General Liability Insurance	$ 1,967,600	$ 134,700	$ 2,102,300
5% COLA for City Employees	$ 2,416,245	$ 209,563	$ 2,625,808
Health Insurance	$ 8,888,400	$ 1,950,120	$ 10,838,520*
Animal Control Agreement with Fulton County	$ 400,000	$ 50,000	$ 450,000*
Debt Service for Fire Apparatus and Equipment	$ 1,697,600	$ (735,068)	$ 962,532
Increase in Jail Services	$ 585,000	$ 265,000	$ 850,000
Public Works Subcontractor Agreements	$ 5713185	$ 409,815	$ 6,123,000
Recreation and Parks Subcontractor Agreements	$ 1,099,500	$ (158,700)	$ 940,800
Continued EMS Subsidy for Enhanced Services	$ 672,000	$ 20,160	$ 692,160
Transfer to Performing Arts Center Fund for Signature Events	$ 0	$ 200,000	$ 200,000
Total	$ 38,400,463	$ 2,653,884	$ 41,054,347

***estimate**

FY 2026 Capital Budget Assumptions Fleet Fund

		FY 2026
Community Development Vehicle Replacement	$	37,500
Fire Administrative Vehicles Replacement	$	585,000
Police Fleet Vehicle Replacement	$	1,250,000
Public Works Vehicle Replacement	$	90,000
Recreation and Parks Vehicle Replacement	$	37,500
Total	$	2,000,000

FY 2026 Capital Budget Assumptions Tree Fund

		FY 2026
Surveys	$	35,000
Maintenance	$	200,000
Capital Projects	$	175,000
Trees ATL	$	50,000
Invasives	$	50,000
Education	$	20,000
Total	$	530,000

FY 2026 Capital Budget Assumptions

Department	Project	FY 2026
Communications Department	Interior Art Program	$ 60,000
Community Development	10-Year Comprehensive Plan	$ 1,000,000
Community Development	Citywide Design Guidelines	$ 80,000
Community Development	Housing Needs Assessment (Update)	$ 75,000
Emergency Management	AED Replacement	$ 375,000
Emergency Management	Community AED Citywide	$ 70,000
Emergency Management	Drone Program	$ 90,000
Emergency Management	Emergency Access System (Gated Communities)	$ 50,000
Facilities Management	Facilities Maintenance	$ 1,250,000
Facilities Management	Racquet Center Renovation	$ 511,000
Facilities Management	Trowbridge (Signage Shelter)	$ 150,000
Fire Department	Fire Equipment Replacement	$ 190,000
Fire Department	Fire Roll-Up Doors Station #2 Mezzanine	$ 35,000
Fire Department	Fire Station #3 Building Addition	$ 3,000,000
Fire Department	Firefighter Turn Out Gear / PPE	$ 100,000
Information Services	Infrastructure Hardware Replacement	$ 150,000
Information Services	Workstation Replacement and Upgrades	$ 25,000
Police Department	Police Ammunition	$ 125,000
Police Department	Police K-9 Replacement	$ 35,000
Police Department	SWAT Gear and Equipment	$ 88,000
Public Works	ATMS-5	$ 200,000
Public Works	Bridge and Dam Maintenance Program	$ 500,000

FY 2026 Capital Budget Assumptions

Department	Project	FY 2026
Public Works	City Beautification Program	$ 125,000
Public Works	Guardrail Replacement Program	$ 50,000
Public Works	Internally Illuminated Street Name Signs (IISNS) Rehab	$ 100,000
Public Works	Intersection & Operational Improvements	$ 100,000
Public Works	Lake Forrest Drive - Allen Road Intersection Improvement	$ 400,000
Public Works	Lake Forrest Drive Emergency Repair	$ 400,000
Public Works	Long Island Drive at Mt. Vernon Highway Intersection Improvement	$ 600,000
Public Works	North Fulton Comprehensive Transportation Plan	$ 100,000
Public Works	Pavement Management Program	$ 4,700,000
Public Works	Pavement Management Program	$ 1,000,000
Public Works	Pavement Management Program (LRA)	$ 1,300,000
Public Works	Peachtree Dunwoody Gap Fill Sidewalk (PCID)	$ 100,000
Public Works	Stormwater Capital Improvements (Design and Construction)	$ 3,000,000
Public Works	Stormwater Operation	$ 420,000
Public Works	TMC Fiber Program	$ 530,000
Public Works	Traffic Management Program	$ 500,000
Public Works	Comprehensive Parks Master Plan (Update)	$ 200,000
Rec and Parks	Hammond Park Improvements	$ 322,000
Rec and Parks	Morgan Falls Athletic Complex	$ 2,250,000
Rec and Parks	Morgan Falls Overlook Park	$ 408,000
Rec and Parks	Sandy Springs Racquet Center Outdoor Improvements	$ 64,000
Rec and Parks	Trail Segment 2A Camera Installation	$ 136,000
Rec and Parks	Trail Segment 2C Construction	$ 2,000,000
	Total	**$** 23,964,000

General Fund Revenues – Summary and Total Revised FY 2025 vs Proposed FY 2026

Revenues	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Taxes	$ 108,920,000	$ 121,727,185	$ 115,580,000	$ 6,660,000	6%
Licenses and Permits	$ 2,553,500	$ 4,075,828	$ 3,112,000	$ 585,500	22%
Charges for Services	$ 470,000	$ 553,596	$ 500,000	$ 30,000	6%
Other Revenues	$ 13,203,520	$ 13,750,579	$ 11,967,961	$ (1,235,559)	-9%
Total	$ 125,147,020	$ 140,107,188	$ 131,159,961	$ 6,012,941	5%

**Estimates*

General Fund Expenditures
Revised FY 2025 vs Proposed FY 2026

Expenditures	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
City Council (page 5)	$ 309,260	$ 303,386	$ 343,488	$ 34,228	11%
City Manager (page 6)	$ 1,690,610	$ 1,313,500	$ 1,644,700	$ (45,910)	-3%
City Clerk (page 8)	$ 654,600	$ 561,590	$ 1,105,920	$ 451,320	69%
Finance (page 10)	$ 3,898,880	$ 3,291,094	$ 4,396,700	$ 497,820	13%
Legal (page 12)	$ 1,497,700	$ 1,275,083	$ 1,437,700	$ (60,000)	-4%
Information Technology (page 14)	$ 4,352,200	$ 4,012,711	$ 4,629,700	$ 277,500	6%
Human Resources (page 17)	$ 1,031,900	$ 789,457	$ 1,008,460	$ (23,440)	-2%
Facilities Management (page 19)	$ 8,150,090	$ 6,493,987	$ 8,301,000	$ 150,910	2%
Communications (page 21)	$ 2,577,710	$ 2,196,008	$ 2,737,717	$ 160,007	6%
General Administration (page 23)	$ 3,806,669	$ 3,555,500	$ 4,677,529	$ 870,860	23%
Municipal Court (page 24)	$ 1,767,600	$ 1,395,604	$ 1,804,100	$ 36,500	2%
Police (page 26)	$ 31,733,100	$ 30,436,234	$ 33,103,900	$ 1,370,800	4%
Fire (page 28)	$ 20,429,300	$ 19,595,428	$ 21,095,336	$ 666,036	3%
Emergency Management (page 30)	$ 1,997,350	$ 2,324,529	$ 2,291,300	$ 293,950	15%
Public Works (page 32)	$ 15,181,129	$ 13,679,257	$ 16,837,100	$ 1,655,971	11%
Fleet Management (page 34)	$ 1,261,800	$ 1,038,850	$ 1,458,400	$ 196,600	16%
Recreation and Parks (page 36)	$ 4,767,945	$ 3,991,524	$ 5,077,475	$ 309,530	6%
Community Development (page 38)	$ 6,390,950	$ 6,011,516	$ 6,902,500	$ 511,550	8%
Economic Development (page 40)	$ 652,400	$ 212,614	$ 465,816	$ (186,584)	-29%
Other Financing Uses (page 42)	$ 43,165,751	$ 43,165,751	$ 39,471,074	$ (3,694,677)	-9%
Total	**$ 155,316,944**	**$ 145,643,624**	**$ 158,789,916**	**$ 3,472,972**	**2%**

FY 2026 Requested Enhancements

Department	Project	FY 2026
City Clerk's Office	Closed Captioning	$ 30,500
City Clerk's Office	Election Services	$ 300,000
Information Technology	Infrastructure Hardware Replacement	$ 150,000
Information Technology	Workstation Replacement and Upgrades	$ 25,000
Human Resources	Employee Appreciation Programming and SHINE Program	$ 30,000
Facilities	Update Citywide Facility Condition Assessment	$ 100,000
Facilities	Site Improvements	$ 275,000
Communications	City Springs District Materials Refresh	$ 20,000
Communications	On-Call Photography and Videography Services	$ 50,000
Communications	Customer Relationship Management Software	$ 20,000
Communications	Web Content ADA Accessibility Program	$ 75,000
Police	Remote E-Warrant Licenses	$ 24,000
Police	Firearms and Accessories	$ 45,000
Police	Vehicle Apprehension Device	$ 9,350
Police	Speed Measurement Replacement	$ 14,000
Police	E-Bike and Supplies	$ 5,300
Police	Ballistic Helmets and Vests	$ 75,000
Police	3D Scanner Replacement	$ 44,600
Fire	Shift Changes	$ 175,200
Emergency Management	COOP Update	$ 90,000
Public Works	TMC Technology Replacement	$ 32,000
Public Works	Right of Way Landscape Maintenance Contract	$ 300,000
Public Works	Georgia Power Streetlight Program Growth and Cost Increases	$ 1,000,000
Recreation and Parks	Recreation Management Software	$ 30,000
Recreation and Parks	Building Repair Projects	$ 100,000
Recreation and Parks	Park Maintenance Projects	$ 700,000
Recreation and Parks	Leisure Program Equipment and Technology	$ 17,500
Performing Arts Center	Increase in Cost of Goods Sold – Conference Center	$ 178,640
Performing Arts Center	Increase in Labor Costs	$ 67,750

Public Works Contractor Analysis*

Work Area/Vendor	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Road Signage – AWP Inc	$ 605,000	$ 610,722	$ 611,000	$ 6,000	1%
Stormwater Maintenance - Blount	$ 726,185	$ 726,185	$ 741,000	$ 14,815	2%
Street Maintenance – Blount	$ 1,452,000	$ 1,451,855	$ 1,500,000	$ 48,000	3%
Right of Way Mowing – Georgia Green	$ 596,000	$ 596,928	$ 605,000	$ 9,000	2%
Street Sweeping - Pateco	$ 209,000	$ 208,276	$ 210,000	$ 1,000	0%
Pavement Markings – Tidwell Traffic Solutions	$ 169,000	$ 150,000	$ 150,000	$ (19,000)	-11%
Right of Way Landscape Beds – TBD	$ 0	$ 0	$ 300,000	$ 300,000	0%
Tree Removal	$ 350,000	$ 300,000	$ 375,000	$ 25,000	7%
Litter Appearance - Procutters	$ 500,000	$ 499,318	$ 500,000	$ 0	0%
Interstate Mowing – Russell / ULS	$ 150,000	$ 70,243	$ 105,000	$ (45,000)	-30%
811 Integration – Call Before You Dig	$ 80,000	$ 81,178	$ 88,000	$ 8,000	10%
Road Signals – Lumin8	$ 876,000	$ 875,561	$ 938,000	$ 62,000	7%
Total	**$** 5,713,185	$ 5,570,266	**$** 6,123,000	**$** 409,815	7%

**Estimates*

Recreation and Parks Contractor Analysis*

Work Area/Vendor	2025 Revised	2025 Projected *	2026 Proposed	Variance	% Change
Park Litter – Procutters	$ 239,659	$ 239,659	$ 244,452	$ 4,793	2%
Landscape Maintenance – Ruppert Landscaping	$ 538,796	$ 387,056	$ 467,250	$ (71,546)	-13%
Green Infrastructure Maintenance – In-House	$ 150,000	$ 2,760	$ 0	$ (150,000)	-100%
On Call Design Contractors – Atkins, Breedlove, Foresite, Lose, Pond	$ 40,000	$ 23,844	$ 40,000	$ 0	0%
Additional Mowing	$ 10,000	0	$ 2,000	$ (8,000)	-80%
New Mowing, Mulch	$ 0	$ 25,945	$ 101,000	101,000	0%
Other Contracts - Programming, Fulton Co Schools, Background Checks, etc.	$ 121,045	$ 35,119	$ 86,098	$ (34,947)	-29%
Total	**$ 1,099,500**	**$ 714,382**	**$ 940,800**	**$ (158,700)**	**-14%**

**Estimates*

Personnel by Department

Department	FY 2025 Adjusted	FY 2026 Proposed	PT to FT	FY 2026 Total
City Manager	6	--	--	6
City Clerk	4	--	--	4
Finance	23	1	--	24
Legal	2	--	--	2
Information Technology	21	--	--	21
Human Resources	4	1	--	5
Facilities Management	18	1	--	19
Communications	8	--	--	8
Municipal Court	10	--	--	10
Police	178	1	--	179
Fire	123	--	--	123
Emergency Management	1	--	--	1
Public Works	37	--	--	37
Fleet Management	2	1	--	3
Recreation and Parks	11.5	--	--	11.5
Community Development	46	--	1	47
Economic Development	2	--	--	2
Performing Arts Center	27	2	--	29
Subtotal (Full-Time Positions)	523.5	7	1	531.5
Part-Time Positions (Seasonal)	102	--	--	101
TSPLOST-Funded Positions	12	--	--	12
CVRG Grant-funded Positions	3	--	--	3
Tree Fund – Funded Positions	.5	--	--	.5
Total Positions	641			648

Non-Profit Summary

	FY 2025	Increase/Decrease	FY 2026
Abernathy Arts Center	$ 60,000	$ 1,800	$ 61,800
Community Assistance Center	$ 200,000	$ 0	$ 200,000
Keep Sandy Springs Beautiful – Hazardous Waste*	$ 0*	$ 100,000	$ 100,000
Keep Sandy Springs Beautiful – Recycling	$ 95,000	$ 5,000	$ 100,000
Keep Sandy Springs Beautiful - Capital	$ 50,000	$ 0	$ 50,000
Recreation Grant Program	$ 150,000	$ 50,000	$ 200,000
Sandy Springs Youth Sports	$ 185,000	$ 9,250	$ 194,250
Sandy Springs Youth Sports Scholarship Program	$ 25,000	$ 0	$ 25,000
Solidarity Sandy Springs	$ 25,000	$ 0	$ 25,000
Total	$ 790,000	$ 166,050	$ 956,050

*Occurs every other fiscal year

General Fund Contingency Detail

Description		Amount
City Manager	$	150,000
Communications	$	50,000
Community Development	$	25,000
Emergency Management	$	50,000
Facilities	$	100,000
Fire	$	50,000
General Admin	$	300,000
Police	$	100,000
Public Works	$	200,000
Recreation and Parks	$	50,000
Total	**$**	**1,075,000**

Summary of Budgeted Expenditures by Fund

Description		Amount
General Fund *(Page 1)*	$	158,789,916
Performing Arts Center Fund *(Page 70)*	$	8,991,921
Confiscated Assets Fund *(Page 43)*	$	35,000
Opioid Fund *(Page 44)*	$	50,000
Emergency 911 Fund *(Page 45)*	$	4,000,000
Tree Fund *(Page 46)*	$	660,300
Impact Fee Fund *(Page 48)*	$	150,000
Multiple Grant Fund *(Page 49)*	$	957,161
Community Development Block Grant Fund *(Page 51)*	$	1,915,741
Hotel/Motel Tax Fund *(Page 52)*	$	5,565,000
Excise Tax on Rental Motor Vehicle Fund *(Page 53)*	$	100,000
TSPLOST I (2016) Fund *(Page 54)*	$	8,344,098*
TSPLOST II (2021) Fund *(Page 56)*	$	96,655,448*
Capital Projects Fund *(Page 59)*	$	107,587,158*
Fleet Fund *(Page 67)*	$	6,773,402*
Public Facilities Authority Fund *(Page 68)*	$	658,032,810*
Stormwater Management Fund *(Page 73)*	$	3,815,456*
Development Authority Fund *(Page 74)*	$	303,927
Total	**$**	1,062,727,338

**Multi-year Funds*

Confiscated Assets Fund Budget

Budget Book Page 43

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 782,546	$ 986,930	$ 543,231	$ 568,231
Revenues	$ 410,983	$ 206,006	$ 225,000	$ 100,000
Expenditures	$ 206,598	$ 649,705	$ 200,000	$ 35,000
Ending Fund Balance	$ 986,930	$ 543,231	$ 568,231	$ 633,231

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

E911 Fund Budget

Budget Book Page 45

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 0	$ 0	$ 0	$ 0
Revenues	$ 4,021,404	$ 3,820,030	$ 4,319,539	$ 4,000,000
Expenditures	$ 4,021,404	$ 3,820,030	$ 4,319,539	$ 4,000,000
Ending Fund Balance	$ 0	$ 0	$ 0	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Tree Fund Budget
Budget Book Page 46

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 1,256,005	$ 1,230,752	$ 775,417	$ 625,877
Revenues	$ 331,503	$ 272,265	$ 785,000	$ 665,150
Expenditures	$ 356,756	$ 727,600	$ 934,540	$ 660,300
Ending Fund Balance	$ 1,230,752	$ 775,417	$ 625,877	$ 630,727

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Impact Fee Fund Budget
Budget Book Page 48

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 5,046,357	$ 6,566,207	$ 5,795,024	$ 1,282,432
Revenues	$ 1,689,773	$ 370,459	$ 739,154	$ 150,000
Expenditures	$ 169,923	$ 1,141,642	$ 5,251,746	$ 150,000
Ending Fund Balance	$ 6,566,207	$ 5,795,024	$ 1,282,432	$ 1,282,432

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Impact Fee Fund Detail

Fund Balance @ 6/30/2024	**$**	**5,795,025**
Projected Revenue for FY 2025		739,154
Proposed Revenue for FY 2026		150,000
Less: Encumbrances and Required Category Distribution		(5,251,746)
Total Available for FY 2026	**$**	**1,432,433**

FY 2026 Recommended Projects		
Professional Services: Impact Fee Study	$	10,000
P0019 (CIP): Old Riverside Drive Park		100,000
T0058 (CIP): Boylston Road		30,000
FL233 (Fleet Fund): New Vehicle (MRU)		10,000
Total Recommended Projects	**$**	**150,000**

Balance to Allocate	**$**	**1,282,433**

Community Development Block Grant Fund Budget

Budget Book Page 51

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 2,940,955	$ 3,061,266	$ 3,199,647	$ 1,535,918
Revenues	$ 732,965	$ 531,171	$ 445,598	$ 788,742
Expenditures	$ 612,654	$ 392,790	$ 2,109,327	$ 1,915,741
Ending Fund Balance	$ 3,061,266	$ 3,199,647	$ 1,535,918	$ 408,919

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Hotel/Motel Tax Fund Budget

Budget Book Page 52

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 0	$ 0	$ 0	$ 0
Revenues	$ 4,938,219	$ 5,437,668	$ 4,652,281	$ 5,565,000
Expenditures	$ 4,938,219	$ 5,437,668	$ 4,652,281	$ 5,565,000
Ending Fund Balance	$ 0	$ 0	$ 0	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Excise Tax on Rental Motor Vehicles Fund Budget

Budget Book Page 53

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 0	$ 0	$ 0	$ 0
Revenues	$ 88,402	$ 103,778	$ 113,286	$ 100,000
Expenditures	$ 88,402	$ 103,778	$ 113,286	$ 100,000
Ending Fund Balance	$ 0	$ 0	$ 0	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

TSPLOST I (2016) Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 55,853,504	$ 45,035,042	$ 31,605,374	$ 2,753,683
Revenues	$ 348,713	$ 356,166	$ 285,257	$ 5,590,417
Expenditures	$ 11,167,174	$ 13,785,834	$ 29,136,948	$ 8,344,100
Ending Fund Balance	$ 45,035,042	$ 31,605,374	$ 2,753,683	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

TSPLOST I (2016) Detail Budget

Budget Book Page 54

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
REVENUES:							
TSPLOST TAX FUNDING		95,343,840	-	95,343,840	95,343,840	-	95,343,840
TS131 PCID FUNDING		139,250	2,910,750	3,050,000	3,050,000	-	3,050,000
TS192 PCID FUNDING		614,991	2,915,561	3,530,553	3,530,553	-	3,530,553
INTEREST INCOME		247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		**96,345,539**	**5,826,312**	**102,171,851**	**102,171,851**	**-**	**102,171,851**
EXPENDITURES:							
TIER 1							
TS100	Tier 1 - Uncommitted	-	29,823	29,823	5,303	24,520	29,823
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,717,004	-	4,717,004	4,717,004	-	4,717,004
TS106	TEI-Riverview@Northside	3,975,131	427,617	4,402,748	4,402,748	-	4,402,748
TS107	TEI-SCOOT Upgrade	1,484,961	-	1,484,961	1,484,961	-	1,484,961
TS108	TEI-Roswell@Dalrymple	2,399,879	440,121	2,840,000	2,840,000	-	2,840,000
TS111	TEI-Spalding@Pitts	4,306,596	161,583	4,468,179	4,468,179	-	4,468,179
TS115	TEI-MountVernon@LongIsland	91,937	-	91,937	91,937	-	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	462,328	5,637,672	6,100,000	6,100,000	-	6,100,000
TS136	LMC-Central Parkway Sidewalk	15,899	-	15,899	15,899	-	15,899
TS137	LMC-Johnson Ferry Glenridge	472,581	-	472,581	472,581	-	472,581
TS161	SWP-JohnsonFerry:Harleston/425	415,275	-	415,275	415,275	-	415,275
TS164	SWP-Windsor:PeachtreeDun/CityLimit	1,204,969	-	1,204,969	1,204,969	-	1,204,969
TS165	SWP-Northwood:Kingsport/Roswell	268,968	-	268,968	268,968	-	268,968
TS166	SWP-Spalding:SpaldingLake/Publix	1,882,608	-	1,882,608	1,882,608	-	1,882,608
TS167	SWP-BrandonMill:MarshCr/LostForest	1,375,419	-	1,375,419	1,375,419	-	1,375,419
TS168	SWP-Dalrymple:Princeton/Duncourtney	630,324	-	630,324	630,324	-	630,324
TS169	SWP-DunwoodyClub:Spalding/Fenimore	1,036,283	-	1,036,283	1,036,283	-	1,036,283
TS170	SWP-InterstateN:CityLimit/Northside	2,585,982	-	2,585,982	2,585,982	-	2,585,982
TS171	SWP-Roberts:Northridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMill:LostForest/BrandonR	474,840	-	474,840	474,840	-	474,840
TS191	JohnsonFerry/MountVernon Efficiency	26,116,668	1,183,332	27,300,000	27,300,000	-	27,300,000
TS192	MountVernon Multiuse Path	17,573,599	501,561	18,075,160	18,075,160	-	18,075,160
TS193	Hammond Phase 1 (ROW/Design)	12,504,162	-	12,504,162	12,504,162	-	12,504,162
		86,864,662	**8,381,708**	**95,246,370**	**95,221,851**	**24,519.74**	**95,246,370**
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
		6,925,480	**-**	**6,925,480**	**6,950,000**	**(24,520)**	**6,925,480**
TOTAL TSPLOST CAPITAL PROJECTS		**93,790,143**	**8,381,708**	**102,171,851**	**102,171,851**	**-**	**102,171,851**

TSPLOST II (2021) Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 2,848,595	$ 23,286,512	$ 43,243,784	$ 30,776,439
Revenues	$ 24,009,115	$ 23,997,838	$ 18,366,141	$ 65,879,010
Expenditures	$ 3,571,198	$ 4,040,566	$ 30,833,486	$ 96,655,449
Ending Fund Balance	$ 23,286,512	$ 43,243,784	$ 30,776,439	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

TSPLOST II (2021) Detail Budget

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Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
REVENUES:							
TSPLOST TAX FUNDING		69,956,048	44,724,865	114,680,913	114,680,913	-	114,680,913
S2103 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
S2105 FEDERAL GRANT FUNDING		66,636	893,364	960,000	960,000	-	960,000
S2121 FEDERAL GRANT FUNDING		-	17,704,757	17,704,757	17,704,757	-	17,704,757
S2121 CITY OF ATLANTA FUNDING		-	393,030	393,030	393,030	-	393,030
S2122 PCID FUNDING		95,495	1,279,506	1,375,000	1,375,000	-	1,375,000
S2222 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
TOTAL TSPLOST-2021 REVENUES		**70,118,179**	**68,295,521**	**138,413,700**	**138,413,700**	**-**	**138,413,700**
EXPENDITURES:							
TIER 1							
S2100	Tier 1 - Uncommitted	-	2,711,153	2,711,153	2,711,153	-	2,711,153
S2101	OSI-Fiber:RingA	719,150	780,850	1,500,000	1,500,000	-	1,500,000
S2102	OSI-Fiber:FireStation#3	145,805	504,195	650,000	650,000	-	650,000
S2103	OSI-JohnsonFerry@PtreeDunwoody	59,555	4,590,445	4,650,000	4,650,000	-	4,650,000
S2104	OSI-Boylston Sidepath	-	-	-	0	-	-
S2105	OSI-Roswell Road North Boulevard	1,151,943	8,608,057	9,760,000	9,760,000	-	9,760,000
S2121	PMP-SR 400 Multi-Use Trail (Segments 1&3)	21,925,304	172,482	22,097,787	22,097,787	-	22,097,787
S2122	PMP-Glenridge:Hammond/Wellington	489,166	3,385,834	3,875,000	3,875,000	-	3,875,000
S2123	PMP-Design for Tier 2 Sidepaths	244,262	685,738	930,000	930,000	-	930,000
S2131	BRI-Mt Vernon Bridge Enhancement	3,203,000	-	3,203,000	3,203,000	-	3,203,000
S2132	BRI-Riverside over Chatt Trib	704,569	1,695,431	2,400,000	2,400,000	-	2,400,000
S2161	PSW-Windsor Gaps	252,834	1,472,166	1,725,000	925,000	800,000	1,725,000
S2163	PSW-Northland:Landmark/Northland	184,336	10,664	195,000	195,000	-	195,000
S2164	PSW-Evergreen:Greenwood/PtreeDunwoody	65,560	278,980	344,540	355,000	(10,460)	344,540
S2165	PSW-Riverside:I285/MtVernon	193,985	741,015	935,000	885,000	50,000	935,000
S2167	PSW-MtVernon:GlenErrol/500	169,046	-	169,046	169,046	-	169,046
S2168	PSW-Hilderbrand:Gym/Roswell	469,125	875	470,000	520,000	(50,000)	470,000
S2169	PSW-Carpenter:345	-	-	-		-	-
S2170	PSW-MtVernon:DeClaire/LongIsland	142,741	-	142,741	215,000	(72,260)	142,741
S2171	PSW-Dalrymple:Glencourtney/605	-	-	-		-	-
S2172	PSW-Glenridge:Canopy/GlenridgeClose	80,320	44,680	125,000	225,000	(100,000)	125,000
S2174	PSW-LongIsland:5910	-	-	-		-	-
S2175	PSW-Trowbridge:SpaldingTrail/TrowbridgeLake	50,985	-	50,985	50,985	-	50,985
S2177	PSW-PowersFerry:NewNorthside/6201	278,960	-	278,960	385,000	(106,040)	278,960
S2179	PSW-Spalding:NesbittFerry/SpaldingLake	325,772	18,408	344,180	550,000	(205,820)	344,180
S2182	PSW-HolcombBridge:RiverExchange/Spalding	-	-	-		-	-
S2184	PSW-JettFerry:JettFerryCt/Spalding	133,693	921,072	1,054,765	700,000	354,765	1,054,765
S2185	PSW-LakeForest Sidewalk	510,696	1,329,304	1,840,000	2,140,000	(300,000)	1,840,000
S2186	PSW-MtParan&PowersFerry:Rebel/Carol	262,895	2,137,105	2,400,000	2,400,000	-	2,400,000
S2187	PSW-BrandonMill:LostForest/BrandonR	1,584,852	305,148	1,890,000	1,890,000	-	1,890,000
S2188	PSW-Gap Fill Sidewalks	279,897	51,637	331,534	500,000	(168,466)	331,534
S2189	PSW-Unassigned	-	53,250	53,250	244,969	(191,719)	53,250
S2193	CRL-Hammond Drive Widening	6,878,082	28,121,918	35,000,000	35,000,000	-	35,000,000
		40,506,534	**58,620,406**	**99,126,940**	**99,126,940**	**-**	**99,126,940**
TIER 2							
S2221	PXX-Roberts Sidepath	-	9,855,000	9,855,000	9,855,000	-	9,855,000
S2222	PXX-JohnsonFerry Sidepath	-	5,257,380	5,257,380	5,257,380	-	5,257,380
		-	**15,112,380**	**15,112,380**	**15,112,380**	**-**	**15,112,380**
TIER 3							
S2321	PXX-PowersFerry Sidepath	-	4,462,542	4,462,542	4,462,542	-	4,462,542
S2341	MSE-Roadway Maintenance/Paving	-	9,000,000	9,000,000	9,000,000	-	9,000,000
		-	**13,462,542**	**13,462,542**	**13,462,542**	**-**	**13,462,542**
ADMINISTRATIVE COSTS							
S2199	TSPLOST Staff	1,053,044	6,666,956	7,720,000	7,720,000	-	7,720,000
S2299	TSPLOST Staff	-	1,496,000	1,496,000	1,496,000	-	1,496,000
S2399	TSPLOST Staff	-	1,495,838	1,495,838	1,495,838	-	1,495,838
		1,053,044	**9,658,794**	**10,711,838**	**10,711,838**	**-**	**10,711,838**
TOTAL TSPLOST-2021 CAPITAL PROJECTS		**41,559,578**	**96,854,122**	**138,413,700**	**138,413,700**	**-**	**138,413,700**

Capital Projects Fund Budget

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 46,523,556	$ 43,748,163	$ 40,682,710	$ 49,416,017
Revenues	$ 27,107,369	$ 28,461,144	$ 26,915,727	$ 58,171,141
Expenditures	$ 29,882,763	$ 31,526,597	$ 18,182,420	$ 107,587,158
Ending Fund Balance	$ 43,748,163	$ 40,682,710	$ 49,416,017	$ 0

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected (actuals through 04/30/2025), and FY 2026 fund balance includes prior year allocations which have not yet been expended.

Capital Projects Detail Budget – 1 Year

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Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
REVENUES:								
REMAINING FEDERAL/STATE/OTHER GRANTS								30,209,451
REMAINING SPECIAL REVENUE TRANSFERS								5,886,691
REMAINING DESIGNATED REVENUES								1,047,000
REMAINING OUTSIDE FUNDING								37,143,142
NEW OUTSIDE FUNDING								2,784,000
CURRENT TRANSFER FROM GENERAL FUND								18,244,000
USE OF FUND BALANCE								49,416,017
TOTAL REVENUES								**107,587,158**
EXPENDITURES:								
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	3,355,507	-	3,355,507	-	-	3,355,507
		-	**3,355,507**	**-**	**3,355,507**	**-**	**-**	**3,355,507**
MISCELLANEOUS PROJECTS								
A0001	Outdoor Art Program	10,000	402,513	382,535	29,978	-	-	29,978
	Interior Art Program			-	-	-	60,000	60,000
		10,000	**402,513**	**382,535**	**29,978**	**-**	**60,000**	**89,978**
DEPARTMENTAL PROJECTS								
CD231	Citywide Design Guideline	-	300,000	281,788	18,212	-	80,000	98,212
CD233	Zoning Code Review	-	100,000	58,490	41,510	-	-	41,510
CD251	Perimter Small Area Plan	-	200,000	200,000	-	-	-	-
CDXXX	10-Year Comprehensive Plan			-	-	-	1,000,000	1,000,000
CDXXX	Development Code (Update)			-	-	-	-	-
CDXXX	Housing Needs Assessment (Update)			-	-	-	75,000	75,000
EMXXX	AED Replacement			-	-	-	375,000	375,000
EMXXX	Community AED Citywide			-	-	-	70,000	70,000
EMXXX	Drone Program			-	-	-	90,000	90,000
EMXXX	Emergency Access System (Gated Communities)			-	-	-	50,000	50,000
FD100	Firefighter Turnout Gear	-	227,083	209,390	17,693	-	100,000	117,693
FD200	Fire Equipment Replacement	-	112,526	109,300	3,226	-	190,000	193,226
FDXXX	Fire Roll-Up Doors Station #2 Mezzanine			-	-	-	35,000	35,000
IT100	Network Hardware Replacement	-	711,012	515,124	195,888	-	150,000	345,888

Capital Projects Detail Budget – 1 Year

Budget Book Page 60

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
IT200	Workstation Replacement and Upgrade	-	1,030,000	869,981	160,019	-	25,000	185,019
PD232	K9 Replacement	-	34,000	34,000	-	-	35,000	35,000
PD235	Police Ammunition	-	574,530	499,053	75,477	-	125,000	200,477
PD241	RTCC VIDEO WALL	610,000	166,771	776,771	-	-	-	-
PDXXX	SWAT Gear and Equipment			-	-	-	88,000	88,000
		610,000	**3,455,922**	**3,553,898**	**512,024**	**-**	**2,488,000**	**3,000,024**
CITY CENTER PROJECTS								
CC001	City Springs District Improvement (Demolition & Infrastructure)	-	39,055,213	35,835,729	3,219,484	-	-	3,219,484
CC006	Transmission Relocation	-	7,174,555	6,819,122	355,433	-	-	355,433
		-	**46,229,768**	**42,654,851**	**3,574,917**	**-**	**-**	**3,574,917**
EXPENDITURES (continued) :								
FACILITY PROJECTS								
F0007	Back-up E911 Call Center	-	350,000	234,927	115,073	-	-	115,073
F2101	Wayfinding Signage	-	1,500,000	961,457	538,543	-	-	538,543
F2102	Cistern Improvements	-	2,055,000	723,060	1,331,940	-		1,331,940
F2205	Facilities Maintenance	-	2,878,576	1,670,706	1,207,870	-	1,250,000	2,457,870
F2206	Abernathy Arts Center	-	1,250,000	466,859	783,141	-	-	783,141
F2207	City Springs Bandshell		250,169	250,169	-	-	-	-
F2401	Heritage Lawn Stream Buffer Remediation	-	250,000	-	250,000	-	-	250,000
F2501	Police Shooting Range/Sim House	50,000	50,000	98,270	1,730	-	-	1,730
F2502	Fire Station 1 Addition Scoping	-	56,050	56,050	-	-	-	-
F2503	Old Police HQ Close	-	114,334	1,343	112,991	-	-	112,991
F2504	Payne House Marquee / Renovations		175,000		175,000	-	-	175,000
F26XX	Trowbridge Signage Shelter			-	-	-	150,000	150,000
		50,000	**8,929,130**	**4,462,842**	**4,516,288**	**-**	**1,400,000**	**5,916,288**

Capital Projects Detail Budget – 1 Year

Budget Book Page 61

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
PARKS PROJECTS								
P0002	Abernathy Greenway	2,338,835	12,229,891	10,915,420	3,653,305	400,000	-	4,053,305
P0006	Sandy Springs Racquet Center	-	781,091	781,091	-	-	64,000	64,000
P0007	Hammond Park Improvements	6,340	5,022,641	4,892,739	136,243	-	322,000	458,243
P0009	Morgan Falls Overlook Park	-	4,416,267	4,416,267	-	-	408,000	408,000
P0010	Morgan Falls Athletic Complex Lighting	-	125,000	76,206	48,794	-		48,794
P0011	Morgan Falls Dog Park Improvements	-	938,600	418,485	520,116	-		520,116
P0016	Ridgeview Park Improvements	-	517,024	153,024	364,000	-		364,000
P0019	Old Riverside Drive Park	4,010,000	2,500,000	695,570	5,814,430	100,000		5,914,430
P0020	Crooked Creek Park	571,301	-	571,301	-			-
P0028	City Trail Design and Unassigned	-	3,750,000	528,306	3,221,694	-	(3,000,000)	221,694
P2201	Trail Segment 2A Constr	3,030,000	6,000,000	8,945,583	84,417	-	136,000	220,417
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	(471,280)	-
P2207	Tree Fund Invasive	166,495	-	160,330	6,165	50,000	-	56,165
P2208	Tree Fund Trees Atlanta	282,450	-	217,800	64,650	50,000	-	114,650
P2209	Tree Fund Capital Projects	729,000	-	720,941	8,059	175,000	-	183,059
P2210	Tree Fund Surveys	69,000	-	45,500	23,500	35,000	-	58,500
P2211	Tree Fund Maintenance	617,000	-	609,677	7,324	200,000	-	207,324
P2214	Hammond Park Facility Master Plan	-	100,000	60,000	40,000	-		40,000
P2215	Abernathy Greenway Stream Bank	-	59,756	59,756	-	-	-	-
P2216	Morgan Falls Athletic Improv	-	3,500,000	2,131,480	1,368,520	-	2,250,000	3,618,520
P2301	Tree Fund Education	60,000	-	31,728	28,272	20,000	-	48,272
P2302	Tree Fund Pilot Programs	89,517	-	89,517	-			-
P2402	Tennis Center - Court Resurfacing	250,000	-	57,000	193,000	-	-	193,000
P2403	Tennis Center - Capital Improvement	48,000	-	18,505	29,495	24,000	-	53,495
P2404	Trail Segment 2E Constr	10,000	-	-	10,000	-	471,280	481,280
P2501	Trail Segment 2C P&E and Constr	-	303,000	-	303,000	-	5,000,000	5,303,000
PXXXX	Racquet Center Renovation			-	-	-	511,000	511,000
PXXXX	Comprehensive Parks Masterplan (Update)			-	-	-	200,000	200,000
		12,277,938	**40,743,270**	**36,624,945**	**16,396,263**	**1,054,000**	**5,891,000**	**23,341,263**
TRANSPORTATION PROJECTS								
T0019	Roswell Road Phase I	6,288,326	2,410,000	2,308,968	6,389,357	-	-	6,389,357
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0058	City Center Transportation Network	4,422,208	-	2,154,592	2,267,616	30,000	-	2,297,616
T0060	Bike/Ped/Trail Design & Implem	2,822,877	707,000	3,389,939	139,938	-	-	139,938

Capital Projects Detail Budget – 1 Year

Budget Book Page 62

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
T0069	Peachtree-Dunwoody@Windsor	-	1,400,000	1,217,538	182,462	-	-	182,462
T2208	PTD/Lake Hearn Multimodal Int Imp.	4,802,481	-	914,061	3,888,420	-	-	3,888,420
T2209	I285 Roswell Rd. Innovative	-	150,000	150,000	-	-	-	-
T2210	BRT Studies: Joint Feasibility/Roswell Rd Sta	-	50,000	-	50,000	-	-	50,000
T2213	Neighborhood Lighting Program	5,436	100,000	10,871	94,564	-	-	94,564
T2302	PCID – GlenridgeConn@JohnsonFerry	80,000	-	-	80,000	-	-	80,000
T2303	PCID – Hammond@GA400 Turn Lane	600,000	-	-	600,000	(600,000)	-	-
T2304	ATMS-5	-	300,000	-	300,000	-	200,000	500,000
T2305	High Point Road Ped Xing	-	330,000	250,083	79,917	-	-	79,917
T2308	Roswell@LakePlacid	-	575,000	428,443	146,557	-	-	146,557
T2402	Internally Illuminated Street Name Sign Rehab Program	-	425,000	119,348	305,652	-	100,000	405,652
T2403	Long Island Drive at Mt. Vernon Highway Intersection Improvement	-	800,000	183,209	616,791	-	600,000	1,216,791
T2404	Morgan Falls Pedestrian Lighting	-	816,000	705,230	110,770	-	-	110,770
T2405	Lake Forrest Dr - Allen Road Intersection Improvement	-	1,200,000	276,491	923,509	-	400,000	1,323,509
T2406	Safe Streets For All (SS4A)	360,000	90,000	400,682	49,318	-	-	49,318
T2501	Roswell Rd Safety Project	-	198,400	-	198,400	-	-	198,400
T2502	Sandy Springs Final Inspection of Transform 285/400 Project	-	250,000	45,532	204,468	-	-	204,468
T2503	Transportation Master Plan Update	-	200,000	-	200,000	-	-	200,000
T2504	TMC Video Wall Replacement	-	300,000	297,412	2,588	-	-	2,588
T2505	Lake Forrest Emergency Repairs	-	200,000	41,561	158,439	-	400,000	558,439
T2506	PATH-400 Segment 2 Construction	18,750,000	5,000,000	-	23,750,000	-	-	23,750,000
TXXXX	North Fulton Comprehensive Transportation Plan			-	-	-	100,000	100,000
TXXXX	Peachtree Dunwoody Gap Fill Sidewalk (PCID)			-	-	-	100,000	100,000
		38,131,327	**16,361,400**	**13,037,527**	**41,455,200**	**(570,000)**	**1,900,000**	**42,785,200**

Capital Projects Detail Budget – 1 Year

Budget Book Page 63

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
CAPITAL PROGRAMS								
T2000	Water Reliability Program	-	1,000,000	873,554	126,446	-		126,446
T3000	Pavement Management Program	13,147,806	69,758,642	74,346,820	8,559,627	2,300,000	4,700,000	15,559,627
T4000	City Beautification	-	1,237,572	617,242	620,330	-	125,000	745,330
T6000	Sidewalk Program	-	11,380,500	10,381,569	998,931	-		998,931
T7000	Intersection & Operational	-	9,647,787	8,336,761	1,311,025	-	100,000	1,411,025
T7500	Guardrail Replacement Program	-	1,684,150	826,188	857,962	-	50,000	907,962
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,806,050	1,748,832	-	-	1,748,832
T9100	Bridge & Dam Maintenance	-	3,020,000	2,508,776	511,224	-	500,000	1,011,224
T9500	Traffic Management Program	257,731	9,196,507	8,874,169	580,069	-	500,000	1,080,069
T9510	TMC Fiber Program	-	1,150,000	91,263	1,058,737	-	530,000	1,588,737
T9520	Public Safety Building Fiber	-	500,000	384,191	115,809	-		115,809
T9600	Traffic Calming	87,201	505,000	362,211	229,990	-	-	229,990
		14,192,738	**111,935,040**	**109,408,795**	**16,718,982**	**2,300,000**	**6,505,000**	**25,523,982**
TOTAL CAPITAL PROJECTS		**65,272,003**	**231,412,548**	**210,125,393**	**86,559,158**	**2,784,000**	**18,244,000**	**107,587,158**

5-Year CIP

Budget Book Page 64

Fleet Fund Budget
Budget Book Page 67

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 3,000,000	$ 5,332,901	$ 3,665,139	$ 2,943,529
Revenues	$ 4,245,630	$ 2,444,543	$ 3,050,200	$ 2,010,000
Expenditures	$ 1,912,729	$ 4,112,305	$ 3,771,810	$ 2,010,000
Ending Fund Balance	$ 5,332,901	$ 3,665,139	$ 2,943,529	$ 2,943,529

Public Facilities Authority Fund Budget

Budget Book Page 68

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 43,624,502	$ 47,717,152	$ 22,656,672	$ 5,497,011
Revenues	$ 19,947,206	$ 27,559,009	$ 13,376,132	$ 65,698,855
Expenditures	$ 15,854,556	$ 52,619,489	$ 30,535,793	$ 71,195,866
Ending Fund Balance	$ 47,717,152	$ 22,656,672	$ 5,497,011	$ 0

Performing Arts Center Fund Budget

Budget Book Page 70

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 2,887,341	$ 2,828,264	$ 2,558,544	$ 1,830,214
Revenues	$ 5,784,481	$ 8,093,605	$ 7,705,226	$ 8,675,455
Expenditures	$ 5,843,558	$ 8,363,325	$ 8,433,556	$ 8,991,921
Ending Fund Balance	$ 2,828,264	$ 2,558,544	$ 1,830,214	$ 1,513,748

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Stormwater Fund Budget

Budget Book Page 73

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 1,473,220	$ 957,527	$ 504,790	$ 10,456
Revenues	$ 1,905,000	$ 2,160,000	$ 4,250,000	$ 3,420,000
Expenditures	$ 2,420,693	$ 2,612,736	$ 4,744,334	$ 3,430,456
Ending Fund Balance	$ 957,527	$ 504,791	$ 10,456	$ 0

Development Authority Fund Budget

Budget Book Page 74

	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Proposed
Beginning Fund Balance	$ 108,661	$ 108,853	$ 106,049	$ 102,049
Revenues	$ 1,309,422	$ 517,933	$ 421,874	$ 298,927
Expenditures	$ 1,309,230	$ 520,737	$ 425,874	$ 303,927
Ending Fund Balance	$ 108,853	$ 106,049	$ 102,049	$ 97,049

FY 2023 and FY 2024 are audited actuals. FY 2025 is projected, and FY 2026 is proposed budget.

Projected Undesignated Fund Balance

June 30, 2024, General Fund Balance (per ACFR)	$	65,956,944.82
Add: FY 25 Projected Revenues	$	140,107,187.76
Less: FY 25 Projected Expenditures	$	(145,643,623.91)
Subtotal	$	60,420,508.67
Less: Fund Balance Reserve (25% of Revenues)	$	(32,789,990.18)
Available Fund Balance	$	563.47
FY 26 Budget Use of Fund Balance	$	(27,629,955)
YEAR END ESTIMATED UNDESIGNATED GENERAL FUND BALANCE	**$**	**---**

Capital Projects Funding Summary

Fiscal Year	Capital Project Fund	Stormwater Fund	TSPLOST 2016	TSPLOST 2021	Total
2006	$ 0	$ 0	$ 0	0	$ **0**
2007	$ 6,180,936	$ 0	$ 0	0	$ **6,180,936**
2008	$ 15,540,483	$ 450,000	$ 0	0	$ **15,990,483**
2009	$ 29,152,474	$ 1,800,000	$ 0	0	$ **30,952,474**
2010	$ 23,647,716	$ 500,000	$ 0	0	$ **24,147,716**
2011	$ 14,900,001	$ 1,800,000	$ 0	0	$ **16,700,001**
2012	$ 12,320,198	$ 2,500,000	$ 0	0	$ **14,820,198**
2013	$ 26,571,822	$ 2,500,000	$ 0	0	$ **29,071,822**
2014	$ 24,336,631	$ 1,600,000	$ 0	0	$ **25,936,631**
2015	$ 29,428,429	$ 1,750,000	$ 0	0	$ **31,178,429**
2016	$ 29,904,824	$ 2,550,000	$ 0	0	$ **32,454,824**
2017	$ 15,723,455	$ 2,500,000	$ 387,041	0	$ **18,610,496**
2018	$ 15,747,490	$ 2,000,000	$ 3,755,417	0	$ **21,502,907**
2019	$ 15,695,325	$ 1,500,000	$ 7,772,568	0	$ **24,967,893**
2020	$ 19,425,000	$ 1,750,000	$ 10,924,185	0	$ **32,099,185**
2021	$ 4,052,500	$ 1,225,000	$ 7,042,842	0	$ **12,320,342**
2022	$ 15,725,971	$ 1,720,000	$ 9,855,741	3,203,000	$ **30,504,712**
2023	$ 22,208,780	$ 1,905,000	$ 11,167,174	3,571,198	$ **38,852,152**
2024	$ 21,779,581	$ 2,160,000	$ 13,785,835	4,040,566	$ **41,765,982**
2025	$ 23,471,400	$ 4,250,000	$ 9,040,925	7,029,610	**$** **43,791,935**
Total	**$ 365,813,016**	**$ 34,460,000**	**$ 73,731,728**	**17,844,374**	**$ 491,849,118**

**FY 2025 is YTD*

CIP and Stormwater – Transfers from General Fund

TSPLOST 2016 and 2021 – Actual expenditures

SANDY SPRINGS

GEORGIA

FISCAL YEAR 2026
PROPOSED BUDGET

100 - General Fund Summary

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues							
Taxes	116,970,237	118,915,646	108,920,000	121,727,185	115,580,000	6,660,000	6%
Licenses and Permits	4,286,013	3,357,825	2,553,500	4,075,828	3,112,000	558,500	22%
Charges for Services	523,147	546,306	470,000	553,596	500,000	30,000	6%
Other Revenues	13,922,980	18,526,557	13,203,520	13,750,579	11,967,961	(1,235,559)	-9%
Subtotal - Revenues	**135,702,377**	**141,346,334**	**125,147,020**	**140,107,188**	**131,159,961**	**6,012,941**	**5%**
Expenditures							
City Council	206,954	293,214	309,260	303,386	343,488	34,228	11%
City Manager	845,707	970,296	1,690,610	1,313,500	1,644,700	(45,910)	-3%
City Clerk	501,533	560,049	654,600	561,590	1,105,920	451,320	69%
Finance	2,528,377	2,882,481	3,898,880	3,291,094	4,396,700	497,820	13%
Legal	1,263,450	1,256,670	1,497,700	1,275,083	1,437,700	(60,000)	-4%
Information Technology	3,148,465	3,347,586	4,352,200	4,012,711	4,629,700	277,500	6%
Human Resources	767,708	783,963	1,031,900	789,457	1,008,460	(23,440)	-2%
Facilities	5,402,943	6,188,781	8,150,090	6,493,987	8,301,000	150,910	2%
Communications	1,730,547	1,867,784	2,577,710	2,196,008	2,737,717	160,007	6%
General Administration	2,695,002	2,910,022	3,806,669	3,555,500	4,677,529	870,860	23%
Court	1,235,075	1,144,530	1,767,600	1,395,604	1,804,100	36,500	2%
Police	26,769,182	27,360,518	31,733,100	30,436,234	33,103,900	1,370,800	4%
Fire	16,832,162	17,873,547	20,429,300	19,595,428	21,095,336	666,036	3%
Emergency Management	1,115,825	1,355,689	1,997,350	2,324,529	2,291,300	293,950	15%
Public Works	12,157,463	13,041,780	15,181,129	13,679,257	16,837,100	1,655,971	11%
Fleet	337,181	334,269	1,261,800	1,038,850	1,458,400	196,600	16%
Recreation and Parks	3,843,874	3,956,978	4,767,945	3,991,524	5,077,475	309,530	6%
Community Development	4,959,648	5,812,489	6,390,950	6,011,516	6,902,500	511,550	8%
Economic Development	248,774	264,975	652,400	212,614	465,816	(186,584)	-29%
Other Financing Uses	42,850,698	41,160,272	43,165,751	43,165,751	39,471,074	(3,694,677)	-9%
Subtotal - Expenditures	**129,440,568**	**133,365,893**	**155,316,944**	**145,643,624**	**158,789,916**	**3,472,972**	**2%**
Balance	**6,261,809**	**7,980,441**	**(30,169,924)**	**(5,536,436)**	**(27,629,955)**	**2,539,969**	**-8%**

100 - General Fund Summary

FY 2026 PROPOSED BUDGET

FY2026 GENERAL FUND - HEADCOUNT SUMMARY

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	495	505	523.5	531.5
Tree Fund Employees	0	1	0.5	0.5
TSPLOST Employees	10	11	12	12
Part-Time Employees	85	75	102	101
CVRG	0	3	3	3
TOTAL	590	595	641	648

100 - General Fund Revenues

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Taxes							
311100 Property Taxes	44,891,921	46,305,593	44,500,000	50,000,000	47,750,000	3,250,000	7%
311310 Motor Vehicle	98,261	58,927	20,000	53,390	40,000	20,000	100%
311315 Motor Vehicle (TAVT)	4,583,848	4,487,450	4,000,000	4,089,892	4,100,000	100,000	2%
311340 Intangible Tax	610,635	527,024	450,000	557,102	500,000	50,000	11%
311600 Real Estate Transfer Tax	321,706	331,311	250,000	346,759	350,000	100,000	40%
311710 Electric Franchise Fee	6,495,309	6,876,347	6,500,000	7,904,293	7,500,000	1,000,000	15%
311730 Gas Franchise Fee	944,708	1,003,723	900,000	925,600	900,000	-	0%
311750 Cable TV Franchise Fee	1,353,922	1,189,071	1,100,000	1,006,102	1,000,000	(100,000)	-9%
311760 Telephone Franchise Fee	165,991	139,157	100,000	110,882	90,000	(10,000)	-10%
311790 Solid Waste Franchise Fee	623,724	638,929	575,000	589,989	550,000	(25,000)	-4%
313100 Local Option Sales Tax	35,347,645	35,966,324	30,000,000	34,373,348	31,500,000	1,500,000	5%
314200 Alcoholic Beverage Excise Tax	1,067,992	997,108	900,000	851,386	750,000	(150,000)	-17%
314300 Excise Mixed Drink Tax	745,460	710,792	600,000	598,005	550,000	(50,000)	-8%
316100 Business and Occupational Tax	10,936,493	10,098,038	10,000,000	10,000,000	10,000,000	-	0%
316110 Business Audit Revenue	-	-	25,000	10,000	-	(25,000)	-100%
316200 Insurance Premium Tax	8,782,622	9,585,852	9,000,000	10,310,436	10,000,000	1,000,000	11%
Subtotal - Taxes	**116,970,237**	**118,915,646**	**108,920,000**	**121,727,185**	**115,580,000**	**6,660,000**	6%
Licenses and Permits							
321100 Alcoholic Beverage Licenses	725,218	708,843	650,000	666,015	650,000	-	0%
321910 Firearm Permits	45,091	41,563	30,000	30,000	30,000	-	0%
321910 Server Pouring Permits	42,582	43,797	20,000	30,000	25,000	5,000	25%
322210 Planning/Zoning Fees	47,655	59,819	60,000	26,890	25,000	(35,000)	-58%
322215 Development Review Fee	267,214	255,698	225,000	190,783	150,000	(75,000)	-33%
323120 Building Permits	3,019,581	2,089,151	1,500,000	2,941,055	2,100,000	600,000	40%
323130 Plumbing Permits	3,361	4,869	2,500	20,130	10,000	7,500	300%
323140 Electrical Permits	4,633	24,528	4,000	23,658	10,000	6,000	150%
323160 HVAC Permits	18,290	44,423	10,000	57,230	40,000	30,000	300%
323190 Utilitiy Permits	-	-	-	19,320	20,000	20,000	0%
323920 Building Reinspection Fees	2,700	5,093	1,000	1,175	1,000	-	0%
341320 Development Impact Fees	48,558	2,396	1,000	9,991	1,000	-	0%
346900 Special Event Permits	12,000	15,050	10,000	12,000	10,000	-	0%
389100 Permit Technology Fee	49,130	62,595	40,000	47,582	40,000	-	0%
Subtotal - Licenses and Permits	**4,286,013**	**3,357,825**	**2,553,500**	**4,075,828**	**3,112,000**	**558,500**	22%

100 - General Fund Revenues

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Charges for Services							
347500 Recreation Fees - Gymnastics	44,992	47,167	60,000	60,000	50,000	(10,000)	-17%
347501 Recreation Fees - Athletics & Leisure	78,460	88,093	55,000	101,281	100,000	45,000	82%
347900 Tennis Center	134,800	137,500	150,000	150,000	150,000	-	0%
347910 Facility Rentals	195,940	208,068	150,000	191,399	150,000	-	0%
349900 Other Charges for Services	68,955	65,478	55,000	50,916	50,000	(5,000)	-9%
Subtotal - Charges for Services	**523,147**	**546,306**	**470,000**	**553,596**	**500,000**	**30,000**	**6%**
Other Revenues							
331100 Federal Grants	-	223,951	-	-	-	-	0%
334100 State Matching Grants	266,972	1,406,980	-	-	-	-	0%
334110 GDOT LMIG	-	-	-	-	-	-	0%
343300 GDOT	141,120	141,120	141,120	141,120	141,120	-	0%
351170 Municipal Court Fines	2,561,652	2,169,859	2,000,000	2,571,297	2,500,000	500,000	25%
361000 Interest Revenue	5,148,768	9,783,808	8,000,000	8,148,473	7,000,000	(1,000,000)	-13%
341910 Election Qualifying Fees	-	-	-	-	13,800	13,800	0%
342900 Public Safety Fees	19,735	17,626	20,000	4,000	2,000	(18,000)	-90%
381000 Royalties/Rental Revenue	619,270	103,898	300,000	171,946	150,000	(150,000)	-50%
389000 Miscellaneous Revenues	311,075	466,146	300,000	217,097	200,000	(100,000)	-33%
389200 Insurance Reimbursement	299,682	151,212	60,000	75,726	60,000	-	0%
391275 Transfers in from Hotel/Motel	1,410,355	1,552,998	1,499,400	1,500,000	1,589,364	89,964	6%
391280 Transfers in from Motor Vehicle	88,402	103,778	100,000	107,742	100,000	-	0%
391840 Transfers in Development Authority	1,306,778	517,933	386,000	386,178	211,677	(174,323)	-45%
391850 Transfers in Public Facilities Authority			397,000	397,000	-	(397,000)	-100%
392100 Sale of Assets	12,380	85,499	-	30,000	-	-	0%
393500 Proceeds from Capital Lease	1,736,791	1,801,749	-	-	-	-	0%
Subtotal - Other Revenues	**13,922,980**	**18,526,557**	**13,203,520**	**13,750,579**	**11,967,961**	**(1,235,559)**	**-9%**
TOTAL REVENUES	**135,702,377**	**141,346,334**	**125,147,020**	**140,107,188**	**131,159,961**	**6,012,941**	**5%**

1001310 - City Council

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	148,000	198,000	198,000	198,000	198,000	0	0%
512104	Life Insurance	1,017	1,164	1,300	1,144	1,258	(42)	-3%
512200	Social Security	8,343	10,721	12,300	10,924	12,300	-	0%
512300	Medicare	1,951	2,507	2,900	2,287	2,900	-	0%
512600	Unemployment Tax	658	346	500	219	500	-	0%
512700	Workers Compensation	354	499	600	545	600	-	0%
	Subtotal - Personnel	**160,323**	**213,237**	**215,600**	**213,120**	**215,558**	**(42)**	**0%**
Operations								
523200	Communications	4,163	4,162	4,800	2,785	3,000	(1,800)	-38%
523500	Travel	4,505	12,363	15,000	12,000	20,000	5,000	33%
523600	Dues & Fees	20,488	44,946	50,000	50,795	60,000	10,000	20%
523700	Education/Training	9,064	11,382	13,000	13,000	29,770	16,770	129%
531100	General Operating Supplies	840	948	1,810	-	4,760	2,950	163%
531300	Hospitality	7,571	6,176	9,050	11,687	10,400	1,350	15%
	Subtotal - Operations	**46,631**	**79,977**	**93,660**	**90,267**	**127,930**	**34,270**	**37%**
TOTAL DEPARTMENT		**206,954**	**293,214**	**309,260**	**303,386**	**343,488**	**34,228**	**11%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Mayor	1	1	1	1
Council	6	6	6	6
TOTAL	7	7	7	7

1001320 - City Manager

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	603,004	688,092	1,105,200	959,671	1,070,800	(34,400)	-3%
511110	Bonuses	14,000	40,150	60,000	22,600	31,600	(28,400)	-47%
512101	Health Insurance	44,947	55,943	118,600	97,958	110,400	(8,200)	-7%
512102	Disability Insurance	2,233	2,599	5,800	3,980	10,300	4,500	78%
512103	Dental Insurance	3,041	3,074	6,000	5,279	6,400	400	7%
512104	Life Insurance	4,198	4,675	8,500	6,184	8,000	(500)	-6%
512200	Social Security	29,432	34,045	72,600	47,646	69,000	(3,600)	-5%
512300	Medicare	8,727	10,261	17,000	13,724	16,200	(800)	-5%
512401	Retirement	78,832	76,898	197,200	85,132	145,400	(51,800)	-26%
512402	Retirement-Matching	26,088	24,465	55,500	36,671	49,900	(5,600)	-10%
512600	Unemployment Tax	406	208	500	421	1,000	500	100%
512700	Workers Compensation	1,676	2,003	3,500	2,504	4,500	1,000	29%
	Subtotal - Personnel	**816,584**	**942,413**	**1,650,400**	**1,281,770**	**1,523,500**	**(126,900)**	**-8%**
Operations								
521300	Technical Services	-	-	-	-	82,000	82,000	0%
523200	Communications	2,170	2,214	4,000	2,578	4,200	200	5%
523400	Printing & Binding	-	275	500	-	500	-	0%
523500	Travel	7,151	3,373	5,000	4,293	5,000	-	0%
523600	Dues & Fees	6,416	8,378	12,000	8,894	12,000	-	0%
523700	Education/Training	2,029	1,535	6,500	3,890	4,500	(2,000)	-31%
531100	General Operating Supplies	6,496	6,653	5,360	6,861	8,000	2,640	49%
531300	Hospitality	3,014	5,455	6,850	5,215	5,000	(1,850)	-27%
	Subtotal - Operations	**29,123**	**27,883**	**40,210**	**31,730**	**121,200**	**80,990**	**201%**
TOTAL DEPARTMENT		**845,707**	**970,296**	**1,690,610**	**1,313,500**	**1,644,700**	**(45,910)**	**-3%**

1001320 - City Manager

FY 2026 PROPOSED BUDGET

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	4	5	6	6
TOTAL	4	5	6	6

1001330 - City Clerk

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	276,112	330,862	359,000	316,599	392,900	33,900	9%
511110	Bonuses	9,294	8,550	10,000	9,200	12,500	2,500	25%
512101	Health Insurance	46,543	46,527	47,100	52,348	85,000	37,900	80%
512102	Disability Insurance	1,133	1,435	2,200	1,680	4,800	2,600	118%
512103	Dental Insurance	2,789	2,433	2,300	2,041	2,900	600	26%
512104	Life Insurance	2,328	2,598	3,000	2,752	4,400	1,400	47%
512200	Social Security	16,246	19,622	23,100	18,352	25,500	2,400	10%
512300	Medicare	3,799	4,589	5,400	4,330	6,000	600	11%
512401	Retirement	28,269	32,385	43,100	33,601	47,800	4,700	11%
512402	Retirement-Matching	12,803	15,138	18,000	10,052	19,900	1,900	11%
512600	Unemployment Tax	399	213	500	470	500	-	0%
512700	Workers Compensation	756	1,104	1,500	1,273	2,500	1,000	67%
	Subtotal - Personnel	**400,471**	**465,456**	**515,200**	**452,696**	**604,700**	**89,500**	**17%**
Operations								
521200	Professional Services	-	-	-	-	25,000	25,000	0%
521300	Technical Services	80,922	81,850	114,100	92,929	149,700	35,600	31%
523200	Communications	1,914	2,214	2,500	1,533	1,920	(580)	-23%
523250	Postage	-	-	-	-	500	500	0%
523300	Advertising	370	-	2,200	900	2,200	-	0%
523400	Printing & Binding	6,295	776	-	-	-	-	0%
523500	Travel	2,592	1,856	8,800	5,474	8,800	-	0%
523600	Dues & Fees	3,062	3,737	4,000	4,034	2,700	(1,300)	-33%
523700	Education/Training	3,280	2,390	4,000	3,123	6,600	2,600	65%
523900	Contractual Services	879	-	-	-	300,000	300,000	0%
531100	General Operating Supplies	1,556	1,158	2,500	300	2,500	-	0%
531300	Hospitality	192	612	1,300	600	1,300	-	0%
	Subtotal - Operations	**101,062**	**94,593**	**139,400**	**108,894**	**501,220**	**361,820**	**260%**

1001330 - City Clerk

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
TOTAL DEPARTMENT	**501,533**	**560,049**	**654,600**	**561,590**	**1,105,920**	**451,320**	**69%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Full-Time Employees	4	4	4	4
TOTAL	4	4	4	4

1001500 - Finance

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,598,576	1,801,766	2,190,400	1,840,769	2,284,500	94,100	4%
511110	Bonuses	23,775	28,400	35,000	31,900	36,500	1,500	4%
512101	Health Insurance	141,529	172,626	225,300	228,948	355,800	130,500	58%
512102	Disability Insurance	5,729	7,710	13,000	8,713	23,100	10,100	78%
512103	Dental Insurance	7,077	8,024	10,300	9,505	13,000	2,700	26%
512104	Life Insurance	11,728	13,844	17,600	14,523	20,400	2,800	16%
512200	Social Security	97,202	109,012	138,800	110,324	145,400	6,600	5%
512300	Medicare	22,995	26,014	32,500	27,325	34,000	1,500	5%
512401	Retirement	156,693	171,385	262,900	198,390	276,900	14,000	5%
512402	Retirement-Matching	69,529	79,672	109,600	72,930	109,500	(100)	0%
512600	Unemployment Tax	2,194	1,291	2,000	1,705	2,500	500	25%
512700	Workers Compensation	5,367	5,963	6,500	6,895	8,500	2,000	31%
	Subtotal - Personnel	**2,142,394**	**2,425,707**	**3,043,900**	**2,551,925**	**3,310,100**	**266,200**	**9%**
Operations								
521200	Professional Services	45,010	6,730	285,000	220,728	458,400	173,400	61%
521210	Professional Services - Audit	51,230	61,895	80,000	64,500	85,000	5,000	6%
521300	Technical Services	238,838	327,393	395,700	387,991	421,800	26,100	7%
522210	Rep & Maint - Equipment	-	2,759	1,000	1,347	500	(500)	-50%
523200	Communications	3,275	3,473	4,600	3,110	4,000	(600)	-13%
523300	Advertising	8,140	5,990	9,600	5,880	5,500	(4,100)	-43%
523400	Printing & Binding	4,625	3,615	4,750	4,341	5,000	250	5%
523500	Travel	-	2,012	5,000	1,000	5,000	-	0%
523600	Dues & Fees	7,218	7,606	11,200	9,000	10,300	(900)	-8%
523700	Education/Training	5,875	5,514	10,000	5,500	12,000	2,000	20%
523900	Contractual Services	9,314	21,162	28,000	22,433	47,600	19,600	70%
523950	Merchant Services Charges	127	-	400	50	500	100	25%
531100	General Operating Supplies	7,390	4,499	7,500	7,500	10,500	3,000	40%
531300	Hospitality	762	1,749	2,000	2,000	5,000	3,000	150%
531750	Uniforms	807	1,527	2,730	2,730	3,000	270	10%
542100	Machinery & Equipment	-	-	2,500	1,058	2,500	-	0%

1001500 - Finance

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
542400	Computer Equipment	3,372	850	5,000	-	10,000	5,000	100%
	Subtotal - Operations	**385,983**	**456,774**	**854,980**	**739,169**	**1,086,600**	**231,620**	**27%**
TOTAL DEPARTMENT		**2,528,377**	**2,882,481**	**3,898,880**	**3,291,094**	**4,396,700**	**497,820**	**13%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Full-Time Employees	21	22	23	24
TOTAL	21	22	23	24

1001530 - Legal

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	127,584	259,333	189,100	181,991	199,500	10,400	5%
511110	Bonuses	-	1,325	10,000	4,600	5,500	(4,500)	-45%
512101	Health Insurance	18,072	32,587	30,500	33,012	41,400	10,900	36%
512102	Disability Insurance	336	1,147	1,200	1,141	2,100	900	75%
512103	Dental Insurance	1,088	1,343	300	224	300	-	0%
512104	Life Insurance	612	1,925	1,600	1,495	1,700	100	6%
512200	Social Security	7,752	15,762	12,500	11,336	12,900	400	3%
512300	Medicare	1,811	3,686	3,000	2,682	3,100	100	3%
512401	Retirement	9,357	26,305	22,700	21,833	24,200	1,500	7%
512402	Retirement-Matching	4,056	12,463	9,500	9,130	10,100	600	6%
512600	Unemployment Tax	195	162	300	249	300	-	0%
512700	Workers Compensation	522	622	1,000	716	2,500	1,500	150%
	Subtotal - Personnel	**171,385**	**356,660**	**281,700**	**268,408**	**303,600**	**21,900**	**8%**
Operations								
521250	Professional Services - Legal	673,251	600,314	700,000	500,000	623,700	(76,300)	-11%
521255	Professional Services - Litigation	418,814	295,620	500,000	500,000	500,000	-	0%
523200	Communications	-	969	4,100	917	2,000	(2,100)	-51%
523500	Travel	-	-	5,000	1,501	1,500	(3,500)	-70%
523600	Dues & Fees	-	930	1,400	1,401	1,400	-	0%
523700	Education/Training	-	1,108	2,500	900	2,500	-	0%
531100	General Operating Supplies	-	1,069	1,500	1,519	1,500	-	0%
531300	Hospitality	-	-	500	-	500	-	0%
531750	Uniforms	-	-	1,000	437	1,000	-	0%
	Subtotal - Operations	**1,092,065**	**900,010**	**1,216,000**	**1,006,675**	**1,134,100**	**(81,900)**	**-7%**
TOTAL DEPARTMENT		**1,263,450**	**1,256,670**	**1,497,700**	**1,275,083**	**1,437,700**	**(60,000)**	**-4%**

1001530 - Legal

FY 2026 PROPOSED BUDGET

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	2	2	2	2
TOTAL	2	2	2	2

1001535 - Information Technology

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,481,530	1,689,374	2,087,800	1,935,011	2,213,000	125,200	6%
511110	Bonuses	19,150	25,050	30,000	33,000	39,500	9,500	32%
512101	Health Insurance	181,084	207,768	311,300	288,065	360,300	49,000	16%
512102	Disability Insurance	4,550	7,356	13,100	9,052	22,800	9,700	74%
512103	Dental Insurance	8,460	8,479	12,500	10,818	12,300	(200)	-2%
512104	Life Insurance	9,297	13,390	18,900	14,782	18,300	(600)	-3%
512200	Social Security	89,301	101,827	132,200	116,644	141,100	8,900	7%
512300	Medicare	20,885	23,814	30,900	27,062	33,000	2,100	7%
512401	Retirement	142,425	168,454	250,600	229,976	268,300	17,700	7%
512402	Retirement-Matching	60,404	77,712	104,400	83,910	107,800	3,400	3%
512600	Unemployment Tax	1,849	1,025	1,500	1,456	1,500	-	0%
512700	Workers Compensation	4,737	5,086	7,000	5,275	8,500	1,500	21%
	Subtotal - Personnel	**2,023,672**	**2,329,335**	**3,000,200**	**2,755,050**	**3,226,400**	**226,200**	**8%**
Operations								
521300	Technical Services	635,469	723,451	877,400	846,175	937,300	59,900	7%
521310	Technical Services - Security	175,831	187,284	281,500	279,132	296,200	14,700	5%
522320	Equipment Lease	59,039	10,525	75,000	67,456	68,000	(7,000)	-9%
523200	Communications	9,210	10,556	10,900	10,556	9,900	(1,000)	-9%
523500	Travel	4,388	4,802	10,200	5,671	13,400	3,200	31%
523600	Dues & Fees	4,570	4,493	5,000	4,613	4,100	(900)	-18%
523700	Education/Training	11,513	21,356	28,000	26,071	21,500	(6,500)	-23%
523900	Contractual Services	2,370	24,484	38,000	3,000	29,400	(8,600)	-23%
531100	General Operating Supplies	5,168	3,661	4,000	2,233	3,000	(1,000)	-25%
531600	Small Tools & Equipment	29,959	14,758	10,000	5,134	8,000	(2,000)	-20%
531750	Uniforms	1,477	1,347	2,000	2,000	2,500	500	25%
542400	Computer Equipment	9,572	11,534	10,000	5,622	10,000	-	0%
542500	Other Equipment	176,227	-	-	-	-	-	0%

1001535 - Information Technology

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Subtotal - Operations	**1,124,793**	**1,018,251**	**1,352,000**	**1,257,662**	**1,403,300**	**51,300**	**4%**
TOTAL DEPARTMENT	**3,148,465**	**3,347,586**	**4,352,200**	**4,012,711**	**4,629,700**	**277,500**	**6%**

1001535 - Information Technology

FY 2026 PROPOSED BUDGET

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	17	19	21	21
TOTAL	17	19	21	21

1001540 - Human Resources

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	379,790	355,254	445,200	357,159	517,100	71,900	16%
511110	Bonuses	11,300	11,300	13,000	5,000	14,500	1,500	12%
512101	Health Insurance	74,231	79,058	90,300	73,167	133,000	42,700	47%
512102	Disability Insurance	1,276	1,721	2,500	1,999	5,600	3,100	124%
512103	Dental Insurance	3,906	3,780	4,000	2,855	3,900	(100)	-3%
512104	Life Insurance	2,612	3,127	3,500	3,188	4,500	1,000	29%
512200	Social Security	23,266	21,885	28,600	21,669	33,400	4,800	17%
512300	Medicare	5,442	5,167	6,700	5,173	7,800	1,100	16%
512401	Retirement	42,150	37,023	53,500	37,123	62,800	9,300	17%
512402	Retirement-Matching	12,081	8,315	22,300	7,809	20,500	(1,800)	-8%
512600	Unemployment Tax	382	206	500	286	500	-	0%
512700	Workers Compensation	864	869	1,000	837	3,500	2,500	250%
	Subtotal - Personnel	**557,300**	**527,705**	**671,100**	**516,263**	**807,100**	**136,000**	**20%**
Operations								
521200	Professional Services	191,431	223,502	278,100	217,765	121,800	(156,300)	-56%
523200	Communications	2,178	2,231	1,700	1,844	1,800	100	6%
523300	Advertising	516	900	2,000	699	5,400	3,400	170%
523500	Travel	-	1,868	5,000	1,583	5,000	-	0%
523600	Dues & Fees	565	574	3,000	1,000	2,760	(240)	-8%
523700	Education/Training	710	17,670	56,000	36,303	17,600	(38,400)	-69%
531100	General Operating Supplies	953	1,341	3,000	2,000	5,500	2,500	83%
531300	Hospitality	14,055	8,172	12,000	12,000	41,500	29,500	246%
	Subtotal - Operations	**210,408**	**256,258**	**360,800**	**273,194**	**201,360**	**(159,440)**	**-44%**
TOTAL DEPARTMENT		**767,708**	**783,963**	**1,031,900**	**789,457**	**1,008,460**	**(23,440)**	**-2%**

1001540 - Human Resources

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Full-Time Employees	4	4	4	5
TOTAL	4	4	4	5

1001565 - Facilities

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,027,625	1,128,883	1,486,100	1,236,478	1,502,800	16,700	1%
511110	Bonuses	20,025	23,375	35,000	29,200	36,500	1,500	4%
512101	Health Insurance	141,424	154,933	265,300	171,483	258,400	(6,900)	-3%
512102	Disability Insurance	3,476	4,866	9,700	5,896	15,300	5,600	58%
512103	Dental Insurance	6,554	7,170	11,900	6,519	8,700	(3,200)	-27%
512104	Life Insurance	7,132	8,801	14,200	10,150	13,500	(700)	-5%
512200	Social Security	61,603	69,512	95,000	82,139	96,400	1,400	1%
512300	Medicare	14,922	16,418	22,200	18,084	22,600	400	2%
512401	Retirement	106,895	112,728	178,400	139,153	182,200	3,800	2%
512402	Retirement-Matching	48,672	53,012	74,400	56,931	76,000	1,600	2%
512600	Unemployment Tax	1,337	878	1,500	1,181	1,500	-	0%
512700	Workers Compensation	16,487	18,055	20,000	18,824	35,000	15,000	75%
	Subtotal - Personnel	**1,456,152**	**1,598,631**	**2,213,700**	**1,776,037**	**2,248,900**	**35,200**	**2%**
Operations								
521200	Professional Services	44,737	59,228	214,700	53,121	185,300	(29,400)	-14%
521300	Technical Services	85,180	92,667	156,800	134,977	107,000	(49,800)	-32%
522100	Cleaning	317,733	277,565	445,300	368,234	617,400	172,100	39%
522110	Garbage Disposal	69,220	83,433	96,400	97,141	106,800	10,400	11%
522210	Repairs & Maintenance - Equipment	339,157	430,521	553,000	485,077	627,900	74,900	14%
522220	Repairs & Maintenance - Building	1,141,316	1,174,660	1,477,300	901,009	1,475,700	(1,600)	0%
522230	Repairs & Maintenance - Vehicles	-	2,177	5,000	5,494	10,000	5,000	100%
522310	Building Operating Lease	61,910	375,675	391,700	393,279	-	(391,700)	-100%
522320	Equipment Lease	38,508	30,685	260,500	228,428	227,000	(33,500)	-13%
523200	Communications	11,563	12,575	9,990	12,050	12,000	2,010	20%
523250	Postage	32,406	24,925	29,000	22,525	41,000	12,000	41%
523500	Travel	-	-	-	-	2,500	2,500	0%

1001565 - Facilities

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
523600	Dues & Fees	-	-	-	-	1,500	1,500	0%
523700	Education/Training	8,054	5,284	15,500	14,140	15,500	-	0%
523900	Contractual Services	342,019	343,357	334,900	402,600	509,700	174,800	52%
531100	General Operating Supplies	117,744	100,100	143,000	116,773	200,000	57,000	40%
531210	Water	335,404	222,965	390,000	251,311	352,800	(37,200)	-10%
531220	Natural Gas	105,070	128,767	181,600	136,791	162,800	(18,800)	-10%
531230	Electricity	718,937	823,352	956,700	961,886	927,200	(29,500)	-3%
531270	Gasoline	3,754	2,049	-	-	-	-	0%
531600	Small Tools & Equipment	6,908	9,849	10,000	5,669	75,000	65,000	650%
531750	Uniforms	9,100	7,913	12,000	12,000	15,000	3,000	25%
541200	Site Improvement	153,452	337,119	148,000	115,226	275,000	127,000	86%
542100	Machinery & Equipment	-	42,846	-	-	-	-	0%
542400	Computer Equipment	4,619	2,438	5,000	220	5,000	-	0%
579000	Contingencies	-	-	100,000	-	100,000	-	0%
	Subtotal - Operations	**3,946,791**	**4,590,150**	**5,936,390**	**4,717,950**	**6,052,100**	**115,710**	**2%**
TOTAL DEPARTMENT		**5,402,943**	**6,188,781**	**8,150,090**	**6,493,987**	**8,301,000**	**150,910**	**2%**

Employees	FY 2023	FY 2024	FY 2025	FY2026
Full-Time Employees	17	15	18	19
TOTAL	17	15	18	19

1001570 - Communications

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	591,290	608,657	971,000	845,852	923,200	(47,800)	-5%
511110	Bonuses	10,900	12,750	20,000	9,300	15,500	(4,500)	-23%
512101	Health Insurance	63,064	68,338	141,300	111,924	147,300	6,000	4%
512102	Disability Insurance	2,214	2,590	5,600	4,128	9,500	3,900	70%
512103	Dental Insurance	4,001	3,629	7,300	5,048	6,300	(1,000)	-14%
512104	Life Insurance	4,282	4,458	8,600	6,469	7,900	(700)	-8%
512200	Social Security	36,606	38,023	61,500	52,099	58,800	(2,700)	-4%
512300	Medicare	8,561	8,892	14,400	12,176	13,800	(600)	-4%
512401	Retirement	57,733	63,463	115,800	92,894	111,200	(4,600)	-4%
512402	Retirement-Matching	26,048	22,489	48,300	38,745	46,400	(1,900)	-4%
512600	Unemployment Tax	649	426	800	501	800	-	0%
512700	Workers Compensation	2,541	2,741	3,500	2,770	3,500	-	0%
	Subtotal - Personnel	**807,889**	**836,456**	**1,398,100**	**1,181,907**	**1,344,200**	**(53,900)**	**-4%**
Operations								
521200	Professional Services - Public Relations	67,231	121,823	121,000	83,628	196,000	75,000	62%
521201	Professional Services - Call Center	600,453	618,466	640,000	637,020	668,871	28,871	5%
523200	Communications	4,970	5,655	6,500	5,498	7,000	500	8%
523300	Advertising	19,905	7,126	30,000	3,883	60,000	30,000	100%
523400	Printing & Binding	3,829	3,521	8,000	4,172	8,000	-	0%
523500	Travel	708	15	2,250	468	2,250	-	0%
523600	Dues & Fees	377	1,589	2,500	1,055	2,500	-	0%
523700	Education/Training	1,120	175	8,000	4,274	8,000	-	0%
523900	Contractual Services	20,772	65,156	68,860	52,872	146,664	77,804	113%
523905	Website Enhancements	152,308	190,639	211,500	204,450	218,232	6,732	3%
531100	General Operating Supplies	11,378	3,841	15,000	5,425	10,000	(5,000)	-33%
531300	Hospitality	864	2,363	5,000	3,312	5,000	-	0%
531350	Special Events	21,324	-	-	-	-	-	0%
542400	Computer Equipment	17,419	10,959	11,000	8,045	11,000	-	0%
579000	Contingencies	-	-	50,000	-	50,000	-	0%

1001570 - Communications

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Subtotal - Operations	**922,658**	**1,031,328**	**1,179,610**	**1,014,101**	**1,393,517**	**213,907**	**18%**
TOTAL DEPARTMENT	**1,730,547**	**1,867,784**	**2,577,710**	**2,196,008**	**2,737,717**	**160,007**	**6%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Full-Time Employees	7	7	8	8
TOTAL	7	7	8	8

1001595 - General Administration

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511200	Part-time/Temp Employees	248,000	-	50,000	12,000	50,000	-	0%
512200	Social Security	13,386	-	3,100	744	3,100	-	0%
512300	Medicare	3,109	-	800	174	800	-	0%
512500	Tuition Reimbursement	32,089	32,441	50,000	35,571	50,000	-	0%
512600	Unemployment Tax	25	-	200	200	200	-	0%
512700	Workers Compensation	48	-	100	-	100	-	0%
	Subtotal - Personnel	**296,657**	**32,441**	**104,200**	**48,689**	**104,200**	**-**	**0%**
Operations								
521200	Professional Services	474,243	319,109	148,800	300,809	384,000	235,200	158%
521240	Professional Services - Nonprofits	432,500	622,780	765,000	765,000	956,050	191,050	25%
523100	Property & Liability Insurance	1,410,609	1,562,765	1,957,600	1,881,936	2,102,300	144,700	7%
523200	Communications	72,948	119,495	132,000	161,128	227,600	95,600	72%
531100	General Operating Supplies	335	-	11,958	-	10,000	(1,958)	-16%
572000	Payments To Other Agencies	-	253,432	400,000	397,937	443,379	43,379	11%
579000	Contingencies	7,710	-	137,111	-	300,000	162,889	119%
579010	Contingency - City Manager	-	-	150,000	-	150,000	-	0%
	Subtotal - Operations	**2,398,345**	**2,877,581**	**3,702,469**	**3,506,811**	**4,573,329**	**870,860**	**24%**
TOTAL DEPARTMENT		**2,695,002**	**2,910,022**	**3,806,669**	**3,555,500**	**4,677,529**	**870,860**	**23%**

1002650 - Court

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	596,981	638,007	838,000	754,293	865,800	27,800	3%
511110	Bonuses	12,525	12,725	20,000	16,100	20,000	-	0%
512101	Health Insurance	79,336	64,641	88,200	86,900	112,200	24,000	27%
512102	Disability Insurance	1,869	2,805	4,900	3,860	9,500	4,600	94%
512103	Dental Insurance	3,065	2,681	4,300	3,539	4,400	100	2%
512104	Life Insurance	3,829	5,089	7,200	6,065	7,200	-	0%
512200	Social Security	36,491	39,186	53,500	47,329	55,600	2,100	4%
512300	Medicare	8,536	9,164	12,600	11,003	13,000	400	3%
512401	Retirement	57,897	59,708	91,200	85,170	105,100	13,900	15%
512402	Retirement-Matching	22,316	28,312	38,000	34,440	43,800	5,800	15%
512600	Unemployment Tax	1,505	558	1,000	777	1,000	-	0%
512700	Workers Compensation	5,817	7,361	8,000	7,324	8,000	-	0%
	Subtotal - Personnel	**830,167**	**870,237**	**1,166,900**	**1,056,800**	**1,245,600**	**78,700**	**7%**
Operations								
521260	Professional Services - Court	345,716	207,308	514,200	276,534	460,000	(54,200)	-11%
521300	Technical Services	41,215	49,505	56,000	41,998	68,000	12,000	21%
523200	Communications	2,452	2,377	3,000	1,443	3,000	-	0%
523300	Advertising	-	-	1,800	-	1,800	-	0%
523400	Printing & Binding	1,915	873	2,000	612	2,000	-	0%
523500	Travel	6,139	4,666	7,000	7,000	7,000	-	0%
523600	Dues & Fees	321	400	1,000	1,000	1,000	-	0%
523700	Education/Training	2,313	3,448	8,000	5,612	8,000	-	0%
531100	General Operating Supplies	2,870	2,391	3,200	1,610	3,200	-	0%
531300	Hospitality	618	619	1,500	1,500	1,500	-	0%
531600	Small Tools & Equipment	1,349	2,706	3,000	1,496	3,000	-	0%
	Subtotal - Operations	**404,908**	**274,293**	**600,700**	**338,804**	**558,500**	**(42,200)**	**-7%**

1002650 - Court

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
TOTAL DEPARTMENT	**1,235,075**	**1,144,530**	**1,767,600**	**1,395,604**	**1,804,100**	**36,500**	**2%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY2026**
Full-Time Employees	10	10	10	10
TOTAL	10	10	10	10

1003210 - Police

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	13,802,230	14,488,156	15,996,200	15,605,634	16,823,500	827,300	5%
511110	Bonuses	518,921	520,750	565,000	572,700	615,000	50,000	9%
511200	Part-Time/Temp Employees	398,285	509,866	593,000	498,109	527,900	(65,100)	-11%
511300	Overtime	955,085	963,067	900,000	1,051,458	1,000,000	100,000	11%
512101	Health Insurance	1,763,704	1,970,080	2,328,600	2,367,672	3,001,800	673,200	29%
512102	Disability Insurance	44,374	63,372	97,600	76,870	173,200	75,600	77%
512103	Dental Insurance	94,820	94,040	109,900	102,871	116,700	6,800	6%
512104	Life Insurance	90,563	111,266	135,200	124,154	142,600	7,400	5%
512200	Social Security	933,385	988,478	1,125,500	1,061,270	1,186,700	61,200	5%
512300	Medicare	219,382	232,284	263,200	248,783	277,600	14,400	5%
512401	Retirement	1,442,927	1,427,972	2,027,600	1,793,738	2,018,900	(8,700)	0%
512402	Retirement-Matching	635,076	674,151	844,900	744,884	827,800	(17,100)	-2%
512600	Unemployment Tax	17,529	10,573	20,000	14,948	20,000	-	0%
512700	Workers Compensation	464,113	499,021	600,000	550,000	600,000	-	0%
	Subtotal - Personnel	**21,380,394**	**22,553,076**	**25,606,700**	**24,813,089**	**27,331,700**	**1,725,000**	**7%**
Operations								
521200	Professional Services	84,883	98,447	152,700	90,233	152,700	-	0%
521270	Jail Services	424,020	530,555	695,000	626,580	700,000	5,000	1%
521275	Inmate Medical Services	16,089	9,444	68,000	13,172	150,000	82,000	121%
521300	Technical Services	874,714	983,707	2,152,300	2,124,907	2,217,800	65,500	3%
522100	Cleaning Services	84,096	84,133	84,100	84,096	-	(84,100)	-100%
522110	Garbage Disposal	2,622	2,585	2,700	2,534	2,400	(300)	-11%
522210	Repairs & Maintenance - Equipment	26,840	14,997	35,000	103	35,000	-	0%
522220	Repairs & Maintenance - Buildings	17,680	14,876	15,000	4,158	7,500	(7,500)	-50%
522230	Repairs & Maintenance - Vehicles	543,048	528,420	500,000	499,416	550,000	50,000	10%
522310	Building Operating Lease	164,134	804,707	827,300	844,401	123,500	(703,800)	-85%
522320	Equipment Operating Lease	799	942	1,000	944	-	(1,000)	-100%
523200	Communications	228,460	215,035	224,200	229,620	233,900	9,700	4%

1003210 - Police

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
523250	Postage	1,617	1,075	2,000	2,046	2,000	-	0%
523300	Advertising	15,965	22,284	31,000	10,810	34,000	3,000	10%
523400	Printing & Binding	8,728	5,444	10,000	6,951	25,000	15,000	150%
523500	Travel	66,279	74,101	70,300	63,834	70,300	-	0%
523600	Dues & Fees	23,157	23,560	19,000	15,432	15,300	(3,700)	-19%
523700	Education/Training	79,594	88,856	118,000	92,936	181,000	63,000	53%
523900	Contractual Services	-	-	7,500	-	7,500	-	0%
523950	Merchant Services Charges	2,648	1,777	3,000	896	3,000	-	0%
531100	General Operating Supplies	76,839	64,888	72,800	36,259	72,800	-	0%
531150	Undercover Operations	-	440	5,000	-	5,000	-	0%
531210	Water	1,833	4,083	4,300	4,239	1,000	(3,300)	-77%
531220	Natural Gas	16,430	17,526	17,000	24,222	2,900	(14,100)	-83%
531230	Electricity	54,777	66,264	67,000	63,970	6,000	(61,000)	-91%
531270	Gasoline	662,011	717,218	-	-	-	-	0%
531300	Hospitality	24,297	24,859	32,000	33,248	40,000	8,000	25%
531600	Police Equipment	108,105	204,235	274,900	187,887	408,300	133,400	49%
531750	Uniforms	218,559	202,984	225,300	200,249	265,300	40,000	18%
542500	Other Equipment	1,560,564	-	-	-	-	-	0%
579000	Contingencies	-	-	50,000	-	100,000	50,000	100%
581200	Capital Lease Principal	-	-	360,000	360,000	360,000	-	0%
	Subtotal - Operations	**5,388,788**	**4,807,442**	**6,126,400**	**5,623,144**	**5,772,200**	**(354,200)**	**-6%**
TOTAL DEPARTMENT		**26,769,182**	**27,360,518**	**31,733,100**	**30,436,234**	**33,103,900**	**1,370,800**	**4%**

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	169	173	178	179
Part-Time Employees	17	17	14	14
TOTAL	186	190	192	193

1003510 - Fire

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	9,083,515	9,508,675	10,191,200	10,008,682	10,805,600	614,400	6%
511110	Bonuses	258,900	261,625	300,000	315,056	350,000	50,000	17%
511200	Part-Time/Temp Employees	142,967	85,252	159,200	69,009	65,400	(93,800)	-59%
511300	Overtime	521,093	520,635	540,000	600,260	660,000	120,000	22%
512101	Health Insurance	1,664,287	1,871,328	2,270,300	2,197,299	2,640,300	370,000	16%
512102	Disability Insurance	106,860	117,330	135,900	126,519	185,400	49,500	36%
512103	Dental Insurance	77,427	82,491	97,800	90,130	100,600	2,800	3%
512104	Life Insurance	59,976	71,580	86,600	78,851	93,000	6,400	7%
512200	Social Security	581,806	605,512	697,700	639,986	743,000	45,300	6%
512300	Medicare	136,812	142,307	163,200	151,488	173,700	10,500	6%
512401	Retirement	961,183	966,720	1,287,800	1,172,647	1,309,100	21,300	2%
512402	Retirement-Matching	406,383	432,057	536,600	471,845	527,900	(8,700)	-2%
512600	Unemployment Tax	11,557	7,107	10,000	8,349	10,000	-	0%
512700	Workers Compensation	215,946	226,465	300,000	300,000	300,000	-	0%
	Subtotal - Personnel	**14,228,712**	**14,899,084**	**16,776,300**	**16,230,120**	**17,964,000**	**1,187,700**	**7%**
Operations								
521200	Professional Services	13,251	7,794	14,200	4,970	14,200	-	0%
521300	Technical Services	94,954	82,579	213,400	196,524	190,900	(22,500)	-11%
522210	Repairs & Maintenance - Equipment	51,487	84,997	85,600	79,376	95,800	10,200	12%
522220	Repairs & Maintenance - Buildings	61,083	114,692	122,600	98,111	154,000	31,400	26%
522230	Repairs & Maintenance - Vehicles	288,836	504,044	315,000	300,001	377,000	62,000	20%
523200	Communications	54,399	59,052	64,800	54,736	64,800	-	0%
523300	Advertising	-	450	1,000	-	5,000	4,000	400%
523400	Printing & Binding	2,594	2,290	4,000	3,117	9,000	5,000	125%
523500	Travel	47,781	44,500	50,000	43,368	60,000	10,000	20%
523600	Dues & Fees	12,556	6,175	13,000	9,981	33,000	20,000	154%
523700	Education/Training	41,414	62,999	79,300	72,642	119,200	39,900	50%
523900	Contractual Services	145,650	142,155	204,700	163,727	192,400	(12,300)	-6%
531100	General Operating Supplies	86,705	98,471	114,400	113,872	146,900	32,500	28%
531160	EMS Medical Supplies	103,709	125,550	162,500	129,130	177,000	14,500	9%

1003510 - Fire

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
531210	Water	13,891	13,588	21,600	13,025	21,600	-	0%
531220	Natural Gas	18,648	16,033	25,000	21,399	25,000	-	0%
531230	Electricity	32,354	33,866	52,100	40,882	52,100	-	0%
531270	Gasoline	213,549	192,519	-	-	-	-	0%
531300	Hospitality	10,950	9,901	23,300	34,025	26,300	3,000	13%
531600	Small Tools & Equipment	37,616	41,375	109,400	101,979	100,300	(9,100)	-8%
531750	Uniforms	116,306	146,743	141,500	109,697	146,500	5,000	4%
541200	Site Improvements	-	25,640	88,000	77,149	72,000	(16,000)	-18%
542100	Machinery & Equipment	-	-	-	-	35,804	35,804	0%
542400	Computer Equipment	-	16,230	-	-	-	-	0%
579000	Contingencies	2,898	-	50,000	-	50,000	-	0%
581200	Capital Lease Principal	1,046,271	1,072,162	1,653,500	1,653,500	915,100	(738,400)	-45%
582200	Capital Lease Interest	106,548	70,658	44,100	44,100	47,432	3,332	8%
	Subtotal - Operations	**2,603,450**	**2,974,463**	**3,653,000**	**3,365,308**	**3,131,336**	**(521,664)**	**-14%**
TOTAL DEPARTMENT		**16,832,162**	**17,873,547**	**20,429,300**	**19,595,428**	**21,095,336**	**666,036**	**3%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	117	121	123	123
Part-Time Employees	5	4	4	4
TOTAL	122	125	127	127

1003810 - Emergency Management

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	109,754	115,817	121,100	111,349	112,000	(9,100)	-8%
511110	Bonuses	4,250	4,000	5,000	-	7,500	2,500	50%
512101	Health Insurance	3,352	-	8,400	4,085	28,600	20,200	240%
512102	Disability Insurance	324	499	500	500	1,300	800	160%
512103	Dental Insurance	325	-	300	60	1,300	1,000	333%
512104	Life Insurance	661	906	700	700	1,700	1,000	143%
512200	Social Security	7,036	7,452	7,900	4,904	7,500	(400)	-5%
512300	Medicare	1,646	1,743	1,900	1,147	1,800	(100)	-5%
512401	Retirement	12,193	12,321	14,600	12,924	13,600	(1,000)	-7%
512402	Retirement-Matching	4,142	5,791	6,100	5,385	5,700	(400)	-7%
512600	Unemployment Tax	91	41	100	100	100	-	0%
512700	Workers Compensation	241	281	400		400	-	0%
					400			
	Subtotal - Personnel	**144,015**	**148,851**	**167,000**	**141,154**	**181,500**	**14,500**	**9%**
Operations								
521200	Professional Services	260,000	281,165	696,000	691,871	806,200	110,200	16%
521300	Technical Services	10,520	10,927	13,800	9,791	14,300	500	4%
522210	Repairs & Maintenance - Equipment	3,790	11,050	5,000	6,006	11,500	6,500	130%
523200	Communications	3,452	3,115	5,300	3,386	5,500	200	4%
523500	Travel	60	35	5,500	-	6,000	500	9%
523700	Education/Traing	-	239	1,450	-	13,000	11,550	797%
531100	General Operating Supplies	11,910	11,321	15,000	10,706	38,000	23,000	153%
531102	Emergency Event Response	1,287	28	98,500	522,642	98,500	-	0%
531600	Small Tools & Equipment	16,901	16,350	10,000	9,173	44,000	34,000	340%
542100	Machinery & Equipment	9,749	-	-	-	-	-	0%
572000	Payment to Other Agencies	654,141	872,608	929,800	929,800	1,022,800	93,000	10%
579000	Contingencies	-	-	50,000	-	50,000	-	0%
	Subtotal - Operations	**971,810**	**1,206,838**	**1,830,350**	**2,183,375**	**2,109,800**	**279,450**	**15%**

1003810 - Emergency Management

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
TOTAL DEPARTMENT	**1,115,825**	**1,355,689**	**1,997,350**	**2,324,529**	**2,291,300**	**293,950**	**15%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	1	1	1	1
TOTAL	1	1	1	1

1004100 - Public Works

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	2,979,249	3,118,377	3,601,800	3,361,592	3,839,400	237,600	7%
511110	Bonuses	51,475	50,800	60,000	53,700	60,000	-	0%
511300	Overtime	-	32,382	40,000	35,488	40,000	-	0%
512101	Health Insurance	439,519	524,577	657,500	492,888	643,300	(14,200)	-2%
512102	Disability Insurance	12,875	17,887	28,100	15,556	39,200	11,100	40%
512103	Dental Insurance	22,346	23,547	27,000	19,445	22,300	(4,700)	-17%
512104	Life Insurance	25,285	31,380	37,600	23,610	27,800	(9,800)	-26%
512200	Social Security	179,949	189,585	230,900	206,111	246,700	15,800	7%
512300	Medicare	42,395	44,734	54,000	48,710	57,700	3,700	7%
512401	Retirement	308,569	304,901	437,100	381,241	465,500	28,400	6%
512402	Retirement-Matching	132,590	148,096	182,100	156,757	194,000	11,900	7%
512600	Unemployment Tax	3,628	1,880	4,000	2,939	2,500	(1,500)	-38%
512700	Workers Compensation	45,459	58,140	95,000	69,000	85,000	(10,000)	-11%
	Subtotal - Personnel	**4,243,339**	**4,546,286**	**5,455,100**	**4,867,037**	**5,723,400**	**268,300**	**5%**
Operations								
521200	Professional Services	52,880	78,720	85,000	75,135	70,000	(15,000)	-18%
521300	Technical Services	285,689	286,723	602,500	411,323	423,600	(178,900)	-30%
522230	Repairs & Maintenance - Vehicles	15,573	20,835	18,000	10,178	20,000	2,000	11%
522240	Streetlight Maintenance	64,982	67,425	125,000	48,483	125,000	-	0%
522260	Guardrail Maintenance	45,231	26,563	50,000	-	50,000	-	0%
522270	Sidewalk Maintenance	74,265	75,000	75,000	67,920	75,000	-	0%
522280	Fiber Maintenance	13,837	58,386	100,000	44,617	150,000	50,000	50%
522290	Traffic Pole Maintenance	-	35,752	100,000	11,730	100,000	-	0%
523200	Communications	34,113	34,915	44,444	21,219	38,000	(6,444)	-14%
523500	Travel	7,079	5,402	17,500	3,659	17,500	-	0%
523600	Dues & Fees	5,801	7,729	10,000	6,867	10,000	-	0%
523700	Education/Training	16,066	14,189	30,000	21,722	30,000	-	0%
523900	Contractual Services	4,990,198	5,214,725	5,713,185	5,126,087	6,123,000	409,815	7%
531100	General Operating Supplies	35,092	22,193	52,000	37,339	59,600	7,600	15%

1004100 - Public Works

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
531235	Street Lights	1,461,355	1,817,126	1,800,000	2,285,673	2,800,000	1,000,000	56%
531270	Gasoline	32,201	29,354	-	-	-	-	0%
531300	Hospitality	-	-	-	-	5,000	5,000	0%
531600	Small Tools & Equipment	40,702	22,965	47,000	46,738	50,000	3,000	6%
531700	Other Supplies	486,083	602,817	623,000	525,844	728,000	105,000	17%
531750	Uniforms	10,942	7,608	8,400	8,396	9,000	600	7%
542100	Machinery & Equipment	-	67,067	85,000	59,289	25,000	(60,000)	-71%
542200	Vehicles	88,700	-	-	-	-	-	0%
542400	Computer Equipment	-	-	-	-	5,000	5,000	0%
572000	Payments to Other Agencies	153,335	-	-	-	-	-	0%
579000	Contingencies	-	-	140,000	-	200,000	60,000	43%
	Subtotal - Operations	**7,914,124**	**8,495,494**	**9,726,029**	**8,812,220**	**11,113,700**	**1,387,671**	**14%**
TOTAL DEPARTMENT		**12,157,463**	**13,041,780**	**15,181,129**	**13,679,257**	**16,837,100**	**1,655,971**	**11%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	34	35	37	37
Tsplost-Public Works			11	11
Tsplost-Communications	10	11	1	1
TOTAL	44	46	49	49

1004900 - Fleet Services

SANDY SPRINGS GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	145,699	140,351	159,900	156,190	220,000	60,100	38%
511110	Bonuses	3,825	4,075	4,000	2,900	5,000	1,000	25%
512101	Health Insurance	16,742	12,300	8,400	13,268	31,400	23,000	274%
512102	Disability Insurance	509	568	1,000	776	2,300	1,300	130%
512103	Dental Insurance	635	476	400	526	1,200	800	200%
512104	Life Insurance	1,042	1,048	900	1,267	1,900	1,000	111%
512200	Social Security	8,836	8,587	10,300	9,636	14,100	3,800	37%
512300	Medicare	2,067	2,008	2,400	2,194	3,300	900	38%
512401	Retirement	16,079	14,041	19,200	17,322	26,700	7,500	39%
512402	Retirement-Matching	7,223	6,568	8,000	7,305	11,200	3,200	40%
512600	Unemployment Tax	212	140	300	219	300	-	0%
512700	Workers Compensation	313	343	500	381	500	-	0%
	Subtotal - Personnel	**203,182**	**190,505**	**215,300**	**211,982**	**317,900**	**102,600**	**48%**
Operations								
521200	Professional Services	112,616	112,897	90,000	66,446	110,000	20,000	22%
521300	Technical Services	19,414	22,952	25,000	24,192	45,000	20,000	80%
523200	Communications	940	862	1,000	1,400	1,000	-	0%
523700	Education/Training	-	-	3,000	-	4,500	1,500	50%
531100	General Operating Supplies	1,029	6,496	15,000	13,674	25,000	10,000	67%
531270	Gasoline	-	-	900,000	715,187	900,000	-	0%
531300	Hospitality	-	-	-	-	1,500	1,500	0%
531600	Small Tools & Equipment	-	-	-	-	25,000	25,000	0%
531750	Uniforms	-	557	2,500	1,062	3,500	1,000	40%
542100	Machinery & Equipment	-	-	10,000	4,905	25,000	15,000	150%
	Subtotal - Operations	**133,999**	**143,764**	**1,046,500**	**826,867**	**1,140,500**	**94,000**	**9%**

1004900 - Fleet Services

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
TOTAL DEPARTMENT	**337,181**	**334,269**	**1,261,800**	**1,038,850**	**1,458,400**	**196,600**	**16%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	2	2	2	3
TOTAL	2	2	2	3

1006110 - Recreation & Parks

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	947,455	997,657	1,079,700	978,376	1,051,400	(28,300)	-3%
511110	Bonuses	22,900	14,325	30,000	28,200	35,000	5,000	17%
511201	Part-Time/Temp Employees - Athletic	239,668	260,113	237,000	342,064	330,000	93,000	39%
511202	Part-Time/Temp Employees - Park	140,860	155,159	140,000	130,056	85,000	(55,000)	-39%
511203	Part-Time/Temp Employees - Leisure	24,423	67,348	60,000	52,847	160,000	100,000	167%
512101	Health Insurance	105,493	143,417	192,200	177,123	215,400	23,200	12%
512102	Disability Insurance	3,028	4,159	6,800	4,742	10,700	3,900	57%
512103	Dental Insurance	4,499	5,427	7,400	5,982	6,400	(1,000)	-14%
512104	Life Insurance	6,135	7,305	10,200	7,644	8,100	(2,100)	-21%
512200	Social Security	80,576	90,729	96,400	98,468	103,700	7,300	8%
512300	Medicare	19,100	21,576	22,600	22,662	24,300	1,700	8%
512401	Retirement	97,183	94,241	129,600	118,498	127,500	(2,100)	-2%
512402	Retirement-Matching	44,017	45,867	54,000	47,817	53,200	(800)	-1%
512600	Unemployment Tax	3,995	2,361	3,000	2,611	3,000	-	0%
512700	Workers Compensation	25,121	29,189	35,000	34,881	35,000	-	0%
	Subtotal - Personnel	**1,764,453**	**1,938,873**	**2,103,900**	**2,051,970**	**2,248,700**	**144,800**	**7%**
Operations								
521300	Technical Services	15,843	17,780	40,600	18,382	50,800	10,200	25%
522100	Cleaning Services	141,235	162,130	155,000	151,109	176,000	21,000	14%
522220	Repairs & Maintenance - Buildings	15,469	13,773	50,000	43,043	100,000	50,000	100%
522230	Repairs & Maintenance - Vehicles	16,308	10,664	10,000	13,284	15,000	5,000	50%
522240	Repairs & Maintenance - Parks	630,675	569,609	600,000	453,601	700,000	100,000	17%
523200	Communications	14,184	15,346	17,000	14,277	17,500	500	3%
523300	Advertising	22,636	15,713	25,000	16,362	25,000	-	0%
523500	Travel	2,502	5,460	6,000	4,594	10,600	4,600	77%
523600	Dues & Fees	4,294	2,908	4,000	3,569	3,410	(590)	-15%
523700	Education/Training	4,202	7,582	8,000	7,950	8,065	65	1%
523900	Contractual Services	722,478	682,952	1,099,500	702,992	940,800	(158,700)	-14%
523950	Merchant Services Charges	17,167	19,054	16,000	15,820	16,000	-	0%

1006110 - Recreation & Parks

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
531100	General Operating Supplies	7,035	4,429	6,000	5,105	6,000	-	0%
531102	Program Supplies	89,222	138,449	249,700	189,743	211,000	(38,700)	-15%
531210	Water	34,057	23,823	50,000	17,297	50,000	-	0%
531220	Natural Gas	12,731	17,331	13,500	13,271	13,500	-	0%
531230	Electricity	146,978	173,119	162,245	183,480	175,000	12,755	8%
531270	Gasoline	22,899	24,045	-	-	-	-	0%
531300	Hospitality	1,354	3,238	2,500	1,905	2,500	-	0%
531600	Small Tools & Equipment	57,254	41,021	50,000	47,466	31,600	(18,400)	-37%
531700	Other Supplies	-	9,779	14,000	9,819	13,000	(1,000)	-7%
531750	Uniforms	3,970	4,017	5,000	2,845	5,000	-	0%
541200	Site Improvements	7,282	27,231	30,000	23,641	-	(30,000)	-100%
542100	Machinery & Equipment	89,646	28,652	-	-	208,000	208,000	0%
579000	Contingencies		-	50,000	-	50,000	-	0%
	Subtotal - Operations	**2,079,421**	**2,018,105**	**2,664,045**	**1,939,555**	**2,828,775**	**164,730**	**6%**
TOTAL DEPARTMENT		**3,843,874**	**3,956,978**	**4,767,945**	**3,991,524**	**5,077,475**	**309,530**	**6%**

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	12	11	11.5	11.5
Tree-Fund Employees	-	1	0.5	0.5
Part-Time Employees	50	34	49	49
TOTAL	62	46	61	61

1007450 - Community Development

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	3,057,369	3,608,742	3,930,100	3,748,457	4,212,900	282,800	7%
511110	Bonuses	53,700	60,150	70,000	80,734	85,000	15,000	21%
511200	Part-Time / Temp Employees	-	-	48,500	32,171	-	(48,500)	-100%
512101	Health Insurance	467,506	18,905	633,500	646,808	805,700	172,200	27%
512102	Disability Insurance	10,527	548,128	23,800	17,826	42,800	19,000	80%
512103	Dental Insurance	18,648	15,847	23,100	22,853	25,700	2,600	11%
512104	Life Insurance	20,759	20,807	32,100	27,904	33,600	1,500	5%
512200	Social Security	185,294	27,835	252,500	238,337	269,200	16,700	7%
512300	Medicare	43,411	221,091	59,100	54,588	63,000	3,900	7%
512401	Retirement	304,435	51,861	471,700	442,741	510,700	39,000	8%
512402	Retirement-Matching	127,768	375,230	196,600	172,502	212,800	16,200	8%
512600	Unemployment Tax	4,743	162,689	3,000	2,817	3,000	-	0%
512700	Workers Compensation	28,470	2,556	35,000	31,639	35,000	-	0%
			32,135					
	Subtotal - Personnel	**4,322,630**	**5,145,976**	**5,779,000**	**5,519,379**	**6,299,400**	**520,400**	**9%**
Operations								
521200	Professional Services	201,542	1,302	-	-	-	-	0%
521300	Technical Services	124,387	373,226	211,100	178,563	202,900	(8,200)	-4%
522230	Repairs & Maintenance - Vehicles	16,237	14,030	15,000	30,722	45,000	30,000	200%
523200	Communications	29,270	29,671	30,250	24,213	31,300	1,050	3%
523300	Advertising	17,855	11,944	20,000	14,345	20,000	-	0%
523500	Travel	13,650	14,757	27,100	18,158	30,000	2,900	11%
523600	Dues & Fees	7,254	9,282	9,000	8,336	12,300	3,300	37%
523700	Education/Training	22,277	18,118	39,000	28,084	39,000	-	0%
523900	Contractual Services	117,575	85,968	150,000	150,000	150,000	-	0%
531100	General Operating Supplies	11,116	17,009	16,000	14,786	16,000	-	0%
531270	Gasoline	36,289	38,321	-	-	-	-	0%
531300	Hospitality	10,163	8,969	14,500	13,567	14,500	-	0%

1007450 - Community Development

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
531600	Small Tools	-	68	4,000	-	3,300	(700)	-18%
531750	Uniforms	5,738	9,955	12,000	11,363	12,000	-	0%
542300	Furniture & Fixtures	23,665	33,239	39,000	-	-	(39,000)	-100%
542400	Computer Equipment	-	654	-	-	1,800	1,800	0%
579000	Contingency	-	-	25,000	-	25,000	-	0%
	Subtotal - Operations	**637,018**	**666,513**	**611,950**	**492,138**	**603,100**	**(8,850)**	**-1%**
TOTAL DEPARTMENT		**4,959,648**	**5,812,489**	**6,390,950**	**6,011,516**	**6,902,500**	**511,550**	**8%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	46	46	46	47
Part-time Employees	0		1	0
TOTAL	46	46	47	47

1007520 - Economic Development

SANDY SPRINGS
GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	132,685	110,984	126,700	29,263	67,100	(59,600)	-47%
511110	Bonuses	3,000	3,000	5,000	-	3,000	(2,000)	-40%
512101	Health Insurance	10,770	8,641	57,800	-	-	(57,800)	-100%
512102	Disability Insurance	416	417	2,000	-	700	(1,300)	-65%
512103	Dental Insurance	209	197	2,700	-	-	(2,700)	-100%
512104	Life Insurance	853	775	3,500	-	600	(2,900)	-83%
512200	Social Security	8,166	6,824	18,900	1,798	4,400	(14,500)	-77%
512300	Medicare	1,910	1,596	4,500	433	1,100	(3,400)	-76%
512401	Retirement	11,053	8,625	35,800	-	8,200	(27,600)	-77%
512402	Retirement-Matching	5,474	5,487	14,900	-	3,400	(11,500)	-77%
512600	Unemployment Tax	355	56	100	100	100	-	0%
512700	Workers Compensation	773	1,019	1,500	1,132	1,500	-	0%
	Subtotal - Personnel	**175,664**	**147,621**	**273,400**	**32,727**	**90,100**	**(183,300)**	**-67%**
Operations								
521200	Professional Services	-	-	171,000	149,625	186,750	15,750	9%
521205	Professional Services - Other	34,290	26,198	60,000	-	-	(60,000)	-100%
521300	Technical Services	-	25,679	69,300	16,664	73,100	3,800	5%
523200	Communications	860	627	1,200	656	1,866	666	56%
523300	Advertising	14,100	36,235	36,300	-	50,000	13,700	38%
523500	Travel	749	639	3,000	500	7,500	4,500	150%
523600	Dues & Fees	15,342	2,988	3,500	2,363	3,200	(300)	-9%
523700	Education/Training	1,830	2,920	6,700	-	7,500	800	12%
531100	General Operating Supplies	297	311	1,000	655	800	(200)	-20%
531300	Hospitality	5,642	21,757	27,000	9,425	45,000	18,000	67%
	Subtotal - Operations	**73,110**	**117,354**	**379,000**	**179,887**	**375,716**	**(3,284)**	**-1%**

1007520 - Economic Development

FY 2026 PROPOSED BUDGET

	FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
TOTAL DEPARTMENT	**248,774**	**264,975**	**652,400**	**212,614**	**465,816**	**(186,584)**	**-29%**

Employees	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Full-Time Employees	2	2	2	2
TOTAL	2	2	2	2

1009000 - Other Financing Uses

SANDY SPRINGS GEORGIA

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Operations								
581300	Note Principal	210,549	214,070	217,651	217,651	221,598	3,947	2%
582300	Note Interest Expense	24,781	21,259	17,678	17,678	13,732	(3,946)	-22%
611215	Transfer to E911	-	-	-	-	1,000,000	1,000,000	0%
611220	Transfer to Tree Fund	-	-	60,000	60,000	65,150	5,150	9%
611240	Transfer to Grant Fund	-	-	2,889	2,889	7,740	4,851	168%
611351	Transfer to Capital Projects	23,066,260	21,779,582	23,471,400	23,471,400	18,244,000	(5,227,400)	-22%
611352	Transfer to Fleet Fund	4,029,680	2,362,043	1,770,000	1,770,000	2,000,000	230,000	13%
611360	Transfer to Public Facilities Authority	13,614,428	14,623,318	13,376,133	13,376,133	14,298,855	922,722	7%
611555	Transfer to Arts Center	-	-	-	-	200,000	200,000	0%
611561	Transfer to Stormwater	1,905,000	2,160,000	4,250,000	4,250,000	3,420,000	(830,000)	-20%
	Subtotal - Operations	**42,850,698**	**41,160,272**	**43,165,751**	**43,165,751**	**39,471,074**	**(3,694,677)**	**-9%**
TOTAL DEPARTMENT		**42,850,698**	**41,160,272**	**43,165,751**	**43,165,751**	**39,471,074**	**(3,694,677)**	**-9%**

210 - Confiscated Assets Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
351320	State Seized Fund	61,657	(750)	5,000	-	-	(5,000)	-100%
351325	Federal Seized Fund	295,304	206,756	100,000	165,384	100,000	-	0%
	Subtotal - Revenues	**356,961**	**206,006**	**105,000**	**165,384**	**100,000**	**(5,000)**	**-5%**
Expenditures								
521200	Professional Services	-	-	5,000	-	5,000	-	0%
523700	Education/Training	19,124	10,000	15,000	12,000	15,000	-	0%
531600	Small Tools & Equipment	24,678	6,200	10,000	6,000	10,000	-	0%
531750	Uniforms	32,345	-	5,000	-	5,000	-	0%
542200	Motor Vehicles	105,720	23,505	-	-	-	-	0%
611240	Transfer to Grant Fund	8,190	-	-	-	-	-	0%
611351	Transfer to Capital Projects	-	610,000	-	-	-	-	0%
	Subtotal - Expenditures	**190,057**	**649,705**	**35,000**	**18,000**	**35,000**	**-**	**0%**
BALANCE		**166,904**	**(443,699)**	**70,000**	**147,384**	**65,000**	**(5,000)**	**-7%**

213 - Opioid Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
351920	Opioid Settlement Payments	74,707	116,696	150,000	13,201	34,894	(115,106)	0%
	Subtotal - Revenues	**74,707**	**116,696**	**150,000**	**13,201**	**34,894**	**(115,106)**	**-77%**
Expenditures								
531100	Hospitality	-	3,838	150,000	2,445	50,000	(100,000)	-67%
	Subtotal - Expenditures	**-**	**3,838**	**150,000**	**2,445**	**50,000**	**(100,000)**	**-67%**
BALANCE		**74,707**	**112,858**	**-**	**10,755.59**	**(15,106)**	**(15,106)**	**0%**

215 - E911 Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
342500	E911 Revenues	3,993,901	3,820,030	3,500,000	3,319,539	3,000,000	(500,000)	-14%
391100	Transfer in from General Fund	-	-	-	1,000,000	1,000,000	1,000,000	0%
	Subtotal - Revenues	**3,993,901**	**3,820,030**	**3,500,000**	**4,319,539**	**4,000,000**	**(500,000)**	**14%**
Expenditures								
572000	Transfers to ChatComm	3,993,901	3,820,030	3,500,000	4,319,539	4,000,000	500,000	14%
	Subtotal - Expenditures	**3,993,901**	**3,820,030**	**3,500,000**	**4,319,539**	**4,000,000**	**500,000**	**14%**
BALANCE		**-**	**-**	**-**	**-**	**-**	**(1,000,000)**	**0%**

220 - Tree Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
341320	Development Impact	331,503	272,265	150,000	549,555	600,000	450,000	300%
391100	Transfer-In General Fund	-	-	60,000	60,000	65,150	5,150	9%
	Subtotal - Revenues	331,503	272,265	210,000	609,555	665,150	455,150	217%
Personnel:								
511100	Salaries	57,394	76,321	85,500	83,899	89,800	4,300	5%
511110	Bonus	-	1,525	4,000	4,000	3,500	(500)	-13%
512101	Health Insurance	4,610	6,684	6,803	7,301	9,100	2,297	34%
512102	Disability Insurance	296	329	470	412	1,000	530	113%
512103	Dental Insurance	158	214	230	225	300	70	30%
512104	Life Insurance	424	596	650	684	800	150	23%
512200	Social Security	3,404	4,739	5,301	5,082	5,900	599	11%
512300	Medicare	939	1,108	1,240	1,194	1,400	160	13%
512401	Retirement	5,003	8,736	10,260	10,096	10,900	640	6%
512402	Retirement-Matching	617	2,265	4,275	3,518	4,600	325	8%
512600	Unemployment Tax	5	60	60	59	1,500	1,440	2400%
512700	Workers Compensation	625	330	400	827	1,500	1,100	275%
	Subtotal - Personnel	**73,475**	**102,907**	**119,189**	**117,296**	**130,300**	**11,111**	**9%**
Operations								
611351	Transfer to Capital	283,282	624,693	590,000	590,000	530,000	(60,000)	-10%
	Subtotal - Expenditures	**356,757**	**727,600**	**709,189**	**707,296**	**660,300**	**(37,778)**	**-7%**
BALANCE		**(25,254)**	**(455,335)**	**(499,189)**	**(97,741)**	**4,850**	**492,928**	**-101%**

220 - Tree Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	1	1	0.5	0.5
TOTAL	1	1	0.5	0.5

225 - Impact Fee Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
341320	Impact Fee - Parks	1,056,957	54,524	900,000	611,156	102,405	(797,595)	-89%
341320	Impact Fee - Public Safety	110,756	5,338	80,000	47,878	10,020	(69,980)	-87%
341320	Impact Fee - Transportation	450,616	20,000	450,000	80,120	37,575	(412,425)	-92%
361000	Interest Revenue	71,443	290,597	-	-	-	-	0%
	Subtotal - Revenues	**1,689,772**	**370,459**	**1,430,000**	**739,154**	**150,000**	**(1,280,000)**	**-90%**
Expenditures								
521200	Professional Services	6,193	28,878	10,000	4,800	10,000	-	0%
611351	Transfer to Capital Projects	163,730	1,030,264	5,069,446	5,069,446	130,000	(4,939,446)	-97%
611352	Transfer to Fleet		82,500	177,500	177,500	10,000	(167,500)	-94%
	Subtotal - Expenditures	**169,923**	**1,141,642**	**5,256,946**	**5,251,746**	**150,000**	**(5,106,946)**	**-97%**
BALANCE		**1,519,849**	**(771,183)**	**(3,826,946)**	**(4,512,592)**	**-**	**3,826,946**	-100%

240 - Multiple Grant Fund

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
331100	Federal Matching Grants	16,540	214,017	461,759	171,268	949,423	487,664	106%
391210	Transfer In	8,190	-	2,889	2,889	7,740	4,851	168%
	Subtotal - Revenues	**24,730**	**214,017**	**464,647**	**174,157**	**957,162**	**492,515**	**106%**
Personnel								
511100	Salaries	-	43,626	201,234	120,619	227,831	26,597	13%
511300	Overtime	-	22	14,554	-	-	(14,554)	-100%
512101	Health Insurance	-	173	21,689	26,462	75,886	54,197	250%
512104	Life Insurance			-	1,797	3,829	3,829	0%
512200	Social Security	-	2,580	13,379	7,457	14,126	747	6%
512300	Medicare	-	603	3,129	1,697	3,304	175	6%
512401	401A Retirement	-	983	10,789	11,710	27,340	16,551	153%
512402	401A Retirement - 457 Match	-	410	25,895	3,710	11,392	(14,503)	-56%
512600	Unemployement	-	98	80	146	250	170	213%
512700	Worker's Comp	-	-	50	20	150	100	200%
521200	Professional Services	-	992	2,500	-	-	(2,500)	-100%
579000-CVRGS	Contingency	-	-	5,000	-	4,852	(148)	-3%
	Subtotal - CVRGS	**-**	**49,487**	**298,299**	**173,618**	**368,958**	**70,659**	**24%**
Equipment								
521300	Technical Services	-	63,367	136,501	(4,700)	333,356	196,855	144%
523200	Communications	-	-	1,080	-	-	(1,080)	-100%
531100	General Operating Supplies	-	-	1,500	-	-	(1,500)	-100%
531600	Small Tools & Equipment	-	35,167	-	-	145,553	145,553	0%
531750	Uniforms	-	1,209	5,000	-	520	(4,480)	-90%
542100	Machinery & Equipment	-	49,437	-	-	30,000	30,000	0%
579000-CVRGE	Contingency	-	-	-	-	1,387	1,387	0%
	Subtotal - CVRGE	**-**	**149,180**	**144,081**	**(4,700)**	**510,815**	**366,734**	**355%**

240 - Multiple Grant Fund

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Other Matching Grants								
531102-BOOST	Program Supplies		15,350	-	-		-	
531700-BVPG	Other Supplies			5,238	5,238		(5,238)	-100%
542200-BYR22	Motor Vehicles	24,730	-	-	-		-	0%
531600-BYR23	Small Tools & Equipment	-		4,358	-		(4,358)	-100%
542100-BYR23	Machinery & Equipment	-		12,671	-		(12,671)	-100%
521300-CYB22	Technical Services					77,388	77,388	0%
521300-CYB23	Technical Services						-	0%
	Subtotal - OTHER	**24,730**	**15,350**	**22,267**	**5,238**	**77,388**	**55,121**	**348%**
	Subtotal Expenditures	**24,730**	**214,017**	**464,647**	**174,157**	**957,161**	**492,514**	**206%**
BALANCE		**-**	**-**	**-**	**-**	**1**	**1**	**0%**

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees-CVRG	0	3	3	3
TOTAL	0	3	3	3

245 - CDBG Fund

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
331100	Federal Grants	612,654	392,789	653,068	364,326	788,742	135,674	21%
361000	Interest Revenue	120,311	138,382	-	81,273	-	-	0%
	Subtotal - Revenues	**732,965**	**531,171**	**653,068**	**445,598**	**788,742**	**135,674**	**21%**
Expenditures								
521240	Non-Profits - ACT21	29	-	-	-	-	-	0%
521240	Non-Profits - ACT22	8,082	-	-	-	-	-	0%
541400	Non-Profits - ACT24	-	1,800	-	-	-	-	0%
							-	0%
541400	Infrastructure - AC181	1,872	20,963	-	-	-	-	0%
541400	Infrastructure - AC182	245,485	20,253	1,774,679	1,030,278	744,401	(1,030,278)	-58%
541400	Infrastructure - AC183	-	-	310,000	47,771	262,229	(47,771)	-15%
541400	Infrastructure - AC184	-	-	665,000	273,776	391,224	(273,776)	-41%
541400	Infrastructure - ACT24	-		433,200	415,313	183,456	(249,744)	-58%
581300	Note Principal	287,000	287,000	287,000	287,000	287,000	-	0%
582300	Interest	70,186	62,774	55,189	55,189	47,431	(7,758)	-14%
	Subtotal - Expenditures	**612,654**	**392,790**	**3,525,068**	**2,109,327**	**1,915,741**	**(1,609,327)**	**-46%**
BALANCE		**120,311**	**138,381**	**(2,872,000)**	**(1,663,728)**	**(1,126,999)**	**1,745,001**	**-61%**

275 - Hotel/Motel Tax

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
314100	Hotel/Motel Tax	4,938,219	5,437,668	5,250,000	4,652,281	5,565,000	315,000	6%
		-						
	Subtotal - Revenues	**4,938,219**	**5,437,668**	**5,250,000**	**4,652,281**	**5,565,000**	**315,000**	**6%**
Expenditures								
611100	Transfer to General Fund	1,410,355	1,552,998	1,499,400	1,328,692	1,589,364	89,964	6%
611555	Transfer to PAC	1,940,720	2,137,004	2,063,250	1,828,347	2,187,045	123,795	6%
611850	Sandy Springs Hospitality	1,587,144	1,747,666	1,687,350	1,495,243	1,788,591	101,241	6%
	Subtotal - Expenditures	**4,938,219**	**5,437,668**	**5,250,000**	**4,652,281**	**5,565,000**	**315,000**	**6%**
BALANCE		**-**	**-**	**-**	**-**	**-**	**-**	**0%**

280 - Rental Motor Vehicle Excise

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
314400	Excise Tax	88,402	103,778	100,000	113,286	100,000	-	0%
	Subtotal - Revenues	**88,402**	**103,778**	**100,000**	**113,286**	**100,000**	**-**	**0%**
Expenditures								
611100	Transfer to General Fund	88,402	103,778	100,000	113,286	100,000	-	0%
	Subtotal - Expenditures	**88,402**	**103,778**	**100,000**	**113,286**	**100,000**	**-**	**0%**
BALANCE		**-**	**-**	**-**	**-**	**-**	**-**	**0%**

335 - TSPLOST 2016 PROJECTS FUND

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
REVENUES:							
TSPLOST TAX FUNDING		95,343,840	-	95,343,840	95,343,840	-	95,343,840
TS131 PCID FUNDING		151,397	2,898,603	3,050,000	3,050,000	-	3,050,000
TS192 PCID FUNDING		838,739	2,691,813	3,530,553	3,530,553	-	3,530,553
INTEREST INCOME		247,459	-	247,459	247,459	-	247,459
TOTAL TSPLOST REVENUES		**96,581,434**	**5,590,417**	**102,171,851**	**102,171,851**	**-**	**102,171,851**
EXPENDITURES:							
TIER 1							
TS100	Tier 1 - Uncommitted	-	29,823	29,823	5,303	24,520	29,823
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,422,873	-	2,422,873	2,422,873	-	2,422,873
TS105	TEI-Roswell@GrogansFerry	4,717,004	-	4,717,004	4,717,004	-	4,717,004
TS106	TEI-Riverview@Northside	3,975,131	427,617	4,402,748	4,402,748	-	4,402,748
TS107	TEI-SCOOT Upgrade	1,484,961	-	1,484,961	1,484,961	-	1,484,961
TS108	TEI-Roswell@Dalrymple	2,400,529	439,471	2,840,000	2,840,000	-	2,840,000
TS111	TEI-Spalding@Pitts	4,306,596	161,583	4,468,179	4,468,179	-	4,468,179
TS115	TEI-MountVernon@LongIsland	91,937	-	91,937	91,937	-	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	462,328	5,637,672	6,100,000	6,100,000	-	6,100,000
TS136	LMC-Central Parkway Sidewalk	15,899	-	15,899	15,899	-	15,899
TS137	LMC-Johnson Ferry Glenridge	472,581	-	472,581	472,581	-	472,581
TS161	SWP-JohnsonFerry:Harleston/425	415,275	-	415,275	415,275	-	415,275
TS164	SWP-Windsor:PeachtreeDun/CityLimit	1,204,969	-	1,204,969	1,204,969	-	1,204,969
TS165	SWP-Northwood:Kingsport/Roswell	268,968	-	268,968	268,968	-	268,968
TS166	SWP-Spalding:SpaldingLake/Publix	1,882,608	-	1,882,608	1,882,608	-	1,882,608
TS167	SWP-BrandonMill:MarshCr/LostForest	1,375,419	-	1,375,419	1,375,419	-	1,375,419
TS168	SWP-Dalrymple:Princeton/Duncourtney	630,324	-	630,324	630,324	-	630,324
TS169	SWP-DunwoodyClub:Spalding/Fenimore	1,036,283	-	1,036,283	1,036,283	-	1,036,283
TS170	SWP-InterstateN:CityLimit/Northside	2,585,982	-	2,585,982	2,585,982	-	2,585,982
TS171	SWP-Roberts:Northridge/DavisAcademy	446,377	-	446,377	446,377	-	446,377
TS172	SWP-BrandonMill:LostForest/BrandonR	474,840	-	474,840	474,840	-	474,840
TS191	JohnsonFerry/MountVernon Efficiency	26,116,668	1,183,332	27,300,000	27,300,000	-	27,300,000

335 - TSPLOST 2016 PROJECTS FUND

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
TS192	MountVernon Multiuse Path	17,610,559	464,601	18,075,160	18,075,160	-	18,075,160
TS193	Hammond Phase 1 (ROW/Design)	12,504,162	-	12,504,162	12,504,162	-	12,504,162
		86,902,272	**8,344,098**	**95,246,370**	**95,221,851**	**24,519.74**	**95,246,370**
ADMINISTRATIVE COSTS							
TS999	TSPLOST Staff	6,925,480	-	6,925,480	6,950,000	(24,520)	6,925,480
		6,925,480	**-**	**6,925,480**	**6,950,000**	**(24,520)**	**6,925,480**
TOTAL TSPLOST CAPITAL PROJECTS		**93,827,753**	**8,344,098**	**102,171,851**	**102,171,851**	**-**	**102,171,851**

336 - TSPLOST 2021 PROJECTS FUND

FY 2026 PROPOSED BUDGET

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
REVENUES:							
TSPLOST TAX FUNDING		72,079,802	42,601,111	114,680,913	114,680,913	-	114,680,913
S2103 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
S2105 FEDERAL GRANT FUNDING		243,701	716,299	960,000	960,000	-	960,000
S2121 FEDERAL GRANT FUNDING		-	17,594,757	17,594,757	17,594,757	-	17,594,757
S2121 CITY OF ATLANTA FUNDING		-	393,030	393,030	393,030	-	393,030
S2122 PCID FUNDING		101,187	1,273,813	1,375,000	1,375,000	-	1,375,000
S2222 PCID FUNDING		-	1,650,000	1,650,000	1,650,000	-	1,650,000
TOTAL TSPLOST-2021 REVENUES		**72,424,690**	**65,879,010**	**138,303,700**	**138,303,700**	**-**	**138,303,700**
EXPENDITURES:							
TIER 1							
S2100	Tier 1 - Uncommitted	-	2,711,153	2,711,153	2,711,153	-	2,711,153
S2101	OSI-Fiber:RingA	719,150	780,850	1,500,000	1,500,000	-	1,500,000
S2102	OSI-Fiber:FireStation#3	145,805	504,195	650,000	650,000	-	650,000
S2103	OSI-JohnsonFerry@PtreeDunwoody	59,555	4,590,445	4,650,000	4,650,000	-	4,650,000
S2104	OSI-Boylston Sidepath	-	-	-	0	-	-
S2105	OSI-Roswell Road North Boulevard	1,151,943	8,608,057	9,760,000	9,760,000	-	9,760,000
S2121	PMP-SR 400 Multi-Use Trail (Segments 1&3)	21,925,304	62,482	21,987,787	21,987,787	-	21,987,787
S2122	PMP-Glenridge:Hammond/Wellington	489,166	3,385,834	3,875,000	3,875,000	-	3,875,000
S2123	PMP-Design for Tier 2 Sidepaths	244,262	685,738	930,000	930,000	-	930,000
S2131	BRI-Mt Vernon Bridge Enhancement	3,203,000	-	3,203,000	3,203,000	-	3,203,000
S2132	BRI-Riverside over Chatt Trib	704,569	1,695,431	2,400,000	2,400,000	-	2,400,000
S2161	PSW-Windsor Gaps	252,834	1,472,166	1,725,000	925,000	800,000	1,725,000
S2163	PSW-Northland:Landmark/Northland	184,336	10,664	195,000	195,000	-	195,000
S2164	PSW-Evergreen:Greenwood/PtreeDunwoody	65,560	278,980	344,540	355,000	(10,460)	344,540
S2165	PSW-Riverside:I285/MtVernon	193,985	741,015	935,000	885,000	50,000	935,000
S2167	PSW-MtVernon:GlenErrol/500	169,046	-	169,046	169,046	-	169,046
S2168	PSW-Hilderbrand:Gym/Roswell	469,125	875	470,000	520,000	(50,000)	470,000
S2169	PSW-Carpenter:345	-	-	-		-	-
S2170	PSW-MtVernon:DeClaire/LongIsland	142,741	-	142,741	215,000	(72,260)	142,741
S2171	PSW-Dalrymple:Glencourtney/605	-	-	-		-	-
S2172	PSW-Glenridge:Canopy/GlenridgeClose	80,320	44,680	125,000	225,000	(100,000)	125,000

336 - TSPLOST 2021 PROJECTS FUND

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
S2174	PSW-LongIsland:5910	-	-	-		-	-
S2175	PSW-Trowbridge:SpaldingTrail/TrowbridgeLake	50,985	-	50,985	50,985	-	50,985
S2177	PSW-PowersFerry:NewNorthside/6201	278,960	-	278,960	385,000	(106,040)	278,960
S2179	PSW-Spalding:NesbittFerry/SpaldingLake	325,772	18,408	344,180	550,000	(205,820)	344,180
S2182	PSW-HolcombBridge:RiverExchange/Spalding	-	-	-		-	-
S2184	PSW-JettFerry:JettFerryCt/Spalding	133,693	921,072	1,054,765	700,000	354,765	1,054,765
S2185	PSW-LakeForest Sidewalk	510,696	1,329,304	1,840,000	2,140,000	(300,000)	1,840,000
S2186	PSW-MtParan&PowersFerry:Rebel/Carol	277,495	2,122,505	2,400,000	2,400,000	-	2,400,000
S2187	PSW-BrandonMill:LostForest/BrandonR	1,584,852	305,148	1,890,000	1,890,000	-	1,890,000
S2188	PSW-Gap Fill Sidewalks	279,897	51,637	331,534	500,000	(168,466)	331,534
S2189	PSW-Unassigned	-	53,250	53,250	244,969	(191,719)	53,250
S2193	CRL-Hammond Drive Widening	6,892,332	28,107,668	35,000,000	35,000,000	-	35,000,000
		40,535,384	**58,481,556**	**99,016,940**	**99,016,940**	**-**	**99,016,940**

336 - TSPLOST 2021 PROJECTS FUND

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2026 Proposed Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
TIER 2							
S2221	PXX-Roberts Sidepath	-	9,855,000	9,855,000	9,855,000	-	9,855,000
S2222	PXX-JohnsonFerry Sidepath	-	5,257,380	5,257,380	5,257,380	-	5,257,380
		-	**15,112,380**	**15,112,380**	**15,112,380**	**-**	**15,112,380**
TIER 3							
S2321	PXX-PowersFerry Sidepath	-	4,462,542	4,462,542	4,462,542	-	4,462,542
S2341	MSE-Roadway Maintenance/Paving	-	9,000,000	9,000,000	9,000,000	-	9,000,000
		-	**13,462,542**	**13,462,542**	**13,462,542**	**-**	**13,462,542**
ADMINISTRATIVE COSTS							
S2199	TSPLOST Staff	1,112,868	6,607,132	7,720,000	7,720,000	-	7,720,000
S2299	TSPLOST Staff	-	1,496,000	1,496,000	1,496,000	-	1,496,000
S2399	TSPLOST Staff	-	1,495,838	1,495,838	1,495,838	-	1,495,838
		1,112,868	**9,598,970**	**10,711,838**	**10,711,838**	**-**	**10,711,838**
TOTAL TSPLOST-2021 CAPITAL PROJECTS		**41,648,251**	**96,655,448**	**138,303,700**	**138,303,700**	**-**	**138,303,700**

CAPITAL PROJECTS FUND 351

FY 2026 PROPOSED BUDGET

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
REVENUES:								
REMAINING FEDERAL/STATE/OTHER GRANTS								30,209,451
REMAINING SPECIAL REVENUE TRANSFERS								5,886,691
REMAINING DESIGNATED REVENUES								1,047,000
REMAINING OUTSIDE FUNDING								37,143,142
NEW OUTSIDE FUNDING								2,784,000
CURRENT TRANSFER FROM GENERAL FUND								18,244,000
USE OF FUND BALANCE								49,416,017
TOTAL REVENUES								**107,587,158**
EXPENDITURES:								
CAPITAL CONTINGENCY								
C9999	Capital Contingency	-	3,355,507	-	3,355,507	-	-	3,355,507
		-	**3,355,507**	**-**	**3,355,507**	**-**	**-**	**3,355,507**
MISCELLANEOUS PROJECTS								
A0001	Outdoor Art Program	10,000	402,513	382,535	29,978	-	-	29,978
	Interior Art Program			-	-	-	60,000	60,000
		10,000	**402,513**	**382,535**	**29,978**	**-**	**60,000**	**89,978**
DEPARTMENTAL PROJECTS								
CD231	Citywide Design Guideline	-	300,000	281,788	18,212	-	80,000	98,212
CD233	Zoning Code Review	-	100,000	58,490	41,510	-	-	41,510
CD251	Perimter Small Area Plan	-	200,000	200,000	-	-	-	-
CDXXX	10-Year Comprehensive Plan			-	-	-	1,000,000	1,000,000
CDXXX	Development Code (Update)			-	-	-	-	-
CDXXX	Housing Needs Assessment (Update)			-	-	-	75,000	75,000
EMXXX	AED Replacement			-	-	-	375,000	375,000
EMXXX	Community AED Citywide			-	-	-	70,000	70,000
EMXXX	Drone Program			-	-	-	90,000	90,000
EMXXX	Emergency Access System (Gated Communities)			-	-	-	50,000	50,000
FD100	Firefighter Turnout Gear	-	227,083	209,390	17,693	-	100,000	117,693
FD200	Fire Equipment Replacement	-	112,526	109,300	3,226	-	190,000	193,226
FDXXX	Fire Roll-Up Doors Station #2 Mezzanine			-	-	-	35,000	35,000
IT100	Network Hardware Replacement	-	711,012	515,124	195,888	-	150,000	345,888

CAPITAL PROJECTS FUND 351

FY 2026 PROPOSED BUDGET

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
IT200	Workstation Replacement and Upgrade	-	1,030,000	869,981	160,019	-	25,000	185,019
PD232	K9 Replacement	-	34,000	34,000	-	-	35,000	35,000
PD235	Police Ammunition	-	574,530	499,053	75,477	-	125,000	200,477
PD241	RTCC VIDEO WALL	610,000	166,771	776,771	-	-	-	-
PDXXX	SWAT Gear and Equipment			-	-	-	88,000	88,000
		610,000	**3,455,922**	**3,553,898**	**512,024**	**-**	**2,488,000**	**3,000,024**
CITY CENTER PROJECTS								
CC001	City Springs District Improvement (Demolition & Infrastructure)	-	39,055,213	35,835,729	3,219,484	-	-	3,219,484
CC006	Transmission Relocation	-	7,174,555	6,819,122	355,433	-	-	355,433
		-	**46,229,768**	**42,654,851**	**3,574,917**	**-**	**-**	**3,574,917**
EXPENDITURES (continued) :								
FACILITY PROJECTS								
F0007	Back-up E911 Call Center	-	350,000	234,927	115,073	-	-	115,073
F2101	Wayfinding Signage	-	1,500,000	961,457	538,543	-	-	538,543
F2102	Cistern Improvements	-	2,055,000	723,060	1,331,940	-		1,331,940
F2205	Facilities Maintenance	-	2,878,576	1,670,706	1,207,870	-	1,250,000	2,457,870
F2206	Abernathy Arts Center	-	1,250,000	466,859	783,141	-	-	783,141
F2207	City Springs Bandshell		250,169	250,169	-	-	-	-
F2401	Heritage Lawn Stream Buffer Remediation	-	250,000	-	250,000	-	-	250,000
F2501	Police Shooting Range/Sim House	50,000	50,000	98,270	1,730	-	-	1,730
F2502	Fire Station 1 Addition Scoping	-	56,050	56,050	-	-	-	-
F2503	Old Police HQ Close	-	114,334	1,343	112,991	-	-	112,991
F2504	Payne House Marquee / Renovations		175,000		175,000	-	-	175,000
F26XX	Trowbridge Signage Shelter			-	-	-	150,000	150,000
		50,000	**8,929,130**	**4,462,842**	**4,516,288**	**-**	**1,400,000**	**5,916,288**

CAPITAL PROJECTS FUND 351

FY 2026 PROPOSED BUDGET

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
PARKS PROJECTS								
P0002	Abernathy Greenway	2,338,835	12,229,891	10,915,420	3,653,305	400,000	-	4,053,305
P0006	Sandy Springs Racquet Center	-	781,091	781,091	-	-	64,000	64,000
P0007	Hammond Park Improvements	6,340	5,022,641	4,892,739	136,243	-	322,000	458,243
P0009	Morgan Falls Overlook Park	-	4,416,267	4,416,267	-	-	408,000	408,000
P0010	Morgan Falls Athletic Complex Lighting	-	125,000	76,206	48,794	-		48,794
P0011	Morgan Falls Dog Park Improvements	-	938,600	418,485	520,116	-		520,116
P0016	Ridgeview Park Improvements	-	517,024	153,024	364,000	-		364,000
P0019	Old Riverside Drive Park	4,010,000	2,500,000	695,570	5,814,430	100,000		5,914,430
P0020	Crooked Creek Park	571,301	-	571,301	-			-
P0028	City Trail Design and Unassigned	-	3,750,000	528,306	3,221,694	-	(3,000,000)	221,694
P2201	Trail Segment 2A Constr	3,030,000	6,000,000	8,945,583	84,417	-	136,000	220,417
P2202	Trail Row Acquisition	-	500,000	28,720	471,280	-	(471,280)	-
P2207	Tree Fund Invasive	166,495	-	160,330	6,165	50,000	-	56,165
P2208	Tree Fund Trees Atlanta	282,450	-	217,800	64,650	50,000	-	114,650
P2209	Tree Fund Capital Projects	729,000	-	720,941	8,059	175,000	-	183,059
P2210	Tree Fund Surveys	69,000	-	45,500	23,500	35,000	-	58,500
P2211	Tree Fund Maintenance	617,000	-	609,677	7,324	200,000	-	207,324
P2214	Hammond Park Facility Master Plan	-	100,000	60,000	40,000	-		40,000
P2215	Abernathy Greenway Stream Bank	-	59,756	59,756	-	-	-	-
P2216	Morgan Falls Athletic Improv	-	3,500,000	2,131,480	1,368,520	-	2,250,000	3,618,520
P2301	Tree Fund Education	60,000	-	31,728	28,272	20,000	-	48,272
P2302	Tree Fund Pilot Programs	89,517	-	89,517	-			-
P2402	Tennis Center - Court Resurfacing	250,000	-	57,000	193,000	-	-	193,000
P2403	Tennis Center - Capital Improvement	48,000	-	18,505	29,495	24,000	-	53,495
P2404	Trail Segment 2E Constr	10,000	-	-	10,000	-	471,280	481,280
P2501	Trail Segment 2C P&E and Constr	-	303,000	-	303,000	-	5,000,000	5,303,000
PXXXX	Racquet Center Renovation			-	-	-	511,000	511,000
PXXXX	Comprehensive Parks Masterplan (Update)			-	-	-	200,000	200,000
		12,277,938	**40,743,270**	**36,624,945**	**16,396,263**	**1,054,000**	**5,891,000**	**23,341,263**
TRANSPORTATION PROJECTS								
T0019	Roswell Road Phase I	6,288,326	2,410,000	2,308,968	6,389,357	-	-	6,389,357
T0035	Chattahoochee Bridge	-	860,000	143,566	716,434	-	-	716,434
T0058	City Center Transportation Network	4,422,208	-	2,154,592	2,267,616	30,000	-	2,297,616
T0060	Bike/Ped/Trail Design & Implem	2,822,877	707,000	3,389,939	139,938	-	-	139,938

CAPITAL PROJECTS FUND 351

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
T0069	Peachtree-Dunwoody@Windsor	-	1,400,000	1,217,538	182,462	-	-	182,462
T2208	PTD/Lake Hearn Multimodal Int Imp.	4,802,481	-	914,061	3,888,420	-	-	3,888,420
T2209	I285 Roswell Rd. Innovative	-	150,000	150,000	-	-	-	-
T2210	BRT Studies: Joint Feasibility/Roswell Rd Sta	-	50,000	-	50,000	-	-	50,000
T2213	Neighborhood Lighting Program	5,436	100,000	10,871	94,564	-	-	94,564
T2302	PCID – GlenridgeConn@JohnsonFerry	80,000	-	-	80,000	-	-	80,000
T2303	PCID – Hammond@GA400 Turn Lane	600,000	-	-	600,000	(600,000)	-	-
T2304	ATMS-5	-	300,000	-	300,000	-	200,000	500,000
T2305	High Point Road Ped Xing	-	330,000	250,083	79,917	-	-	79,917
T2308	Roswell@LakePlacid	-	575,000	428,443	146,557	-	-	146,557
T2402	Internally Illuminated Street Name Sign Rehab Program	-	425,000	119,348	305,652	-	100,000	405,652
T2403	Long Island Drive at Mt. Vernon Highway Intersection Improvement	-	800,000	183,209	616,791	-	600,000	1,216,791
T2404	Morgan Falls Pedestrian Lighting	-	816,000	705,230	110,770	-	-	110,770
T2405	Lake Forrest Dr - Allen Road Intersection Improvement	-	1,200,000	276,491	923,509	-	400,000	1,323,509
T2406	Safe Streets For All (SS4A)	360,000	90,000	400,682	49,318	-	-	49,318
T2501	Roswell Rd Safety Project	-	198,400	-	198,400	-	-	198,400
T2502	Sandy Springs Final Inspection of Transform 285/400 Project	-	250,000	45,532	204,468	-	-	204,468
T2503	Transportation Master Plan Update	-	200,000	-	200,000	-	-	200,000
T2504	TMC Video Wall Replacement	-	300,000	297,412	2,588	-	-	2,588
T2505	Lake Forrest Emergency Repairs	-	200,000	41,561	158,439	-	400,000	558,439
T2506	PATH-400 Segment 2 Construction	18,750,000	5,000,000	-	23,750,000	-	-	23,750,000
TXXXX	North Fulton Comprehensive Transportation Plan			-	-	-	100,000	100,000
TXXXX	Peachtree Dunwoody Gap Fill Sidewalk (PCID)			-	-	-	100,000	100,000
		38,131,327	**16,361,400**	**13,037,527**	**41,455,200**	**(570,000)**	**1,900,000**	**42,785,200**

CAPITAL PROJECTS FUND 351

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
CAPITAL PROGRAMS								
T2000	Water Reliability Program	-	1,000,000	873,554	126,446	-		126,446
T3000	Pavement Management Program	13,147,806	69,758,642	74,346,820	8,559,627	2,300,000	4,700,000	15,559,627
T4000	City Beautification	-	1,237,572	617,242	620,330	-	125,000	745,330
T6000	Sidewalk Program	-	11,380,500	10,381,569	998,931	-		998,931
T7000	Intersection & Operational	-	9,647,787	8,336,761	1,311,025	-	100,000	1,411,025
T7500	Guardrail Replacement Program	-	1,684,150	826,188	857,962	-	50,000	907,962
T9000	Lake Forest Dam Maintenance	700,000	2,854,882	1,806,050	1,748,832	-	-	1,748,832
T9100	Bridge & Dam Maintenance	-	3,020,000	2,508,776	511,224	-	500,000	1,011,224
T9500	Traffic Management Program	257,731	9,196,507	8,874,169	580,069	-	500,000	1,080,069
T9510	TMC Fiber Program	-	1,150,000	91,263	1,058,737	-	530,000	1,588,737
T9520	Public Safety Building Fiber	-	500,000	384,191	115,809	-		115,809
T9600	Traffic Calming	87,201	505,000	362,211	229,990	-	-	229,990
		14,192,738	**111,935,040**	**109,408,795**	**16,718,982**	**2,300,000**	**6,505,000**	**25,523,982**
TOTAL CAPITAL PROJECTS		**65,272,003**	**231,412,548**	**210,125,393**	**86,559,158**	**2,784,000**	**18,244,000**	**107,587,158**

351 - Five Year Capital Improvement Plan

FY 2025 APPROVED BUDGET

SANDY SPRINGS
GEORGIA

DEPARTMENT	FUNDING SOURCE	PROJECT	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL
PUBLIC WORKS	GENERAL FUND	Lake Forrest Dam Improvements	-	1,500,000.00	-	-	-	1,500,000.00
COMMUNICAITON	GENERAL FUND	Interior Art Program	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	300,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	10-Year Comprehensive Plan	1,000,000.00	250,000.00	-	-	-	1,250,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Citywide Design Guidelines	80,000.00	-	-	-	-	80,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Development Code (Update)	-	100,000.00	100,000.00	-	-	200,000.00
COMMUNITY DEVELOPMENT	GENERAL FUND	Housing Needs Assessment (Update)	75,000.00	-	-	-	-	75,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Springs District Improvement	-	1,000,000.00	5,000,000.00	-	-	6,000,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Heritage Lawn Stream Buffer Remediation and Park Renovation	-	1,000,000.00	-	-	-	1,000,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Facilities Maintenance	1,250,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	7,250,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Trowbridge (Signage Shelter)	150,000.00	-	-	-	-	150,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Heritage Bandshell	-	390,000.00	3,400,000.00	-	-	3,790,000.00
FACILITIES MANAGEMENT	SS POLICE FOUNDATION	Police Shooting Range / Sim House	-	800,000.00	25,000,000.00	28,000,000.00	-	53,800,000.00
FACILITIES MANAGEMENT	PFA	5YR - Fire Station #6	-	-	-	5,000,000.00	15,000,000.00	20,000,000.00
FACILITIES MANAGEMENT	DEBT	Fire Station 4 and 3 Story Office Building (Land & Construction)	29,800,000.00	-	-	-	-	29,800,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Wayfinding	-	500,000.00	-	-	-	500,000.00
FACILITIES MANAGEMENT	GENERAL FUND	City Springs Bandshell	-	350,000.00	1,250,000.00	1,250,000.00	-	2,850,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Back Up 911 Center	-	1,200,000.00	-	-	-	1,200,000.00
FACILITIES MANAGEMENT	GENERAL FUND	Racquet Center Renovation	511,000.00	-	-	-	-	511,000.00
FACILITIES MANAGEMENT	DEBT	Fire Station #1	17,200,000.00	-	-	-	-	17,200,000.00
FIRE	FLEET FUND	Fire Apparatus Replacement (2 Engines - FY2026)	-	3,150,892.43	3,402,963.83	2,215,276.55	-	8,769,132.81
FIRE	FLEET FUND	Fire Administrative Vehicles (2-3/yr)	585,000.00	100,000.00	100,000.00	100,000.00	100,000.00	985,000.00
FIRE	GENERAL FUND	Fire Roll-Up Doors Station #2 Mezzanine	35,000.00	-	-	-	-	35,000.00
FIRE	GENERAL FUND	Fire Equipment Replacement	190,000.00	100,000.00	105,000.00	110,000.00	115,000.00	620,000.00
FIRE	GENERAL FUND	Firefighter Turn Out Gear / PPE	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
FIRE	DEBT	Fire Station #3 Building Addition	3,000,000.00	-	-	-	-	3,000,000.00
INFORMATION SERVICES	GENERAL FUND	Workstation Replacement and Upgrades	25,000.00	200,000.00	200,000.00	200,000.00	-	625,000.00
INFORMATION SERVICES	GENERAL FUND	Infrastructure Hardware Replacement	150,000.00	300,000.00	150,000.00	175,000.00	300,000.00	1,075,000.00
REC & PARKS	FLEET FUND	Rec and Parks Vehicle	37,500.00	40,000.00	40,000.00	40,000.00	-	157,500.00
REC & PARKS	GENERAL FUND	Sandy Springs Racquet Center Outdoor Improvements	64,000.00	-	-	-	-	64,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2C Construction	2,000,000.00	5,000,000.00	4,000,000.00	-	-	11,000,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2A Camera Installation	136,000.00	-	-	-	-	136,000.00
REC & PARKS	GENERAL FUND	Morgan Falls Overlook Park	408,000.00	-	-	-	-	408,000.00
REC & PARKS	TREE FUND	Tree Fund Surveys	35,000.00	7,500.00	7,500.00	7,500.00	7,500.00	65,000.00
REC & PARKS	GENERAL FUND	Trail Segment 2E Construction	-	-	3,200,000.00	3,000,000.00	-	6,200,000.00
REC & PARKS	GENERAL FUND	Trails Conceptual Design	-	-	250,000.00	-	250,000.00	500,000.00
REC & PARKS	GENERAL FUND	Morgan Falls Athletic Complex	2,250,000.00	3,000,000.00	-	-	-	5,250,000.00
REC & PARKS	TREE FUND	Tree Fund Maintenance	200,000.00	215,000.00	220,000.00	225,000.00	225,000.00	1,085,000.00
REC & PARKS	TREE FUND	Tree Fund Capital Projects	175,000.00	100,000.00	175,000.00	100,000.00	175,000.00	725,000.00
REC & PARKS	TREE FUND	Tree Fund Trees ATL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00
REC & PARKS	TREE FUND	Tree Fund Invasives	50,000.00	75,000.00	75,000.00	75,000.00	75,000.00	350,000.00
REC & PARKS	TREE FUND	Tree Fund Education	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00
REC & PARKS	GENERAL FUND	Hammond Park Improvements	322,000.00	-	-	-	-	322,000.00
REC & PARKS	GENERAL FUND	Comprehensive Parks Master Plan (Update)	200,000.00	-	-	-	-	200,000.00
POLICE	GENERAL FUND	SWAT Gear and Equipment	88,000.00	70,000.00	-	-	-	158,000.00
POLICE	GENERAL FUND	Police K-9 Replacement	35,000.00	-	-	-	-	35,000.00
POLICE	GENERAL FUND	Records Management System	-	2,000,000.00	2,000,000.00	-	-	4,000,000.00
POLICE	GENERAL FUND	Police Ammunition	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	625,000.00
FLEET MANAGEMENT	FLEET FUND	Police Fleet Replacement	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	6,250,000.00

351 - Five Year Capital Improvement Plan

FY 2025 APPROVED BUDGET

SANDY SPRINGS GEORGIA

FLEET MANAGEMENT	**FLEET FUND**	CommDev Small Truck	37,500.00	40,000.00	40,000.00	40,000.00	40,000.00	197,500.00
EMERGENCY MGMT	**GENERAL FUND**	EMA (3810) AED Replacement	375,000.00	-	-	-	-	375,000.00
EMERGENCY MGMT	**GENERAL FUND**	EMA (3810) Community AED Citywide	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	350,000.00
EMERGENCY MGMT	**GENERAL FUND**	EMA (3810) Drone Program	90,000.00	-	-	-	-	90,000.00
EMERGENCY MGMT	**GENERAL FUND**	EMA (3810) Emergency Access System (Gated Communities)	50,000.00	50,000.00	-	-	-	100,000.00
FLEET MANAGEMENT	**FLEET FUND**	Public Works Vehicle Replacement	90,000.00	90,000.00	40,000.00	40,000.00	40,000.00	300,000.00
PUBLIC WORKS	GENERAL FUND	North Fulton Comprehensive Transportation Plan	100,000.00	-	-	-	-	100,000.00
PUBLIC WORKS	**GENERAL FUND**	Lake Forrest Drive Emergency Repair	400,000.00	200,000.00	200,000.00	-	-	800,000.00
PUBLIC WORKS	**GENERAL FUND**	Roswell Rd Safety Project (Cliftwood/Carpenter Drive to Hammond Drive)		500,000.00	-	-	-	500,000.00
PUBLIC WORKS	**GENERAL FUND**	Internally Illuminated Street Name Signs (IISNS) Rehab	100,000.00	160,000.00	160,000.00	160,000.00	160,000.00	740,000.00
PUBLIC WORKS	**GENERAL FUND**	Roswell Road MARTA Access to Transit Streetscape	-	2,250,000.00	-	-	-	2,250,000.00
PUBLIC WORKS	**GENERAL FUND**	Roswell Road Pedestrian Bridge over the Chattahoochee	-	-	3,000,000.00	-	-	3,000,000.00
PUBLIC WORKS	**GENERAL FUND**	Lake Forrest Drive - Allen Road Intersection Improvement	400,000.00	-	-	-	-	400,000.00
PUBLIC WORKS	**GENERAL FUND**	PCID – Glenridge Connector at Johnson Ferry Road Intersection Improvement	-	370,000.00	-	-	-	370,000.00
PUBLIC WORKS	**GENERAL FUND**	Long Island Drive at Mt. Vernon Highway Intersection Improvement	600,000.00	-	-	-	-	600,000.00
PUBLIC WORKS	**GENERAL FUND**	FY27 - SR 400 Multiuse Trail North Study	-	250,000.00	-	-	-	250,000.00
PUBLIC WORKS	**GENERAL FUND**	TMC Fiber Program	530,000.00	560,000.00	590,000.00	630,000.00	670,000.00	2,980,000.00
PUBLIC WORKS	**GENERAL FUND**	ATMS-5	200,000.00	-	-	-	-	200,000.00
PUBLIC WORKS	**GENERAL FUND**	Bridge and Dam Maintenance Program	500,000.00	300,000.00	750,000.00	300,000.00	750,000.00	2,600,000.00
PUBLIC WORKS	**GENERAL FUND**	Intersection & Operational Improvements	100,000.00	500,000.00	530,000.00	560,000.00	590,000.00	2,280,000.00
PUBLIC WORKS	**GENERAL FUND**	Guardrail Replacement Program	50,000.00	550,000.00	550,000.00	550,000.00	550,000.00	2,250,000.00
PUBLIC WORKS	**GENERAL FUND**	Traffic Calming	-	50,000.00	50,000.00	50,000.00	50,000.00	200,000.00
PUBLIC WORKS	**GENERAL FUND**	City Beautification Program	125,000.00	135,000.00	140,000.00	145,000.00	150,000.00	695,000.00
PUBLIC WORKS	**GENERAL FUND**	Traffic Management Program	500,000.00	1,070,000.00	1,130,000.00	1,200,000.00	1,270,000.00	5,170,000.00
PUBLIC WORKS	**GENERAL FUND**	Pavement Management Program	4,700,000.00	7,150,000.00	7,990,000.00	8,651,500.00	9,516,500.00	38,008,000.00
PUBLIC WORKS	**PARTIAL LMIG**	Pavement Management Program	1,000,000.00	-	-	-	-	1,000,000.00
PUBLIC WORKS	**PARTIAL LMIG**	Pavement Management Program (LRA)	1,300,000.00	-	-	-	-	1,300,000.00
PUBLIC WORKS	**GENERAL FUND**	Peachtree Dunwoody Gap Fill Sidewalk (PCID)	100,000.00	300,000.00	-	-	-	400,000.00
PUBLIC WORKS	**STORMWATER**	Stormwater Capital Improvements (Design & Construction)	3,000,000.00	4,400,000.00	4,500,000.00	4,600,000.00	4,600,000.00	21,100,000.00
PUBLIC WORKS	**STORMWATER**	Stormwater Operation	420,000.00	250,000.00	270,000.00	295,000.00	300,000.00	1,535,000.00
Total Departments			**76,494,000.00**	**43,798,392.43**	**71,790,463.83**	**60,894,276.55**	**38,109,000.00**	**291,086,132.81**

351 - Five Year Capital Improvement Plan

FY 2025 APPROVED BUDGET

SANDY SPRINGS
GEORGIA

5-Year CIP SUMMARY

FUNDING SOURCES	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**TOTAL**
Funding Stormwater	$3,420,000.00	$4,650,000.00	$4,770,000.00	$4,895,000.00	$4,900,000.00	$22,635,000.00
Funding Tree Fund	$530,000.00	$467,500.00	$547,500.00	$477,500.00	$552,500.00	$2,575,000.00
Funding LMIG	$2,300,000.00	$0.00	$0.00	$0.00	$0.00	$2,300,000.00
Funding SS Police Foundation	$0.00	$800,000.00	$25,000,000.00	$28,000,000.00	$0.00	$53,800,000.00
Funding Grants	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Funding Impact Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Funding PCID	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Funding Fleet Fund	$2,000,000.00	$4,670,892.43	$4,872,963.83	$3,685,276.55	$1,430,000.00	$16,659,132.81
Funding PFA	$0.00	$0.00	$0.00	$5,000,000.00	$15,000,000.00	$20,000,000.00
Funding Debt	$50,000,000.00	$0.00	$0.00	$0.00	$0.00	$50,000,000.00
Funding CDBG	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Funding Donor	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Funding Performing Art Center	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
General Fund	$18,244,000.00	$33,210,000.00	$36,600,000.00	$18,836,500.00	$16,226,500.00	$123,117,000.00
TOTAL	**$76,494,000.00**	**$43,798,392.43**	**$71,790,463.83**	**$60,894,276.55**	**$38,109,000.00**	**$291,086,132.81**

352 - FLEET FUND

FY 2026 PROPOSED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project-to-Date Balance	2026 Outside Funding	2026 City Funding	2026 Proposed Budget
REVENUES:								
TRANSFER-IN FROM GENERAL FUND		-	11,161,723	10,866,723	295,000	-	2,000,000	2,295,000
TRANSFER-IN FROM IMPACT FEES		260,000		82,500	177,500	10,000	-	187,500
PROCEEDS FROM CAPITAL LEASE		1,102,700		1,102,700	-	-	-	-
TOTAL REVENUES								2,482,500
EXPENDITURES:								
CAPITAL CONTINGENCY								
FL999	Fleet Contingency	-	2,943,529	-	2,943,529	-	-	2,943,529
DEPARTMENTAL PROJECTS								
FL100	Police Fleet Replacement	-	1,250,000	1,137,604	112,396	-	1,250,000	1,362,396
FL200	Fire Admin Vehicles	-	200,000	168,848	31,152	-	585,000	616,152
FL205	Fire Apparatus Replacement	1,102,700	-	-	1,102,700	-	-	1,102,700
FL231	Community Development Vehicles	-	197,043	137,953	59,090	-	37,500	96,590
FL232	Fire Admin Vehicles (prev)	-	338,307	338,307	-	-		-
FL233	Fire Apparatus Replacement (prev)	260,000	2,599,680	2,469,034	390,646	10,000	-	400,646
FL234	Police QRF Vehicle	-	61,405	61,405	-	-		-
FL235	Police Fleet Replacement (prev)	-	3,016,351	3,016,351	-	-		-
FL236	Public Works Vehicles	-	197,227	176,750	20,477	-	90,000	110,477
FL241	Recreation & Parks Vehicles	-	94,000	90,588	3,412	-	37,500	40,912
FL242	Electric Vehicles	-	100,000	-	100,000	-	-	100,000
611351	Transfer-Out to Capital Fund	-	164,180	164,180	-	-	-	-
TOTAL FLEET FUND PROJECTS		1,362,700	8,218,194	7,761,021	1,819,873	10,000.00	2,000,000	3,829,873
TOTAL EXPENDITURES		**1,362,700**	**11,161,723**	**7,761,021**	**4,763,402**	**10,000.00**	**2,000,000**	**6,773,402**

360 - PUBLIC FACILITIES AUTHORITY FUND

FY 2025 APPROVED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
Revenues:							
Interest Revenue		750,463	-	750,463	750,463	-	750,463
Realized Gain/Loss		(24,684)	-	(24,684)	(24,684)	-	(24,684)
Other Contributions		323,369	-	323,369	323,369	-	323,369
Transfer-In From General Fund		43,530,613	-	43,530,613	43,530,613	-	43,530,613
Transfer-In From ARPA Fund		13,868,305	-	13,868,305	13,868,305	-	13,868,305
Transfer-In From Capital Fund		26,698,031	-	26,698,031	26,698,031	-	26,698,031
Transfer-In From Impact Fees		300,000	-	300,000	300,000	-	300,000
Sale of Assets		9,283,250	-	9,283,250	9,283,250	-	9,283,250
Revenue Bond Proceeds		386,340,000	-	386,340,000	386,340,000	-	386,340,000
Premium On Bonds Issued		5,509,473	-	5,509,473	5,509,473	-	5,509,473
Contingent Payment		1,519,120	-	1,519,120	1,519,120	-	1,519,120
Transfer-In From General Fund (Debt Service)		95,936,473	14,298,855	110,235,328	95,936,473	14,298,855	110,235,328
Debt Refunding Proceeds		-	1,400,000	-	-	1,400,000	1,400,000
Revenue Bond Proceeds (New Issuance)		8,299,542	50,000,000	58,299,542	8,299,542	50,000,000	58,299,542
	Total Revenues	**592,333,955**	**65,698,855**	**656,632,810**	**592,333,955**	**65,698,855**	**658,032,810**
Expenditures:							
City Springs							
PF001	Professional Services	19,296,211	-	19,296,211	19,296,211	-	19,296,211
PF001	Infrastructure	195,517,829	-	195,517,829	195,517,829	-	195,517,829
PF001	Infrastructure-Other	648,025	-	648,025	648,025	-	648,025
PF001	Infrastructure-Special	10,696,253	-	10,696,253	10,696,253	-	10,696,253
PF001	Contingency	-	-	-	-	-	-
		226,158,318	**-**	**226,158,318**	**226,158,318**	**-**	**226,158,318**
Other Projects							
PF002	Public Safety Building - Site Purchase	11,150,892	-	11,150,892	11,150,892	-	11,150,892
PF002	Public Safety Building - Construction	43,952,673	98,797	44,051,470	44,051,470	-	44,051,470
PF002	Public Safety Building - Furniture	2,190,305	248,215	2,438,520	2,438,520	-	2,438,520
PF003	Fire Station #2	8,938,231	-	8,938,231	8,938,231	-	8,938,231
PF004	Fire Station #5	9,805,676	-	9,805,676	9,805,676	-	9,805,676
PF005	Fire Station #3 Additions (Prev PF221)	-	3,000,000	3,000,000	-	3,000,000	3,000,000
PF006	Fleet Center - Construction	4,248,753	-	4,248,753	4,248,753	-	4,248,753
PF006	Fleet Center - Furniture	60,643	-	60,643	60,643	-	60,643

360 - PUBLIC FACILITIES AUTHORITY FUND

FY 2025 APPROVED BUDGET

SANDY SPRINGS GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	Future Activity Appropriated	2025 Approved Budget	Current Approved Budget	2026 Budget Changes	2026 Proposed Budget
PF007	Fire Station #4 / 3-Story Bldg	-	30,550,000	30,550,000	750,000	29,800,000	30,550,000
PF008	Heritage/GCH	-	4,400,000	4,400,000	4,400,000	-	4,400,000
PF009	QRF Shelter	627,038	-	627,038	627,038	-	627,038
PFXXX	Fire Station #1	-	17,200,000	17,200,000	-	17,200,000	17,200,000
PF999	Contingency	-	-	-	-		-
		80,974,210	**55,497,011**	**136,471,222**	**86,471,222**	**50,000,000**	**136,471,222**
Debt Service							
Principle Debt Retirement		44,810,000	9,860,000	54,670,000	44,810,000	9,860,000	54,670,000
Interest Expense		56,944,320	5,838,855	62,783,175	56,944,320	5,838,855	62,783,175
Costs of Issuance		3,412,917	-	3,412,917	3,412,917	-	3,412,917
Bond Discount		-	-	-	-	-	-
Refunding Escrow		162,949,891	-	162,949,891	162,949,891	-	162,949,891
		268,117,128	**15,698,855**	**283,815,983**	**268,117,128**	**15,698,855**	**283,815,983**
Transfers							
Transfer-Out To General Fund		11,587,286	-	11,587,286	11,587,286	-	11,587,286
		11,587,286	**-**	**11,587,286**	**11,587,286**	**-**	**11,587,286**
	Total Expenditures	**586,836,943**	**71,195,866**	**658,032,810**	**592,333,955**	**65,698,855**	**658,032,810**

555 - Performing Arts Fund Summary

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
55550	Arts Revenue	19,001	-	-	-	-	-	0%
55551	Admin	44,178	67,458	-	19,006	-	-	0%
55552	Theatre	2,310,036	2,056,482	4,297,000	4,211,942	4,326,000	29,000	1%
55553	Conference Center	1,406,207	821,772	1,093,000	1,131,482	1,497,500	404,500	37%
55554	Education	18,900	-	100,000	50,000	85,000	(15,000)	-15%
55555	Signature Events	45,438	206,606	80,000	80,410	130,000	50,000	63%
55556	Heritage	-	305,559	-	-	-	-	0%
55557	Ice Rink	-	2,498,725	256,000	251,196	250,000	(6,000)	-2%
55550	Transfer from General Fund	-	-	-	-	200,000	200,000	0%
55590	Transfer from Hotel Motel	1,940,720	2,137,004	2,063,250	1,961,190	2,187,045	123,795	6%
	Total - Revenues	**5,784,481**	**8,093,607**	**7,889,250**	**7,705,226**	**8,675,545**	**786,295**	**10%**
Expenditures								
5556191	Administration	2,693,113	3,588,990	4,202,547	3,750,569	4,483,706	281,159	7%
5556192	Theatre	1,938,366	2,675,308	2,319,069	3,107,019	2,293,950	(25,119)	-1%
5556193	Conference	197,225	513,741	581,800	491,511	776,140	194,340	33%
5556194	Education	-	75,000	43,400	-	5,900	(37,500)	-86%
5556195	Signature Events	1,014,854	1,158,223	1,201,506	994,448	1,312,225	110,719	9%
5556197	Ice Rink	-	352,064	360,000	90,008	120,000	(240,000)	-67%
	Total - Operations	**5,843,558**	**8,363,326**	**8,708,322**	**8,433,556**	**8,991,921**	**283,599**	**3%**

Employees	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time Employees	26	26	27	29
Part-Time Employees	13	20	34	34
TOTAL	39	46	61	63

555 - Performing Arts Center

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Personnel								
511100	Regular Salaries	1,533,187	1,908,965	2,336,100	2,113,312	2,645,020	308,920	13%
511110	Bonuses	29,200	30,950	40,000	48,800	55,000	15,000	38%
511200	Part -Time Employees	122,332	187,134	203,100	241,579	180,000	(23,100)	-11%
512101	Health Insurance	166,321	248,767	313,700	271,080	416,401	102,701	33%
512102	Disability Insurance	4,896	8,256	13,900	10,243	26,600	12,700	91%
512103	Dental Insurance	8,511	11,947	15,900	13,969	20,538	4,638	29%
512104	Life Insurance	10,026	14,655	19,300	16,269	24,646	5,346	28%
512200	Social Security	100,848	130,554	160,800	145,466	178,350	17,550	11%
512300	Medicare	23,585	30,533	37,600	34,109	41,711	4,111	11%
512401	Retirement	126,609	164,737	280,400	230,271	295,594	15,194	5%
512402	Retirement-Matching	59,591	73,130	116,900	82,509	108,581	(8,319)	-7%
512600	Unemployment Tax	3,740	3,019	5,000	2,527	5,000	-	0%
512700	Workers Compensation	4,047	5,014	5,000	4,368	5,000	-	0%
	Subtotal - Personnel	**2,192,893**	**2,817,661**	**3,547,700**	**3,214,502**	**4,002,442**	**454,742**	**13%**
Operations								
521200	Professional Services	132,017	178,714	145,000	108,714	107,500	(37,500)	-26%
521300	Technical Services	97,482	139,482	170,652	126,053	141,622	(29,030)	-17%
522100	Cleaning Services	75,570	138,691	160,000	109,160	151,000	(9,000)	-6%
522220	Repairs & Maintenance - Buildings	75,244	51,637	123,000	60,759	63,500	(59,500)	-48%
522330	Other Rentals	15,517	30,874	24,194	3,012	10,000	(14,194)	-59%
523200	Communications	20,044	26,906	29,100	23,668	33,200	4,100	14%
523300	Advertising	241,104	221,291	320,400	274,185	290,000	(30,400)	-9%
523350	Promotions	-	-	15,000	5,706	47,000	32,000	213%
523400	Printing & Binding	749	436	5,500	-	9,500	4,000	73%
523500	Travel	13,715	1,504	7,550	4,994	6,050	(1,500)	-20%
523600	Dues & Fees	8,158	6,215	5,110	6,442	9,979	4,869	95%
523700	Education/Training	976	1,297	11,000	1,924	7,300	(3,700)	-34%
523800	Licenses	9,989	19,764	8,900	13,693	17,513	8,613	97%
523850	Artist Fees - Rentals	847,018	1,327,099	720,000	1,327,608	450,000	(270,000)	-38%
523853	Artist Fees - City Produced		1,350	480,000	401,820	817,100	337,100	70%

555 - Performing Arts Center

FY 2026 PROPOSED BUDGET

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
523900	Contractual Services	469,286	1,156,516	823,500	681,171	891,250	67,750	8%
523905	Website Enhancements	-	50,250	15,000	15,650	10,000	(5,000)	-33%
523950	Merchant Services Charges	75,972	109,759	80,000	78,956	85,000	5,000	6%
531100	General Operating Supplies	86,768	116,666	106,200	89,261	89,700	(16,500)	-16%
531300	Hospitality	4,287	14,209	41,300	8,589	21,000	(20,300)	-49%
531350	Signature Events	925,036	1,019,790	973,200	895,706	915,025	(58,175)	-6%
531500	Cost of Goods Sold	407,622	623,150	450,000	670,287	631,640	181,640	40%
531600	Small Tools & Equipment	55,148	78,004	117,000	61,824	37,000	(80,000)	-68%
531700	Other Supplies	6,339	1,096	10,600	348	10,600	-	0%
531750	Uniforms	642	4,441	46,000	39,015	41,000	(5,000)	-11%
541200	Site Improvements	44,940	23,726	-	-	-	-	0%
542100	Machinery & Equipment	37,043	202,800	218,000	210,508	10,000	(208,000)	-95%
542300	Furniture & Fixtures	-	-	15,000	-	29,000	14,000	93%
579000	Contingencies	-	-	40,000	-	57,000	17,000	43%
	Subtotal - Operations	**3,650,666**	**5,545,668**	**5,161,206**	**5,219,054**	**4,989,479**	**(171,727)**	**-3%**
TOTAL DEPARTMENT		**5,843,559**	**8,363,329**	**8,708,906**	**8,433,556**	**8,991,921**	**283,015**	**3%**

561 - Stormwater Fund

FY 2026 PROPOSED BUDGET

Account Code		Description	Available Funding at 3/31/25	Additional Exp/Enc to 06/30/25	Available Funding at FYE'25	2026 City Funding	2026 Proposed Budget
REVENUES:							
TRANSFER FROM GENERAL FUND							3,420,000
USE OF FUND BALANCE							10,456
TOTAL REVENUES							**3,430,456**
EXPENDITURES:							
STORMWATER CAPITAL							
5614250	521200	Professional Services	117,330	114,160	3,170	246,830	250,000
5614250	541450	Stormwater Improvements	1,442,725	1,435,439	7,286	2,227,714	2,235,000
5614250	579000	Stormwater Contingency	-	-	-	905,456	905,456
			1,560,055	**1,549,599**	**10,456**	**3,380,000**	**3,390,456**
STORMWATER COLLECTION & DRAINAGE							
5614320	521200	Professional Services	250,258	250,258	-	300,000	300,000
5614320	522240	Repair & Maintenance - Other	56,284	56,284	-	100,000	100,000
5614320	523900	Contractual Services	14,154	14,154	-	25,000	25,000
5614320	542100	Machinery & Equipment	-	-	-	-	-
			320,696	**320,696**	**-**	**425,000**	**425,000**
TOTAL STORMWATER FUND			**1,880,751**	**1,870,295**	**10,456**	**3,805,000**	**3,815,456**

840 - Development Authority

FY 2026 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

		FY 2023 Actuals	FY 2024 Actuals	FY2025 Revised	FY 2025 Projected	FY 2026 Proposed	Change from 2025 Revised Budget	% Change
Revenues								
389000	Contract Payments	1,309,422	517,933	386,000	421,874	298,927	(87,073)	-23%
	Subtotal - Revenues	**1,309,422**	**517,933**	**386,000**	**421,874**	**298,927**	**(87,073)**	**-23%**
Expenditures								
523100	Property & Liability Ins	2,032	2,032	2,500	2,654	3,500	1,000	40%
523600	Dues & Fees	420	360	1,000	700	1,000	-	0%
531100	General Operating Supplies	-	-	500	-	-	(500)	-100%
531300	Hospitality	-	-	500	-	500	-	0%
	Subtotal - Expenditures	**2,452**	**2,805**	**4,500**	**3,354**	**5,000**	**500**	**11%**
Transfers								
611100	Transfer to General Fund	1,306,778	517,933	386,000	421,874	298,927	(87,073)	-23%
	Subtotal - Expenditures	**1,306,778**	**517,933**	**386,000**	**421,874**	**298,927**	**(87,073)**	-23%
	Total Expenditures	**1,309,230**	**520,738**	**390,500**	**425,228**	**303,927**	**(86,573)**	-22%
BALANCE		**192**	**(2,805)**	**(4,500)**	**(3,354)**	**(5,000)**	**(500)**	**11%**