



FY 2025 Approved Budget

City of Roswell, Georgia

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Introduction

FY 2025 Budget Book

This introduction section contains information about the City and a list of Elected City Officials.

About the City

From the natural beauty of the Chattahoochee River and more than 1,000 acres of park land, to our rich and storied history and inspiring creative scene, Roswell is the perfect place to call home. We invite you to learn more about your city and to become an active part of the community! The City of Roswell, Georgia was incorporated over 150 years ago in 1854, and is located in northern Fulton County, 20 miles north of the City of Atlanta. The City of Roswell has a land area of 42.02 square miles and has an unparalleled quality of life for its 91,706 residents (per the U.S. Census Bureau, 2023).

Roswell's historical chronology begins around 1830 with founder Roswell King arriving on horseback from Darien, Georgia. On February 16, 1854, the Georgia General Assembly incorporated the City of Roswell. Roswell was a manufacturing village comprised of a cotton factory and later, a woolen mill run with waterpower from Vickery Creek, now known as Big Creek. Homes were large columned structures of the mill owners, smaller homes, and even apartments of the mill employees.

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



City of Roswell, Georgia

Elected Officials



Kurt Wilson,
Mayor



Sarah Beeson,
Post 1 Councilmember



Allen Sells,
Post 2 Councilmember



Christine Hall,
Post 3 Councilmember



David Johnson,
Post 4 Councilmember



William Morthland,
Post 5 Councilmember



Lee Hills,
Post 6 Councilmember
Mayor Pro Tem

All Funds Summary

This section includes Source of Funds and Use of Funds; details on Revenues by Fund, Type, then Line Item; and details on Use of Funds by Fund, Type, then by Line Item.

All Funds – Source of Funds



All Funds – Use of Funds



FY 2025 Approved Budget - "Attachment A"

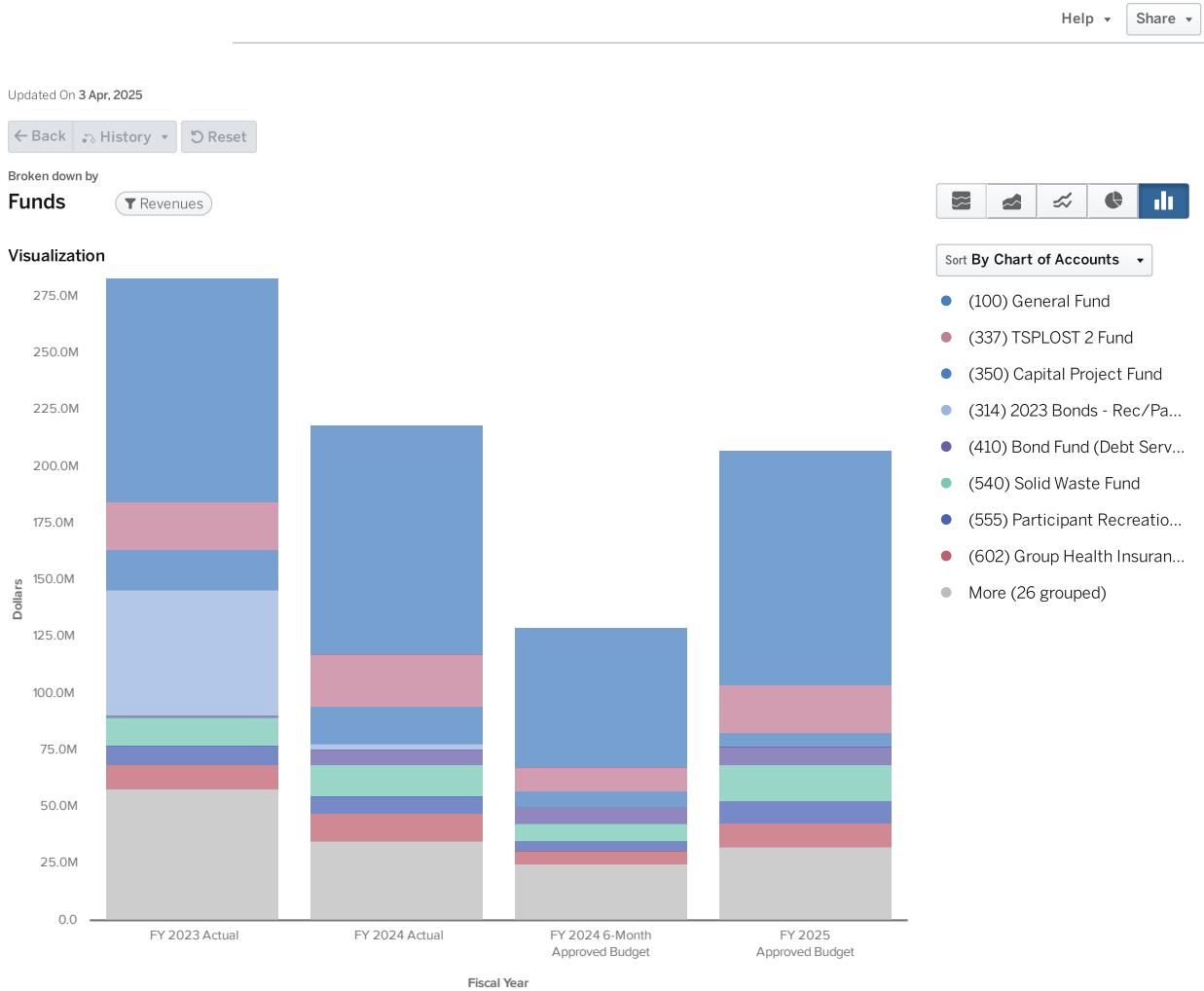
Source of Funds	General/Special Revenue Funds										Enterprise Funds				Internal Service Funds					Capital Project Funds				Debt Service Fund	Totals	Source of Funds					
	General Fund	E-911 Fund	CDBG Grant	Soil and Erosion Control	Tree Bank Fund	Hotel/Motel Fund	Auto Rental Fund	Leita Thompson Fund	Special Events Fund	Scholarship Endowment Fund	Water and Sewer Fund	Stormwater Utility Fund	Solid Waste Fund	Participant Recreation Fund	Workers' Compensation Fund	Group Health Insurance Fund	Risk Management Fund	Fleet Services Fund	Information Technology Interna	Impact Fees Fund	TSPLOST Projects	TSPLOST 2 Projects	Capital Projects	Bond Fund (Debt Service)							
Revenues																															
Charges for Service	\$7,562,799	\$2,509,181									\$147,000				\$5,935,300	\$4,801,700	\$15,338,800	\$9,194,655													
Sales Tax	\$30,242,000																														
Property Tax	\$34,301,599																														
Business Taxes	\$23,514,820										\$1,724,971	\$415,000																			
Miscellaneous Revenues	\$1,126,564	\$900,000									\$150,000				\$69,252	\$453,953															
Employer Contribution																															
Interest Income	\$700,000	\$17,500									\$16,200	\$22,500			\$100		\$42,000	\$45,000	\$70,000												
Licenses & Permits	\$4,019,725											\$5,000																			
Fines & Forfeitures	\$1,351,000																														
Employee Contribution																															
Intergovernmental	\$208,737	\$32,295																													
Total Revenues	\$103,027,244	\$3,426,681	\$32,295	\$21,200	\$150,000	\$1,747,471	\$415,000	\$69,252	\$600,953	\$100	\$5,977,300	\$4,846,700	\$15,408,800	\$9,940,884	\$1,183,000	\$10,729,570	\$2,213,400	\$2,066,682	\$7,834,762	\$570,000	\$1,350,000	\$21,188,000	\$6,206,640	\$8,165,396	\$207,171,330	Total Revenues					
Budgeted Use of Reserves	\$1,423,197	\$294,016										\$9,946																			
Total Source of Funds	\$104,450,441	\$3,720,697	\$32,295	\$21,200	\$150,000	\$1,747,471	\$415,000	\$79,198	\$600,953	\$100	\$5,977,300	\$4,846,700	\$15,408,800	\$9,942,750	\$1,200,595	\$11,521,058	\$2,222,888	\$2,094,175	\$7,881,067	\$570,000	\$1,350,000	\$21,188,000	\$6,806,640	\$8,165,396	\$210,392,724	Total Source of Funds					
	General/Special Revenue Funds										Enterprise Funds				Internal Service Funds					Capital Project Funds				Debt Service Fund							
	General/Special Revenue Funds										Enterprise Funds				Internal Service Funds					Capital Project Funds				Debt Service Fund							
Use of Funds	General/Special Revenue Funds										Enterprise Funds				Internal Service Funds					Capital Project Funds				Debt Service Fund	Total Use of Funds	Use of Funds					
	General Fund	E-911 Fund	CDBG Grant	Soil and Erosion Control	Tree Bank Fund	Hotel/Motel Fund	Auto Rental Fund	Leita Thompson Fund	Special Events Fund	Scholarship Endowment Fund	Water and Sewer Fund	Stormwater Utility Fund	Solid Waste Fund	Participant Recreation Fund	Workers' Compensation Fund	Group Health Insurance Fund	Risk Management Fund	Fleet Services Fund	Information Technology Interna	Impact Fees Fund	TSPLOST Projects	TSPLOST 2 Projects	Capital Projects	Bond Fund (Debt Service)							
Expenditures																															
Administration	\$8,401,365										\$646,864				\$600,953																
Community Development	\$5,509,553										\$146,803																				
Environmental/ Public Works	\$3,194,657																														
Finance	\$3,877,079																														
Fire	\$17,167,243																														
Police	\$33,789,312	\$3,720,697																													
Recreation and Parks	\$14,977,098																														
Transportation	\$10,850,278																														
City-Wide Costs	\$3,853,428	\$32,295																													
Transfer to Capital	\$2,830,428																														
Total Use of Funds	\$104,450,441	\$3,720,697	\$32,295	\$0	\$146,803	\$1,401,539	\$415,000	\$79,198	\$600,953	\$100	\$5,775,044	\$4,603,778	\$14,365,596	\$9,942,750	\$1,200,595	\$11,521,058	\$2,222,888	\$2,094,175	\$7,881,067	\$1,300	\$0	\$12,998,448	\$6,806,640	\$6,764,749	\$197,025,114	Total Use of Funds					
FY 2025 Fund Balance Reserve by Policy:																									\$25,280,503	FY 2025 Fund Balance Reserve by Policy:					
FY 2025 Total Estimated Ending Fund Balance:	\$25,282,222	\$0	\$0	\$21,200	\$3,197	\$345,932	\$0	\$0	\$0	\$0	\$202,256	\$242,922	\$1,043,204	\$0	\$0	\$0	\$0	\$0	\$568,700	\$1,350,000	\$8,189,552	\$0	\$1,400,647	\$38,649,832	FY 2025 Total Estimated Ending Fund Balance:						
	General/Special Revenue Funds										Enterprise Funds				Internal Service Funds					Capital Project Funds				Debt Service Fund		Totals					

Revenues

Overview of all funds, including two (2) years of actuals and two (2) years of budget for comparison. Shown as all revenues by fund (graph and table) and by type (graph and table).

Use of Fund Balance is not shown as a current year revenue source.

Current Year Revenues by Fund

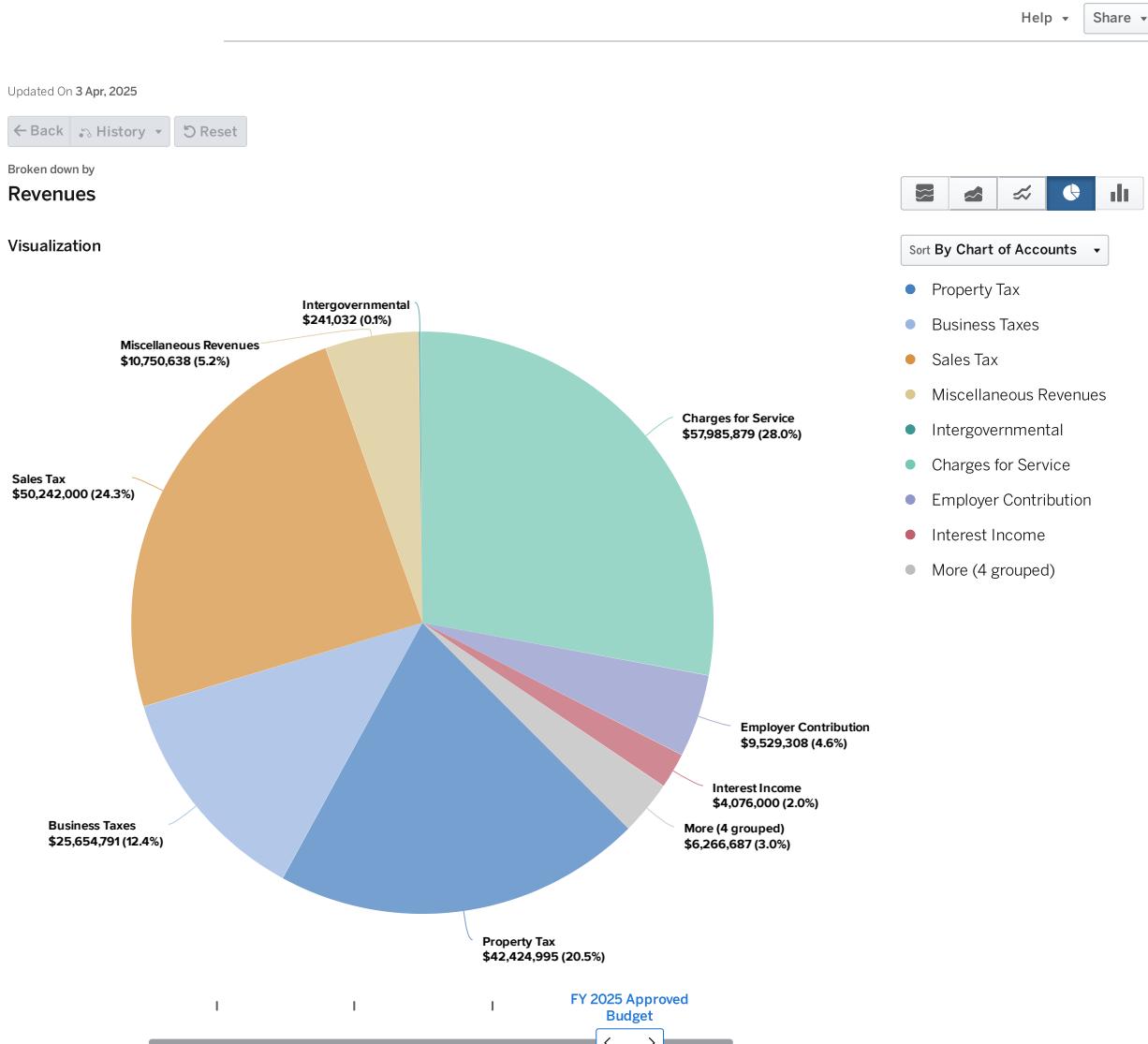


Current Year Revenues by Fund

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(100) General Fund	\$98,241,802	\$100,878,403	\$61,809,143	\$103,027,244
(337) TSPL 2 Fund	\$20,779,453	\$22,472,179	\$10,541,813	\$21,188,000
(314) 2023 Bonds - Rec/Park/Paths	\$55,184,808	\$2,672,181	\$0	\$0
(540) Solid Waste Fund	\$12,529,099	\$14,087,097	\$7,594,273	\$15,408,800
(350) Capital Project Fund	\$18,151,254	\$16,541,156	\$6,756,939	\$6,206,640
(602) Group Health Insurance Fund	\$11,105,985	\$12,104,856	\$6,100,015	\$10,729,570
(555) Participant Recreation Fund	\$8,302,695	\$7,527,614	\$4,298,100	\$9,940,884
(410) Bond Fund (Debt Service)	\$758,922	\$6,749,605	\$7,453,468	\$8,165,396
(316) 2023 Bonds - Parking Deck	\$20,124,392	\$854,471	\$0	\$0
(505) Water and Sewer Fund	\$5,306,193	\$5,367,255	\$2,911,326	\$5,977,300
(605) Information Technology Fund	\$0	\$6,818,565	\$3,822,724	\$7,834,762
(507) Stormwater Utility Fund	\$3,983,787	\$4,476,558	\$2,433,708	\$4,846,700
(315) 2023 Bonds - Public Safety	\$13,575,383	\$477,581	\$0	\$0

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(215) E-911 Fund	\$3,169,998	\$3,447,660	\$2,141,812	\$3,426,681
(221) Federal Grant Fund	\$73,252	\$220,472	\$8,347,702	\$0
(604) Fleet Services Fund	\$2,328,867	\$2,347,702	\$1,251,406	\$2,066,682
(603) Risk Management Fund	\$1,419,767	\$1,558,560	\$953,950	\$2,213,400
(275) Hotel/Motel Fund	\$1,755,206	\$1,756,412	\$843,650	\$1,747,471
(336) TSPLOST Fund	\$721,303	\$1,764,841	\$467,150	\$1,350,000
(601) Workers' Compensation Fund	\$851,173	\$854,241	\$465,700	\$1,183,000
(335) LMIG Resurfacing Grant	\$948,412	\$2,230,491	\$0	\$0
(230) Impact Fees Fund	\$955,284	\$758,329	\$64,900	\$570,000
(291) Special Events Fund	\$398,648	\$356,446	\$409,900	\$600,953
(280) Auto Rental Excise Tax Fund	\$388,965	\$409,203	\$156,330	\$415,000
(225) CDBG Grant	\$532,452	\$327,615	\$442,071	\$32,295
(226) American Rescue Plan Act Fund	\$772,388	\$518,933	\$0	\$0
(245) Tree Bank Fund	\$213,300	\$134,365	\$100,000	\$150,000
(210) Confiscated Assets Fund	\$123,334	\$147,427	\$27,000	\$0
(290) Leita Thompson Fund	\$61,012	\$61,442	\$34,625	\$69,252
(220) State Grant Fund	\$46,188	\$109,569	\$0	\$0
(213) Opioid Settlement Proceeds	\$0	\$67,955	\$0	\$0
(240) Soil and Erosion Control	\$1,970	\$25,154	\$7,610	\$21,200
(222) County/Local Grant Fund	\$18,356	\$0	\$0	\$0
(771) Scholarship Endowment Fund	\$23	\$27	\$25	\$100
TOTAL	\$282,823,671	\$218,124,366	\$129,435,340	\$207,171,330

Current Year Revenues by Type



Current Year Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Property Tax				
(311100) Real Property - Current Year	\$26,091,470	\$30,569,399	\$33,539,670	\$36,246,620
(311110) Public Utility	\$257,487	\$320,718	\$0	\$320,718
(311200) Real Property - Prior	\$6,919	-\$358	\$0	\$0
(311300) Personal Property - Current	\$859,892	\$964,530	\$1,021,772	\$1,070,798
(311305) Personal Property - Prior	-\$206	-\$732	\$0	\$0
(311310) Motor Vehicle	\$104,262	\$72,544	\$93,922	\$91,859
(311315) Title Ad Valorem Tax (Vehicle)	\$3,893,753	\$4,158,685	\$2,000,000	\$3,700,000
(311340) Intangibles (Reg & Recrd)	\$618,812	\$559,291	\$280,000	\$600,000
(311600) Real Estate Trans (intang)	\$273,783	\$275,092	\$135,000	\$270,000
(319110) Property - Penalty & Interest - Real	\$150,435	\$192,819	\$60,500	\$125,000
PROPERTY TAX TOTAL	\$32,256,607	\$37,111,988	\$37,130,864	\$42,424,995
Business Taxes				
(311710) Electric Franchise Taxes	\$3,984,932	\$4,162,076	\$0	\$4,370,180
(311730) Gas Franchise Taxes	\$693,064	\$1,217,344	\$356,500	\$950,000
(311750) TV Cable Franchise Taxes	\$989,917	\$870,794	\$450,000	\$750,000
(311760) Telephone Franchise Taxes	\$88,574	\$46,933	\$45,000	\$70,000
(314104) Hotel/Motel Unrestricted	\$650,673	\$647,477	\$313,124	\$646,864
(314105) Hotel/Motel TCT	\$759,118	\$755,390	\$365,313	\$754,675
(314106) Hotel/Motel TPD	\$325,336	\$323,739	\$156,563	\$323,432
(314200) Alcoholic Beverage Excise Tax	\$1,115,266	\$998,737	\$512,000	\$900,000
(314300) Local Option Mixed Drink Excise Tax	\$657,380	\$615,396	\$320,000	\$600,000
(314400) Auto Rental Excise Tax	\$388,965	\$409,203	\$156,330	\$415,000
(314900) Excise Tax - Other	\$1,435	\$1,312	\$0	\$0
(316100) Business & Occupation Tax	-\$10	\$341	\$0	\$0
(316101) Business & Occupation Tax	\$6,911,057	\$6,904,408	\$100,000	\$6,900,000
(316102) Insurance Occupation Tax	\$100,390	\$109,575	\$100,000	\$105,000
(316200) Insurance Premium Tax	\$7,582,161	\$8,234,654	\$8,564,000	\$8,649,640
(316300) Financial Institution Tax	\$234,055	\$253,254	\$0	\$220,000
BUSINESS TAXES TOTAL	\$24,482,314	\$25,550,634	\$11,438,830	\$25,654,791
Sales Tax				
(313100) Local Option Sales Tax	\$32,168,468	\$31,693,540	\$15,771,000	\$30,242,000
(313200) TSPLOST	\$20,525,719	\$20,965,602	\$10,293,213	\$20,000,000
SALES TAX TOTAL	\$52,694,187	\$52,659,141	\$26,064,213	\$50,242,000
Miscellaneous Revenues				
(371004) Gas South Affinity Program	\$9,082	\$11,214	\$3,600	\$7,200
(371005) Private Donations/contrib	\$42,000	\$39,919	\$0	\$0
(371006) Special Events Sponsorship	\$86,865	\$86,370	\$0	\$90,000
(381105) Rent Of Property	\$574,095	\$524,270	\$0	\$0
(381110) Leita T. - Rent Income	\$61,012	\$61,442	\$34,625	\$69,252
(383100) Reimbursement From Insura	\$648,135	\$1,691,040	\$125,000	\$250,000
(389105) Tree Bank Funds	\$213,300	\$134,365	\$100,000	\$150,000
(389120) Vendor Reimbursements	\$0	\$6,835	\$0	\$0
(389400) Miscellaneous	-\$68	\$1,390	\$0	\$0
(389600) Recording of Abatement	-\$58,710	\$8,315	\$0	\$0
(389999) Over And Short	-\$768	-\$913	\$0	\$0
(392100) Sale Of Assets	\$610,898	\$232,678	\$191,500	\$235,000
(392200) Gain On Property Sale	-\$36,714	-\$74,806	\$0	\$0
(392300) Sale Of Abandoned Property	\$79,887	\$22,247	\$0	\$0
(393000) Proceeds - Long-term Liability	\$4,278,622	\$0	\$0	\$0
(393100) Gen Obligation Bond Proce	\$86,200,000	\$0	\$0	\$0
(393400) Premiums On Bonds Sold	\$2,475,187	\$0	\$0	\$0
(391201) Operating Transfer In	\$3,776,868	\$3,606,039	\$3,095,874	\$4,302,546
(391250) Capital Transfer In	\$12,151,103	\$11,748,699	\$6,448,889	\$5,646,640
MISCELLANEOUS REVENUES TOTAL	\$111,110,793	\$18,099,104	\$9,999,488	\$10,750,638
Licenses & Permits				
(323121) Fire Inspection and Fees	\$0	\$0	\$0	\$709,825
(321110) Alcohol, Beer, Wine License	\$646,349	\$678,193	\$600,000	\$580,000
(321130) Liquor Pouring License	\$44,880	\$38,020	\$22,500	\$30,000
(321291) Massage Parlor Fees	\$100	\$1,600	\$0	\$400

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(321292) Solicitor Fees	\$300	\$450	\$0	\$300
(321295) Precious Metal Dealer Fee	\$3,900	\$3,300	\$0	\$2,800
(322210) Zoning And Land Use	\$49,170	\$51,315	\$22,500	\$40,000
(322230) Sign Permits	\$13,310	\$11,270	\$5,000	\$10,000
(322240) Small Cell Technology Permit	\$2,252	\$6,802	\$0	\$2,000
(322905) Photo and Film Fees	\$45,464	\$20,367	\$12,000	\$30,000
(322991) Special Events Fee	\$5,727	\$3,200	\$0	\$1,500
(322994) Personal transp veh fee	\$870	\$720	\$0	\$400
(322995) Fireworks Permits	\$500	\$0	\$0	\$0
(322997) Special Events-Grounds Fees	\$0	\$1,500	\$0	\$0
(323120) Building & Inspection Fees	\$1,702,458	\$2,301,861	\$900,000	\$2,412,500
(323190) Soil Erosion Fees	\$4,040	\$5,200	\$1,860	\$5,000
(323902) Grading Permits	\$279,639	\$141,689	\$100,000	\$200,000
(323903) Soil Erosion Grading Permit	\$234	\$0	\$0	\$0
LICENSES & PERMITS TOTAL	\$2,799,193	\$3,265,487	\$1,663,860	\$4,024,725
Fines & Forfeitures				
(351921) Opioid Settlement Payments	\$444	\$67,955	\$0	\$0
(351171) Municipal Court Fines	\$1,087,017	\$1,150,181	\$500,000	\$1,000,000
(351172) Municipal Court Probation	\$10,442	\$10,941	\$6,000	\$10,000
(351173) Jail Fees	\$10	\$0	\$0	\$0
(351174) Munis Admin Fee	\$32,136	\$34,256	\$16,000	\$33,000
(351175) Court Related - Other	\$5,301	\$6,442	\$3,000	\$5,500
(351176) Diversion Fee	\$2,655	\$2,270	\$1,250	\$2,500
(351300) Confiscation	\$939	\$12,438	\$0	\$0
(351310) D.E.A. Funds	\$40,484	\$48,094	\$0	\$0
(351320) Treasury Confiscated Funds	\$14,674	\$0	\$0	\$0
(351940) School Zone Speeding Fines	\$462,457	\$355,673	\$0	\$300,000
FINES & FORFEITURES TOTAL	\$1,656,561	\$1,688,249	\$526,250	\$1,351,000
Intergovernmental				
(331110) Direct Federal Funding	\$654,712	\$0	\$0	\$0
(331150) Indirect Federal Funding	\$0	\$30,023	\$0	\$0
(331360) Administration Federal Grants	\$4,290	\$202	\$0	\$0
(331362) Community Development Federal Grants	\$238	\$0	\$0	\$0
(331363) Rec & Parks Federal Grants	\$21,949	\$0	\$7,221,972	\$0
(331365) Police Federal Grants	\$29,547	\$37,247	\$18,000	\$0
(331366) Env & PW Federal Grants	\$0	\$0	\$147,480	\$0
(331369) CDBG Revenue	\$532,452	\$327,615	\$442,071	\$32,295
(334111) Homeowners Tax Relief Grant	\$0	\$1,450,769	\$0	\$0
(334363) Rec & Parks State Grants	\$0	\$45,000	\$0	\$0
(334365) Police State Grants	\$1,188	\$0	\$0	\$0
(334366) Env & PW State Grants	\$0	\$45,750	\$0	\$0
(334367) Trans State Grants	\$948,412	\$2,249,310	\$0	\$0
(336010) Alpharetta Fire Payments	\$214,145	\$171,557	\$95,000	\$148,737
(336011) Intergovernmental	\$2,853	\$76,466	\$35,000	\$60,000
(336015) Intergov - Fulton Co	\$0	\$27,711	\$0	\$0
(336016) Intergov Milton	\$90,549	\$0	\$0	\$0
(336104) Rec & Parks County/Local Grants	\$15,600	\$0	\$0	\$0
INTERGOVERNMENTAL TOTAL	\$2,515,935	\$4,461,650	\$7,959,523	\$241,032
Charges for Service				
(341390) Other Comm Dev Fees & Charges	\$0	\$40,000	\$0	\$0
(341200) Recording Fees	\$66	\$121	\$0	\$0
(341323) Recreation Impact Fees	\$167,671	\$84,937	\$0	\$90,000
(341324) Trans Impact Fees	\$422,417	\$308,019	\$0	\$200,000
(341325) Public Safety Impact Fees	\$212,059	\$145,491	\$0	\$100,000
(341426) 3% Admin Impact Fees	\$17,308	\$21,038	\$8,500	\$16,000
(341905) Other/Misc. Fees	\$151,677	\$112,599	\$30,000	\$60,000
(341910) Election Qualify Fees	\$2,160	\$5,940	\$0	\$5,000
(341915) Charging Station Fees	\$4,323	\$4,197	\$2,000	\$3,500
(342101) Special Police Ser- Ot	\$15,819	\$34,920	\$27,000	\$0
(342120) Accident Reports	\$38,055	\$31,824	\$19,500	\$28,000
(342130) False Alarm Fees	\$178,510	\$142,740	\$25,000	\$130,000
(342140) Expungement Fees	\$300	\$7,787	\$0	\$0
(342210) Fire Alarm Fees	-\$8,500	\$0	\$0	\$0
(342310) Fingerprinting Fees	\$14,600	\$15,140	\$7,500	\$13,700
(342500) E911 Charges	\$2,612,258	\$2,526,132	\$1,307,500	\$2,450,000

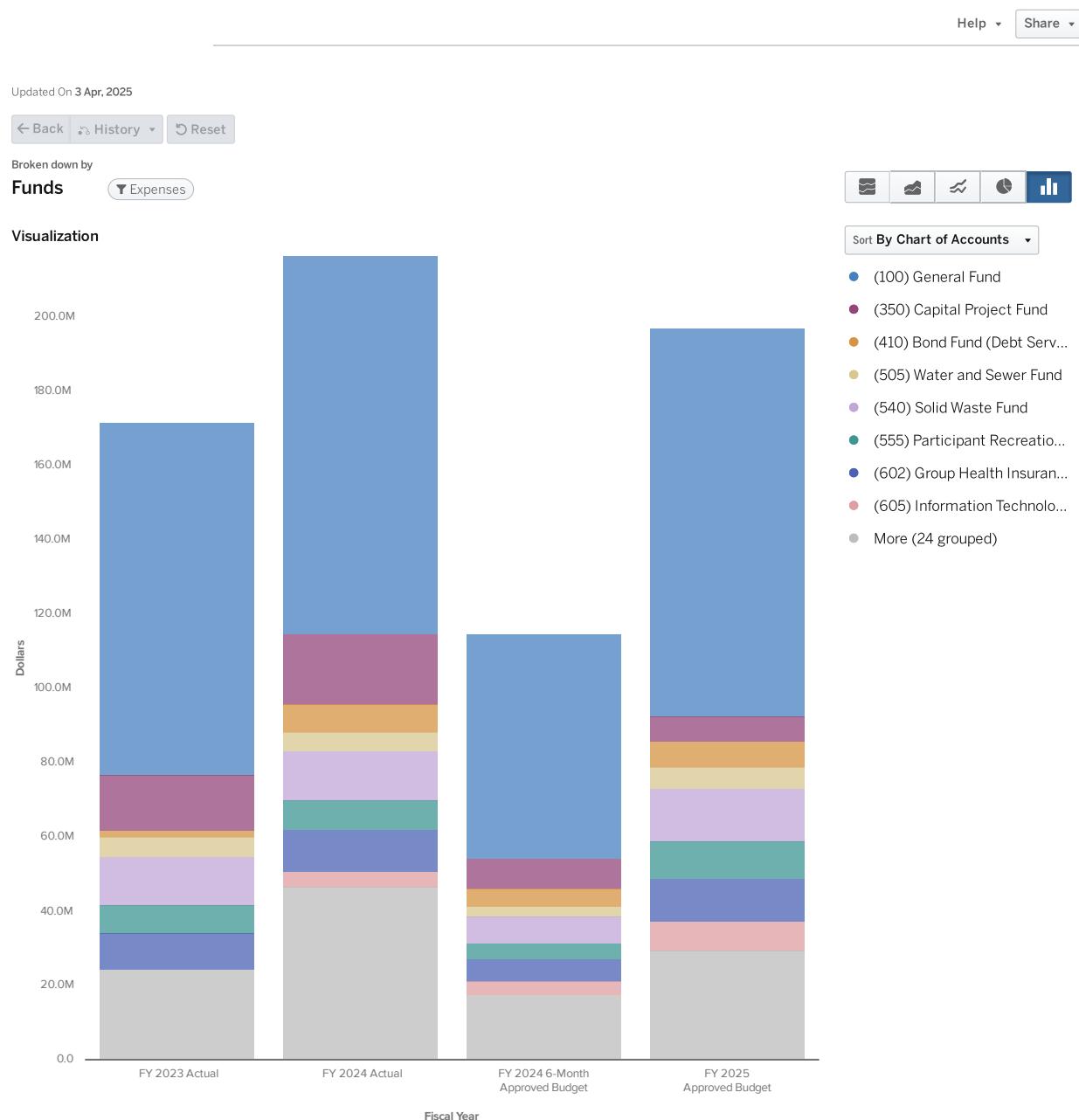
	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(342920) Mountain Park	\$85,221	\$102,389	\$49,496	\$105,957
(342921) National Park Service	\$47,967	\$41,230	\$20,616	\$41,232
(343101) Sidewalk Assessments	\$360,000	\$0	\$0	\$0
(343210) Lake Charles - Spec Assess	\$0	\$17,000	\$17,000	\$17,000
(344111) Residential Refuse Collect	\$7,903,030	\$8,846,429	\$4,833,133	\$9,825,000
(344112) Commercial Refuse Collect	\$4,403,677	\$4,896,174	\$2,614,604	\$5,328,000
(344115) Utility Billing Lien Revenue	\$11	\$0	\$0	\$0
(344160) Solid Waste Recycling Fees	\$137,407	\$131,775	\$79,116	\$135,000
(344162) Large Item Fees	\$53,445	\$48,506	\$32,670	\$50,000
(344191) Dumpster Set Up Fees	\$855	\$823	\$550	\$800
(344210) Water Charges	\$4,053,529	\$4,518,907	\$2,393,360	\$4,920,000
(344215) Reconnect Fees	\$150	\$450	\$0	\$300
(344216) Meter Fees	\$201,460	\$107,020	\$65,050	\$128,000
(344217) Water Service Stop Fees	\$12,550	\$19,650	\$5,786	\$20,000
(344218) Capacity Fees	\$422,200	\$72,300	\$104,955	\$150,000
(344255) Sewerage Charges	\$350,030	\$282,743	\$196,175	\$412,000
(344261) Stormwater Utility	\$3,924,534	\$4,334,688	\$2,397,258	\$4,801,700
(344700) Utility Bill Late Charges	\$227,741	\$296,612	\$117,500	\$305,000
(345410) Parking Charges	\$50,165	\$43,962	\$25,500	\$2,200,000
(345610) Telecommunication Charges	\$223,126	\$105,619	\$114,500	\$250,000
(346400) Background Check Fees	\$18,065	\$16,845	\$7,500	\$16,000
(347201) Auditorium Rental Fees	\$67,418	\$709,464	\$475,380	\$779,800
(347202) Other Rental Fees	\$466,800	\$485,130	\$250,000	\$558,000
(347501) General Programs	\$699,502	\$160,073	\$130,000	\$410,358
(347502) Special Events Vendor Fees	\$111,482	\$125,289	\$9,900	\$147,000
(347503) Athletics	\$2,393,131	\$2,524,753	\$1,569,750	\$2,800,000
(347504) Tennis	\$505,710	\$454,305	\$262,500	\$586,593
(347505) Swimming	\$140,932	\$377,078	\$157,500	\$383,000
(347506) Gym & Physical Fitness	\$1,366,540	\$1,216,027	\$725,000	\$1,842,467
(347507) Dance, Drama, & Music	\$602,642	\$553,323	\$300,000	\$710,280
(347508) Arts & Crafts	\$501,906	\$521,515	\$290,000	\$680,719
(347509) General Instruction Programs	\$272,023	\$530,997	\$232,000	\$651,238
(347510) Rec & Parks Contributions	\$708	-\$675	\$0	\$0
(347512) Rec & Parks Miscellaneous	\$28,763	\$31,207	\$24,000	\$0
(347513) Senior Adult Center	\$217,635	\$112,634	\$33,750	\$75,000
(347514) Adult Aquatics Center	\$179,581	\$3,911	\$2,000	\$5,000
(347901) Gift Shop/Merchandise	\$0	\$0	\$1,500	\$0
(347905) Convenience Fee	\$23,688	\$2	\$0	\$0
(347906) Recreation Admin Fee	\$0	\$751,264	\$525,000	\$1,050,000
(349300) Bad Check Fees	\$120	\$195	\$0	\$0
(341702) Indirect Cost E911	\$281,026	\$155,273	\$100,463	\$237,432
(341703) Indirect Cost Water Fund	\$462,788	\$406,704	\$207,082	\$485,378
(341704) Indirect Cost Solid Waste	\$1,251,587	\$1,226,292	\$594,843	\$1,287,733
(341705) Indirect Cost Rec Participation Fund	\$458,586	\$523,351	\$246,909	\$646,400
(341706) Indirect Cost Stormwater	\$705,810	\$701,263	\$367,287	\$549,578
(341707) Indirect Cost Garage	\$145,431	\$152,064	\$70,809	\$191,270
(341750) Fleet Service Charges	\$2,314,916	\$2,288,962	\$1,251,406	\$2,066,682
(341751) Information Technology Charges	\$0	\$6,818,565	\$3,822,724	\$7,834,762
(341805) Risk Claims Payments	\$1,410,000	\$1,550,000	\$950,000	\$2,205,000
CHARGES FOR SERVICE TOTAL	\$40,912,612	\$49,742,971	\$27,101,572	\$57,985,879
Employee Contribution				
(341826) Dental-Employee	\$0	\$0	\$85,222	\$0
(341835) Group Health-Employee	\$0	\$0	\$375,938	\$0
(389500) Employee Hc Contribution	\$1,084,538	\$929,350	\$0	\$890,962
EMPLOYEE CONTRIBUTION TOTAL	\$1,084,538	\$929,350	\$461,160	\$890,962
Employer Contribution				
(341820) HSA Contribution-Employer	\$638,188	\$591,729	\$0	\$0
(341825) Dental-Employer	\$310,278	\$318,592	\$156,136	\$312,271
(341827) Basic Life-Employer	\$225,045	\$219,912	\$0	\$0
(341829) Disability-Employer	\$239,842	\$210,955	\$0	\$0
(341834) Group Health-Employer	\$7,477,908	\$8,295,201	\$5,006,730	\$8,583,659
(341837) Empl Assist Program-Employer	\$16,640	\$17,305	\$0	\$0
(341839) Benefits Admin Assessment	\$599,583	\$0	\$316,689	\$633,378
EMPLOYER CONTRIBUTION TOTAL	\$9,507,482	\$9,653,694	\$5,479,555	\$9,529,308
Interest Income				

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(361000) Interest Revenues	\$4,455,567	\$10,679,113	\$1,610,025	\$4,076,000
(361010) Unrealized Invest Gains	-\$1,615,289	\$113,475	\$0	\$0
INTEREST INCOME TOTAL	\$2,840,279	\$10,792,588	\$1,610,025	\$4,076,000
Lease Proceeds				
(393500) Capital Lease Program	\$963,170	\$4,169,511	\$0	\$0
LEASE PROCEEDS TOTAL	\$963,170	\$4,169,511	\$0	\$0
TOTAL	\$282,823,671	\$218,124,366	\$129,435,340	\$207,171,330

Expenses

Overview of all funds, including two (2) years of actuals and two (2) years of budget for comparison. Shown as all use of funds by fund (graph and table) and by type (graph and table).

Use of Funds by Fund



Use of Funds by Fund

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(100) General Fund	\$94,771,694	\$101,537,136	\$60,395,877	\$104,450,441
(350) Capital Project Fund	\$14,962,056	\$18,794,850	\$8,099,664	\$6,806,640
(540) Solid Waste Fund	\$12,992,845	\$13,399,316	\$7,055,336	\$14,365,596
(602) Group Health Insurance Fund	\$9,789,081	\$11,224,355	\$6,139,298	\$11,521,058
(555) Participant Recreation Fund	\$7,654,817	\$7,756,566	\$4,185,490	\$9,942,750
(410) Bond Fund (Debt Service)	\$1,685,100	\$7,525,207	\$4,930,962	\$6,764,749
(505) Water and Sewer Fund	\$5,336,647	\$5,165,674	\$2,532,635	\$5,775,044
(605) Information Technology Fund	\$0	\$4,180,252	\$3,821,607	\$7,881,067
(337) TSPLOST 2 Fund	\$558,011	\$1,554,211	\$0	\$12,998,448
(314) 2023 Bonds - Rec/Park/Paths	\$1,269,410	\$12,425,593	\$0	\$0
(507) Stormwater Utility Fund	\$2,948,069	\$3,258,231	\$2,154,134	\$4,603,778
(215) E-911 Fund	\$2,838,275	\$3,489,942	\$2,030,280	\$3,720,697
(221) Federal Grant Fund	\$188,366	\$164,601	\$8,347,702	\$0
(604) Fleet Services Fund	\$2,181,230	\$2,332,322	\$1,303,060	\$2,094,175
(603) Risk Management Fund	\$1,730,933	\$1,819,294	\$932,009	\$2,222,888
(316) 2023 Bonds - Parking Deck	\$233,792	\$6,322,128	\$0	\$0
(315) 2023 Bonds - Public Safety	\$156,040	\$6,292,332	\$0	\$0
(275) Hotel/Motel Fund	\$1,937,078	\$1,818,598	\$678,937	\$1,401,539
(336) TSPLOST Fund	\$5,449,108	\$263,406	\$0	\$0
(601) Workers' Compensation Fund	\$1,250,418	\$1,096,308	\$538,470	\$1,200,595
(226) American Rescue Plan Act Fund	\$662,512	\$2,332,321	\$0	\$0
(230) Impact Fees Fund	\$381,125	\$867,138	\$927,500	\$1,300
(291) Special Events Fund	\$501,817	\$405,037	\$406,532	\$600,953
(335) LMING Resurfacing Grant	\$903,284	\$948,412	\$0	\$0
(280) Auto Rental Excise Tax Fund	\$425,000	\$527,500	\$157,500	\$415,000
(225) CDBG Grant	\$488,282	\$184,376	\$16,282	\$32,295
(210) Confiscated Assets Fund	\$130,992	\$303,167	\$1,920	\$0
(245) Tree Bank Fund	\$101,001	\$176,673	\$0	\$146,803
(290) Leita Thompson Fund	\$59,378	\$50,165	\$40,243	\$79,198
(220) State Grant Fund	\$77,221	\$100,347	\$0	\$0
(222) County/Local Grant Fund	\$18,556	\$0	\$0	\$0
(771) Scholarship Endowment Fund	\$0	\$0	\$0	\$100
TOTAL	\$171,682,138	\$216,315,458	\$114,695,438	\$197,025,114

Use of Funds by Type

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Broken down by

Expenses



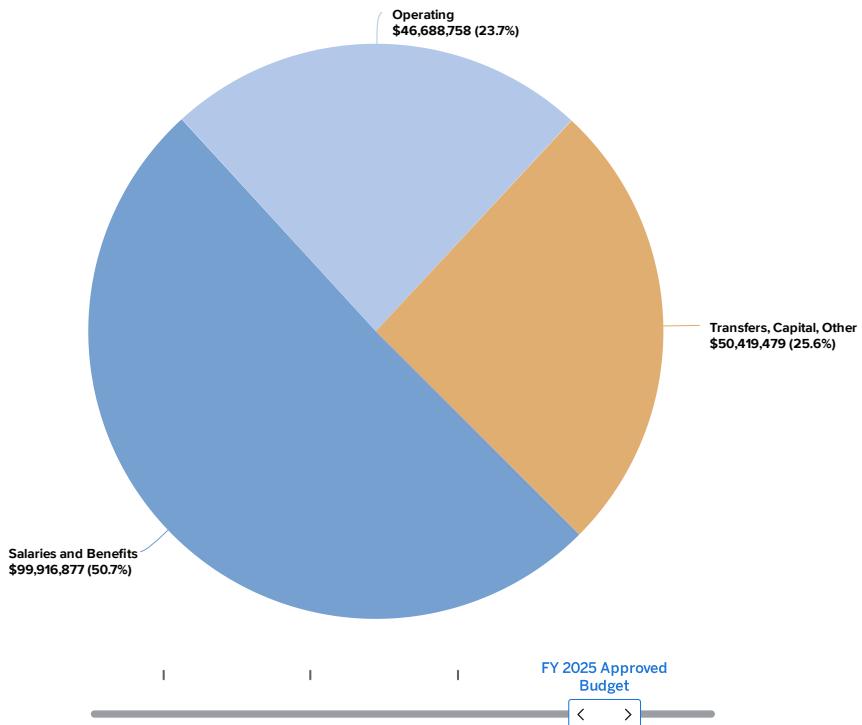
Visualization

Sort By Chart of Accounts ▾

● Salaries and Benefits

● Operating

● Transfers, Capital, Other



Use of Funds by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$42,462,024	\$46,192,380	\$26,049,203	\$52,127,071
(511101) Budgeted Salary Savings	\$0	\$0	-\$349,380	-\$1,083,302
(511102) Budgeted Salary Contingency	\$0	\$0	\$947,127	\$4,173,917
(511110) Elected Officials	\$166,750	\$201,732	\$98,000	\$196,000
(511400) Other Compensation	\$500	\$0	\$0	\$0
(511105) Part Time Employees	\$1,085,393	\$974,941	\$501,297	\$773,490
(511115) Firefighter's Fees	\$5,201,105	\$4,226,683	\$2,071,384	\$2,707,503
(511200) Temporary Employees	\$1,543,302	\$1,681,144	\$1,062,688	\$1,798,927
(511250) Seasonal Employees	\$421,268	\$456,108	\$242,948	\$481,000
(511300) Overtime	\$885,251	\$1,125,419	\$511,687	\$737,153
(512500) Tuition Reimbursements	\$45,206	\$78,122	\$17,500	\$49,875
(512600) Unemployment Insurance	\$22,082	\$3,686	\$12,500	\$25,000
(512902) Employee Wellness Program	\$79,971	\$72,892	\$51,882	\$117,000
(512100) Group Insurance	\$7,445,678	\$8,698,639	\$4,466,290	\$8,908,875
(512200) Social Security (FICA)	\$3,108,544	\$3,304,857	\$1,931,145	\$3,837,723
(512300) Medicare	\$729,139	\$774,059	\$451,675	\$897,568
(512400) Defined Benefit Retirement	\$5,295,383	\$5,769,900	\$2,500,017	\$5,000,000
(512401) Deferred Compensation	\$256,837	\$275,291	\$141,946	\$282,362
(512402) Defined Contribution Retirement	\$3,091,335	\$4,241,075	\$2,577,055	\$5,500,657
(512700) Workers' Compensation	\$996,387	\$855,375	\$425,000	\$933,000

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(512903) HSA Contributions	\$666,298	\$789,062	\$725,000	\$800,000
(512904) Employee Assistance Program	\$30,079	\$34,226	\$18,750	\$35,410
(512905) Base Life Insurance	\$224,190	\$195,980	\$101,400	\$202,800
(512907) Disability Insurance	\$231,910	\$191,697	\$97,650	\$195,300
(512908) Dental Insurance	\$452,360	\$445,639	\$252,900	\$505,800
(512909) Vision Insurance	\$71	\$0	\$0	\$0
(512920) Other Benefits	\$19,541	\$11,710	\$12,500	\$15,000
(553100) Group Insurance Contribution	\$9,532,482	\$9,657,014	\$5,061,806	\$9,515,748
(554100) Workers Comp Contribution	\$850,000	\$850,000	\$465,000	\$1,183,000
SALARIES AND BENEFITS TOTAL	\$84,843,085	\$91,107,633	\$50,444,970	\$99,916,877
Operating				
(521201) Professional Services	\$1,584,862	\$3,691,822	\$2,013,272	\$4,847,917
(521202) Legal	\$660,807	\$329,173	\$250,000	\$900,000
(521203) Animal Control	\$100,410	\$166,964	\$127,420	\$254,840
(521300) Technical Services	\$205,760	\$350,554	\$224,040	\$489,365
(521400) Contract Services	\$6,921,433	\$8,797,931	\$4,179,137	\$7,285,267
(522110) Disposal	\$1,743,736	\$1,721,618	\$1,012,597	\$1,967,000
(522130) Custodial	\$378,133	\$475,577	\$255,604	\$40,716
(522140) Maintenance - Grounds	\$611,714	\$524,850	\$180,360	\$438,141
(522205) Repairs And Maintenance	\$2,284,248	\$5,333,529	\$974,495	\$4,781,880
(522210) Vehicle Repair	\$245,045	\$208,083	\$175,235	\$250,668
(522310) Rental Of Land And Buildings	\$88,897	\$82,833	\$72,751	\$189,665
(522320) Rental Of Equipment And Vehicles	\$233,651	\$399,593	\$149,800	\$224,068
(523220) Postage	\$136,957	\$137,027	\$69,192	\$165,319
(523300) Advertising	\$74,593	\$90,088	\$81,065	\$58,220
(523400) Printing And Binding	\$69,425	\$69,982	\$47,102	\$91,134
(523500) Travel	\$230,510	\$226,240	\$185,978	\$158,920
(523600) Dues And Fees	\$195,947	\$227,381	\$146,054	\$166,581
(523700) Education And Training	\$222,032	\$332,316	\$246,091	\$146,771
(523701) Roswell U	\$61,651	\$4,874	\$2,550	\$5,091
(523800) Licenses	\$4,296	\$2,395	\$6,686	\$11,039
(523851) Contracted Temporary Labor	\$21,622	\$14,685	\$0	\$0
(523852) Instruction Fees	\$1,955,526	\$2,209,785	\$1,153,073	\$2,251,390
(523909) Other Purchased Services	\$536	\$0	\$0	\$0
(531105) Supplies	\$1,786,879	\$1,867,775	\$1,016,061	\$1,904,637
(531115) Recreation Supplies	\$856,193	\$868,713	\$601,249	\$968,555
(531130) Officials Expenses	\$3,000	\$3,125	\$1,500	\$3,000
(531131) Mayor's Expenses	\$1,416	\$81,768	\$4,000	\$7,000
(531140) Water Line/Meter Maint Supplies	\$402,107	\$311,947	\$183,316	\$439,055
(531240) Bottled Gas	\$8,580	\$10,006	\$8,425	\$11,915
(531310) Hospitality And Events	\$20,930	\$39,413	\$35,755	\$35,430
(531315) Food	\$14,464	\$14,485	\$12,740	\$6,200
(531400) Books And Periodicals	\$42,350	\$52,374	\$27,485	\$59,068
(531605) Machinery And Equipment-Operating	\$521,530	\$546,699	\$389,247	\$573,568
(531610) Furniture/Fixtures-Operating	\$129,185	\$117,837	\$71,850	\$17,470
(531625) Dumpster - Equipment Op	\$52,026	\$59,130	\$40,000	\$90,000
(531710) Vietnam Memorial Bricks	\$486	\$1,116	\$125	\$0
(531720) Uniforms	\$398,202	\$399,335	\$242,246	\$333,187
(522206) Repairs & Maintenance - Technology	\$16,912	\$707,730	\$410,290	\$467,294
(522220) Vehicle Fleet Rate	\$2,314,916	\$2,288,962	\$1,251,406	\$2,066,682
(523100) Property And Liability Insurance	\$1,195,423	\$1,321,453	\$684,138	\$1,515,470
(523210) Communication Services	\$1,535,191	\$1,738,708	\$886,184	\$1,752,573
(523810) Software Licenses, Fees, and Maintenance	\$1,915,948	\$2,087,968	\$2,040,764	\$3,874,016
(523901) Bank Fees / Charges	\$160,133	\$87,677	\$53,200	\$431,203
(523902) Sanitation Services	\$138,298	\$152,040	\$78,402	\$179,832
(523903) Service Fees-Leases	\$42,837	\$33,044	\$0	\$0
(531120) Vehicle Parts And Supplies	\$941,063	\$949,751	\$474,871	\$608,787
(531150) Computer Supplies	\$109	\$100	\$5,000	\$6,000
(531210) Water / Sewerage	\$410,374	\$493,376	\$286,200	\$636,558
(531215) Stormwater Fees	\$827,272	\$911,679	\$500,364	\$1,009,608
(531220) Natural Gas	\$180,682	\$159,546	\$86,058	\$172,670
(531230) Electricity	\$2,777,797	\$3,170,525	\$1,564,250	\$3,547,297
(531250) Oil	\$39,301	\$32,056	\$18,064	\$39,779
(531270) Gasoline/ Diesel	\$1,243,059	\$1,261,313	\$673,681	\$1,153,412
(531615) Computer Equipment-Operating	\$587,479	\$294,064	\$50,000	\$24,500

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(531620) Communication Equipment-Operating	\$43,363	\$32,356	\$20,906	\$30,000
(539998) P-card Initial Allocation	\$986	\$120	\$0	\$0
(539999) Special Events Contra	\$14,200	\$14,200	\$0	\$0
OPERATING TOTAL	\$36,654,483	\$45,507,689	\$23,270,279	\$46,688,758
Transfers, Capital, Other				
(541100) Sites (land)	\$450,000	\$22,645,992	\$2,140,000	\$0
(541200) Site Improvements	\$2,404,255	\$4,097,991	\$578,000	\$1,484,000
(541210) Recreation Facilities	\$2,482,742	\$6,152,058	\$8,638,222	\$0
(541300) Buildings	\$2,087,795	\$881,000	\$2,200,000	\$0
(541415) Road Improvements/ Sidewalks	\$11,121,216	\$2,926,401	\$2,000,000	\$11,898,448
(541420) Water Lines	\$352,245	\$141,421	\$413,558	\$1,019,897
(542100) Machinery	\$1,973,520	\$521,591	\$38,200	\$397,080
(542200) Vehicles	\$2,596,044	\$6,008,903	\$260,000	\$3,228,679
(542300) Furniture And Fixtures	\$166,213	\$0	\$0	\$0
(542400) Computer Equipment	\$117,472	\$32,078	\$0	\$0
(542500) Communication Equipment	\$0	\$0	\$0	\$45,000
(543000) Consulting Contracts	\$271,341	\$35,901	\$0	\$0
(549999) Contra- Capital Expense Account	-\$3,415,983	-\$4,191,346	\$0	\$0
(561001) Building- Depreciation	\$755,653	\$748,421	\$0	\$0
(561002) Infrastructure- Depreciation	\$844,932	\$845,669	\$0	\$0
(561003) Site Improvement- Depreciation	\$26,449	\$26,498	\$0	\$0
(561004) Machinery & Equipment- Depreciation	\$166,776	\$904,655	\$0	\$0
(561005) Vehicles-depreciation	\$445,529	\$489,183	\$0	\$0
(562000) Amortization Expense	\$0	\$114,358	\$0	\$0
(551110) Indirect Costs	\$3,305,228	\$3,164,947	\$1,587,393	\$3,397,791
(551300) Information Technology Charges - Internal	\$0	\$6,822,462	\$3,822,724	\$7,831,762
(552400) Risk/Liability Contribution	\$1,410,000	\$1,550,000	\$950,000	\$2,205,000
(611350) Transfers Out - Cap Projects	\$10,333,971	\$9,394,768	\$5,256,425	\$2,830,428
(611351) Transfer Out - Fed Grant	\$39,177	\$153,000	\$960,250	\$0
(611353) Transfer Out - Solid Waste	\$378	\$0	\$0	\$0
(611354) Transfer Out - E911	\$480,795	\$842,184	\$800,000	\$900,000
(611355) Transfer Out - Participant Rec	\$808,586	\$141,516	\$0	\$746,229
(611356) Transfer Out - County Grant	\$2,756	\$0	\$0	\$0
(611357) Transfer Out - General Fund	\$1,324,876	\$1,444,039	\$470,624	\$1,061,864
(611360) Transfer Out - Group Insurance	\$25,000	\$25,000	\$12,500	\$25,000
(611361) Transfer Out - Fleet Capital	\$1,817,132	\$2,353,931	\$1,202,221	\$2,816,212
(611366) Operating Transfer Out-OpEvnts	\$200,300	\$150,300	\$400,000	\$380,300
(611367) Operating Transfer Out-StateG	\$45,000	\$0	\$0	\$0
(572000) Payments To Other Agencies	\$0	\$0	\$0	\$100
(572010) Payments To Local Nonprofits	\$243,222	\$115,472	\$0	\$0
(575000) Loss On Dispos Of Asset	\$330,887	\$0	\$0	\$0
(579001) Contingency Operating	\$0	\$0	\$1,788,428	\$744,000
(579025) Insurance Deductibles	\$285,839	\$291,128	\$125,000	\$350,000
(581100) Principal- Long Term Debt	\$3,496,677	\$4,524,032	\$3,972,459	\$4,670,281
(581200) Principal - Capital Lease	\$1,659,196	\$1,516,665	\$1,242,464	\$241,279
(582100) Interest - Long Term Debt	\$414,164	\$4,550,311	\$2,121,721	\$4,074,875
(582200) Interest - Capital Lease	\$128,930	\$279,608	\$0	\$71,254
(583000) Fiscal Agent Fees	\$476,556	\$0	\$0	\$0
(584000) Debt Issuance Costs	\$509,701	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$50,184,569	\$79,700,136	\$40,980,189	\$50,419,479
TOTAL	\$171,682,138	\$216,315,458	\$114,695,438	\$197,025,114

Revenue Analysis

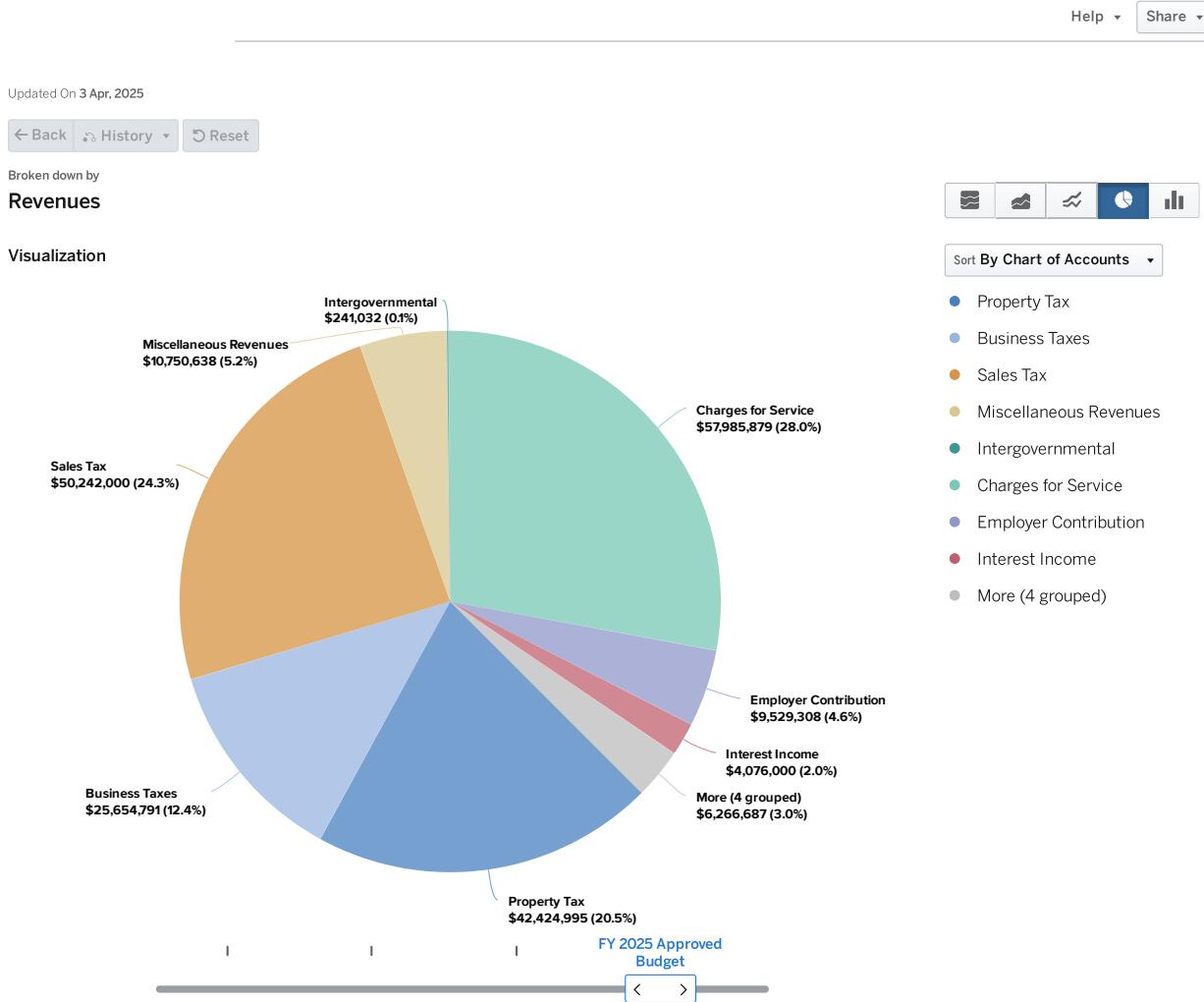
Revenue analysis and trend data is evaluated by City staff early in the budget process and updated through the budget process based on changes.

Revenue Trends for FY 2025

As shown in the tables below, the current year revenues for FY 2025 have been approved at **\$207.2 M** for all funds. This is an **increase of \$15.9 M** from the prior full fiscal year approved budget. Roswell proposes an increase in parking fees, community development fees, fire inspection fees, and one-time utilities.

Revenues for All Funds by Type

(slide the bar below the chart to look at prior years)



Detail for Majority of Revenue Categories

The information provided below is on a majority (85.1%) of the total revenue collected by the City of Roswell. On the following charts, information is included for 2 fiscal years of actual and 2 fiscal years of budget for comparison. Click on the charts for additional detail or change the type of chart in the online version.

Charges for Service (External and Internal):

The largest source of revenue for the City in FY 2024 is Charges for Service, which represents **28.0%** of the total revenue budget. Revenue projections are **\$58.0 M** for FY 2025. Charges for Services include sanitation services, impact fees, mandated E-911 fees, storm water utility fees, water billing revenues, indirect costs (internal) and other similar revenue sources.

Revenue projections for Charges for Services are based upon historical actual revenues, current customer numbers, minor rate adjustments, the lingering effects of COVID-19, and economic factors.

Rate increases approved with the FY 2025 Approved Budget include:

Water Fund

- Water capacity fees to align with current market prices
- Water meter fees have increased to align with meter costs by size and type
- Hydrant meter rental fee recovers administrative costs incurred by the Utility
- Newly created bacteria sampling fee has been established at \$200

Transfer Station

- Non-resident user fees, which are now available due to the transfer station capacity expansion in summer 2024
- Fees for construction debris, which can now be processed at new dedicated construction material dumpsters

Parking Fees

- Additional parking meters and improved enforcement of existing and newly metered locations
- Although City Council has not finalized the new parking fees and related policies, the FY 2025 Approved Budget anticipates \$2.2 M in parking charges, up from \$53,000 in the FY 2024 Approved Budget

The approved Recreation Participation Fund charges for service revenue for FY 2025 is \$9.2 M. Beginning in FY 2024, some rental revenues formerly within the Recreation Participation Fund were recognized in the General Fund. The department will continue to develop the best offering of programs for our residents.

Beginning in FY 2024, a new Information Technology Fund was created to track information technology services. This fund has not significantly changed the overall expenses. By consolidating all of information technology, the City expects to increase efficiency and quality.

Charges for Services by Line Item

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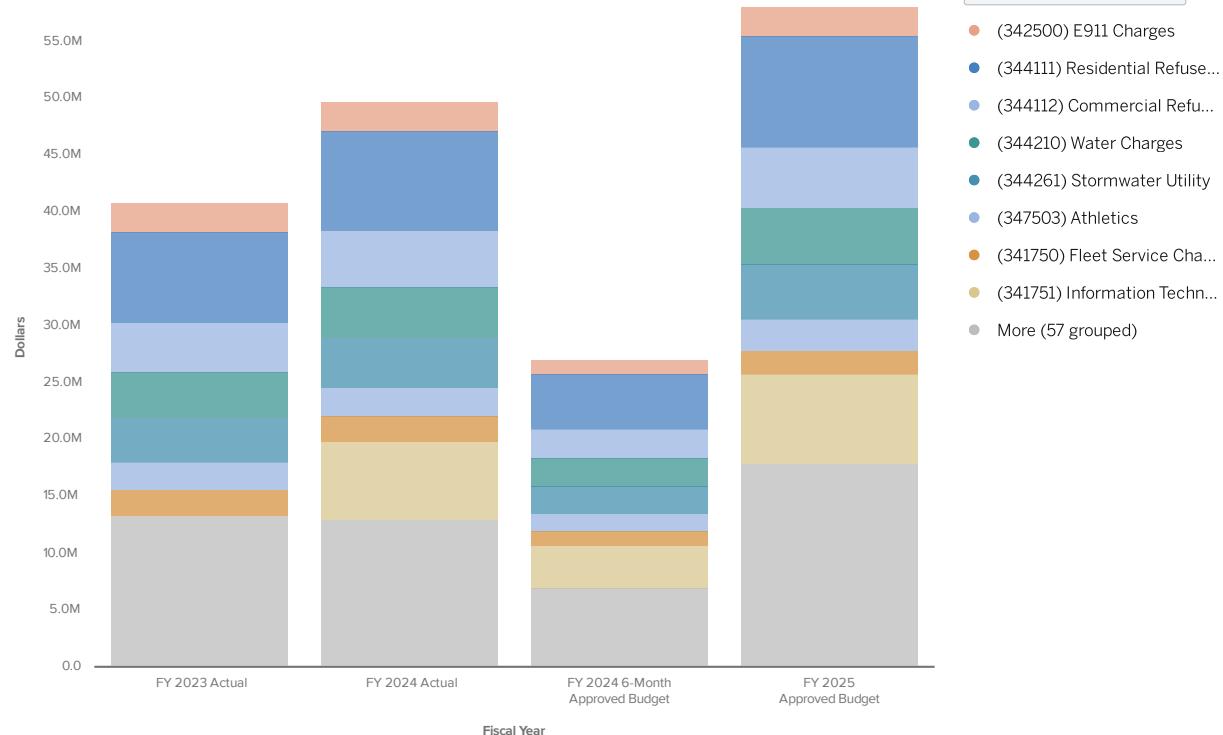
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Charges for Service



Visualization



Sales Taxes:

As the second largest source of revenues in FY 2025 for the City, sales tax represents **24.3%** of the total revenue budget.

Revenue projections are **\$50.2 M** for FY 2025, of which **\$20.0 M** is T-SPLOST revenue. T-SPLOST is a 3/4th penny tax that was approved by voters twice and will be used for transportation projects throughout the City (distributed from Fulton county at a rate of 15.81%).

The FY 2025 General Fund budget for sales tax revenue is approved at **\$30.2 M**, which is a **5.5% decrease** over the LOST revenue received within calendar year 2024. The distribution of local option sales tax (LOST) was negotiated during calendar year 2022 by local lawmakers and the resulting rate for 2025 is 8.0645%, which is down from 8.2057% in 2024. FY 2025 revenue projections for sales tax were based on a projection of consumer spending within Fulton County, the distribution of LOST, and the economic forecasts for the Atlanta, north metro area as suggested by Moody's and the University of Georgia.

Sales Tax by Account



Property Taxes:

Property Taxes are the third largest source of revenue for the City, representing **20.5%** of the total revenue budget. Revenue projections for FY 2025 total **\$42.4 M** which is an increase of **\$9.4 M** from the FY 2024 Approved Budget.

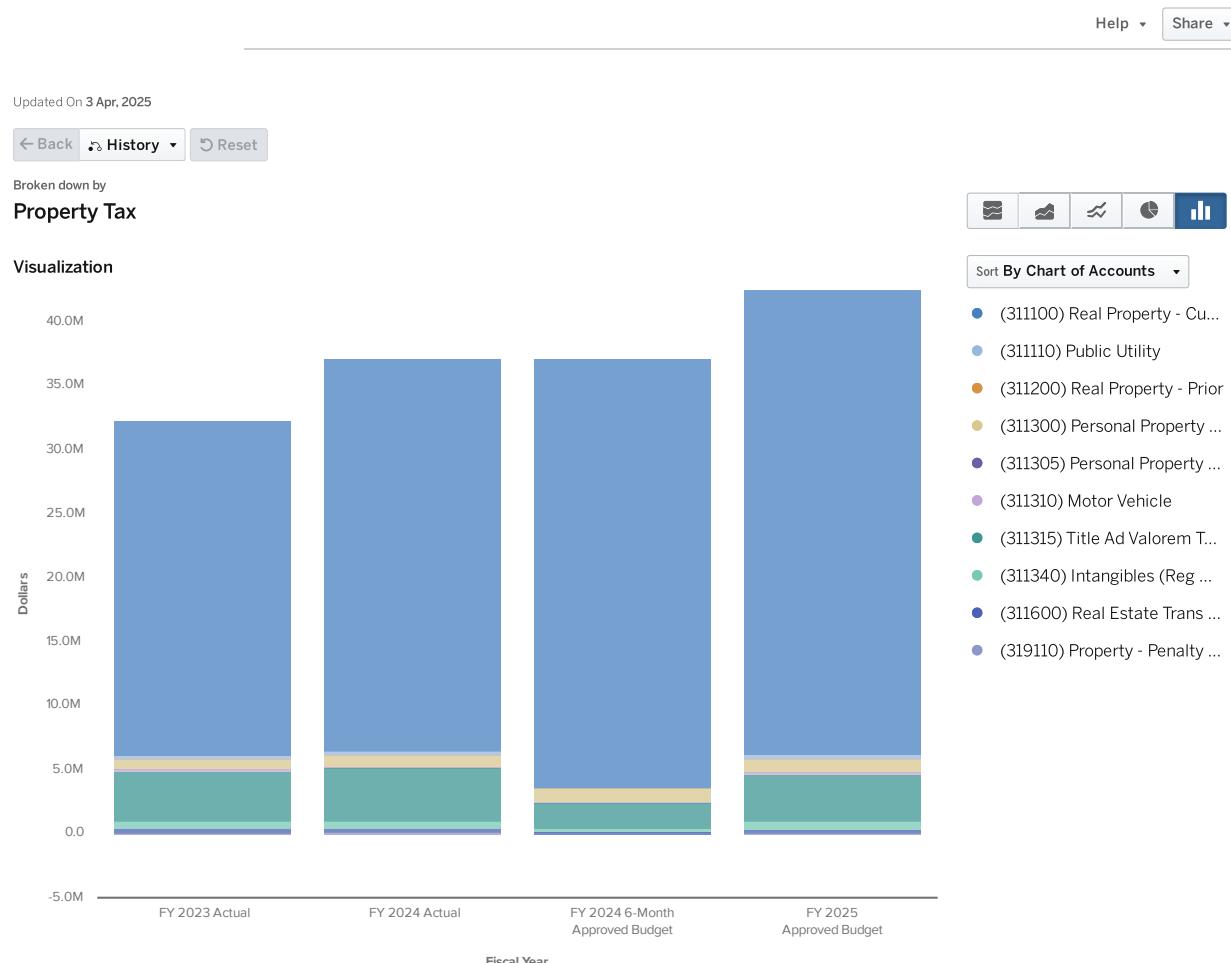
The City determines the local millage rate and the property digest values are set by the Fulton County Tax Assessor. FY 2025 property tax revenue projections are initially based upon an estimated digest. The City of Roswell website has additional information on [Property Taxes](https://www.roswellgov.com/government/departments/finance/property-taxes) (<https://www.roswellgov.com/government/departments/finance/property-taxes>).

The approved millage rate for FY 2024 6-Month was 4.049 mills, with a component of 4.049 for maintenance and operations and 0.900 mills for servicing bonded indebtedness.

The FY 2025 millage rate will be reviewed and set after the digest is received from Fulton County. The approved budget includes an estimate of property tax revenues for FY 2025 based upon current millage rate of 4.949 mills.

In November 2024, a new Tax Allocation District (TAD) was approved by Roswell Mayor and Council to be submitted to Fulton County for consideration. The impact of this TAD has not been considered within the FY 2025 Approved Budget.

Property Taxes by Account



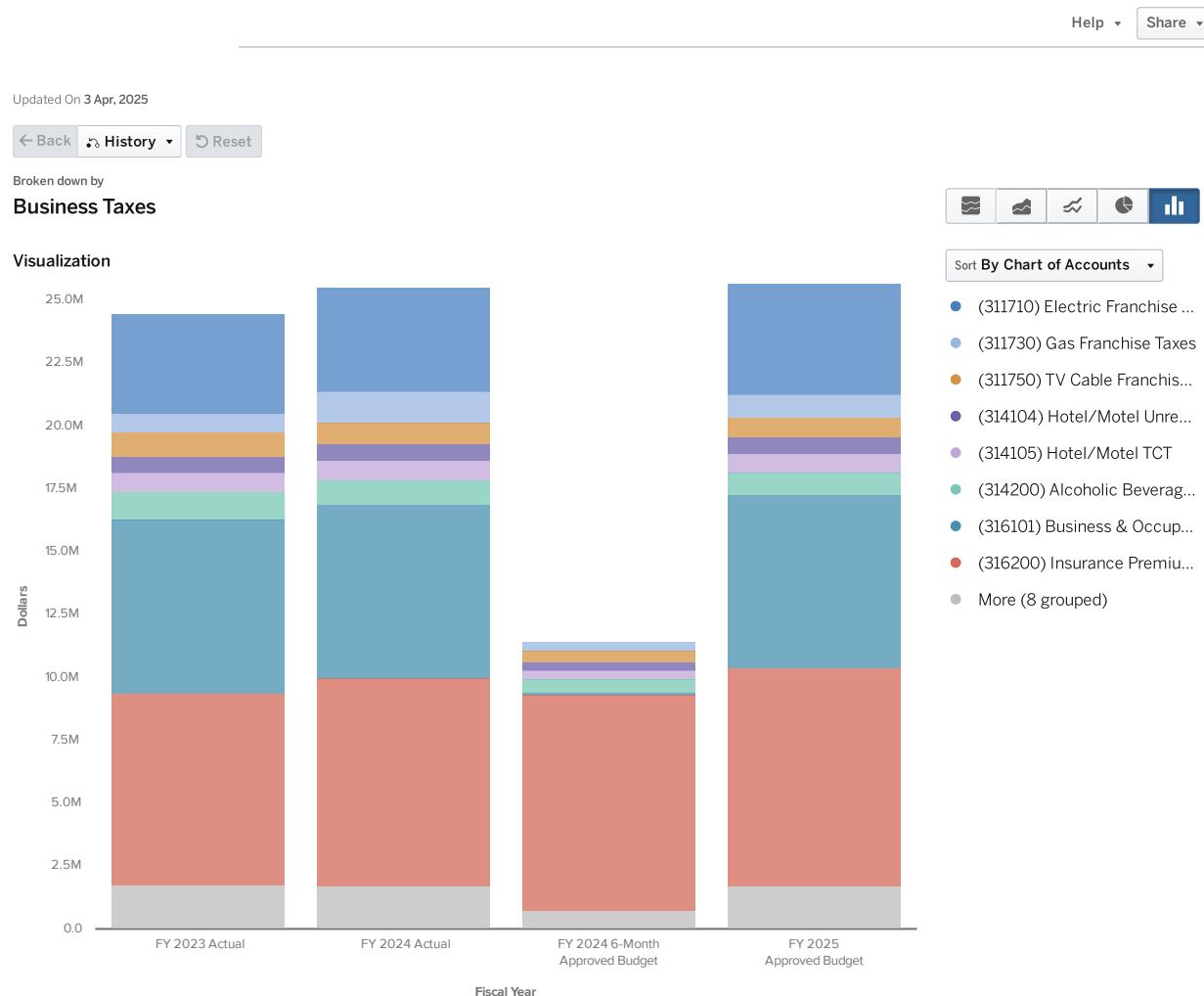
Business Taxes:

The fourth largest source of revenue for the City is Franchise, Alcohol, Business/Insurance Taxes, which represent 12.4% of the total revenue budget. Revenue projections are **\$25.7M** for FY 2025, which is an increase of **\$937.4K** from the FY 2024 Approved Budget.

From the FY 2024 Approved Budget, insurance premium tax has increased in FY 2025 by \$949.6 k or 12.3%. Additionally, electric franchise taxes increased by \$370.2 k or 9.3%.

All other revenue projections for Franchise, Alcohol, Business/Insurance Taxes are based upon historical trends of the various revenue accounts within the category. The other increases in projected revenues for FY 2024 is primarily attributable to the Hotel/Motel revenue and excise taxes.

Business Taxes by Account



Licenses and Permits:

While Licenses and Permits is not one of the major revenue categories for the City, it has seen a significant amount of change within the FY 2025 Approved Budget. Overall, this category increased to \$4.0 M for FY25 from \$2.8 M in the Approved Budget for FY 2024. This increase of \$1.2 M is a result of increases to community development, building inspection, and fire inspection permits.

For community development permit fees, most increases in permit fees focused on re-inspection fees implementation in order to responsibly account for City costs per permit and plan review. Building inspections increased significantly across all types of structures.

Prior to FY 2025, the City of Roswell had almost no permit fees related to fire inspections, Fire Department, or Fire Marshal services. The new fees were created using benchmarks from neighboring cities' fees and offsetting associated costs for services.

For more information about the new community development and fire fees, go to the City of Roswell website (http://roswellcityga.iqm2.com/Citizens/Detail_Meeting.aspx?ID=3288) to access the City Council meeting agenda or video recording from December 9, 2024.

Licenses and Permits by Account



Personnel Information

A summary of staffing expenditures and full-time employee positions

Expenditures for Salaries and Benefits for All Funds

Salaries and Benefits make up \$99.9 M of the FY 2025 Budget. This is an increase of \$5.8 M or 6.2% over the FY 2024 Approved Budget. The increase for FY 2025 includes:

- Third year of transition to a full-time Fire Department with the hiring of 30 full-time positions. This implementation will span over 5 fiscal years, and began in FY 2023.
- Updated competitive compensation plan for all staff
- Employee salary increase (Average of 3%) starting Jan 1, 2025.

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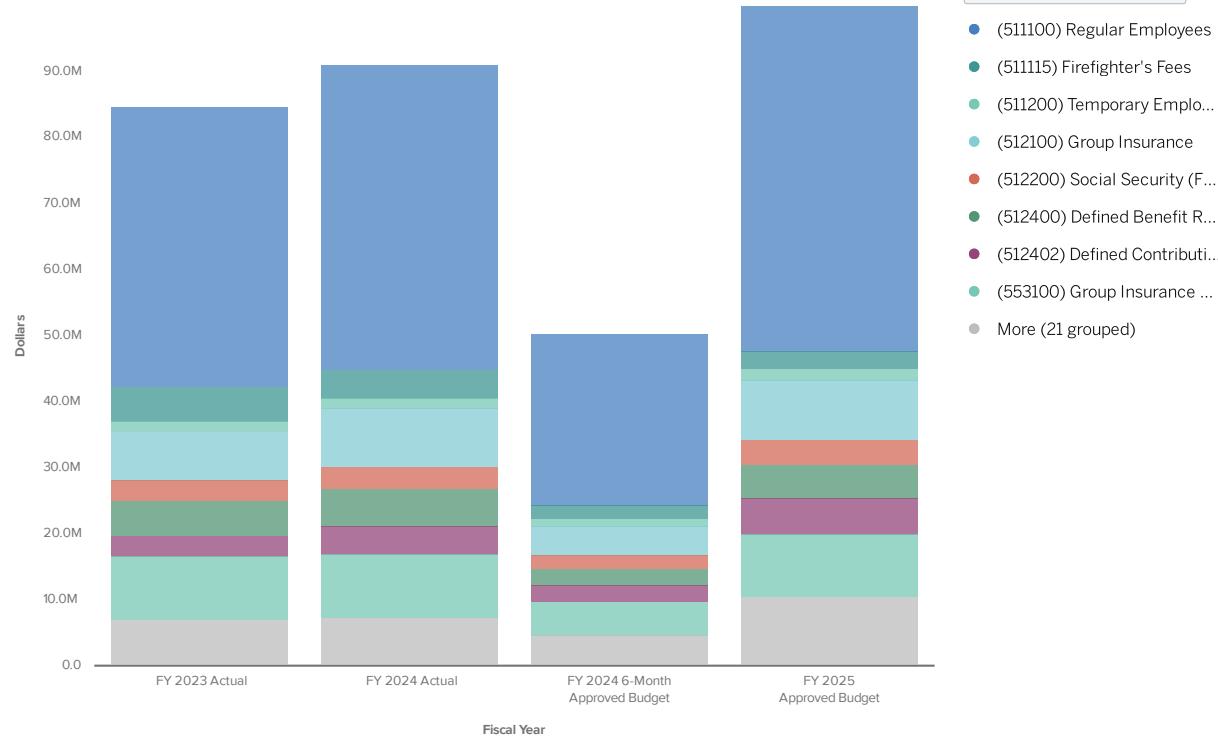
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Salaries and Benefits



Visualization



Full-Time Position History



For FY 2025, some full-time positions were realigned to support the strategic priorities of the City. The approved budget includes:

- 15 new full-time firefighter positions
- 5 new full-time concrete crew positions

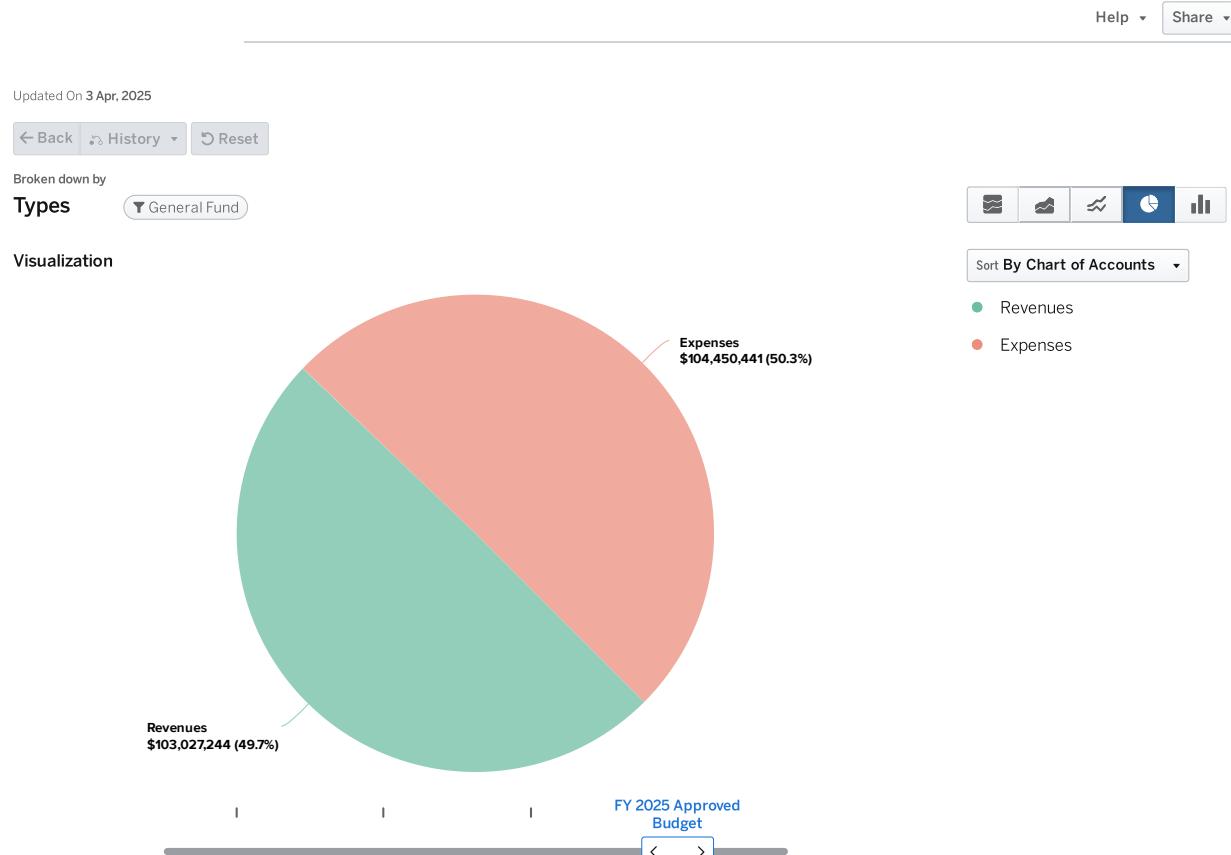
General Fund Summary

The General Fund is the City's primary operating fund and the largest source of day-to-day service delivery. It represents 53% of the FY 2025 Budget.

Summary of General Fund for FY 2025

General Fund Balance (estimated)	\$300,000
25% Reserve from FY 24 6 - Month	\$26,405,419
General Fund Revenue	\$103,027,244
General Fund Sources of Funding	\$129,732,663
Operating	\$101,122,013
25% Reserve	\$25,280,503
Capital and One -Time Expenses	\$3,328,428
General Fund Uses of Funding	\$129,730,944

General Fund Comparison of Current Year Revenues and Expenditures



Current Year Revenues - General Fund

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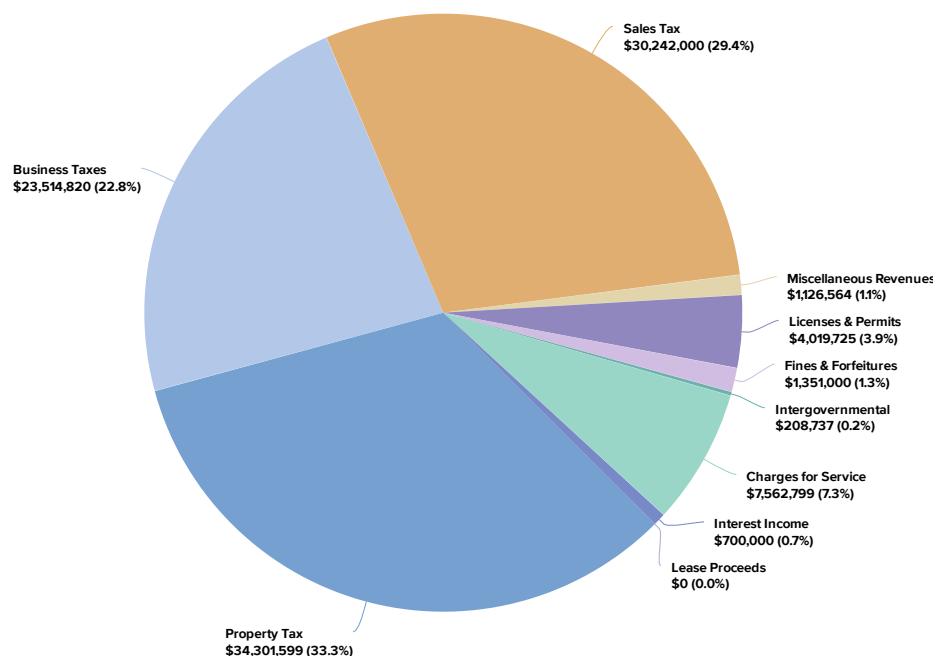
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Revenues General Fund



Visualization

Sort By Chart of Accounts ▾



FY 2025 Approved Budget

◀ ▶

General Fund Current Year Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Property Tax				
(311100) Real Property - Current Year	\$25,398,696	\$24,152,148	\$26,299,312	\$28,392,983
(311110) Public Utility	\$251,718	\$262,394	\$0	\$262,394
(311200) Real Property - Prior	\$6,989	-\$357	\$0	\$0
(311300) Personal Property - Current	\$841,049	\$792,860	\$835,957	\$876,068
(311305) Personal Property - Prior	-\$182	-\$716	\$0	\$0
(311310) Motor Vehicle	\$102,243	\$65,203	\$84,527	\$75,154
(311315) Title Ad Valorem Tax (Vehicle)	\$3,893,753	\$4,158,685	\$2,000,000	\$3,700,000
(311340) Intangibles (Reg & Recrd)	\$618,812	\$559,291	\$280,000	\$600,000
(311600) Real Estate Trans (intang)	\$273,783	\$275,092	\$135,000	\$270,000
(319110) Property - Penalty & Interest - Real	\$149,430	\$189,010	\$60,000	\$125,000
PROPERTY TAX TOTAL	\$31,536,291	\$30,453,610	\$29,694,796	\$34,301,599
Business Taxes				

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(311710) Electric Franchise Taxes	\$3,984,932	\$4,162,076	\$0	\$4,370,180
(311730) Gas Franchise Taxes	\$693,064	\$1,217,344	\$356,500	\$950,000
(311750) TV Cable Franchise Taxes	\$989,917	\$870,794	\$450,000	\$750,000
(311760) Telephone Franchise Taxes	\$88,574	\$46,933	\$45,000	\$70,000
(314200) Alcoholic Beverage Excise Tax	\$1,115,266	\$998,737	\$512,000	\$900,000
(314300) Local Option Mixed Drink Excise Tax	\$657,380	\$615,396	\$320,000	\$600,000
(316100) Business & Occupation Tax	-\$10	\$341	\$0	\$0
(316101) Business & Occupation Tax	\$6,911,057	\$6,904,408	\$100,000	\$6,900,000
(316102) Insurance Occupation Tax	\$100,390	\$109,575	\$100,000	\$105,000
(316200) Insurance Premium Tax	\$7,582,161	\$8,234,654	\$8,564,000	\$8,649,640
(316300) Financial Institution Tax	\$234,055	\$253,254	\$0	\$220,000
BUSINESS TAXES TOTAL	\$22,356,786	\$23,413,513	\$10,447,500	\$23,514,820
Sales Tax				
(313100) Local Option Sales Tax	\$32,168,468	\$31,693,540	\$15,771,000	\$30,242,000
SALES TAX TOTAL	\$32,168,468	\$31,693,540	\$15,771,000	\$30,242,000
Miscellaneous Revenues				
(371004) Gas South Affinity Program	\$9,082	\$11,214	\$3,600	\$7,200
(371005) Private Donations/contrib	\$42,000	\$1,500	\$0	\$0
(371006) Special Events Sponsorship	\$0	\$5,512	\$0	\$22,500
(381105) Rent Of Property	\$574,095	\$524,270	\$0	\$0
(383100) Reimbursement From Insura	\$133,390	\$129,794	\$0	\$0
(389120) Vendor Reimbursements	\$0	\$2,042	\$0	\$0
(389400) Miscellaneous	-\$73	\$1,390	\$0	\$0
(389600) Recording of Abatement	-\$58,710	\$8,315	\$0	\$0
(389999) Over And Short	-\$768	-\$651	\$0	\$0
(392100) Sale Of Assets	\$33,600	\$61,473	\$15,000	\$35,000
(392300) Sale Of Abandoned Property	\$79,887	\$22,247	\$0	\$0
(391201) Operating Transfer In	\$1,324,876	\$1,444,039	\$470,624	\$1,061,864
MISCELLANEOUS REVENUES TOTAL	\$2,137,378	\$2,211,145	\$489,224	\$1,126,564
Licenses & Permits				
(323121) Fire Inspection and Fees	\$0	\$0	\$0	\$709,825
(321110) Alcohol, Beer, Wine License	\$646,349	\$678,193	\$600,000	\$580,000
(321130) Liquor Pouring License	\$44,880	\$38,020	\$22,500	\$30,000
(321291) Massage Parlor Fees	\$100	\$1,600	\$0	\$400
(321292) Solicitor Fees	\$300	\$450	\$0	\$300
(321295) Precious Metal Dealer Fee	\$3,900	\$3,300	\$0	\$2,800
(322210) Zoning And Land Use	\$49,170	\$51,315	\$22,500	\$40,000
(322230) Sign Permits	\$13,310	\$11,270	\$5,000	\$10,000
(322240) Small Cell Technology Permit	\$2,252	\$6,802	\$0	\$2,000
(322905) Photo and Film Fees	\$45,464	\$20,367	\$12,000	\$30,000
(322991) Special Events Fee	\$5,727	\$3,200	\$0	\$1,500
(322994) Personal transp veh fee	\$870	\$720	\$0	\$400
(322995) Fireworks Permits	\$500	\$0	\$0	\$0
(322997) Special Events-Grounds Fees	\$0	\$1,500	\$0	\$0
(323120) Building & Inspection Fees	\$1,702,458	\$2,301,861	\$900,000	\$2,412,500
(323902) Grading Permits	\$279,639	\$141,689	\$100,000	\$200,000
LICENSES & PERMITS TOTAL	\$2,794,919	\$3,260,287	\$1,662,000	\$4,019,725
Fines & Forfeitures				
(351921) Opioid Settlement Payments	\$444	\$0	\$0	\$0
(351171) Municipal Court Fines	\$1,087,017	\$1,150,181	\$500,000	\$1,000,000
(351172) Municipal Court Probation	\$10,442	\$10,941	\$6,000	\$10,000
(351173) Jail Fees	\$10	\$0	\$0	\$0
(351174) Munis Admin Fee	\$32,136	\$34,256	\$16,000	\$33,000
(351175) Court Related - Other	\$5,301	\$6,442	\$3,000	\$5,500
(351176) Diversion Fee	\$2,655	\$2,270	\$1,250	\$2,500
(351940) School Zone Speeding Fines	\$462,457	\$355,673	\$0	\$300,000
FINES & FORFEITURES TOTAL	\$1,600,464	\$1,559,763	\$526,250	\$1,351,000
Intergovernmental				
(334111) Homeowners Tax Relief Grant	\$0	\$1,450,769	\$0	\$0
(336010) Alpharetta Fire Payments	\$214,145	\$171,557	\$95,000	\$148,737
(336011) Intergovernmental	\$2,853	\$76,466	\$35,000	\$60,000
INTERGOVERNMENTAL TOTAL	\$216,998	\$1,698,792	\$130,000	\$208,737
Charges for Service				
(341390) Other Comm Dev Fees & Charges	\$0	\$40,000	\$0	\$0
(341200) Recording Fees	\$66	\$121	\$0	\$0

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(341426) 3% Admin Impact Fees	\$17,308	\$21,038	\$8,500	\$16,000
(341905) Other/Misc. Fees	\$140,011	\$81,753	\$30,000	\$60,000
(341910) Election Qualify Fees	\$2,160	\$5,940	\$0	\$5,000
(341915) Charging Station Fees	\$4,323	\$4,197	\$2,000	\$3,500
(342120) Accident Reports	\$38,055	\$31,824	\$19,500	\$28,000
(342130) False Alarm Fees	\$178,510	\$142,740	\$25,000	\$130,000
(342140) Expungement Fees	\$300	\$7,787	\$0	\$0
(342210) Fire Alarm Fees	-\$8,500	\$0	\$0	\$0
(342310) Fingerprinting Fees	\$14,600	\$15,140	\$7,500	\$13,700
(342920) Mountain Park	\$69,187	\$85,082	\$41,100	\$88,008
(343101) Sidewalk Assessments	\$360,000	\$0	\$0	\$0
(343210) Lake Charles - Spec Assess	\$0	\$17,000	\$17,000	\$17,000
(345410) Parking Charges	\$50,165	\$43,962	\$25,500	\$2,200,000
(345610) Telecommunication Charges	\$223,126	\$105,619	\$114,500	\$250,000
(346400) Background Check Fees	\$18,065	\$16,845	\$7,500	\$16,000
(347201) Auditorium Rental Fees	\$67,418	\$709,464	\$475,380	\$779,800
(347202) Other Rental Fees	\$3,897	\$514,405	\$250,000	\$558,000
(347901) Gift Shop/Merchandise	\$0	\$0	\$1,500	\$0
(349300) Bad Check Fees	\$90	\$60	\$0	\$0
(341702) Indirect Cost E911	\$281,026	\$155,273	\$100,463	\$237,432
(341703) Indirect Cost Water Fund	\$462,788	\$406,704	\$207,082	\$485,378
(341704) Indirect Cost Solid Waste	\$1,251,587	\$1,226,292	\$594,843	\$1,287,733
(341705) Indirect Cost Rec Participation Fund	\$458,586	\$523,351	\$246,909	\$646,400
(341706) Indirect Cost Stormwater	\$705,810	\$701,263	\$367,287	\$549,578
(341707) Indirect Cost Garage	\$145,431	\$152,064	\$70,809	\$191,270
CHARGES FOR SERVICE TOTAL	\$4,484,009	\$5,007,924	\$2,612,373	\$7,562,799
Interest Income				
(361000) Interest Revenues	\$1,317,844	\$1,343,446	\$476,000	\$700,000
(361010) Unrealized Invest Gains	-\$399,346	\$92,817	\$0	\$0
INTEREST INCOME TOTAL	\$918,499	\$1,436,263	\$476,000	\$700,000
Lease Proceeds				
(393500) Capital Lease Program	\$27,991	\$143,566	\$0	\$0
LEASE PROCEEDS TOTAL	\$27,991	\$143,566	\$0	\$0
TOTAL	\$98,241,802	\$100,878,403	\$61,809,143	\$103,027,244

Use of Funds in General Fund

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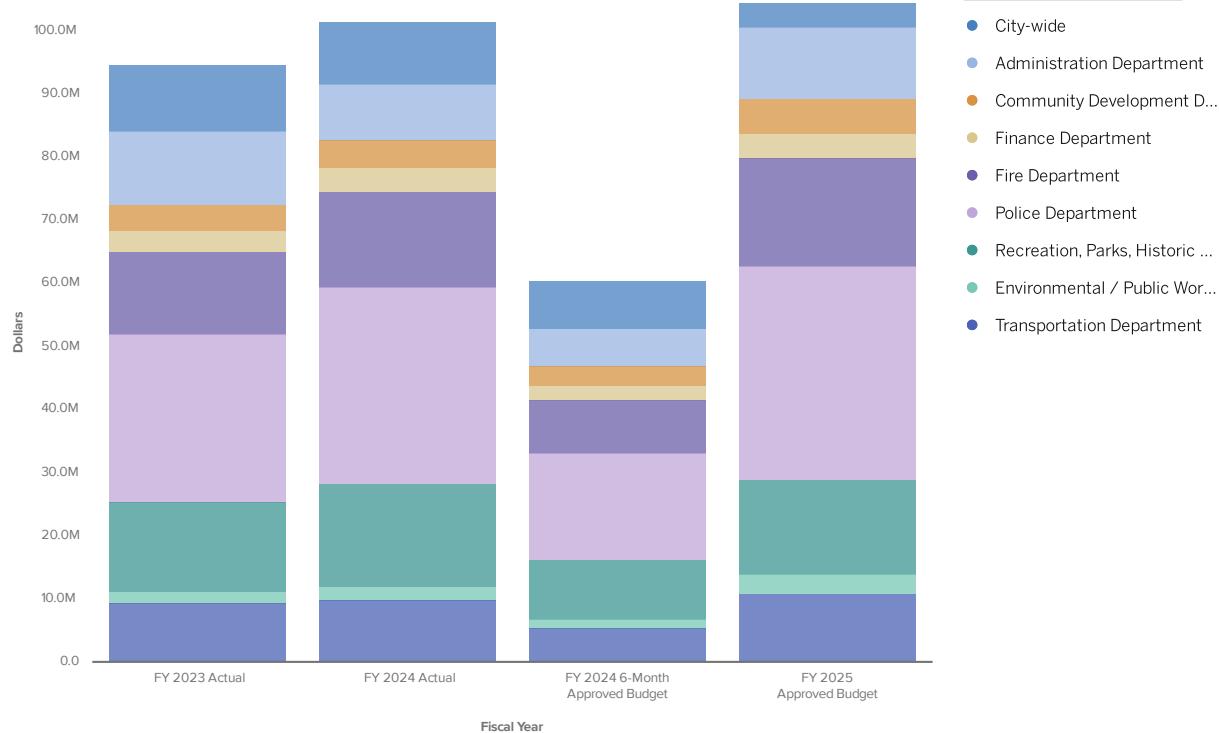
Departments

General Fund

Expenses



Visualization



General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$34,742,366	\$37,166,717	\$20,907,303	\$40,633,210
(511101) Budgeted Salary Savings	\$0	\$0	-\$287,055	-\$868,284
(511102) Budgeted Salary Contingency	\$0	\$0	\$680,034	\$3,434,272
(511110) Elected Officials	\$166,750	\$201,732	\$98,000	\$196,000
(511400) Other Compensation	\$500	\$0	\$0	\$0
(511105) Part Time Employees	\$851,855	\$692,507	\$396,948	\$499,792
(511115) Firefighter's Fees	\$5,201,105	\$4,226,683	\$2,071,384	\$2,707,503
(511200) Temporary Employees	\$4,933	\$285,717	\$264,498	\$314,415
(511250) Seasonal Employees	\$0	\$3,443	\$3,000	\$0
(511300) Overtime	\$529,314	\$650,199	\$322,405	\$387,861
(512500) Tuition Reimbursements	\$45,206	\$78,122	\$17,500	\$49,875
(512200) Social Security (FICA)	\$2,490,431	\$2,601,922	\$1,515,508	\$2,932,075
(512300) Medicare	\$584,598	\$609,661	\$354,456	\$685,751
(512400) Defined Benefit Retirement	\$4,467,755	\$4,164,135	\$1,978,796	\$3,961,305
(512401) Deferred Compensation	\$218,827	\$232,899	\$120,135	\$225,684
(512402) Defined Contribution Retirement	\$2,529,508	\$3,455,482	\$2,099,597	\$4,422,499
(512904) Employee Assistance Program	\$15,600	\$0	\$0	\$0
(512920) Other Benefits	\$19,541	\$11,710	\$12,500	\$15,000
(553100) Group Insurance Contribution	\$7,350,011	\$7,442,151	\$3,952,908	\$7,096,093

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(554100) Workers Comp Contribution	\$573,939	\$573,939	\$327,415	\$832,978
SALARIES AND BENEFITS TOTAL	\$59,792,238	\$62,397,018	\$34,835,332	\$67,526,029
Operating				
(521201) Professional Services	\$913,321	\$1,738,974	\$1,466,636	\$2,753,800
(521202) Legal	\$660,807	\$329,173	\$250,000	\$900,000
(521203) Animal Control	\$100,410	\$166,964	\$127,420	\$254,840
(521300) Technical Services	\$169,952	\$259,819	\$147,294	\$347,990
(521400) Contract Services	\$1,217,992	\$2,029,108	\$1,488,749	\$1,382,803
(522110) Disposal	\$37,746	\$34,727	\$28,250	\$82,000
(522130) Custodial	\$349,758	\$446,774	\$231,691	\$17,550
(522140) Maintenance - Grounds	\$315,849	\$267,362	\$142,885	\$259,160
(522205) Repairs And Maintenance	\$1,393,514	\$1,448,866	\$816,356	\$1,369,277
(522210) Vehicle Repair	\$12,649	\$5,004	\$9,900	\$0
(522310) Rental Of Land And Buildings	\$72,781	\$45,717	\$53,300	\$152,000
(522320) Rental Of Equipment And Vehicles	\$92,133	\$34,746	\$24,717	\$36,600
(523220) Postage	\$135,512	\$135,993	\$65,979	\$163,744
(523300) Advertising	\$47,756	\$81,259	\$63,820	\$40,740
(523400) Printing And Binding	\$55,221	\$66,065	\$39,102	\$72,634
(523500) Travel	\$187,092	\$182,413	\$150,069	\$86,670
(523600) Dues And Fees	\$116,904	\$89,447	\$67,669	\$17,438
(523700) Education And Training	\$163,137	\$257,733	\$184,728	\$51,552
(523800) Licenses	\$1,484	\$938	\$4,421	\$7,336
(523851) Contracted Temporary Labor	\$0	\$14,685	\$0	\$0
(523852) Instruction Fees	\$3,200	\$62,910	\$26,500	\$26,000
(523909) Other Purchased Services	\$536	\$0	\$0	\$0
(531105) Supplies	\$1,442,387	\$1,419,860	\$807,107	\$1,391,661
(531115) Recreation Supplies	\$101,002	\$78,076	\$55,020	\$58,470
(531130) Officials Expenses	\$3,000	\$3,125	\$1,500	\$3,000
(531131) Mayor's Expenses	\$1,416	\$81,768	\$4,000	\$7,000
(531240) Bottled Gas	\$6,131	\$7,381	\$6,175	\$7,915
(531310) Hospitality And Events	\$19,849	\$37,393	\$31,343	\$20,985
(531315) Food	\$14,092	\$13,505	\$11,890	\$4,500
(531400) Books And Periodicals	\$40,991	\$51,969	\$26,197	\$56,218
(531605) Machinery And Equipment-Operating	\$261,259	\$230,183	\$159,917	\$319,868
(531610) Furniture/Fixtures-Operating	\$116,476	\$104,864	\$66,600	\$15,470
(531710) Vietnam Memorial Bricks	\$486	\$1,116	\$125	\$0
(531720) Uniforms	\$340,493	\$335,554	\$208,533	\$253,987
(522206) Repairs & Maintenance - Technology	\$16,912	\$0	\$0	\$0
(522220) Vehicle Fleet Rate	\$1,559,916	\$1,533,962	\$838,279	\$1,533,048
(523100) Property And Liability Insurance	\$11,000	\$5,242	\$5,116	\$15,470
(523210) Communication Services	\$1,392,227	\$857,393	\$439,768	\$963,326
(523810) Software Licenses, Fees, and Maintenance	\$1,660,017	\$1,372	\$0	\$0
(523901) Bank Fees / Charges	\$21,080	\$16,185	\$12,000	\$359,303
(523902) Sanitation Services	\$133,572	\$147,397	\$76,022	\$178,762
(531150) Computer Supplies	\$109	\$0	\$0	\$0
(531210) Water / Sewerage	\$330,860	\$444,999	\$220,750	\$521,254
(531215) Stormwater Fees	\$827,144	\$911,571	\$500,250	\$1,009,608
(531220) Natural Gas	\$166,178	\$144,549	\$79,149	\$172,670
(531230) Electricity	\$2,595,632	\$2,992,538	\$1,471,800	\$3,422,645
(531250) Oil	\$28,323	\$23,269	\$12,183	\$29,648
(531270) Gasoline/ Diesel	\$894,498	\$938,330	\$493,559	\$840,163
(531615) Computer Equipment-Operating	\$495,156	\$650	\$0	\$0
(531620) Communication Equipment-Operating	\$9,826	\$23,348	\$18,406	\$24,000
(539998) P-card Initial Allocation	\$4	\$0	\$0	\$0
(539999) Special Events Contra	\$14,200	\$14,200	\$0	\$0
OPERATING TOTAL	\$18,551,988	\$18,118,475	\$10,935,175	\$19,231,105
Transfers, Capital, Other				
(541100) Sites (land)	\$0	\$143,566	\$0	\$0
(542100) Machinery	\$53,380	\$43,602	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$5,424,305	\$2,981,044	\$6,391,528
(552400) Risk/Liability Contribution	\$1,213,950	\$1,335,098	\$710,404	\$1,648,888
(611350) Transfers Out - Cap Projects	\$9,726,971	\$9,276,768	\$5,256,425	\$2,830,428
(611351) Transfer Out - Fed Grant	\$39,177	\$53,000	\$960,250	\$0
(611353) Transfer Out - Solid Waste	\$378	\$0	\$0	\$0
(611354) Transfer Out - E911	\$480,795	\$842,184	\$800,000	\$900,000

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(611355) Transfer Out - Participant Rec	\$808,586	\$141,516	\$0	\$746,229
(611360) Transfer Out - Group Insurance	\$25,000	\$25,000	\$12,500	\$25,000
(611361) Transfer Out - Fleet Capital	\$1,696,616	\$2,200,876	\$1,130,581	\$2,643,524
(611366) Operating Transfer Out-SpEvnts	\$200,300	\$150,300	\$400,000	\$380,300
(579001) Contingency Operating	\$0	\$0	\$1,423,115	\$744,000
(581100) Principal- Long Term Debt	\$1,866,677	\$1,169,535	\$816,438	\$1,200,528
(581200) Principal - Capital Lease	\$99,620	\$6,753	\$0	\$0
(582100) Interest - Long Term Debt	\$196,798	\$208,619	\$134,613	\$182,882
(582200) Interest - Capital Lease	\$19,220	\$521	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$16,427,468	\$21,021,643	\$14,625,370	\$17,693,307
TOTAL	\$94,771,694	\$101,537,136	\$60,395,877	\$104,450,441

General Fund Expenditures by Type

Help ▾ Share ▾

Updated On 3 Apr, 2025

◀ Back ⏪ History ▶ ⏪ Reset

Broken down by

Expenses General Fund



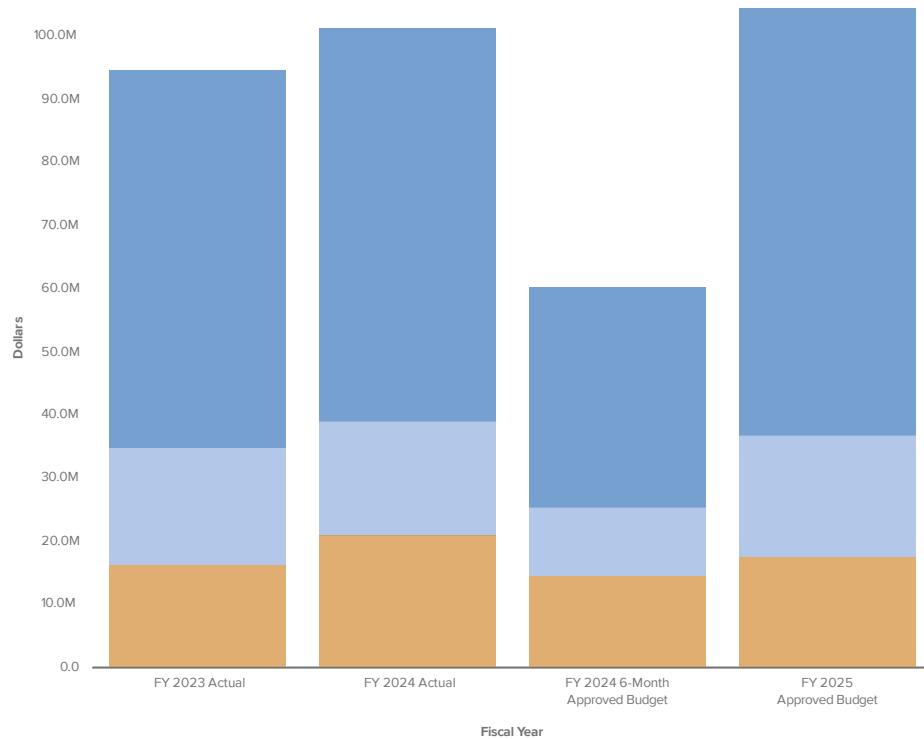
Visualization

Sort By Chart of Accounts ▾

● Salaries and Benefits

● Operating

● Transfers, Capital, Other



General Fund Expenditures by Department

Help  Share 

Updated On 3 Apr, 2025

 Back  History  Reset

Broken down by

Departments

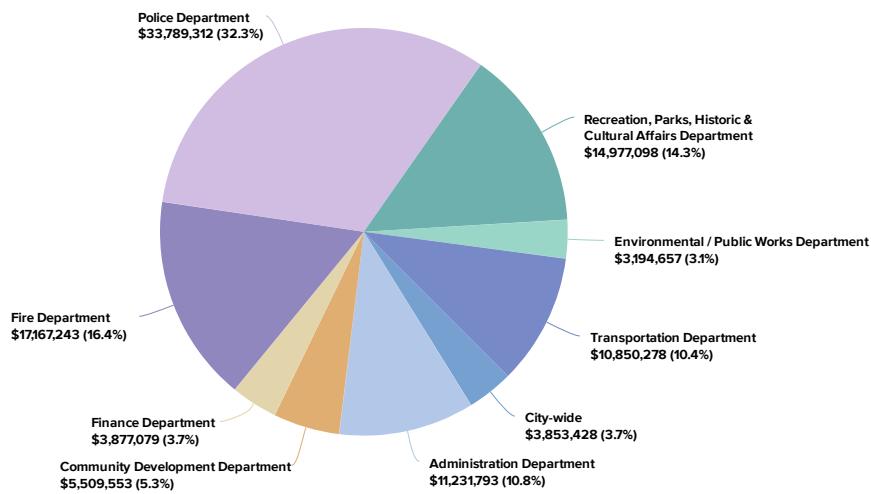
 General Fund  Expenses



Visualization

Sort By Chart of Accounts 

-  City-wide
-  Administration Department
-  Community Development D...
-  Finance Department
-  Fire Department
-  Police Department
-  Recreation, Parks, Historic & Cultural Affairs Department
-  Environmental / Public Wor...
-  Transportation Department



FY 2025 Approved Budget

Administration and Citywide

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

Administration and Citywide is made of many different offices and divisions. Each is unique, but all are working together to provide service to our internal and external customers.

Administration and Citywide Expenditures by Fund

Category	2025
General Fund	\$15,085,221.00
Group Health Insurance Fund	\$11,521,058.00
Information Technology Fund	\$7,881,067.00
Risk Management Fund	\$2,222,888.00
Hotel/Motel Fund	\$1,401,539.00
Other	\$2,719,691.00

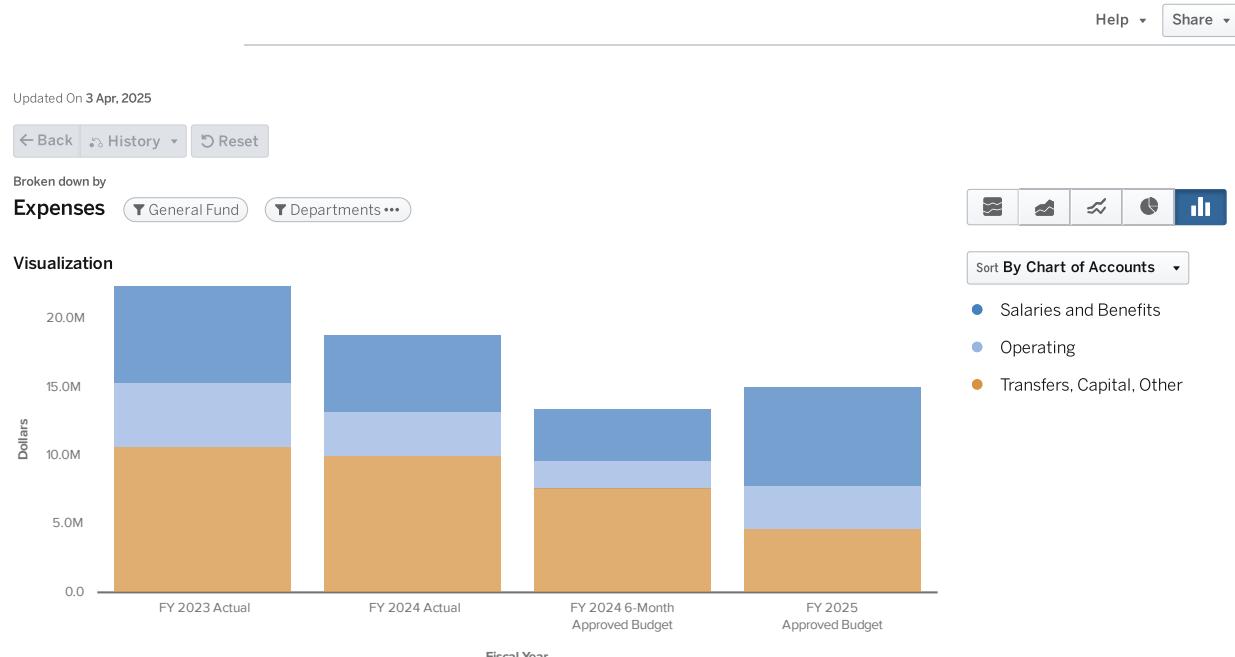
Here is a summary of the Administration Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Administration and Citywide Expenditures by Category

Category	2025
Salaries and Benefits	\$21,291,438.00
Operating	\$12,841,955.00
Transfers, Capital, Other	\$6,698,071.00

This table shows the three main categories of expenditures within the Administration Department across all funds. Click on the table to explore in greater detail.

Administration and Citywide General Fund Expenditures by Type



Administration and Citywide General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$4,339,192	\$3,500,490	\$2,383,263	\$4,564,512
(511101) Budgeted Salary Savings	\$0	\$0	-\$58,714	-\$86,237
(511102) Budgeted Salary Contingency	\$0	\$0	\$138,812	\$292,760
(511110) Elected Officials	\$166,750	\$201,732	\$98,000	\$196,000
(511400) Other Compensation	\$500	\$0	\$0	\$0
(511105) Part Time Employees	\$297,232	\$124,449	\$98,493	\$243,936
(511200) Temporary Employees	\$0	-\$145	\$0	\$0
(511300) Overtime	\$921	\$0	\$0	\$0
(512500) Tuition Reimbursements	\$45,206	\$78,122	\$17,500	\$49,875
(512200) Social Security (FICA)	\$282,355	\$226,135	\$164,134	\$321,894
(512300) Medicare	\$67,789	\$53,825	\$38,392	\$75,287
(512400) Defined Benefit Retirement	\$530,778	\$364,438	\$145,598	\$265,093
(512401) Deferred Compensation	\$32,351	\$26,058	\$13,560	\$26,445
(512402) Defined Contribution Retirement	\$333,272	\$388,256	\$283,469	\$509,536
(512920) Other Benefits	\$19,541	\$11,710	\$12,500	\$15,000
(553100) Group Insurance Contribution	\$875,101	\$637,070	\$448,662	\$760,565
(554100) Workers Comp Contribution	\$28,186	\$28,186	\$5,125	\$13,037
SALARIES AND BENEFITS TOTAL	\$7,019,175	\$5,640,326	\$3,788,794	\$7,247,703
Operating				
(521201) Professional Services	\$599,493	\$1,034,580	\$512,036	\$1,334,000
(521202) Legal	\$660,807	\$329,173	\$250,000	\$900,000
(521300) Technical Services	\$58,369	\$96,160	\$55,694	\$102,920
(521400) Contract Services	\$995,304	\$1,194,954	\$872,800	\$360
(522140) Maintenance - Grounds	\$0	\$0	\$0	\$4,000
(522205) Repairs And Maintenance	\$117,987	\$618	\$600	\$29,840
(522310) Rental Of Land And Buildings	\$61,581	\$21,450	\$25,200	\$147,000
(522320) Rental Of Equipment And Vehicles	\$37,681	\$7,310	\$0	\$0
(523220) Postage	\$4,237	\$5,930	\$2,875	\$5,950
(523300) Advertising	\$12,869	\$32,970	\$16,950	\$9,000
(523400) Printing And Binding	\$14,540	\$19,345	\$19,028	\$37,600
(523500) Travel	\$73,817	\$44,280	\$29,457	\$70,500
(523600) Dues And Fees	\$53,198	\$41,238	\$29,911	\$4,506
(523700) Education And Training	\$33,535	\$95,575	\$35,986	\$7,412
(523800) Licenses	\$0	\$0	\$0	\$200
(523851) Contracted Temporary Labor	\$0	\$9,341	\$0	\$0
(523909) Other Purchased Services	\$536	\$0	\$0	\$0
(531105) Supplies	\$67,348	\$61,795	\$22,995	\$33,731
(531130) Officials Expenses	\$3,000	\$3,125	\$1,500	\$3,000
(531131) Mayor's Expenses	\$1,416	\$81,768	\$4,000	\$7,000
(531310) Hospitality And Events	\$7,606	\$11,706	\$21,250	\$20,285
(531315) Food	\$2,412	\$3,121	\$1,500	\$4,500
(531400) Books And Periodicals	\$36,904	\$45,635	\$21,412	\$45,160
(531605) Machinery And Equipment-Operating	\$5,178	\$4,509	\$7,500	\$0
(531610) Furniture/Fixtures-Operating	\$10,378	\$25,916	\$9,500	\$10,000
(531720) Uniforms	\$331	\$0	\$0	\$500
(522206) Repairs & Maintenance - Technology	\$16,912	\$0	\$0	\$0
(522220) Vehicle Fleet Rate	\$5,200	\$5,200	\$2,283	\$0
(523100) Property And Liability Insurance	\$0	\$0	\$0	\$12,000
(523210) Communication Services	\$513,547	\$4,370	\$480	\$0
(523810) Software Licenses, Fees, and Maintenance	\$1,160,541	\$289	\$0	\$0
(523901) Bank Fees / Charges	\$4,326	\$2,689	\$2,000	\$344,903
(531150) Computer Supplies	\$109	\$0	\$0	\$0
(531210) Water / Sewerage	\$0	\$1,779	\$0	\$572
(531215) Stormwater Fees	\$0	\$232	\$0	\$540
(531230) Electricity	\$0	\$861	\$0	\$2,457
(531250) Oil	\$149	\$159	\$77	\$185
(531270) Gasoline/ Diesel	\$4,838	\$1,478	\$1,176	\$1,346

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(531615) Computer Equipment-Operating	\$58,588	\$162	\$0	\$0
(531620) Communication Equipment-Operating	\$7,566	\$0	\$0	\$0
(539999) Special Events Contra	\$14,200	\$14,200	\$0	\$0
OPERATING TOTAL	\$4,644,503	\$3,201,919	\$1,946,210	\$3,139,467
Transfers, Capital, Other				
(541100) Sites (land)	\$0	\$143,566	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$570,273	\$409,507	\$580,408
(552400) Risk/Liability Contribution	\$119,813	\$131,709	\$62,156	\$144,268
(611350) Transfers Out - Cap Projects	\$9,726,971	\$9,101,768	\$5,256,425	\$2,830,428
(611351) Transfer Out - Fed Grant	\$39,177	\$35,000	\$942,250	\$0
(611361) Transfer Out - Fleet Capital	\$61,088	\$17,995	\$7,736	\$18,647
(611366) Operating Transfer Out-SpEvnts	\$0	\$0	\$0	\$380,300
(579001) Contingency Operating	\$0	\$0	\$1,023,115	\$744,000
(581100) Principal- Long Term Debt	\$667,778	\$23,228	\$0	\$0
(581200) Principal - Capital Lease	\$30,624	\$0	\$0	\$0
(582100) Interest - Long Term Debt	\$33,673	\$1,972	\$0	\$0
(582200) Interest - Capital Lease	\$17,062	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$10,696,185	\$10,025,511	\$7,701,189	\$4,698,051
TOTAL	\$22,359,864	\$18,867,755	\$13,436,193	\$15,085,221

More Information on Administration and Citywide General Fund

Listed below are some of the offices and divisions of Administration and Citywide within General Fund in account detail.

Human Resources Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$431,159	\$573,332	\$287,389	\$553,614
(511101) Budgeted Salary Savings	\$0	\$0	-\$4,031	-\$10,593
(511102) Budgeted Salary Contingency	\$0	\$0	\$24,878	\$36,437
(511400) Other Compensation	\$500	\$0	\$0	\$0
(511105) Part Time Employees	\$28,872	\$25,191	\$14,099	\$27,000
(512500) Tuition Reimbursements	\$45,206	\$78,122	\$17,500	\$49,875
(512200) Social Security (FICA)	\$27,860	\$36,231	\$19,985	\$37,601
(512300) Medicare	\$6,516	\$8,440	\$4,674	\$8,794
(512400) Defined Benefit Retirement	\$27,731	\$29,321	\$29,838	\$0
(512401) Deferred Compensation	\$3,616	\$4,561	\$1,883	\$2,759
(512402) Defined Contribution Retirement	\$43,090	\$69,932	\$34,381	\$78,047
(512920) Other Benefits	\$19,541	\$11,710	\$12,500	\$15,000
(553100) Group Insurance Contribution	\$68,285	\$97,943	\$46,812	\$85,865
SALARIES AND BENEFITS TOTAL	\$702,377	\$934,783	\$489,908	\$884,399
Operating				
(521201) Professional Services	\$4,535	\$8,559	\$50,050	\$0
(521300) Technical Services	\$57,976	\$96,160	\$48,194	\$97,920
(522205) Repairs And Maintenance	\$0	\$393	\$0	\$0
(522320) Rental Of Equipment And Vehicles	\$1,574	\$0	\$0	\$0
(523220) Postage	-\$111	\$573	\$500	\$300
(523300) Advertising	\$3,039	\$16,872	\$0	\$0
(523500) Travel	\$1,751	\$2,256	\$0	\$0
(523600) Dues And Fees	\$3,099	\$1,895	\$1,432	\$0
(523700) Education And Training	\$2,571	\$5,900	\$6,503	\$2,500
(531105) Supplies	\$8,045	\$19,226	\$3,395	\$1,159
(531310) Hospitality And Events	\$82	\$3,482	\$14,250	\$12,885
(531610) Furniture/Fixtures-Operating	\$861	\$2,258	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$195	\$0	\$0	\$0
(531615) Computer Equipment-Operating	\$7,597	\$0	\$0	\$0
OPERATING TOTAL	\$91,212	\$157,573	\$124,324	\$114,764
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$43,530	\$24,561	\$76,683
(581200) Principal - Capital Lease	\$2,283	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$71	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$2,354	\$43,530	\$24,561	\$76,683
TOTAL	\$795,943	\$1,135,886	\$638,793	\$1,075,846

Parking Leases and Maintenance Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(345410) Parking Charges	\$50,165	\$43,962	\$25,500	\$2,200,000
TOTAL	\$50,165	\$43,962	\$25,500	\$2,200,000

Parking Leases and Maintenance Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$0	\$0	\$0	\$86,944
(511101) Budgeted Salary Savings	\$0	\$0	\$0	-\$1,130
(511105) Part Time Employees	\$0	\$0	\$0	\$121,728
(512200) Social Security (FICA)	\$0	\$0	\$0	\$12,868
(512300) Medicare	\$0	\$0	\$0	\$3,010
(512402) Defined Contribution Retirement	\$0	\$0	\$0	\$11,303
(553100) Group Insurance Contribution	\$0	\$0	\$0	\$14,200
SALARIES AND BENEFITS TOTAL	\$0	\$0	\$0	\$248,923
Operating				
(521400) Contract Services	\$2,480	\$3,380	\$2,400	\$0
(522140) Maintenance - Grounds	\$0	\$0	\$0	\$4,000
(522205) Repairs And Maintenance	\$0	\$225	\$600	\$29,840
(522310) Rental Of Land And Buildings	\$42,900	\$21,450	\$25,200	\$147,000
(531105) Supplies	\$0	\$815	\$350	\$8,150
(531610) Furniture/Fixtures-Operating	\$0	\$0	\$0	\$5,000
(531720) Uniforms	\$0	\$0	\$0	\$500
(523100) Property And Liability Insurance	\$0	\$0	\$0	\$12,000
(523210) Communication Services	\$1,635	\$2,160	\$480	\$0
(523901) Bank Fees / Charges	\$4,326	\$2,689	\$2,000	\$344,903
(531210) Water / Sewerage	\$0	\$1,779	\$0	\$572
(531215) Stormwater Fees	\$0	\$232	\$0	\$540
(531230) Electricity	\$0	\$861	\$0	\$2,457
OPERATING TOTAL	\$51,341	\$33,591	\$31,030	\$554,962
Transfers, Capital, Other				
(541100) Sites (land)	\$0	\$143,566	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$0	\$0	\$3,500
(581100) Principal- Long Term Debt	\$4,499	\$23,228	\$0	\$0
(582100) Interest - Long Term Debt	\$1	\$1,972	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$4,500	\$168,766	\$0	\$3,500
TOTAL	\$55,841	\$202,357	\$31,030	\$807,385

Legal Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$842,825	\$729,875	\$427,757	\$955,377
(511101) Budgeted Salary Savings	\$0	\$0	-\$10,366	-\$18,220
(511102) Budgeted Salary Contingency	\$0	\$0	\$25,288	\$62,677
(511110) Elected Officials	\$26,250	\$44,900	\$24,000	\$48,000
(511105) Part Time Employees	\$34,191	\$16,408	\$35,746	\$63,500
(512200) Social Security (FICA)	\$52,499	\$46,441	\$31,151	\$68,904
(512300) Medicare	\$12,604	\$11,067	\$7,286	\$16,115
(512400) Defined Benefit Retirement	\$157,699	\$168,317	\$65,458	\$151,004
(512401) Deferred Compensation	\$5,431	\$4,314	\$2,087	\$6,499
(512402) Defined Contribution Retirement	\$43,573	\$49,435	\$30,958	\$79,766
(553100) Group Insurance Contribution	\$156,486	\$159,229	\$84,600	\$158,520
SALARIES AND BENEFITS TOTAL	\$1,331,558	\$1,229,985	\$723,965	\$1,592,142
Operating				
(521201) Professional Services	\$204,016	\$238,906	\$211,986	\$415,000
(521202) Legal	\$660,807	\$329,173	\$250,000	\$900,000
(521400) Contract Services	\$418,092	\$69,938	\$150	\$360
(522205) Repairs And Maintenance	\$250	\$0	\$0	\$0
(522320) Rental Of Equipment And Vehicles	\$1,099	\$0	\$0	\$0
(523220) Postage	\$3,581	\$4,907	\$1,825	\$5,150
(523300) Advertising	\$9,411	\$853	\$2,500	\$9,000
(523500) Travel	\$3,023	\$4,620	\$2,147	\$1,500
(523600) Dues And Fees	\$5,436	\$3,018	\$2,129	\$4,003
(523700) Education And Training	\$2,359	\$3,151	\$1,875	\$2,050
(531105) Supplies	\$5,846	\$7,640	\$4,000	\$6,000
(531400) Books And Periodicals	\$36,712	\$45,373	\$21,037	\$44,978
(531610) Furniture/Fixtures-Operating	\$0	\$200	\$0	\$0
(531270) Gasoline/ Diesel	\$945	\$0	\$0	\$0
(531615) Computer Equipment-Operating	\$209	\$0	\$0	\$0
OPERATING TOTAL	\$1,351,788	\$707,780	\$497,649	\$1,388,041
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$122,382	\$45,925	\$165,607
(581200) Principal - Capital Lease	\$7,624	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$238	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$7,863	\$122,382	\$45,925	\$165,607
TOTAL	\$2,691,209	\$2,060,147	\$1,267,539	\$3,145,790

Customer Service Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$0	\$135,507	\$425,652	\$556,903
(511101) Budgeted Salary Savings	\$0	\$0	-\$8,177	-\$10,669
(511102) Budgeted Salary Contingency	\$0	\$0	\$29,207	\$36,699
(512200) Social Security (FICA)	\$0	\$8,346	\$27,695	\$36,142
(512300) Medicare	\$0	\$1,952	\$6,477	\$8,453
(512400) Defined Benefit Retirement	\$0	\$0	\$9,761	\$24,290
(512401) Deferred Compensation	\$0	\$192	\$916	\$724
(512402) Defined Contribution Retirement	\$0	\$15,235	\$56,182	\$56,481
(553100) Group Insurance Contribution	\$0	\$16,210	\$98,700	\$105,680
SALARIES AND BENEFITS TOTAL	\$0	\$177,442	\$646,413	\$814,703
Operating				
(523220) Postage	\$0	\$0	\$150	\$200
(523600) Dues And Fees	\$0	\$0	\$250	\$153
(523700) Education And Training	\$0	\$50	\$0	\$2,862
(523851) Contracted Temporary Labor	\$0	\$5,146	\$0	\$0
(531105) Supplies	\$0	\$480	\$2,900	\$4,672
(531315) Food	\$0	\$139	\$0	\$500
(531610) Furniture/Fixtures-Operating	\$0	\$0	\$5,000	\$0
OPERATING TOTAL	\$0	\$5,815	\$8,300	\$8,387
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$0	\$44,704	\$61,659
TRANSFERS, CAPITAL, OTHER TOTAL	\$0	\$0	\$44,704	\$61,659
TOTAL	\$0	\$183,256	\$699,417	\$884,749

Communications and Special Events Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$905,289	\$852,230	\$447,383	\$1,125,533
(511101) Budgeted Salary Savings	\$0	\$0	-\$6,067	-\$21,441
(511102) Budgeted Salary Contingency	\$0	\$0	\$25,114	\$73,756
(511105) Part Time Employees	\$45,156	\$49,274	\$26,940	\$0
(512200) Social Security (FICA)	\$57,967	\$54,544	\$30,589	\$73,027
(512300) Medicare	\$13,557	\$12,756	\$7,154	\$17,080
(512400) Defined Benefit Retirement	\$114,773	\$72,901	\$40,541	\$89,799
(512401) Deferred Compensation	\$7,208	\$5,470	\$2,738	\$7,993
(512402) Defined Contribution Retirement	\$63,855	\$82,128	\$45,455	\$99,295
(553100) Group Insurance Contribution	\$142,386	\$145,899	\$77,550	\$184,940
SALARIES AND BENEFITS TOTAL	\$1,350,190	\$1,275,202	\$697,397	\$1,649,982
Operating				
(521300) Technical Services	\$0	\$0	\$7,500	\$5,000
(521400) Contract Services	\$116,326	\$105,075	\$63,500	\$0
(522320) Rental Of Equipment And Vehicles	\$678	\$0	\$0	\$0
(523220) Postage	\$0	\$0	\$100	\$0
(523300) Advertising	\$419	\$15,246	\$14,450	\$0
(523400) Printing And Binding	\$14,540	\$19,345	\$19,028	\$37,600
(523500) Travel	\$4,473	\$8,243	\$6,900	\$0
(523600) Dues And Fees	\$4,196	\$883	\$2,199	\$0
(523700) Education And Training	\$6,277	\$18,112	\$18,258	\$0
(531105) Supplies	\$23,935	\$11,229	\$4,500	\$5,500
(531400) Books And Periodicals	\$192	\$180	\$250	\$182
(531605) Machinery And Equipment-Operating	\$4,819	\$4,509	\$7,500	\$0
(531610) Furniture/Fixtures-Operating	\$700	\$443	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$4,826	\$90	\$0	\$0
(531150) Computer Supplies	\$109	\$0	\$0	\$0
(531615) Computer Equipment-Operating	\$4,277	\$162	\$0	\$0
(539999) Special Events Contra	\$14,200	\$14,200	\$0	\$0
OPERATING TOTAL	\$199,965	\$197,717	\$144,185	\$48,282
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$167,908	\$51,461	\$114,324
(611366) Operating Transfer Out-SpEvnts	\$0	\$0	\$0	\$380,300
(581200) Principal - Capital Lease	\$4,566	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$143	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$4,708	\$167,908	\$51,461	\$494,624
TOTAL	\$1,554,863	\$1,640,827	\$893,043	\$2,192,888

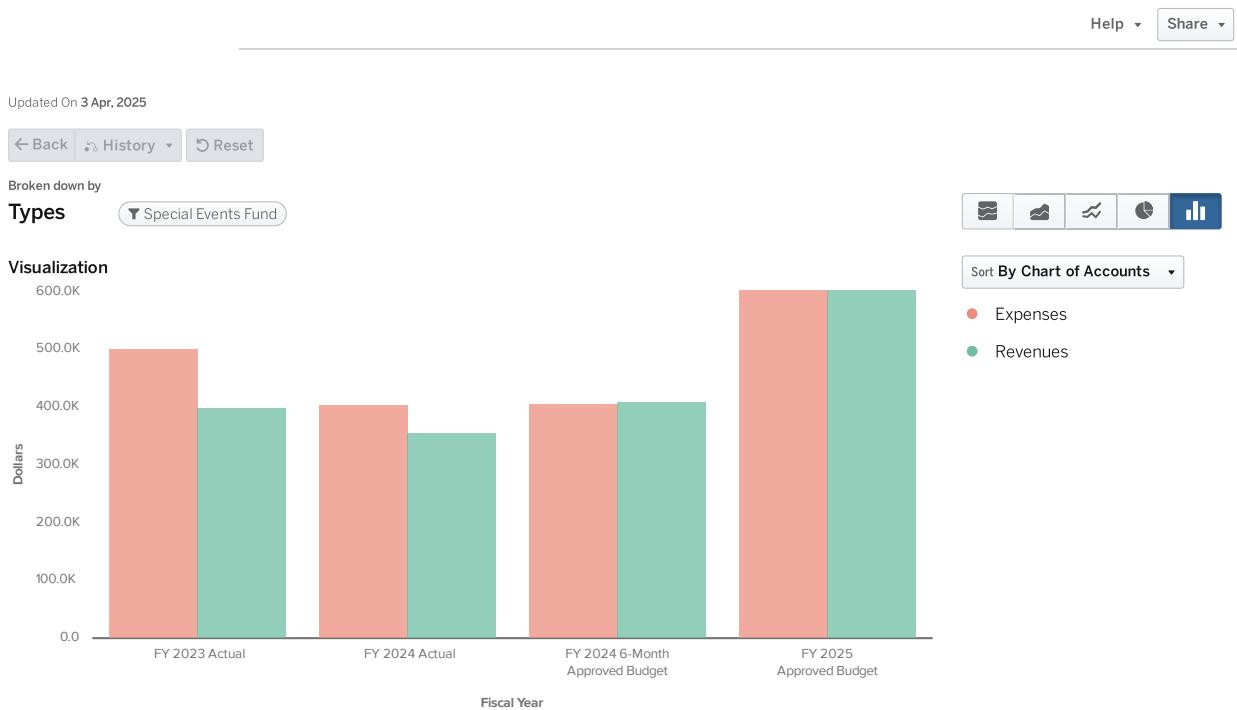
Administration and Citywide

Other Funds

Special Events Fund

The Special Events Fund is a special revenue fund that manages the City's special event programs including planning and oversight. These events are funded by vendor event fees, sponsors, and transfer from General Fund.

Special Events Fund Revenues and Expenses



Special Events Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Miscellaneous Revenues				
(391201) Operating Transfer In	\$200,300	\$150,300	\$400,000	\$386,453
(371006) Special Events Sponsorship	\$86,865	\$80,858	\$0	\$67,500
MISCELLANEOUS REVENUES TOTAL	\$287,165	\$231,158	\$400,000	\$453,953
Charges for Service				
(347502) Special Events Vendor Fees	\$111,482	\$125,289	\$9,900	\$147,000
CHARGES FOR SERVICE TOTAL	\$111,482	\$125,289	\$9,900	\$147,000

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
TOTAL	\$398,648	\$356,446	\$409,900	\$600,953

Special Events Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511200) Temporary Employees	\$0	\$240	\$2,350	\$0
(512200) Social Security (FICA)	\$0	\$15	\$146	\$0
(512300) Medicare	\$0	\$3	\$35	\$0
SALARIES AND BENEFITS TOTAL	\$0	\$258	\$2,531	\$0
Operating				
(521400) Contract Services	\$306,935	\$271,416	\$270,350	\$411,575
(522310) Rental Of Land And Buildings	\$16,116	\$22,267	\$11,951	\$20,665
(522320) Rental Of Equipment And Vehicles	\$9,592	\$52,873	\$45,735	\$54,035
(523300) Advertising	\$0	\$626	\$13,745	\$3,480
(523500) Travel	\$0	\$0	\$0	\$2,200
(523600) Dues And Fees	\$0	\$0	\$0	\$500
(523700) Education And Training	\$0	\$0	\$2,100	\$0
(523852) Instruction Fees	\$500	\$2,000	\$3,500	\$3,500
(531105) Supplies	\$17,890	\$19,718	\$17,950	\$61,628
(531115) Recreation Supplies	\$22,981	\$35,842	\$38,370	\$43,270
(523901) Bank Fees / Charges	\$47	\$37	\$300	\$100
OPERATING TOTAL	\$374,061	\$404,779	\$404,001	\$600,953
Transfers, Capital, Other				
(611350) Transfers Out - Cap Projects	\$125,000	\$0	\$0	\$0
(611356) Transfer Out - County Grant	\$2,756	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$127,756	\$0	\$0	\$0
TOTAL	\$501,817	\$405,037	\$406,532	\$600,953

Special Events Fund Expenses by Project

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Holiday Avenue	\$79,818	\$131,545	\$139,655	\$151,155
Alive In Roswell	\$100,779	\$119,732	\$58,411	\$112,725
Fourth of July Event	\$32,965	\$52,000	\$60,995	\$70,995
America 250	\$0	\$0	\$46,815	\$156,753
Music On The Hill	\$37,724	\$28,402	\$28,350	\$50,930
Youth Day Parade and Event	\$19,167	\$33,710	\$43,875	\$45,375
No Project Number	\$129,928	\$1,221	\$3,900	\$5,800
Riverside Sounds	\$70,190	\$0	\$0	\$0
Dia de Los Muertos	\$494	\$12,838	\$14,460	\$0
End of Summer Event	\$17,135	\$9,740	\$0	\$0
Events	\$0	\$5,603	\$7,540	\$7,220
Wheels and Reels	\$12,168	\$5,246	\$0	\$0
Kids Concert Series	\$1,450	\$5,000	\$0	\$0
Special Events	\$0	\$0	\$2,531	\$0
TOTAL	\$501,817	\$405,037	\$406,532	\$600,953

Information Technology Fund

FY 2024 was the first year for this fund. It is an Internal Service Fund that tracks the citywide costs for Information Technology to all departments.

Information Technology Fund Revenues and Expenses



Information Technology Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(341751) Information Technology Charges	\$0	\$6,818,565	\$3,822,724	\$7,834,762
CHARGES FOR SERVICE TOTAL	\$0	\$6,818,565	\$3,822,724	\$7,834,762
TOTAL	\$0	\$6,818,565	\$3,822,724	\$7,834,762

Information Technology Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$0	\$844,052	\$584,257	\$1,267,837
(511101) Budgeted Salary Savings	\$0	\$0	-\$8,004	-\$24,201
(511102) Budgeted Salary Contingency	\$0	\$0	\$36,149	\$83,248
(511105) Part Time Employees	\$0	\$60,337	\$0	\$30,000
(512200) Social Security (FICA)	\$0	\$54,925	\$37,969	\$84,128
(512300) Medicare	\$0	\$12,845	\$8,880	\$19,676
(512400) Defined Benefit Retirement	\$0	\$185,001	\$52,501	\$153,169
(512401) Deferred Compensation	\$0	\$1,769	\$828	\$4,621
(512402) Defined Contribution Retirement	\$0	\$68,641	\$53,224	\$117,275
(553100) Group Insurance Contribution	\$0	\$154,677	\$98,700	\$198,150
(554100) Workers Comp Contribution	\$0	\$0	\$3,049	\$7,756
SALARIES AND BENEFITS TOTAL	\$0	\$1,382,247	\$867,553	\$1,941,659
Operating				
(521201) Professional Services	\$0	\$81,138	\$23,500	\$98,880
(521300) Technical Services	\$0	\$17,688	\$37,000	\$40,000
(521400) Contract Services	\$0	\$0	\$0	\$7,200
(522205) Repairs And Maintenance	\$0	\$41,694	\$28,000	\$57,600
(522310) Rental Of Land And Buildings	\$0	\$14,849	\$7,500	\$17,000
(522320) Rental Of Equipment And Vehicles	\$0	\$14,697	\$68,348	\$90,933
(523500) Travel	\$0	\$0	\$4,000	\$5,000
(523600) Dues And Fees	\$0	\$23	\$12	\$304
(523700) Education And Training	\$0	\$7,009	\$17,500	\$30,600
(531105) Supplies	\$0	\$30,609	\$18,500	\$50,200
(531310) Hospitality And Events	\$0	\$142	\$2,500	\$10,000
(531605) Machinery And Equipment-Operating	\$0	\$19,170	\$6,000	\$8,000
(531610) Furniture/Fixtures-Operating	\$0	\$0	\$3,000	\$0
(522206) Repairs & Maintenance - Technology	\$0	\$707,730	\$410,290	\$467,294
(523210) Communication Services	\$0	\$881,315	\$446,416	\$789,247
(523810) Software Licenses, Fees, and Maintenance	\$0	\$2,028,906	\$1,615,764	\$3,874,016
(531150) Computer Supplies	\$0	\$100	\$5,000	\$6,000
(531230) Electricity	\$0	\$1,082	\$600	\$1,172
(531615) Computer Equipment-Operating	\$0	\$136,375	\$50,000	\$24,500
(531620) Communication Equipment-Operating	\$0	\$7,025	\$2,500	\$6,000
OPERATING TOTAL	\$0	\$3,989,552	\$2,746,430	\$5,583,946
Transfers, Capital, Other				
(549999) Contra- Capital Expense Account	\$0	-\$2,066,349	\$0	\$0
(561004) Machinery & Equipment- Depreciation	\$0	\$743,832	\$0	\$0
(562000) Amortization Expense	\$0	\$114,358	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$0	\$4,600	\$0
(552400) Risk/Liability Contribution	\$0	\$0	\$64,609	\$149,960
(581100) Principal- Long Term Debt	\$0	\$4,497	\$136,021	\$202,784
(582100) Interest - Long Term Debt	\$0	\$10,812	\$2,394	\$2,718
(582200) Interest - Capital Lease	\$0	\$1,303	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$0	-\$1,191,547	\$207,624	\$355,462
TOTAL	\$0	\$4,180,252	\$3,821,607	\$7,881,067

Group Health Fund

Internal Service Fund that tracks citywide costs for Group Benefits.

Group Health Fund Revenues and Expenses



Group Health Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Employer Contribution				
(341834) Group Health-Employer	\$7,477,908	\$8,295,201	\$5,006,730	\$8,583,659
(341839) Benefits Admin Assessment	\$599,583	\$0	\$316,689	\$633,378
(341820) HSA Contribution-Employer	\$638,188	\$591,729	\$0	\$0
(341825) Dental-Employer	\$310,278	\$318,592	\$156,136	\$312,271
(341829) Disability-Employer	\$239,842	\$210,955	\$0	\$0
(341827) Basic Life-Employer	\$225,045	\$219,912	\$0	\$0
(341837) Empl Assist Program-Employer	\$16,640	\$17,305	\$0	\$0
EMPLOYER CONTRIBUTION TOTAL	\$9,507,482	\$9,653,694	\$5,479,555	\$9,529,308
Employee Contribution				
(389500) Employee Hc Contribution	\$1,084,538	\$929,350	\$0	\$890,962
(341835) Group Health-Employee	\$0	\$0	\$375,938	\$0
(341826) Dental-Employee	\$0	\$0	\$85,222	\$0
EMPLOYEE CONTRIBUTION TOTAL	\$1,084,538	\$929,350	\$461,160	\$890,962
Miscellaneous Revenues				
(383100) Reimbursement From Insura	\$495,752	\$1,445,889	\$125,000	\$250,000
(391201) Operating Transfer In	\$25,000	\$25,000	\$0	\$25,000
(389400) Miscellaneous	\$5	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$520,756	\$1,470,889	\$125,000	\$275,000
Interest Income				
(361000) Interest Revenues	\$40,660	\$50,923	\$34,300	\$34,300
(361010) Unrealized Invest Gains	-\$47,452	\$0	\$0	\$0
INTEREST INCOME TOTAL	-\$6,792	\$50,923	\$34,300	\$34,300
TOTAL	\$11,105,985	\$12,104,856	\$6,100,015	\$10,729,570

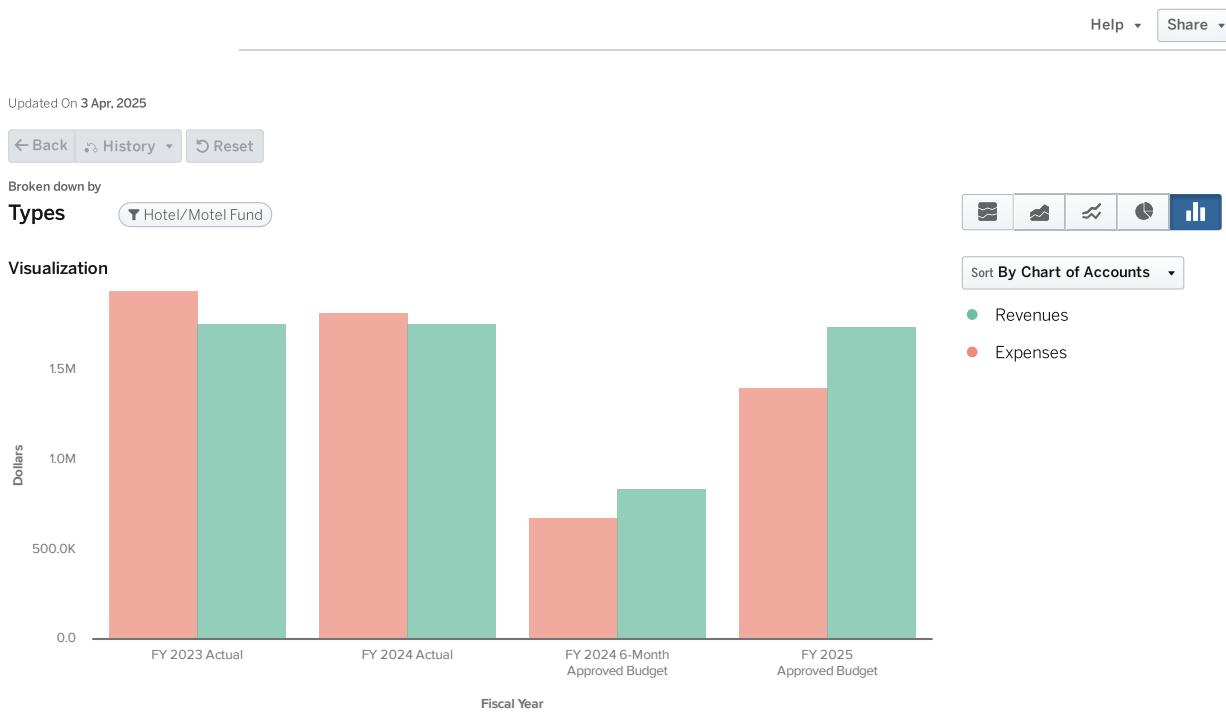
Group Health Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$77,141	\$113,085	\$67,935	\$77,893
(511101) Budgeted Salary Savings	\$0	\$0	-\$975	-\$1,481
(511102) Budgeted Salary Contingency	\$0	\$0	\$8,038	\$5,098
(511200) Temporary Employees	\$0	\$801	\$0	\$0
(511300) Overtime	\$0	\$406	\$0	\$0
(512600) Unemployment Insurance	\$22,082	\$3,686	\$12,500	\$25,000
(512902) Employee Wellness Program	\$79,971	\$72,892	\$51,882	\$117,000
(512100) Group Insurance	\$7,445,678	\$8,698,639	\$4,466,290	\$8,908,875
(512200) Social Security (FICA)	\$4,785	\$7,144	\$4,650	\$5,054
(512300) Medicare	\$1,119	\$1,671	\$1,088	\$1,182
(512400) Defined Benefit Retirement	\$9,680	\$18,749	\$3,832	\$0
(512401) Deferred Compensation	\$729	\$1,072	\$750	\$816
(512402) Defined Contribution Retirement	\$6,917	\$12,607	\$11,067	\$12,350
(512903) HSA Contributions	\$666,298	\$789,062	\$725,000	\$800,000
(512904) Employee Assistance Program	\$14,479	\$34,226	\$18,750	\$35,410
(512905) Base Life Insurance	\$224,190	\$195,980	\$101,400	\$202,800
(512907) Disability Insurance	\$231,910	\$191,697	\$97,650	\$195,300
(512908) Dental Insurance	\$452,360	\$445,639	\$252,900	\$505,800
(512909) Vision Insurance	\$71	\$0	\$0	\$0
(553100) Group Insurance Contribution	\$17,222	\$19,101	\$9,095	\$13,210
SALARIES AND BENEFITS TOTAL	\$9,254,630	\$10,606,458	\$5,831,852	\$10,904,307
Operating				
(521201) Professional Services	\$95,100	\$96,353	\$45,600	\$97,200
(521300) Technical Services	\$0	\$2,000	\$0	\$0
(521400) Contract Services	\$377,091	\$494,168	\$240,000	\$494,000
(531105) Supplies	\$681	\$88	\$250	\$500
(531605) Machinery And Equipment-Operating	\$0	\$0	\$7,500	\$0
(523810) Software Licenses, Fees, and Maintenance	\$46,377	\$0	\$0	\$0
(523901) Bank Fees / Charges	\$15,201	\$16,829	\$8,250	\$18,200
OPERATING TOTAL	\$534,451	\$609,438	\$301,600	\$609,900
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$8,459	\$5,846	\$6,851
TRANSFERS, CAPITAL, OTHER TOTAL	\$0	\$8,459	\$5,846	\$6,851
TOTAL	\$9,789,081	\$11,224,355	\$6,139,298	\$11,521,058

Hotel/Motel Fund

A special revenue fund used to account for the proceeds from the 8% lodging tax on temporary lodging. Expenses are designated as 18.75% restricted for Tourism Product Development, 43.75% restricted for tourism, and 37.5% of revenues are unrestricted and can be used as the City deems appropriate.

Hotel/Motel Fund Revenues and Expenses



Hotel/Motel Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Business Taxes				
(314104) Hotel/Motel Unrestricted	\$650,673	\$647,477	\$313,124	\$646,864
(314105) Hotel/Motel TCT	\$759,118	\$755,390	\$365,313	\$754,675
(314106) Hotel/Motel TPD	\$325,336	\$323,739	\$156,563	\$323,432
BUSINESS TAXES TOTAL	\$1,735,127	\$1,726,606	\$835,000	\$1,724,971
Interest Income				
(361000) Interest Revenues	\$20,079	\$29,806	\$8,650	\$22,500
INTEREST INCOME TOTAL	\$20,079	\$29,806	\$8,650	\$22,500
TOTAL	\$1,755,206	\$1,756,412	\$843,650	\$1,747,471

Hotel/Motel Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Operating				
(521400) Contract Services	\$704,376	\$819,144	\$0	\$754,675
(523901) Bank Fees / Charges	\$702	\$0	\$500	\$0
OPERATING TOTAL	\$705,078	\$819,144	\$500	\$754,675
Transfers, Capital, Other				
(611350) Transfers Out - Cap Projects	\$382,000	\$118,000	\$0	\$0
(611357) Transfer Out - General Fund	\$850,000	\$881,454	\$313,124	\$646,864
(579001) Contingency Operating	\$0	\$0	\$365,313	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,232,000	\$999,454	\$678,437	\$646,864
TOTAL	\$1,937,078	\$1,818,598	\$678,937	\$1,401,539

Risk Management Fund

Internal Service Fund that tracks citywide costs for risk and liability.

Risk Management Fund Revenues and Expenses



Risk Management Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(341805) Risk Claims Payments	\$1,410,000	\$1,550,000	\$950,000	\$2,205,000
CHARGES FOR SERVICE TOTAL	\$1,410,000	\$1,550,000	\$950,000	\$2,205,000
Interest Income				
(361000) Interest Revenues	\$10,492	\$8,560	\$3,950	\$8,400
(361010) Unrealized Invest Gains	-\$725	\$0	\$0	\$0
INTEREST INCOME TOTAL	\$9,767	\$8,560	\$3,950	\$8,400
TOTAL	\$1,419,767	\$1,558,560	\$953,950	\$2,213,400

Risk Management Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$90,411	\$93,351	\$48,646	\$95,126
(511101) Budgeted Salary Savings	\$0	\$0	-\$657	-\$1,798
(511102) Budgeted Salary Contingency	\$0	\$0	\$3,308	\$6,187
(511105) Part Time Employees	\$33,521	\$38,432	\$19,850	\$39,700
(512200) Social Security (FICA)	\$7,650	\$8,184	\$4,412	\$8,632
(512300) Medicare	\$1,789	\$1,914	\$1,032	\$2,019
(512401) Deferred Compensation	\$896	\$919	\$513	\$996
(512402) Defined Contribution Retirement	\$11,873	\$13,793	\$7,584	\$14,988
(553100) Group Insurance Contribution	\$14,352	\$9,862	\$7,050	\$13,210
SALARIES AND BENEFITS TOTAL	\$160,493	\$166,456	\$91,738	\$179,060
Operating				
(521201) Professional Services	\$15,345	\$10,229	\$17,500	\$155,000
(523220) Postage	\$1	\$1	\$50	\$100
(523600) Dues And Fees	\$170	\$170	\$85	\$170
(523700) Education And Training	\$900	\$450	\$225	\$850
(523701) Roswell U	\$61,651	\$4,874	\$2,550	\$5,091
(523100) Property And Liability Insurance	\$1,184,423	\$1,316,212	\$679,022	\$1,500,000
(523810) Software Licenses, Fees, and Maintenance	\$22,109	\$0	\$0	\$0
OPERATING TOTAL	\$1,284,601	\$1,331,935	\$699,432	\$1,661,211
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$29,775	\$15,839	\$32,617
(579025) Insurance Deductibles	\$285,839	\$291,128	\$125,000	\$350,000
TRANSFERS, CAPITAL, OTHER TOTAL	\$285,839	\$320,903	\$140,839	\$382,617
TOTAL	\$1,730,933	\$1,819,294	\$932,009	\$2,222,888

Worker's Compensation Fund

Internal Service Fund that tracks citywide costs worker's compensation.

Worker's Compensation Fund Revenues and Expenses



Worker's Compensation Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Miscellaneous Revenues				
(391201) Operating Transfer In	\$850,000	\$850,000	\$465,000	\$1,183,000
MISCELLANEOUS REVENUES TOTAL	\$850,000	\$850,000	\$465,000	\$1,183,000
Interest Income				
(361000) Interest Revenues	\$1,173	\$4,241	\$700	\$0
INTEREST INCOME TOTAL	\$1,173	\$4,241	\$700	\$0
TOTAL	\$851,173	\$854,241	\$465,700	\$1,183,000

Worker's Compensation Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$64,846	\$35,621	\$18,189	\$36,081
(511101) Budgeted Salary Savings	\$0	\$0	-\$264	-\$692
(511102) Budgeted Salary Contingency	\$0	\$0	\$2,183	\$2,382
(512200) Social Security (FICA)	\$4,048	\$2,122	\$1,247	\$2,342
(512300) Medicare	\$947	\$496	\$292	\$548
(512401) Deferred Compensation	\$651	\$357	\$202	\$378
(512402) Defined Contribution Retirement	\$8,612	\$5,483	\$3,056	\$5,770
(512700) Workers' Compensation	\$996,387	\$855,375	\$425,000	\$933,000
(553100) Group Insurance Contribution	\$14,352	\$7,313	\$1,763	\$6,605
SALARIES AND BENEFITS TOTAL	\$1,089,842	\$906,767	\$451,668	\$986,414
Operating				
(521201) Professional Services	\$158,945	\$186,258	\$84,500	\$184,965
(523600) Dues And Fees	\$1,436	\$795	\$332	\$795
(523700) Education And Training	\$195	\$0	\$200	\$195
(531105) Supplies	\$0	\$0	\$50	\$0
OPERATING TOTAL	\$160,576	\$187,053	\$85,082	\$185,955
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$2,488	\$1,720	\$28,226
TRANSFERS, CAPITAL, OTHER TOTAL	\$0	\$2,488	\$1,720	\$28,226
TOTAL	\$1,250,418	\$1,096,308	\$538,470	\$1,200,595

Auto Rental Excise Tax Fund

The Auto Rental Excise Tax Fund is a special revenue fund used to account for the proceeds of a three percent (3%) excise tax on the rental of motor vehicles as authorized by state law (O.C.G.A. §48-13-90).

Proceeds of the tax may be utilized to provide additional funding to promote industry, trade, commerce, and tourism; for capital projects related to sports, conventions, recreational facilities, or public safety facilities; or for the maintenance of such facilities.

Auto Rental Excise Tax Fund Revenues and Expenses



Auto Rental Excise Tax Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Business Taxes				
(314400) Auto Rental Excise Tax	\$388,965	\$409,203	\$156,330	\$415,000
BUSINESS TAXES TOTAL	\$388,965	\$409,203	\$156,330	\$415,000
TOTAL	\$388,965	\$409,203	\$156,330	\$415,000

Auto Rental Excise Tax Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Transfers, Capital, Other				
(611357) Transfer Out - General Fund	\$425,000	\$527,500	\$157,500	\$415,000
TRANSFERS, CAPITAL, OTHER TOTAL	\$425,000	\$527,500	\$157,500	\$415,000
TOTAL	\$425,000	\$527,500	\$157,500	\$415,000

Partner Organizations

Partner Organization Expenses

Partner Organization	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Amended Budget	FY 2025 Approved Budget
Roswell, Inc.	\$ 277,500.00	\$ 279,000.00	\$ 139,500.00	\$ 279,000.00
Roswell Historic Society	\$ 30,000.00	\$ 72,500.00	\$ 36,250.00	\$ 75,000.00
Roswell Arts Fund	\$ 365,000.00	\$ 375,000.00	\$ 187,500.00	\$ -
Historic Roswell Beautification Project	\$ 30,000.00	\$ -	\$ -	\$ -
General Fund total	\$ 702,500.00	\$ 726,500.00	\$ 363,250.00	\$ 354,000.00
Visit Roswell	\$ 704,375.58	\$ 819,144.21	\$ 365,313.00	\$ 754,675.00
Hotel/Motel Fund total	\$ 704,375.58	\$ 819,144.21	\$ 365,313.00	\$ 754,675.00
Grand Total	\$ 1,406,875.58	\$ 1,545,644.21	\$ 728,563.00	\$ 1,108,675.00

Economic and Community Development Department

To preserve and protect the natural and built environments, promote a balanced economy in the City of Roswell by the use of best planning and development practices and the responsible enforcement of ordinances and regulations.

Economic and Community Development Expenditures by Fund

Category	2025
General Fund	\$5,509,553.00
Tree Bank Fund	\$146,803.00

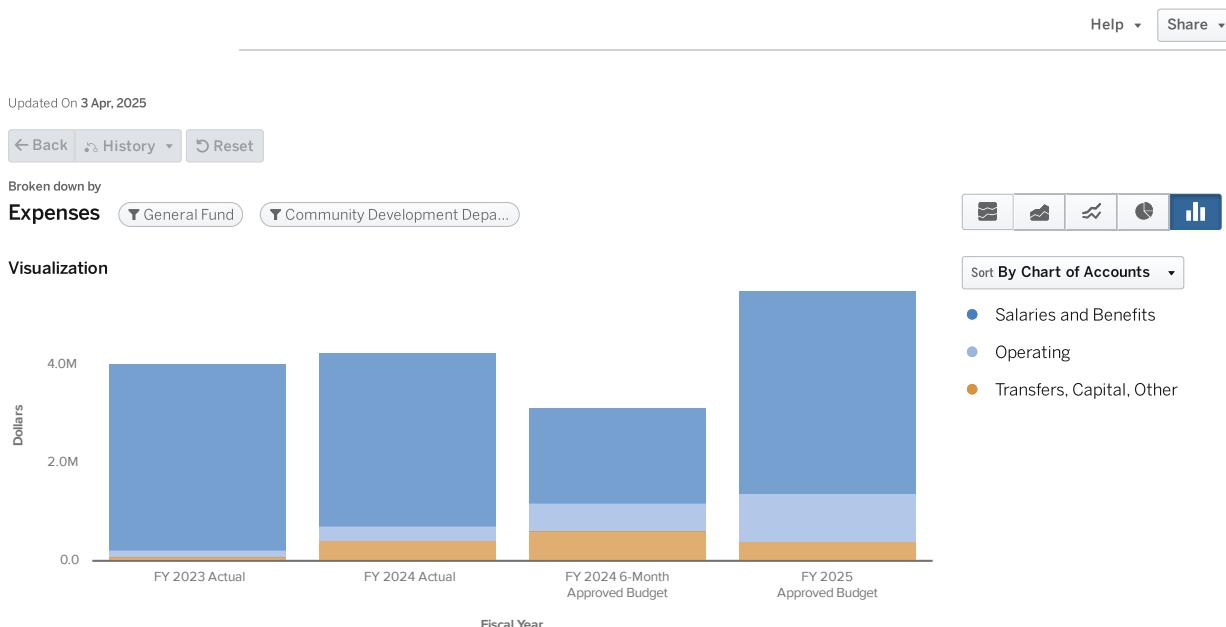
Here is a summary of the Economic and Community Development Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Economic and Community Development General Fund Expenditures by Type

Economic and Community Development Expenditures by Category

Category	2025
Salaries and Benefits	\$4,127,853.00
Operating	\$1,132,180.00
Transfers, Capital, Other	\$396,323.00

This table shows the three main categories of expenditures within the Economic and Community Development Department across all funds. Click on the table to explore in greater detail.



Economic and Community Development General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$2,527,444	\$2,478,355	\$1,315,107	\$2,780,936
(553100) Group Insurance Contribution	\$579,710	\$413,600	\$234,413	\$442,535
(512402) Defined Contribution Retirement	\$231,233	\$239,029	\$145,656	\$326,918
(512400) Defined Benefit Retirement	\$252,374	\$223,757	\$93,195	\$188,662
(512200) Social Security (FICA)	\$153,271	\$147,289	\$84,527	\$180,477
(511102) Budgeted Salary Contingency	\$0	\$0	\$74,405	\$183,186
(512300) Medicare	\$35,846	\$34,447	\$19,773	\$42,210
(554100) Workers Comp Contribution	\$15,215	\$15,215	\$8,814	\$22,423
(512401) Deferred Compensation	\$13,950	\$12,156	\$5,419	\$13,760
(511300) Overtime	\$0	\$252	\$5,824	\$0
(511101) Budgeted Salary Savings	\$0	\$0	-\$32,040	-\$53,254
SALARIES AND BENEFITS TOTAL	\$3,809,043	\$3,564,100	\$1,955,093	\$4,127,853
Operating				
(521201) Professional Services	\$48,535	\$171,800	\$462,500	\$832,000
(531270) Gasoline/ Diesel	\$15,885	\$32,301	\$10,958	\$26,728
(521400) Contract Services	\$3,687	\$17,118	\$25,000	\$31,000
(523300) Advertising	\$12,195	\$19,103	\$13,520	\$25,500
(522220) Vehicle Fleet Rate	\$11,116	\$11,116	\$16,923	\$30,523
(523700) Education And Training	\$15,216	\$10,662	\$17,178	\$14,330
(531105) Supplies	\$7,303	\$6,660	\$6,195	\$7,600
(523500) Travel	\$5,480	\$4,434	\$13,075	\$2,900
(523600) Dues And Fees	\$8,483	\$4,172	\$4,217	\$3,442
(523210) Communication Services	\$9,393	\$0	\$0	\$0
(531720) Uniforms	\$1,012	\$1,728	\$4,076	\$2,330
(523220) Postage	\$1,652	\$2,504	\$1,601	\$3,330
(531400) Books And Periodicals	\$435	\$1,707	\$308	\$5,100
(531610) Furniture/Fixtures-Operating	\$3,663	\$0	\$3,225	\$0
(523851) Contracted Temporary Labor	\$0	\$5,343	\$0	\$0
(531315) Food	\$2,983	\$563	\$1,500	\$0
(523810) Software Licenses, Fees, and Maintenance	\$4,769	\$0	\$0	\$0
(522320) Rental Of Equipment And Vehicles	\$2,951	\$0	\$0	\$0
(522210) Vehicle Repair	\$1,051	\$1,695	\$0	\$0
(531310) Hospitality And Events	\$637	\$778	\$925	\$0
(531250) Oil	\$367	\$535	\$359	\$594
(531615) Computer Equipment-Operating	\$618	\$0	\$0	\$0
(523400) Printing And Binding	\$0	\$0	\$150	\$0
OPERATING TOTAL	\$157,430	\$292,220	\$581,710	\$985,377
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$301,721	\$131,110	\$224,858
(579001) Contingency Operating	\$0	\$0	\$400,000	\$0
(611361) Transfer Out - Fleet Capital	\$53,684	\$107,529	\$47,908	\$106,202
(552400) Risk/Liability Contribution	\$18,684	\$20,539	\$28,118	\$65,263
(581200) Principal - Capital Lease	\$7,214	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$226	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$79,808	\$429,790	\$607,136	\$396,323
TOTAL	\$4,046,281	\$4,286,109	\$3,143,939	\$5,509,553

Soil Erosion Fund

The Soil and Erosion Fund (Fund 240) is a special revenue fund used to account for the fee for the issuance of a land disturbance permit. This fee is to prevent excessive soil erosion from occurring as building is taking place. Several inspections take place throughout the building phase and there is a plan pre-inspection as well.

Soil Erosion Fund Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Interest Income				
(361000) Interest Revenues	\$4,711	\$19,954	\$5,750	\$16,200
(361010) Unrealized Invest Gains	-\$7,015	\$0	\$0	\$0
INTEREST INCOME TOTAL	-\$2,304	\$19,954	\$5,750	\$16,200
Licenses & Permits				
(323190) Soil Erosion Fees	\$4,040	\$5,200	\$1,860	\$5,000
(323903) Soil Erosion Grading Permit	\$234	\$0	\$0	\$0
LICENSES & PERMITS TOTAL	\$4,274	\$5,200	\$1,860	\$5,000
TOTAL	\$1,970	\$25,154	\$7,610	\$21,200

Tree Bank Fund

The Tree Bank Fund (Fund 245) is a special revenue fund used to account for the proceeds of developers' payment in order to cut down specimen trees so as to be able to build. The money is to be used to replace and maintain trees in the City.

Tree Bank Fund Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Miscellaneous Revenues				
(389105) Tree Bank Funds	\$213,300	\$134,365	\$100,000	\$150,000
MISCELLANEOUS REVENUES TOTAL	\$213,300	\$134,365	\$100,000	\$150,000
TOTAL	\$213,300	\$134,365	\$100,000	\$150,000

Finance Department

To serve our customers while providing exceptional financial stewardship

Finance Expenditures by Fund

Category	2025
Bond Fund (Debt Service)	\$6,764,749.00
General Fund	\$3,877,079.00

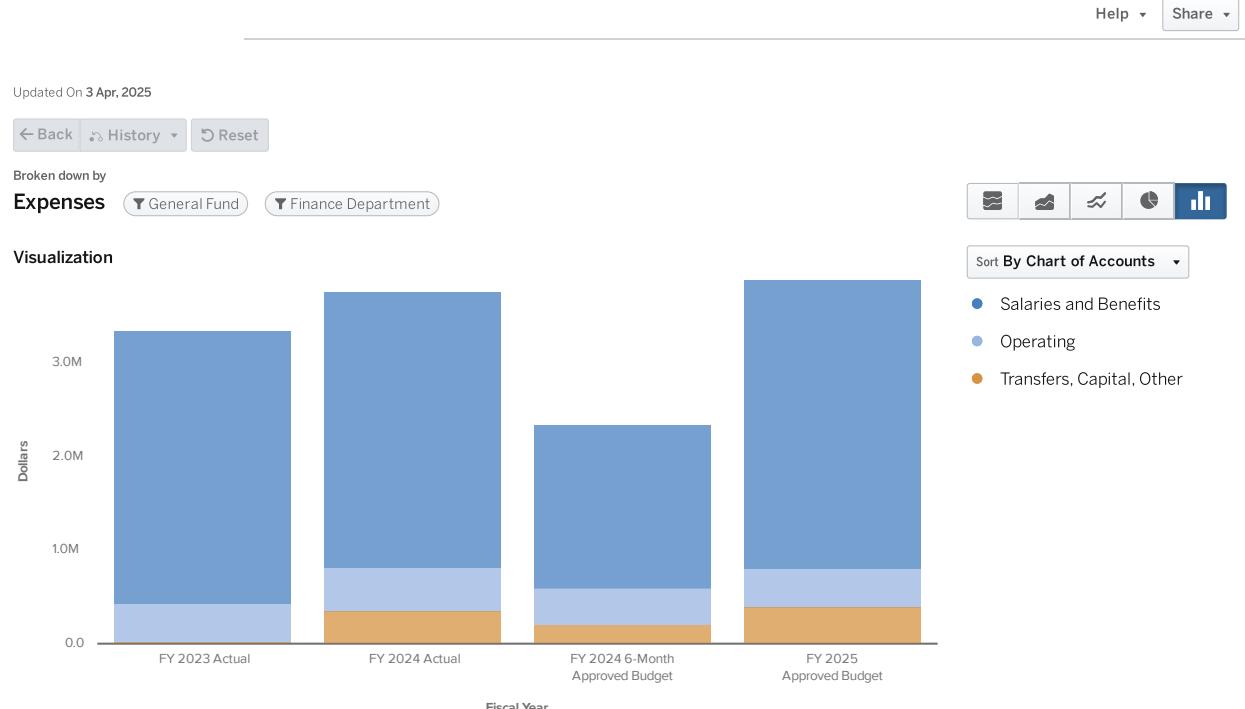
Here is a summary of the Finance Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Finance Expenditures by Category

Category	2025
Transfers, Capital, Other	\$7,160,982.00
Salaries and Benefits	\$3,065,319.00
Operating	\$415,527.00

This table shows the three main categories of expenditures within the Finance Department across all funds. Click on the table to explore in greater detail.

Finance General Fund Expenditures by Type



Finance General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$1,939,069	\$1,932,794	\$1,156,117	\$2,021,349
(553100) Group Insurance Contribution	\$455,232	\$418,236	\$222,076	\$383,091
(512402) Defined Contribution Retirement	\$184,963	\$201,978	\$124,623	\$259,916
(512400) Defined Benefit Retirement	\$158,274	\$195,607	\$80,736	\$122,960
(512200) Social Security (FICA)	\$116,175	\$117,341	\$75,442	\$131,177
(511102) Budgeted Salary Contingency	\$0	\$0	\$66,357	\$133,038
(512300) Medicare	\$27,170	\$27,443	\$17,648	\$30,681
(511105) Part Time Employees	\$5,683	\$26,066	\$15,486	\$0
(554100) Workers Comp Contribution	\$11,481	\$11,481	\$5,035	\$12,809
(512401) Deferred Compensation	\$12,491	\$10,177	\$4,942	\$8,971
(511300) Overtime	\$1,055	\$389	\$0	\$0
(511101) Budgeted Salary Savings	\$0	\$0	-\$21,206	-\$38,673
SALARIES AND BENEFITS TOTAL	\$2,911,593	\$2,941,512	\$1,747,256	\$3,065,319
Operating				
(521201) Professional Services	\$150,938	\$269,717	\$270,000	\$210,000
(523220) Postage	\$122,587	\$122,144	\$57,725	\$149,688
(523400) Printing And Binding	\$33,519	\$29,360	\$13,250	\$32,534
(523901) Bank Fees / Charges	\$16,753	\$13,496	\$10,000	\$14,400
(523810) Software Licenses, Fees, and Maintenance	\$42,131	\$419	\$0	\$0
(531105) Supplies	\$13,044	\$13,157	\$8,050	\$1,250
(523600) Dues And Fees	\$11,734	\$10,739	\$7,222	\$0
(523700) Education And Training	\$6,493	\$7,191	\$9,420	\$0
(523500) Travel	\$6,337	\$303	\$8,584	\$0
(523300) Advertising	\$1,215	\$1,458	\$3,050	\$6,240
(531610) Furniture/Fixtures-Operating	\$1,784	\$946	\$500	\$0
(531615) Computer Equipment-Operating	\$2,919	\$0	\$0	\$0
(531310) Hospitality And Events	\$891	\$1,175	\$800	\$0
(522220) Vehicle Fleet Rate	\$400	\$400	\$274	\$915
(522320) Rental Of Equipment And Vehicles	\$1,987	\$0	\$0	\$0
(531400) Books And Periodicals	\$372	\$187	\$452	\$0
(521300) Technical Services	\$350	\$0	\$0	\$500
(531315) Food	\$503	\$0	\$250	\$0
(531605) Machinery And Equipment-Operating	\$0	\$0	\$300	\$0
(531270) Gasoline/ Diesel	\$135	\$65	\$72	\$0
(522205) Repairs And Maintenance	\$0	\$0	\$250	\$0
(523210) Communication Services	\$180	\$0	\$0	\$0
(539998) P-card Initial Allocation	\$4	\$0	\$0	\$0
OPERATING TOTAL	\$414,275	\$470,758	\$390,199	\$415,527
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$335,989	\$198,143	\$376,754
(552400) Risk/Liability Contribution	\$9,136	\$10,043	\$6,228	\$14,455
(611361) Transfer Out - Fleet Capital	\$2,547	\$4,168	\$2,084	\$5,024
(581200) Principal - Capital Lease	\$7,545	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$236	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$19,463	\$350,200	\$206,455	\$396,233
TOTAL	\$3,345,331	\$3,762,469	\$2,343,910	\$3,877,079

Debt Service Fund

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

Debt Service Fund Revenues and Expenses



Debt Service Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Property Tax				
(311100) Real Property - Current Year	\$692,774	\$6,417,251	\$7,240,358	\$7,853,637
(311300) Personal Property - Current	\$18,843	\$171,670	\$185,815	\$194,730
(311110) Public Utility	\$5,769	\$58,324	\$0	\$58,324
(311310) Motor Vehicle	\$2,018	\$7,341	\$9,395	\$16,705
(319110) Property - Penalty & Interest - Real	\$1,005	\$3,809	\$500	\$0
(311305) Personal Property - Prior	-\$24	-\$16	\$0	\$0
(311200) Real Property - Prior	-\$70	-\$1	\$0	\$0
PROPERTY TAX TOTAL	\$720,316	\$6,658,379	\$7,436,068	\$8,123,396
Interest Income				
(361000) Interest Revenues	\$42,839	\$91,489	\$17,400	\$42,000
(361010) Unrealized Invest Gains	-\$4,233	\$0	\$0	\$0
INTEREST INCOME TOTAL	\$38,606	\$91,489	\$17,400	\$42,000
Miscellaneous Revenues				
(389999) Over And Short	\$0	-\$263	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$0	-\$263	\$0	\$0
TOTAL	\$758,922	\$6,749,605	\$7,453,468	\$8,165,396

Debt Service Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Transfers, Capital, Other				
(581100) Principal- Long Term Debt	\$1,630,000	\$3,350,000	\$3,020,000	\$3,020,000
(582100) Interest - Long Term Debt	\$55,100	\$4,175,207	\$1,910,962	\$3,744,749
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,685,100	\$7,525,207	\$4,930,962	\$6,764,749
TOTAL	\$1,685,100	\$7,525,207	\$4,930,962	\$6,764,749

Fire Department

To protect life, property, and enhance the quality of life by providing dynamic services, including emergency response and community risk reduction activities.

Fire Expenditures by Fund

Category	2025
General Fund	\$17,167,243.00

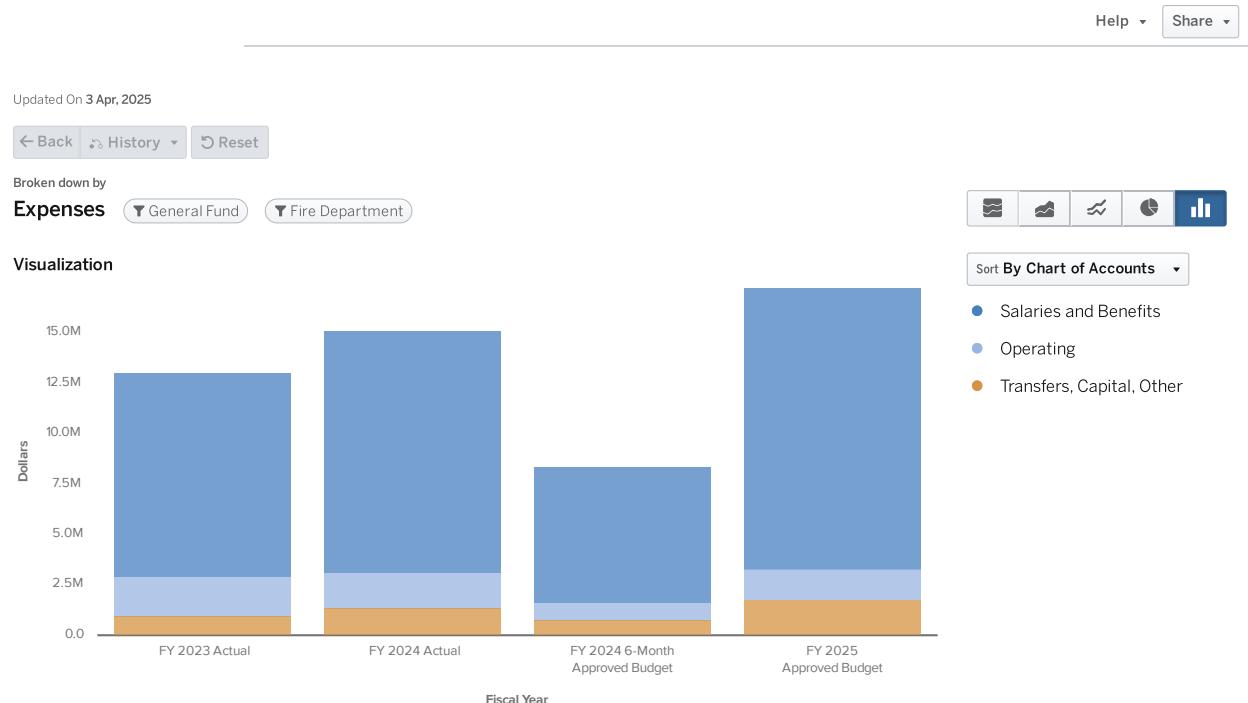
Here is a summary of the Fire Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Fire Expenditures by Category

Category	2025
Salaries and Benefits	\$13,883,428.00
Transfers, Capital, Other	\$1,776,607.00
Operating	\$1,507,208.00

This table shows the three main categories of expenditures within the Fire Department across all funds. Click on the table to explore in greater detail.

Fire General Fund Expenditures by Type



Fire General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$2,864,567	\$4,849,485	\$2,990,506	\$7,327,214
(511115) Firefighter's Fees	\$5,201,105	\$4,226,683	\$2,071,384	\$2,707,503
(553100) Group Insurance Contribution	\$618,831	\$847,073	\$576,026	\$1,209,482
(512402) Defined Contribution Retirement	\$273,751	\$652,291	\$416,531	\$1,038,912
(512200) Social Security (FICA)	\$505,075	\$574,587	\$320,379	\$652,510
(512400) Defined Benefit Retirement	\$206,140	\$171,942	\$31,352	\$89,615
(511105) Part Time Employees	\$135,991	\$138,031	\$72,660	\$138,900
(554100) Workers Comp Contribution	\$121,882	\$121,882	\$66,777	\$169,887
(512300) Medicare	\$118,204	\$134,393	\$74,928	\$152,607
(511102) Budgeted Salary Contingency	\$0	\$0	\$0	\$460,408
(511300) Overtime	\$52,239	\$189,041	\$68,231	\$112,592
(512401) Deferred Compensation	\$21,773	\$42,297	\$22,955	\$46,086
(511101) Budgeted Salary Savings	\$0	\$0	-\$35,411	-\$222,288
SALARIES AND BENEFITS TOTAL	\$10,119,558	\$11,947,705	\$6,676,318	\$13,883,428
Operating				
(522220) Vehicle Fleet Rate	\$495,700	\$466,246	\$216,394	\$411,002
(522205) Repairs And Maintenance	\$277,514	\$348,995	\$57,221	\$59,602
(521400) Contract Services	\$0	\$0	\$0	\$502,528
(531105) Supplies	\$140,802	\$168,381	\$79,275	\$92,023
(531270) Gasoline/ Diesel	\$123,147	\$123,947	\$68,501	\$126,374
(531605) Machinery And Equipment-Operating	\$143,940	\$57,389	\$71,194	\$149,718
(531720) Uniforms	\$118,457	\$122,724	\$73,298	\$65,622
(531230) Electricity	\$108,828	\$123,176	\$70,400	\$28,728
(523810) Software Licenses, Fees, and Maintenance	\$148,845	\$483	\$0	\$0
(531610) Furniture/Fixtures-Operating	\$87,384	\$37,860	\$13,425	\$4,970
(522140) Maintenance - Grounds	\$41,025	\$44,320	\$23,650	\$0
(523700) Education And Training	\$14,938	\$28,931	\$38,809	\$535
(531220) Natural Gas	\$28,927	\$25,966	\$15,451	\$1,512
(521201) Professional Services	\$18,680	\$19,915	\$10,500	\$21,000
(531210) Water / Sewerage	\$24,121	\$21,042	\$13,900	\$5,978
(523500) Travel	\$16,320	\$25,185	\$21,728	\$0
(521300) Technical Services	\$16,440	\$15,666	\$20,282	\$9,396
(522130) Custodial	\$14,794	\$18,251	\$10,534	\$0
(523210) Communication Services	\$31,258	\$0	\$0	\$0
(531310) Hospitality And Events	\$7,957	\$16,243	\$3,943	\$0
(531240) Bottled Gas	\$5,630	\$6,938	\$5,875	\$7,915
(523600) Dues And Fees	\$12,805	\$7,563	\$3,925	\$1,170
(523100) Property And Liability Insurance	\$11,000	\$5,242	\$5,116	\$3,470
(523852) Instruction Fees	\$3,200	\$13,500	\$3,000	\$0
(531615) Computer Equipment-Operating	\$18,154	\$469	\$0	\$0
(531250) Oil	\$5,777	\$2,331	\$1,750	\$2,574
(522320) Rental Of Equipment And Vehicles	\$10,766	\$0	\$0	\$0
(523800) Licenses	\$1,089	\$236	\$2,652	\$6,306
(531215) Stormwater Fees	\$2,267	\$2,496	\$1,300	\$2,736
(531620) Communication Equipment-Operating	\$1,451	\$743	\$5,956	\$0
(523300) Advertising	\$2,909	\$2,359	\$1,800	\$0
(523902) Sanitation Services	\$1,707	\$1,877	\$1,373	\$2,065
(531315) Food	\$2,033	\$1,445	\$1,940	\$0
(522210) Vehicle Repair	\$1,111	\$1,661	\$2,400	\$0
(523400) Printing And Binding	\$1,334	\$1,061	\$1,674	\$0
(523220) Postage	\$1,105	\$779	\$628	\$1,026
(531400) Books And Periodicals	\$43	\$436	\$1,250	\$958
(522110) Disposal	\$0	\$1,247	\$0	\$0
OPERATING TOTAL	\$1,941,457	\$1,715,104	\$849,144	\$1,507,208
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$543,982	\$336,610	\$817,879
(581100) Principal- Long Term Debt	\$569,797	\$438,910	\$225,111	\$454,968
(552400) Risk/Liability Contribution	\$217,194	\$238,760	\$137,597	\$319,369

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(582100) Interest - Long Term Debt	\$102,362	\$87,495	\$38,097	\$71,443
(611361) Transfer Out - Fleet Capital	\$41,139	\$72,969	\$36,486	\$87,948
(611360) Transfer Out - Group Insurance	\$25,000	\$25,000	\$12,500	\$25,000
(581200) Principal - Capital Lease	\$7,873	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$246	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$963,612	\$1,407,116	\$786,401	\$1,776,607
TOTAL	\$13,024,627	\$15,069,924	\$8,311,863	\$17,167,243

Recreation, Parks, Historic & Cultural Affairs Department

Meeting the recreation needs of the citizens of Roswell by providing exceptional parks, programs, activities, and events.

Recreation and Parks Expenses by Fund

Category	2025
General Fund	\$14,977,098.00
Participant Recreation Fund	\$9,942,750.00
Leita Thompson Fund	\$79,198.00
Scholarship Endowment Fund	\$100.00

Here is a summary of the Recreation, Parks, Historic, and Cultural Affairs Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Recreation and Parks Expenses by Category

Category	2025
Salaries and Benefits	\$14,041,895.00
Operating	\$7,455,383.00
Transfers, Capital, Other	\$3,501,868.00

This table shows the three main categories of expenditures within the Recreation, Parks, Historic, and Cultural Affairs Department across all funds. Click on the table to explore in greater detail.

Recreation and Parks General Fund Expenditures by Type



Recreation and Parks General Fund Expenditures by Account

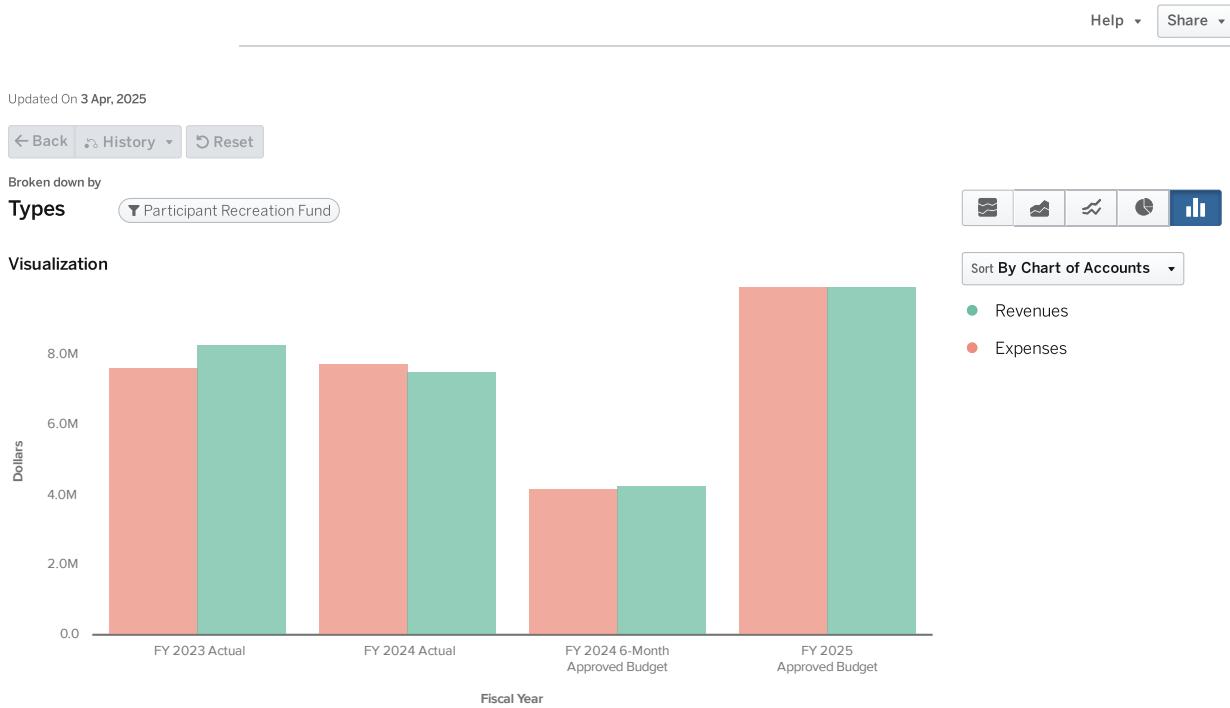
	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$5,172,418	\$5,676,041	\$3,039,099	\$4,601,168
(553100) Group Insurance Contribution	\$1,268,249	\$1,387,865	\$672,218	\$1,005,811
(512400) Defined Benefit Retirement	\$1,003,259	\$944,965	\$476,192	\$974,882
(512402) Defined Contribution Retirement	\$281,319	\$385,299	\$241,815	\$406,704
(512200) Social Security (FICA)	\$340,523	\$390,071	\$233,738	\$329,015
(511105) Part Time Employees	\$319,720	\$292,016	\$172,225	\$87,500
(511200) Temporary Employees	\$4,933	\$285,862	\$264,498	\$314,415
(511300) Overtime	\$199,606	\$221,011	\$146,650	\$89,289
(511102) Budgeted Salary Contingency	\$0	\$0	\$217,948	\$302,133
(554100) Workers Comp Contribution	\$103,885	\$103,885	\$72,843	\$185,322
(512300) Medicare	\$79,639	\$91,227	\$54,667	\$76,950
(512401) Deferred Compensation	\$38,784	\$38,415	\$19,855	\$23,145
(511250) Seasonal Employees	\$0	\$3,443	\$3,000	\$0
(511101) Budgeted Salary Savings	\$0	\$0	-\$72,903	-\$87,836
SALARIES AND BENEFITS TOTAL	\$8,812,335	\$9,820,099	\$5,541,845	\$8,308,498
Operating				
(531230) Electricity	\$670,445	\$777,256	\$371,850	\$900,850
(522205) Repairs And Maintenance	\$594,732	\$611,060	\$342,825	\$575,585
(521400) Contract Services	\$158,976	\$686,637	\$527,650	\$720,700
(531105) Supplies	\$545,481	\$585,361	\$349,085	\$412,720
(531210) Water / Sewerage	\$268,236	\$375,568	\$185,000	\$403,744
(522140) Maintenance - Grounds	\$269,912	\$221,672	\$119,235	\$255,160
(522130) Custodial	\$174,890	\$228,763	\$100,708	\$4,750
(522220) Vehicle Fleet Rate	\$140,900	\$144,400	\$101,267	\$120,782
(531270) Gasoline/ Diesel	\$110,757	\$103,541	\$55,071	\$90,313
(523902) Sanitation Services	\$76,970	\$84,151	\$43,341	\$92,292
(531115) Recreation Supplies	\$101,002	\$78,076	\$55,020	\$58,470
(531220) Natural Gas	\$79,577	\$70,574	\$38,832	\$73,698
(521300) Technical Services	\$0	\$106,442	\$51,000	\$42,305
(531605) Machinery And Equipment-Operating	\$19,588	\$71,004	\$27,003	\$76,000
(531215) Stormwater Fees	\$47,601	\$52,720	\$28,797	\$58,980
(531720) Uniforms	\$46,226	\$40,089	\$27,175	\$52,000
(523852) Instruction Fees	\$0	\$49,410	\$23,500	\$26,000
(522320) Rental Of Equipment And Vehicles	\$23,444	\$19,545	\$19,217	\$27,600
(523300) Advertising	\$18,398	\$25,212	\$28,500	\$0
(522110) Disposal	\$14,210	\$12,297	\$11,250	\$29,500
(531610) Furniture/Fixtures-Operating	\$6,943	\$21,153	\$34,350	\$0
(523810) Software Licenses, Fees, and Maintenance	\$58,927	\$0	\$0	\$0
(523210) Communication Services	\$43,516	\$0	\$0	\$0
(523600) Dues And Fees	\$12,969	\$15,141	\$7,076	\$4,000
(523700) Education And Training	\$8,742	\$7,265	\$21,465	\$0
(523500) Travel	\$15,490	\$12,283	\$7,292	\$0
(523400) Printing And Binding	\$5,828	\$14,542	\$5,000	\$2,500
(521201) Professional Services	\$7,062	\$4,220	\$4,500	\$7,000
(531315) Food	\$5,727	\$7,443	\$4,600	\$0
(531250) Oil	\$2,222	\$1,926	\$802	\$6,125
(531310) Hospitality And Events	\$369	\$5,568	\$2,425	\$0
(531615) Computer Equipment-Operating	\$5,562	\$0	\$0	\$0
(523220) Postage	\$903	\$233	\$600	\$1,000
(531400) Books And Periodicals	\$437	\$912	\$650	\$0
(531710) Vietnam Memorial Bricks	\$486	\$1,116	\$125	\$0
(531240) Bottled Gas	\$501	\$443	\$300	\$0
(522210) Vehicle Repair	\$405	\$0	\$0	\$0
OPERATING TOTAL	\$3,537,434	\$4,436,023	\$2,595,511	\$4,042,074
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$660,527	\$420,487	\$778,550
(611355) Transfer Out - Participant Rec	\$808,586	\$141,516	\$0	\$746,229
(581100) Principal- Long Term Debt	\$374,663	\$424,512	\$214,192	\$431,414
(552400) Risk/Liability Contribution	\$288,346	\$316,976	\$149,606	\$347,245

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(611366) Operating Transfer Out-SpEvnts	\$200,300	\$150,300	\$400,000	\$0
(611361) Transfer Out - Fleet Capital	\$105,882	\$217,746	\$118,623	\$262,447
(582100) Interest - Long Term Debt	\$11,092	\$67,516	\$31,824	\$60,641
(542100) Machinery	\$39,381	\$43,602	\$0	\$0
(581200) Principal - Capital Lease	\$23,670	\$6,753	\$0	\$0
(582200) Interest - Capital Lease	\$740	\$521	\$0	\$0
(611353) Transfer Out - Solid Waste	\$378	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,853,039	\$2,029,969	\$1,334,732	\$2,626,526
TOTAL	\$14,202,807	\$16,286,091	\$9,472,088	\$14,977,098

Recreation Participation Fund

The Recreation Participation Fund is an enterprise fund that provides recreation programs throughout the City. This fund strives to offer quality fee-based programs, activities and events that meet the present and future leisure needs of all Roswell Citizens.

Recreation Participation Fund Revenues and Expenses



Recreation Participation Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(347503) Athletics	\$2,393,131	\$2,524,753	\$1,569,750	\$2,800,000
(347506) Gym & Physical Fitness	\$1,366,540	\$1,216,027	\$725,000	\$1,842,467
(347906) Recreation Admin Fee	\$0	\$751,264	\$525,000	\$1,050,000
(347507) Dance, Drama, & Music	\$602,642	\$553,323	\$300,000	\$710,280
(347508) Arts & Crafts	\$501,906	\$521,515	\$290,000	\$680,719
(347504) Tennis	\$505,710	\$454,305	\$262,500	\$586,593
(347509) General Instruction Programs	\$272,023	\$530,997	\$232,000	\$651,238
(347501) General Programs	\$699,502	\$160,073	\$130,000	\$410,358
(347505) Swimming	\$140,932	\$377,078	\$157,500	\$383,000
(347513) Senior Adult Center	\$217,635	\$112,634	\$33,750	\$75,000
(347202) Other Rental Fees	\$462,903	-\$29,275	\$0	\$0
(347514) Adult Aquatics Center	\$179,581	\$3,911	\$2,000	\$5,000
(347512) Rec & Parks Miscellaneous	\$28,763	\$31,207	\$24,000	\$0
(347905) Convenience Fee	\$23,688	\$2	\$0	\$0
(347510) Rec & Parks Contributions	\$708	-\$675	\$0	\$0
CHARGES FOR SERVICE TOTAL	\$7,395,665	\$7,207,137	\$4,251,500	\$9,194,655
Miscellaneous Revenues				
(391201) Operating Transfer In	\$808,586	\$141,516	\$0	\$746,229
MISCELLANEOUS REVENUES TOTAL	\$808,586	\$141,516	\$0	\$746,229
Interest Income				
(361000) Interest Revenues	\$98,445	\$178,961	\$46,600	\$0
INTEREST INCOME TOTAL	\$98,445	\$178,961	\$46,600	\$0
TOTAL	\$8,302,695	\$7,527,614	\$4,298,100	\$9,940,884

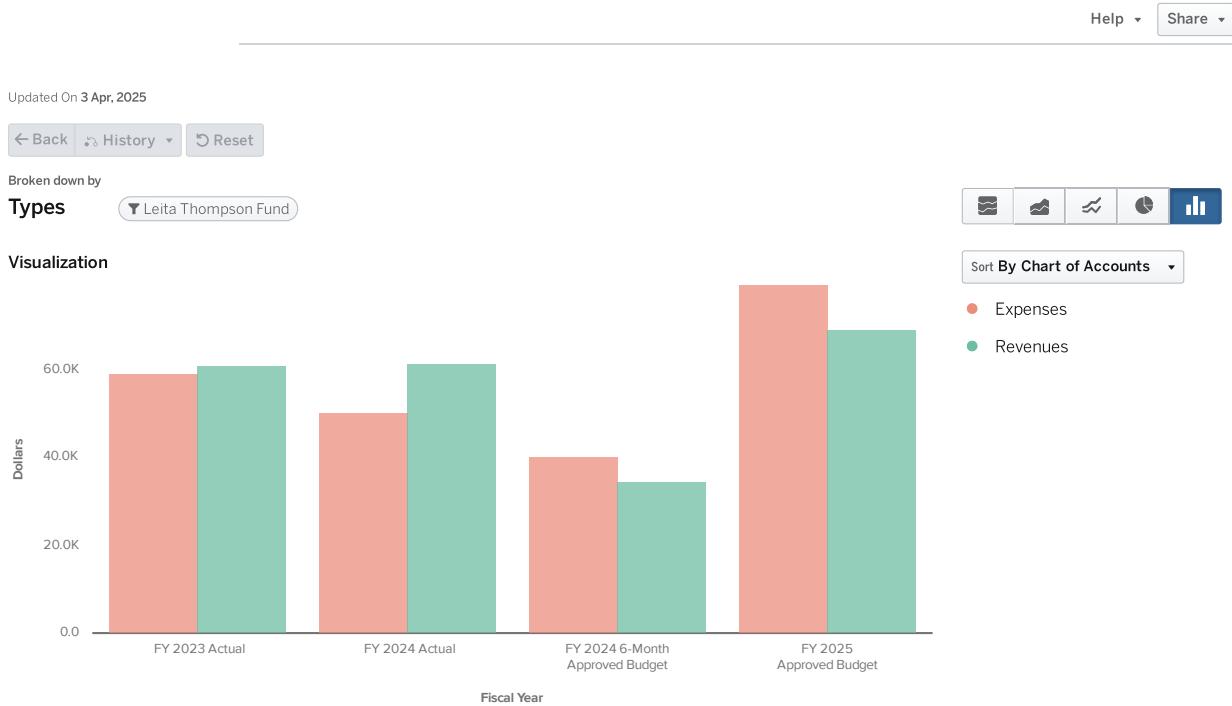
Recreation Participation Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511200) Temporary Employees	\$1,538,339	\$1,394,387	\$774,340	\$1,484,512
(511100) Regular Employees	\$1,139,030	\$1,091,086	\$581,546	\$2,377,713
(511250) Seasonal Employees	\$421,268	\$452,666	\$239,948	\$481,000
(553100) Group Insurance Contribution	\$327,836	\$311,400	\$132,408	\$492,335
(512200) Social Security (FICA)	\$189,877	\$181,493	\$101,555	\$276,458
(512400) Defined Benefit Retirement	\$25,268	\$186,992	\$65,991	\$142,475
(512402) Defined Contribution Retirement	\$73,088	\$89,394	\$57,268	\$181,509
(554100) Workers Comp Contribution	\$68,851	\$68,851	\$38,806	\$98,724
(511102) Budgeted Salary Contingency	\$0	\$0	\$46,627	\$151,762
(512300) Medicare	\$44,408	\$42,447	\$23,759	\$64,662
(512401) Deferred Compensation	\$7,757	\$7,693	\$3,952	\$18,361
(511300) Overtime	\$83	\$19,019	\$4,000	\$8,000
(511105) Part Time Employees	\$7,969	\$2,423	\$0	\$0
(511101) Budgeted Salary Savings	\$0	\$0	-\$8,650	-\$44,114
SALARIES AND BENEFITS TOTAL	\$3,843,775	\$3,847,850	\$2,061,550	\$5,733,397
Operating				
(523852) Instruction Fees	\$1,944,026	\$2,144,875	\$1,123,073	\$2,221,890
(531115) Recreation Supplies	\$732,210	\$754,795	\$507,859	\$866,815
(521400) Contract Services	\$294,251	\$34,117	\$31,150	\$44,300
(523600) Dues And Fees	\$47,139	\$109,351	\$62,474	\$116,936
(523901) Bank Fees / Charges	\$94,617	\$26,149	\$13,250	\$26,100
(531105) Supplies	\$8,208	\$12,715	\$13,000	\$27,000
(523300) Advertising	\$23,259	\$3,823	\$3,500	\$4,000
(523500) Travel	\$7,371	\$7,603	\$6,431	\$10,300
(523400) Printing And Binding	\$12,973	\$3,519	\$7,500	\$7,500
(531605) Machinery And Equipment-Operating	\$14,515	\$5,057	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$19,368	\$0	\$0	\$0
(523700) Education And Training	\$2,380	\$3,026	\$11,000	\$2,270
(531720) Uniforms	\$5,039	\$5,063	\$0	\$6,000
(523210) Communication Services	\$4,970	\$0	\$0	\$0
(522205) Repairs And Maintenance	\$174	\$3,610	\$0	\$0
(522220) Vehicle Fleet Rate	\$0	\$0	\$2,793	\$0
(522320) Rental Of Equipment And Vehicles	\$2,616	\$0	\$0	\$0
(531310) Hospitality And Events	\$0	\$0	\$475	\$1,000
(523220) Postage	\$287	\$430	\$0	\$0
OPERATING TOTAL	\$3,213,403	\$3,114,133	\$1,782,505	\$3,334,111
Transfers, Capital, Other				
(551110) Indirect Costs	\$458,586	\$523,351	\$246,909	\$646,400
(551300) Information Technology Charges - Internal	\$0	\$141,077	\$63,619	\$157,106
(552400) Risk/Liability Contribution	\$54,246	\$59,632	\$30,907	\$71,736
(561001) Building- Depreciation	\$28,470	\$25,330	\$0	\$0
(561003) Site Improvement- Depreciation	\$25,007	\$25,057	\$0	\$0
(561004) Machinery & Equipment- Depreciation	\$21,570	\$17,328	\$0	\$0
(611357) Transfer Out - General Fund	\$6,953	\$0	\$0	\$0
(561005) Vehicles-depreciation	\$2,807	\$2,807	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$597,639	\$794,583	\$341,435	\$875,242
TOTAL	\$7,654,817	\$7,756,566	\$4,185,490	\$9,942,750

Leita Thompson Fund

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

Leita Thompson Fund Revenues and Expenses



Leita Thompson Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Miscellaneous Revenues				
(381110) Leita T. - Rent Income	\$61,012	\$61,442	\$34,625	\$69,252
MISCELLANEOUS REVENUES TOTAL	\$61,012	\$61,442	\$34,625	\$69,252
TOTAL	\$61,012	\$61,442	\$34,625	\$69,252

Leita Thompson Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Operating				
(521300) Technical Services	\$0	\$6,906	\$3,185	\$7,000
(522140) Maintenance - Grounds	\$27,220	\$24,500	\$15,000	\$30,000
(522205) Repairs And Maintenance	\$21,468	\$5,734	\$12,815	\$25,000
(531105) Supplies	\$1,437	\$3,657	\$3,000	\$6,000
(523902) Sanitation Services	\$342	\$376	\$193	\$1,070
(531210) Water / Sewerage	\$3,234	\$4,366	\$3,300	\$5,088
(531230) Electricity	\$5,678	\$4,627	\$2,750	\$5,040
OPERATING TOTAL	\$59,378	\$50,165	\$40,243	\$79,198
TOTAL	\$59,378	\$50,165	\$40,243	\$79,198

Police Department

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

Police Expenditures by Fund

Category	2025
General Fund	\$33,789,312.00
E-911 Fund	\$3,720,697.00

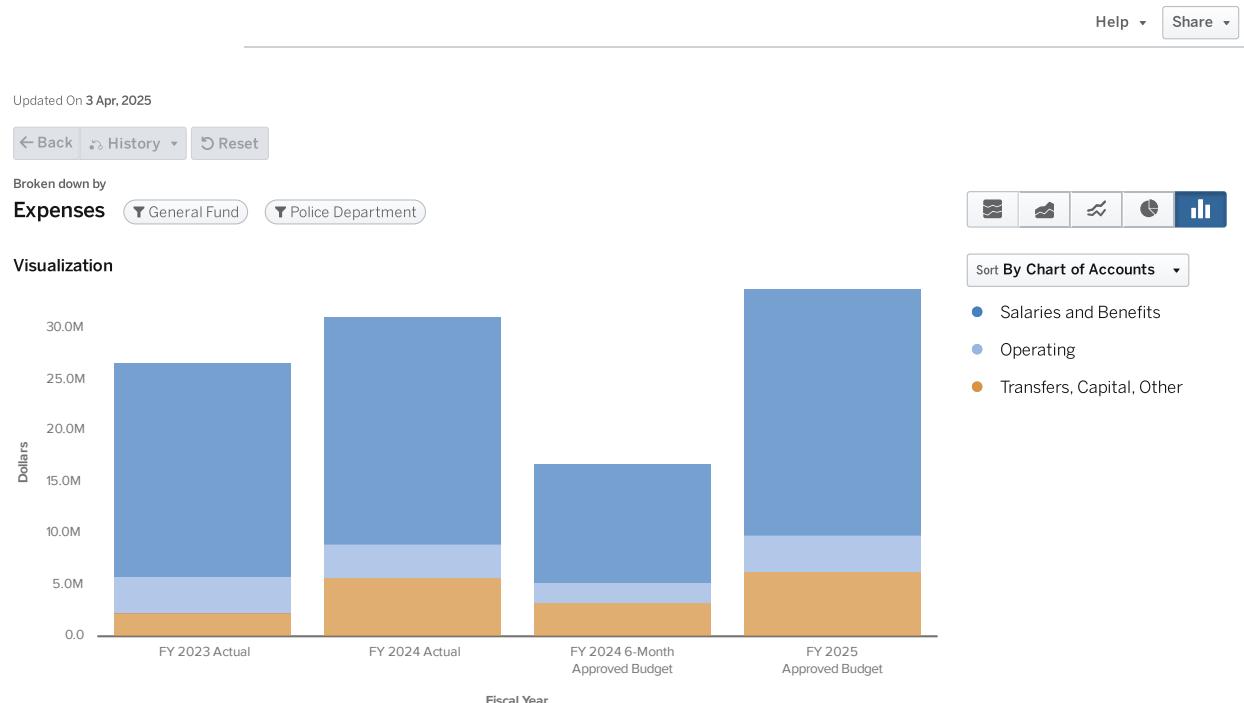
Here is a summary of the Police Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Police Expenditures by Category

Category	2025
Salaries and Benefits	\$26,902,186.00
Transfers, Capital, Other	\$6,885,200.00
Operating	\$3,722,623.00

This table shows the three main categories of expenditures within the Police Department across all funds. Click on the table to explore in greater detail.

Police General Fund Expenditures by Type



Police General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$13,909,007	\$14,749,513	\$7,745,230	\$14,943,122
(511101) Budgeted Salary Savings	\$0	\$0	\$0	-\$294,307
(511102) Budgeted Salary Contingency	\$0	\$0	\$43,140	\$1,787,387
(511105) Part Time Employees	\$34,274	\$48,287	\$20,000	\$0
(511300) Overtime	\$224,496	\$192,095	\$77,200	\$151,980
(512200) Social Security (FICA)	\$848,076	\$900,011	\$488,909	\$1,028,470
(512300) Medicare	\$198,663	\$210,680	\$114,344	\$240,532
(512400) Defined Benefit Retirement	\$1,768,039	\$1,753,279	\$899,181	\$1,797,732
(512401) Deferred Compensation	\$77,629	\$82,204	\$41,775	\$87,018
(512402) Defined Contribution Retirement	\$945,432	\$1,272,335	\$667,061	\$1,460,187
(512904) Employee Assistance Program	\$15,600	\$0	\$0	\$0
(553100) Group Insurance Contribution	\$2,521,560	\$2,799,802	\$1,318,350	\$2,417,430
(554100) Workers Comp Contribution	\$191,927	\$191,927	\$99,679	\$253,599
SALARIES AND BENEFITS TOTAL	\$20,734,703	\$22,200,134	\$11,514,869	\$23,873,150
Operating				
(521201) Professional Services	\$45,743	\$151,012	\$192,100	\$324,300
(521203) Animal Control	\$100,410	\$166,964	\$127,420	\$254,840
(521300) Technical Services	\$94,793	\$12,694	\$5,653	\$13,391
(521400) Contract Services	\$514	\$80,970	\$38,584	\$1,500
(522140) Maintenance - Grounds	\$4,912	\$1,370	\$0	\$0
(522205) Repairs And Maintenance	\$31,112	\$41,114	\$41,750	\$43,225
(522210) Vehicle Repair	\$7,219	\$1,594	\$7,500	\$0
(522310) Rental Of Land And Buildings	\$11,200	\$5,000	\$15,600	\$5,000
(522320) Rental Of Equipment And Vehicles	\$4,575	\$576	\$0	\$0
(523220) Postage	\$4,761	\$4,040	\$2,500	\$2,500
(523300) Advertising	\$170	\$156	\$0	\$0
(523400) Printing And Binding	\$0	\$1,756	\$0	\$0
(523500) Travel	\$63,473	\$90,450	\$63,598	\$13,250
(523600) Dues And Fees	\$9,915	\$5,364	\$12,093	\$4,200
(523700) Education And Training	\$67,803	\$101,287	\$49,768	\$27,700
(531105) Supplies	\$290,988	\$239,410	\$134,320	\$390,890
(531310) Hospitality And Events	\$757	\$875	\$2,000	\$0
(531315) Food	\$400	\$883	\$2,000	\$0
(531400) Books And Periodicals	\$2,151	\$2,765	\$2,000	\$5,000
(531605) Machinery And Equipment-Operating	\$72,671	\$71,307	\$24,768	\$59,900
(531610) Furniture/Fixtures-Operating	\$6,324	\$2,203	\$3,100	\$500
(531720) Uniforms	\$155,518	\$153,439	\$89,395	\$113,800
(522220) Vehicle Fleet Rate	\$631,700	\$631,700	\$355,439	\$802,319
(523210) Communication Services	\$770,089	\$852,987	\$439,288	\$963,326
(523810) Software Licenses, Fees, and Maintenance	\$232,018	\$120	\$0	\$0
(531250) Oil	\$15,501	\$16,291	\$8,118	\$17,926
(531270) Gasoline/ Diesel	\$513,754	\$572,729	\$292,901	\$490,493
(531615) Computer Equipment-Operating	\$405,472	\$0	\$0	\$0
(531620) Communication Equipment-Operating	\$810	\$22,606	\$12,450	\$24,000
OPERATING TOTAL	\$3,544,754	\$3,231,663	\$1,922,345	\$3,558,060
Transfers, Capital, Other				
(542100) Machinery	\$13,999	\$0	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$2,533,413	\$1,203,045	\$2,934,858
(552400) Risk/Liability Contribution	\$455,775	\$501,643	\$221,950	\$515,161
(6111350) Transfers Out - Cap Projects	\$0	\$175,000	\$0	\$0
(6111351) Transfer Out - Fed Grant	\$0	\$18,000	\$18,000	\$0
(6111354) Transfer Out - E911	\$480,795	\$842,184	\$800,000	\$900,000
(6111361) Transfer Out - Fleet Capital	\$1,332,521	\$1,666,061	\$860,540	\$2,008,083
(581100) Principal- Long Term Debt	\$0	\$0	\$221,020	\$0
(581200) Principal - Capital Lease	\$15,245	\$0	\$0	\$0
(582100) Interest - Long Term Debt	\$0	\$0	\$38,340	\$0
(582200) Interest - Capital Lease	\$477	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$2,298,812	\$5,736,301	\$3,362,895	\$6,358,102
TOTAL	\$26,578,269	\$31,168,098	\$16,800,109	\$33,789,312

E-911 Fund

E-911 Fund Revenues and Expenses

Help ▾ Share ▾

Updated On 3 Apr, 2025

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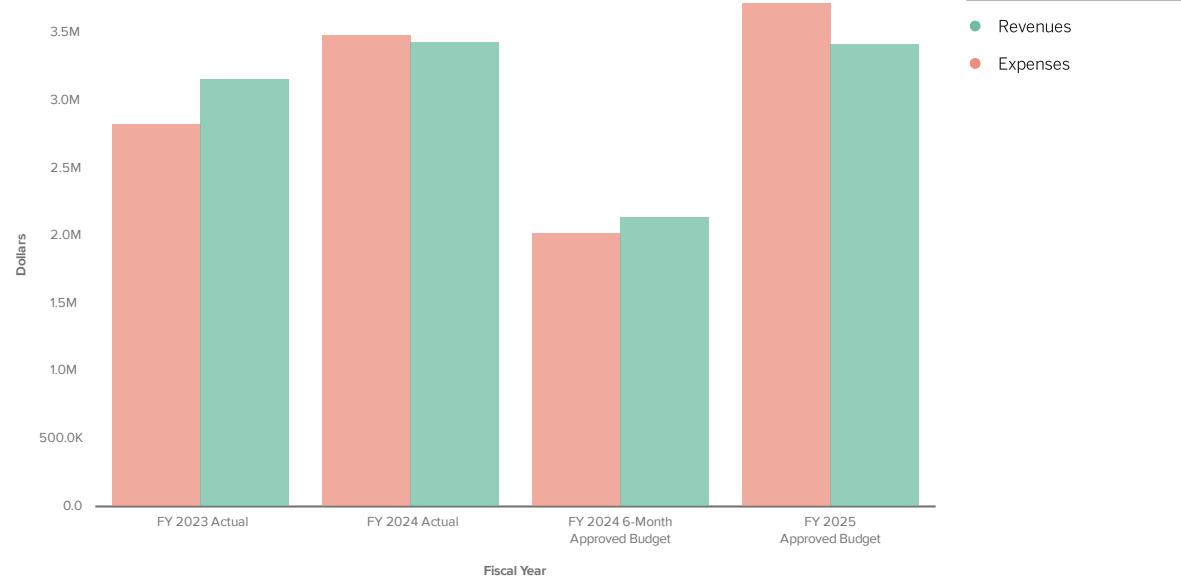
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Types

▼ E-911 Fund



Visualization



Sort By Chart of Accounts ▾

● Revenues

● Expenses

E-911 Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Business Taxes				
(314900) Excise Tax - Other	\$1,435	\$1,312	\$0	\$0
BUSINESS TAXES TOTAL	\$1,435	\$1,312	\$0	\$0
Miscellaneous Revenues				
(391201) Operating Transfer In	\$480,795	\$842,184	\$800,000	\$900,000
MISCELLANEOUS REVENUES TOTAL	\$480,795	\$842,184	\$800,000	\$900,000
Charges for Service				
(342500) E911 Charges	\$2,612,258	\$2,526,132	\$1,307,500	\$2,450,000
(342920) Mountain Park	\$16,034	\$17,307	\$8,396	\$17,949
(342921) National Park Service	\$47,967	\$41,230	\$20,616	\$41,232
CHARGES FOR SERVICE TOTAL	\$2,676,259	\$2,584,669	\$1,336,512	\$2,509,181
Interest Income				
(361000) Interest Revenues	\$11,509	\$19,494	\$5,300	\$17,500
INTEREST INCOME TOTAL	\$11,509	\$19,494	\$5,300	\$17,500
TOTAL	\$3,169,998	\$3,447,660	\$2,141,812	\$3,426,681

E-911 Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$1,314,612	\$1,777,380	\$940,557	\$1,844,983
(511101) Budgeted Salary Savings	\$0	\$0	\$0	-\$34,565
(511102) Budgeted Salary Contingency	\$0	\$0	\$0	\$118,893
(511105) Part Time Employees	\$45,253	\$35,373	\$23,548	\$47,096
(511300) Overtime	\$152,101	\$162,888	\$95,182	\$162,192
(512200) Social Security (FICA)	\$90,429	\$119,290	\$65,676	\$132,594
(512300) Medicare	\$21,149	\$27,899	\$15,360	\$31,010
(512400) Defined Benefit Retirement	\$88,272	\$93,695	\$72,438	\$132,998
(512401) Deferred Compensation	\$4,909	\$7,117	\$3,709	\$7,708
(512402) Defined Contribution Retirement	\$101,849	\$171,385	\$87,120	\$192,978
(553100) Group Insurance Contribution	\$416,208	\$348,342	\$204,450	\$383,090
(554100) Workers Comp Contribution	\$8,375	\$8,375	\$3,954	\$10,059
SALARIES AND BENEFITS TOTAL	\$2,243,156	\$2,751,744	\$1,511,994	\$3,029,036
Operating				
(521300) Technical Services	\$16,935	\$13,925	\$5,350	\$14,000
(521400) Contract Services	\$52,991	\$49,248	\$24,624	\$49,248
(522205) Repairs And Maintenance	\$11,168	\$5,065	\$8,282	\$5,000
(522320) Rental Of Equipment And Vehicles	\$1,208	\$0	\$0	\$0
(523500) Travel	\$24,256	\$17,900	\$11,250	\$22,500
(523600) Dues And Fees	\$8,093	\$7,257	\$6,125	\$12,400
(523700) Education And Training	\$17,030	\$28,325	\$15,735	\$31,469
(531105) Supplies	\$6,694	\$4,664	\$2,500	\$7,500
(531310) Hospitality And Events	\$0	\$1,018	\$725	\$2,500
(531400) Books And Periodicals	\$200	\$405	\$250	\$500
(531605) Machinery And Equipment-Operating	\$2,235	\$423	\$1,250	\$2,500
(531610) Furniture/Fixtures-Operating	\$12,709	\$960	\$2,000	\$2,000
(531720) Uniforms	\$2,749	\$4,095	\$2,250	\$6,000
(523210) Communication Services	\$86,635	\$0	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$35,512	\$0	\$0	\$0
(531230) Electricity	\$7,054	\$8,416	\$4,350	\$8,946
(531270) Gasoline/ Diesel	\$0	\$22	\$12	\$0
(531615) Computer Equipment-Operating	\$23,802	\$0	\$0	\$0
(531620) Communication Equipment-Operating	\$2,474	\$1,390	\$0	\$0
OPERATING TOTAL	\$311,746	\$143,114	\$84,703	\$164,563
Transfers, Capital, Other				
(551110) Indirect Costs	\$281,026	\$155,273	\$100,463	\$237,432
(551300) Information Technology Charges - Internal	\$0	\$439,811	\$333,120	\$289,666
(581200) Principal - Capital Lease	\$2,277	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$71	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$283,374	\$595,084	\$433,583	\$527,098
TOTAL	\$2,838,275	\$3,489,942	\$2,030,280	\$3,720,697

Environmental/Public Works Department

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

Environmental/Public Works Expenses by Fund

Category	2025
Solid Waste Fund	\$14,365,596.00
Water and Sewer Fund	\$5,775,044.00
Stormwater Utility Fund	\$4,603,778.00
General Fund	\$3,194,657.00
Capital Project Fund	\$3,016,212.00
Other	\$2,094,175.00

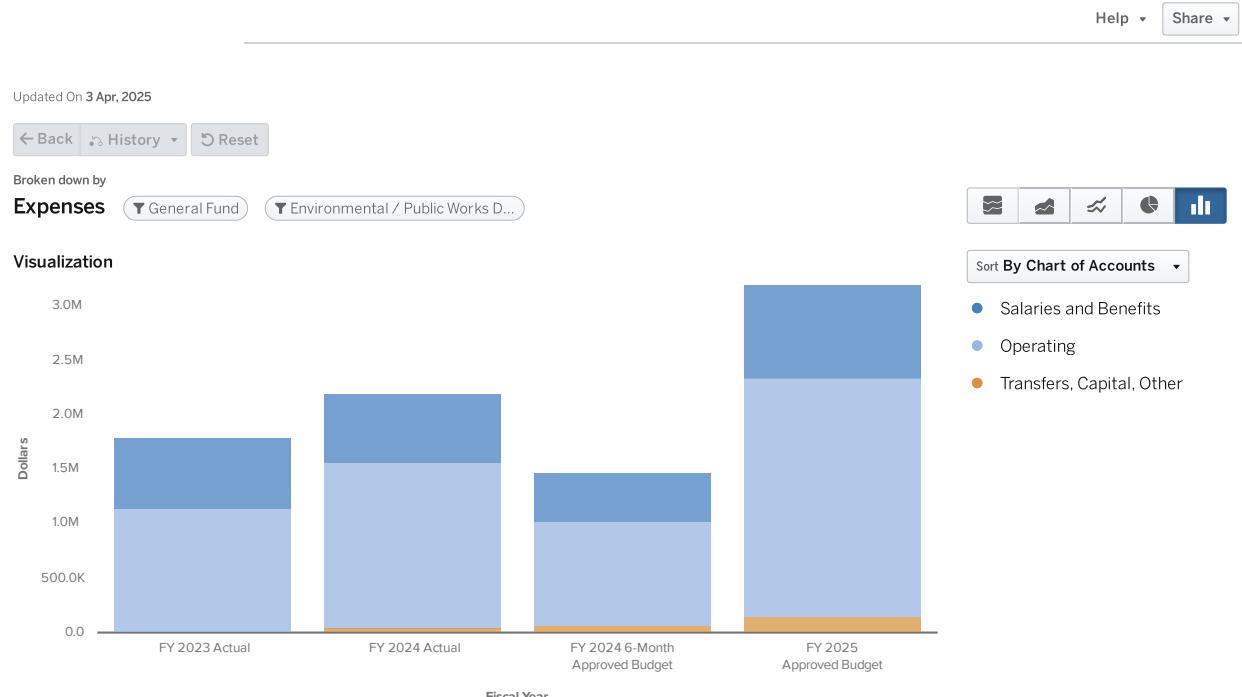
Here is a summary of the Environmental/Public Works Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Environmental/Public Works Expenses by Category

Category	2025
Operating	\$12,122,454.00
Transfers, Capital, Other	\$10,495,752.00
Salaries and Benefits	\$10,431,256.00

This table shows the three main categories of expenditures within the Environmental/Public Works Department across all funds. Click on the table to explore in greater detail.

Environmental/Public Works General Fund Expenditures by Type



Environmental/Public Works General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$374,111	\$406,138	\$287,603	\$543,513
(511101) Budgeted Salary Savings	\$0	\$0	-\$3,878	-\$15,974
(511102) Budgeted Salary Contingency	\$0	\$0	\$13,672	\$35,543
(511105) Part Time Employees	\$17,451	\$16,728	\$12,084	\$0
(511300) Overtime	\$2,594	\$7,687	\$2,500	\$0
(512200) Social Security (FICA)	\$22,757	\$26,259	\$19,344	\$35,262
(512300) Medicare	\$5,322	\$6,141	\$4,524	\$8,248
(512400) Defined Benefit Retirement	\$80,056	\$55,224	\$16,725	\$35,408
(512401) Deferred Compensation	\$3,167	\$2,942	\$1,846	\$4,379
(512402) Defined Contribution Retirement	\$26,648	\$35,684	\$33,211	\$79,236
(553100) Group Insurance Contribution	\$120,864	\$73,159	\$58,163	\$110,964
(554100) Workers Comp Contribution	\$0	\$0	\$3,930	\$9,997
SALARIES AND BENEFITS TOTAL	\$652,970	\$629,960	\$449,724	\$846,576
Operating				
(521201) Professional Services	\$0	\$385	\$0	\$0
(521300) Technical Services	\$0	\$28,857	\$14,665	\$179,478
(521400) Contract Services	\$0	\$0	\$0	\$102,000
(522130) Custodial	\$160,074	\$199,760	\$120,449	\$12,800
(522205) Repairs And Maintenance	\$276,232	\$424,179	\$332,791	\$577,213
(522310) Rental Of Land And Buildings	\$0	\$19,267	\$12,500	\$0
(522320) Rental Of Equipment And Vehicles	\$5,091	\$7,315	\$4,000	\$0
(523220) Postage	\$51	\$70	\$50	\$50
(523500) Travel	\$266	\$237	\$250	\$0
(523600) Dues And Fees	\$0	\$175	\$150	\$0
(523700) Education And Training	\$4,980	\$2,030	\$3,250	\$0
(531105) Supplies	\$70,649	\$90,459	\$74,675	\$134,907
(531605) Machinery And Equipment-Operating	\$314	\$7,944	\$15,000	\$5,000
(531610) Furniture/Fixtures-Operating	\$0	\$15,197	\$2,500	\$0
(531720) Uniforms	\$1,316	\$2,844	\$4,500	\$0
(522220) Vehicle Fleet Rate	\$0	\$0	\$2,873	\$9,194
(523210) Communication Services	\$1	\$36	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$843	\$0	\$0	\$0
(523902) Sanitation Services	\$54,895	\$61,369	\$31,308	\$84,405
(531210) Water / Sewerage	\$38,431	\$46,502	\$21,800	\$110,833
(531215) Stormwater Fees	\$17,100	\$19,162	\$10,327	\$27,336
(531220) Natural Gas	\$57,674	\$48,008	\$24,866	\$97,460
(531230) Electricity	\$451,439	\$542,466	\$277,750	\$848,830
(531270) Gasoline/ Diesel	\$4,991	\$4,456	\$2,906	\$3,758
(531615) Computer Equipment-Operating	\$1,755	\$0	\$0	\$0
OPERATING TOTAL	\$1,146,103	\$1,520,716	\$956,610	\$2,193,264
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$41,103	\$28,822	\$73,662
(552400) Risk/Liability Contribution	\$0	\$0	\$29,477	\$68,418
(611361) Transfer Out - Fleet Capital	\$0	\$10,568	\$5,284	\$12,737
(581200) Principal - Capital Lease	\$1,722	\$0	\$0	\$0
(582200) Interest - Capital Lease	\$54	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,776	\$51,671	\$63,583	\$154,817
TOTAL	\$1,800,849	\$2,202,347	\$1,469,917	\$3,194,657

Solid Waste Fund

Solid Waste Fund Revenues and Expenses

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Updated On 3 Apr, 2025

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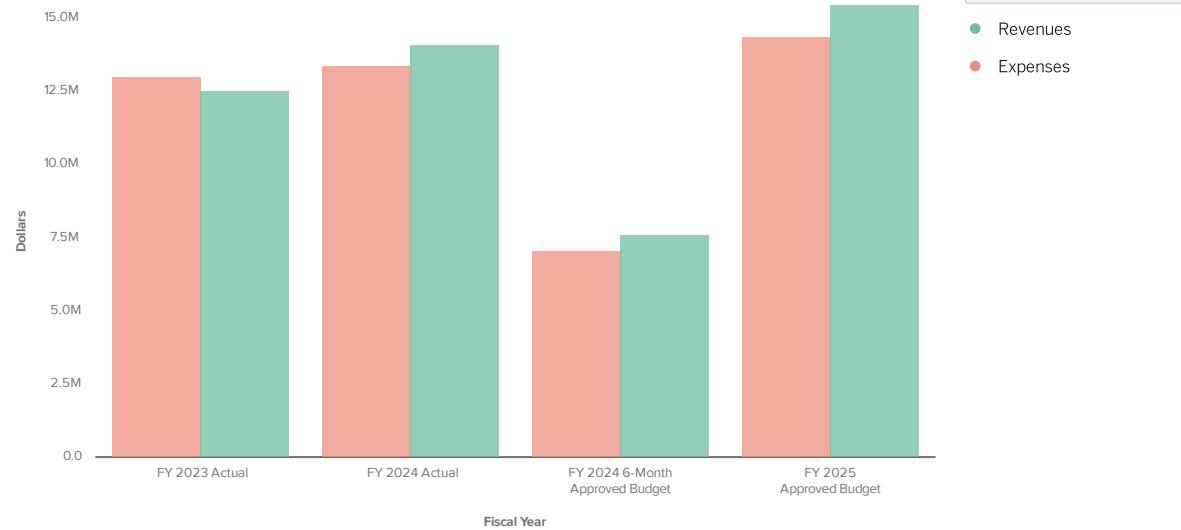
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Types

Solid Waste Fund



Visualization



Sort By Chart of Accounts ▾

Revenues

Expenses

Solid Waste Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(344111) Residential Refuse Collect	\$7,903,030	\$8,846,429	\$4,833,133	\$9,825,000
(344112) Commercial Refuse Collect	\$4,403,677	\$4,896,174	\$2,614,604	\$5,328,000
(344160) Solid Waste Recycling Fees	\$137,407	\$131,775	\$79,116	\$135,000
(344162) Large Item Fees	\$53,445	\$48,506	\$32,670	\$50,000
(341905) Other/Misc. Fees	\$0	\$12,291	\$0	\$0
(344191) Dumpster Set Up Fees	\$855	\$823	\$550	\$800
(344115) Utility Billing Lien Revenue	\$11	\$0	\$0	\$0
CHARGES FOR SERVICE TOTAL	\$12,498,425	\$13,935,997	\$7,560,073	\$15,338,800
Interest Income				
(361000) Interest Revenues	\$72,768	\$113,931	\$34,200	\$70,000
(361010) Unrealized Invest Gains	-\$75,515	\$0	\$0	\$0
INTEREST INCOME TOTAL	-\$2,747	\$113,931	\$34,200	\$70,000
Miscellaneous Revenues				
(392100) Sale Of Assets	\$69,758	\$111,975	\$0	\$0
(391201) Operating Transfer In	\$378	\$0	\$0	\$0
(392200) Gain On Property Sale	-\$36,714	-\$74,806	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$33,422	\$37,169	\$0	\$0
TOTAL	\$12,529,099	\$14,087,097	\$7,594,273	\$15,408,800

Solid Waste Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$2,547,890	\$2,475,558	\$1,337,272	\$2,696,666
(511101) Budgeted Salary Savings	\$0	\$0	-\$19,260	-\$51,475
(511102) Budgeted Salary Contingency	\$0	\$0	\$82,173	\$177,067
(511105) Part Time Employees	\$82,382	\$57,981	\$18,251	\$71,502
(511200) Temporary Employees	\$0	\$0	\$21,500	\$0
(511300) Overtime	\$108,474	\$111,418	\$46,600	\$93,100
(512200) Social Security (FICA)	\$162,754	\$158,982	\$92,167	\$185,187
(512300) Medicare	\$38,045	\$37,181	\$21,556	\$43,312
(512400) Defined Benefit Retirement	\$408,682	\$600,227	\$206,079	\$389,220
(512401) Deferred Compensation	\$10,431	\$10,833	\$5,798	\$11,428
(512402) Defined Contribution Retirement	\$155,337	\$173,411	\$99,909	\$223,601
(553100) Group Insurance Contribution	\$788,506	\$753,299	\$351,712	\$694,846
(554100) Workers Comp Contribution	\$154,226	\$154,226	\$74,759	\$190,195
SALARIES AND BENEFITS TOTAL	\$4,456,725	\$4,533,116	\$2,338,516	\$4,724,649
Operating				
(521201) Professional Services	\$0	\$19,925	\$0	\$0
(521300) Technical Services	\$0	\$3,394	\$800	\$0
(521400) Contract Services	\$3,718,307	\$3,895,552	\$2,080,352	\$4,076,192
(522110) Disposal	\$1,693,214	\$1,668,814	\$969,347	\$1,855,000
(522130) Custodial	\$19,368	\$15,323	\$15,825	\$14,500
(522140) Maintenance - Grounds	\$14,811	\$12,720	\$8,480	\$0
(522205) Repairs And Maintenance	\$29,732	\$20,083	\$10,400	\$3,500
(522210) Vehicle Repair	\$43	\$0	\$0	\$150
(522320) Rental Of Equipment And Vehicles	\$276	\$0	\$1,000	\$2,500
(523220) Postage	\$122	\$56	\$2,600	\$350
(523400) Printing And Binding	\$1,226	\$399	\$500	\$1,000
(523500) Travel	\$382	\$448	\$1,925	\$4,000
(523600) Dues And Fees	\$2,080	\$976	\$647	\$1,443
(523700) Education And Training	\$663	\$915	\$1,068	\$2,000
(523800) Licenses	\$255	\$35	\$318	\$675
(523851) Contracted Temporary Labor	\$21,622	\$0	\$0	\$0
(531105) Supplies	\$49,021	\$53,009	\$35,662	\$72,825
(531240) Bottled Gas	\$2,449	\$2,625	\$2,250	\$4,000
(531310) Hospitality And Events	\$427	\$332	\$163	\$250
(531315) Food	\$0	\$122	\$350	\$700
(531400) Books And Periodicals	\$0	\$0	\$25	\$100
(531605) Machinery And Equipment-Operating	\$41,419	\$41,159	\$35,750	\$90,500
(531625) Dumpster - Equipment Op	\$52,026	\$59,130	\$40,000	\$90,000
(531720) Uniforms	\$28,423	\$30,928	\$16,904	\$35,350
(522220) Vehicle Fleet Rate	\$698,100	\$698,100	\$362,833	\$451,905
(523210) Communication Services	\$30,468	\$0	\$0	\$0
(523901) Bank Fees / Charges	\$17,039	\$17,072	\$8,750	\$16,400
(523902) Sanitation Services	\$2,231	\$1,877	\$966	\$0
(531210) Water / Sewerage	\$6,581	\$5,192	\$3,150	\$0
(531215) Stormwater Fees	\$128	\$108	\$114	\$0
(531220) Natural Gas	\$4,587	\$6,746	\$2,805	\$0
(531230) Electricity	\$17,785	\$16,317	\$11,500	\$1,197
(531250) Oil	\$8,824	\$6,777	\$4,557	\$7,458
(531270) Gasoline/ Diesel	\$272,662	\$249,101	\$135,695	\$258,848
(531615) Computer Equipment-Operating	\$1,349	\$0	\$0	\$0
OPERATING TOTAL	\$6,735,621	\$6,827,236	\$3,754,736	\$6,990,843
Transfers, Capital, Other				
(541200) Site Improvements	\$818,126	\$485,994	\$0	\$60,000
(542100) Machinery	\$101,518	\$1,289	\$0	\$6,500
(542200) Vehicles	\$788,937	\$346,351	\$60,000	\$400,000
(549999) Contra- Capital Expense Account	-\$1,708,581	-\$887,764	\$0	\$0
(561001) Building- Depreciation	\$37,741	\$37,551	\$0	\$0
(561002) Infrastructure- Depreciation	\$8,049	\$4,675	\$0	\$0
(561004) Machinery & Equipment- Depreciation	\$41,320	\$43,409	\$0	\$0

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(561005) Vehicles-depreciation	\$319,189	\$335,372	\$0	\$0
(551110) Indirect Costs	\$1,251,587	\$1,226,292	\$594,843	\$1,287,733
(551300) Information Technology Charges - Internal	\$0	\$324,569	\$189,027	\$373,625
(552400) Risk/Liability Contribution	\$63,380	\$69,059	\$91,766	\$212,992
(611357) Transfer Out - General Fund	\$1,593	\$0	\$0	\$0
(611361) Transfer Out - Fleet Capital	\$64,850	\$36,395	\$18,198	\$43,866
(581100) Principal- Long Term Debt	\$0	\$0	\$0	\$246,969
(582100) Interest - Long Term Debt	\$12,789	\$15,773	\$8,250	\$18,419
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,800,499	\$2,038,964	\$962,084	\$2,650,104
TOTAL	\$12,992,845	\$13,399,316	\$7,055,336	\$14,365,596

Water and Sewer Fund

Water and Sewer Fund Revenues and Expenses



Water and Sewer Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(344210) Water Charges	\$4,053,529	\$4,518,907	\$2,393,360	\$4,920,000
(344255) Sewerage Charges	\$350,030	\$282,743	\$196,175	\$412,000
(344700) Utility Bill Late Charges	\$227,741	\$296,612	\$117,500	\$305,000
(344218) Capacity Fees	\$422,200	\$72,300	\$104,955	\$150,000
(344216) Meter Fees	\$201,460	\$107,020	\$65,050	\$128,000
(344217) Water Service Stop Fees	\$12,550	\$19,650	\$5,786	\$20,000
(341905) Other/Misc. Fees	\$11,665	\$18,556	\$0	\$0
(344215) Reconnect Fees	\$150	\$450	\$0	\$300
(349300) Bad Check Fees	\$30	\$135	\$0	\$0
CHARGES FOR SERVICE TOTAL	\$5,279,355	\$5,316,373	\$2,882,826	\$5,935,300
Interest Income				
(361000) Interest Revenues	\$99,354	\$50,882	\$28,500	\$42,000
(361010) Unrealized Invest Gains	-\$72,517	\$0	\$0	\$0
INTEREST INCOME TOTAL	\$26,837	\$50,882	\$28,500	\$42,000
TOTAL	\$5,306,193	\$5,367,255	\$2,911,326	\$5,977,300

Water and Sewer Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Transfers, Capital, Other				
(541420) Water Lines	\$149,114	\$117,421	\$413,558	\$1,019,897
(551110) Indirect Costs	\$462,788	\$406,704	\$207,082	\$485,378
(561001) Building- Depreciation	\$689,442	\$685,540	\$0	\$0
(561002) Infrastructure- Depreciation	\$528,740	\$532,851	\$0	\$0
(551300) Information Technology Charges - Internal	\$0	\$223,654	\$117,981	\$322,223
(582100) Interest - Long Term Debt	\$149,477	\$139,900	\$65,502	\$126,107
(575000) Loss On Dispos Of Asset	\$330,887	\$0	\$0	\$0
(542100) Machinery	\$224,092	\$32,479	\$0	\$0
(552400) Risk/Liability Contribution	\$52,506	\$57,720	\$31,065	\$72,104
(561004) Machinery & Equipment- Depreciation	\$77,576	\$72,064	\$0	\$0
(611361) Transfer Out - Fleet Capital	\$31,900	\$39,083	\$19,542	\$47,106
(541200) Site Improvements	\$128,821	\$0	\$0	\$0
(561005) Vehicles-depreciation	\$35,522	\$38,121	\$0	\$0
(541300) Buildings	\$22,057	\$0	\$0	\$0
(611357) Transfer Out - General Fund	\$4,130	\$0	\$0	\$0
(549999) Contra- Capital Expense Account	-\$524,084	-\$149,900	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$2,362,968	\$2,195,637	\$854,730	\$2,072,815
Salaries and Benefits				
(511100) Regular Employees	\$1,163,979	\$1,116,876	\$648,367	\$1,368,523
(553100) Group Insurance Contribution	\$273,826	\$245,287	\$121,466	\$267,483
(512400) Defined Benefit Retirement	\$57,056	\$217,974	\$48,984	\$95,948
(512402) Defined Contribution Retirement	\$90,811	\$103,745	\$62,956	\$146,229
(512200) Social Security (FICA)	\$75,412	\$75,747	\$45,671	\$95,966
(511300) Overtime	\$57,218	\$75,535	\$32,000	\$70,000
(511105) Part Time Employees	\$32,400	\$62,960	\$25,200	\$50,400
(511102) Budgeted Salary Contingency	\$0	\$0	\$40,351	\$83,031
(554100) Workers Comp Contribution	\$22,501	\$22,501	\$7,886	\$20,061
(512300) Medicare	\$17,637	\$17,715	\$10,682	\$22,445
(512401) Deferred Compensation	\$5,261	\$5,720	\$3,153	\$5,441
(511101) Budgeted Salary Savings	\$0	\$0	-\$9,319	-\$24,138
SALARIES AND BENEFITS TOTAL	\$1,796,100	\$1,944,061	\$1,037,397	\$2,201,389
Operating				
(531140) Water Line/Meter Maint Supplies	\$402,107	\$311,947	\$183,316	\$439,055
(521201) Professional Services	\$66,978	\$37,388	\$39,036	\$318,072
(531230) Electricity	\$142,305	\$136,287	\$67,600	\$108,297
(531105) Supplies	\$84,419	\$138,065	\$74,259	\$133,513
(522205) Repairs And Maintenance	\$70,389	\$123,794	\$65,563	\$133,602
(531210) Water / Sewerage	\$69,700	\$38,818	\$59,000	\$110,216
(521400) Contract Services	\$91,014	\$29,424	\$20,137	\$40,274
(531270) Gasoline/ Diesel	\$44,422	\$44,081	\$23,584	\$33,948
(522220) Vehicle Fleet Rate	\$26,900	\$26,900	\$21,656	\$30,287
(521300) Technical Services	\$15,374	\$15,716	\$12,688	\$44,375
(523700) Education And Training	\$14,678	\$11,788	\$8,783	\$17,580
(523810) Software Licenses, Fees, and Maintenance	\$45,547	\$5,670	\$0	\$0
(523500) Travel	\$8,288	\$10,173	\$9,589	\$21,750
(522140) Maintenance - Grounds	\$18,636	\$18,336	\$11,906	\$0
(523600) Dues And Fees	\$13,131	\$12,998	\$6,964	\$12,411
(531605) Machinery And Equipment-Operating	\$3,816	\$18,660	\$7,600	\$10,200
(522110) Disposal	\$5,013	\$7,582	\$7,500	\$15,000
(531720) Uniforms	\$7,972	\$9,520	\$5,205	\$12,075
(522130) Custodial	\$6,243	\$10,413	\$5,905	\$7,816
(523901) Bank Fees / Charges	\$5,004	\$5,120	\$2,650	\$4,900
(531220) Natural Gas	\$6,707	\$5,895	\$2,633	\$0
(523210) Communication Services	\$12,399	\$0	\$0	\$0
(523800) Licenses	\$1,792	\$1,387	\$1,611	\$2,539
(531615) Computer Equipment-Operating	\$7,252	\$0	\$0	\$0
(531400) Books And Periodicals	\$1,159	\$0	\$988	\$2,150
(531250) Oil	\$993	\$1,162	\$523	\$1,280
(523902) Sanitation Services	\$1,341	\$1,496	\$761	\$0

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(531610) Furniture/Fixtures-Operating	\$0	\$2,198	\$250	\$0
(522320) Rental Of Equipment And Vehicles	\$2,325	\$0	\$0	\$0
(531315) Food	\$273	\$674	\$400	\$900
(523220) Postage	\$627	\$221	\$238	\$475
(522210) Vehicle Repair	\$592	\$25	\$0	\$0
(531310) Hospitality And Events	\$185	\$118	\$163	\$125
(539998) P-card Initial Allocation	\$0	\$120	\$0	\$0
OPERATING TOTAL	\$1,177,579	\$1,025,976	\$640,508	\$1,500,840
TOTAL	\$5,336,647	\$5,165,674	\$2,532,635	\$5,775,044

Stormwater Utility Fund

Stormwater Utility Fund Revenues and Expenses



Stormwater Utility Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(344261) Stormwater Utility	\$3,924,534	\$4,334,688	\$2,397,258	\$4,801,700
CHARGES FOR SERVICE TOTAL	\$3,924,534	\$4,334,688	\$2,397,258	\$4,801,700
Interest Income				
(361000) Interest Revenues	\$57,230	\$141,870	\$36,450	\$45,000
(361010) Unrealized Invest Gains	\$843	\$0	\$0	\$0
INTEREST INCOME TOTAL	\$58,073	\$141,870	\$36,450	\$45,000
Miscellaneous Revenues				
(383100) Reimbursement From Insura	\$1,180	\$0	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,180	\$0	\$0	\$0
TOTAL	\$3,983,787	\$4,476,558	\$2,433,708	\$4,846,700

Stormwater Utility Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Transfers, Capital, Other				
(541200) Site Improvements	\$966,255	\$1,012,338	\$578,000	\$1,424,000
(551110) Indirect Costs	\$705,810	\$701,263	\$367,287	\$549,578
(561002) Infrastructure- Depreciation	\$308,143	\$308,143	\$0	\$0
(542100) Machinery	\$217,063	\$74,995	\$0	\$76,000
(551300) Information Technology Charges - Internal	\$0	\$97,395	\$56,170	\$125,716
(561005) Vehicles-depreciation	\$88,012	\$112,883	\$0	\$0
(611361) Transfer Out - Fleet Capital	\$17,088	\$49,249	\$24,625	\$59,359
(611351) Transfer Out - Fed Grant	\$0	\$100,000	\$0	\$0
(552400) Risk/Liability Contribution	\$19,372	\$21,295	\$16,918	\$39,268
(611357) Transfer Out - General Fund	\$35,605	\$34,250	\$0	\$0
(561004) Machinery & Equipment- Depreciation	\$26,310	\$28,020	\$0	\$0
(561003) Site Improvement- Depreciation	\$1,441	\$1,441	\$0	\$0
(549999) Contra- Capital Expense Account	-\$1,183,318	-\$1,087,333	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$1,201,781	\$1,453,941	\$1,043,000	\$2,273,921
Salaries and Benefits				
(511100) Regular Employees	\$785,260	\$772,755	\$582,348	\$1,132,789
(553100) Group Insurance Contribution	\$200,643	\$221,221	\$123,439	\$242,404
(512400) Defined Benefit Retirement	\$238,670	\$303,127	\$71,396	\$124,885
(512402) Defined Contribution Retirement	\$49,482	\$51,742	\$50,872	\$109,005
(512200) Social Security (FICA)	\$49,425	\$47,797	\$38,946	\$76,180
(511105) Part Time Employees	\$30,973	\$24,928	\$17,500	\$35,000
(511102) Budgeted Salary Contingency	\$0	\$0	\$31,226	\$74,604
(554100) Workers Comp Contribution	\$17,000	\$17,000	\$6,227	\$15,840
(512300) Medicare	\$11,559	\$11,179	\$9,109	\$17,817
(511300) Overtime	\$10,392	\$7,953	\$7,500	\$8,000
(512401) Deferred Compensation	\$4,490	\$3,731	\$1,894	\$4,532
(511101) Budgeted Salary Savings	\$0	\$0	-\$10,426	-\$21,689
SALARIES AND BENEFITS TOTAL	\$1,397,895	\$1,461,432	\$930,031	\$1,819,367
Operating				
(531105) Supplies	\$110,252	\$98,347	\$42,533	\$134,863
(521201) Professional Services	\$188	\$73,646	\$12,500	\$115,000
(522205) Repairs And Maintenance	\$33,562	\$30,238	\$25,579	\$65,000
(522220) Vehicle Fleet Rate	\$30,000	\$30,000	\$25,845	\$51,442
(522320) Rental Of Equipment And Vehicles	\$41,649	\$907	\$10,000	\$40,000
(521300) Technical Services	\$1,050	\$17,249	\$17,723	\$36,000
(531270) Gasoline/ Diesel	\$23,340	\$12,347	\$12,246	\$12,424
(521400) Contract Services	\$36,322	\$14,600	\$2,500	\$5,000
(522110) Disposal	\$7,763	\$10,494	\$7,500	\$15,000
(531270) Uniforms	\$4,974	\$6,496	\$5,104	\$10,675
(531230) Electricity	\$9,343	\$11,257	\$5,650	\$0
(522140) Maintenance - Grounds	\$5,804	\$10,273	\$2,089	\$2,178
(523600) Dues And Fees	\$6,845	\$6,152	\$1,746	\$4,184
(523700) Education And Training	\$4,311	\$4,764	\$2,352	\$5,455
(523901) Bank Fees / Charges	\$5,004	\$5,120	\$0	\$4,900
(523500) Travel	\$1,636	\$1,533	\$2,714	\$6,500
(522130) Custodial	\$2,374	\$3,067	\$1,758	\$0
(531220) Natural Gas	\$3,211	\$2,357	\$1,471	\$0
(523210) Communication Services	\$6,629	\$0	\$0	\$0
(531605) Machinery And Equipment-Operating	\$5,033	\$67	\$0	\$0
(531250) Oil	\$1,045	\$725	\$509	\$805
(523810) Software Licenses, Fees, and Maintenance	\$2,658	\$0	\$0	\$0
(523902) Sanitation Services	\$812	\$894	\$460	\$0
(531610) Furniture/Fixtures-Operating	\$0	\$1,968	\$0	\$0
(531615) Computer Equipment-Operating	\$1,754	\$0	\$0	\$0
(523800) Licenses	\$766	\$35	\$211	\$239
(523220) Postage	\$321	\$108	\$250	\$500
(539998) P-card Initial Allocation	\$982	\$0	\$0	\$0
(531310) Hospitality And Events	\$215	\$32	\$163	\$125
(522210) Vehicle Repair	\$445	\$0	\$75	\$0

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(531315) Food	\$98	\$184	\$100	\$100
(531400) Books And Periodicals	\$0	\$0	\$25	\$100
(523400) Printing And Binding	\$6	\$0	\$0	\$0
OPERATING TOTAL	\$348,393	\$342,858	\$181,103	\$510,490
TOTAL	\$2,948,069	\$3,258,231	\$2,154,134	\$4,603,778

Fleet Services Fund

Fleet Services Fund Revenues and Expenses

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Updated On 3 Apr, 2025

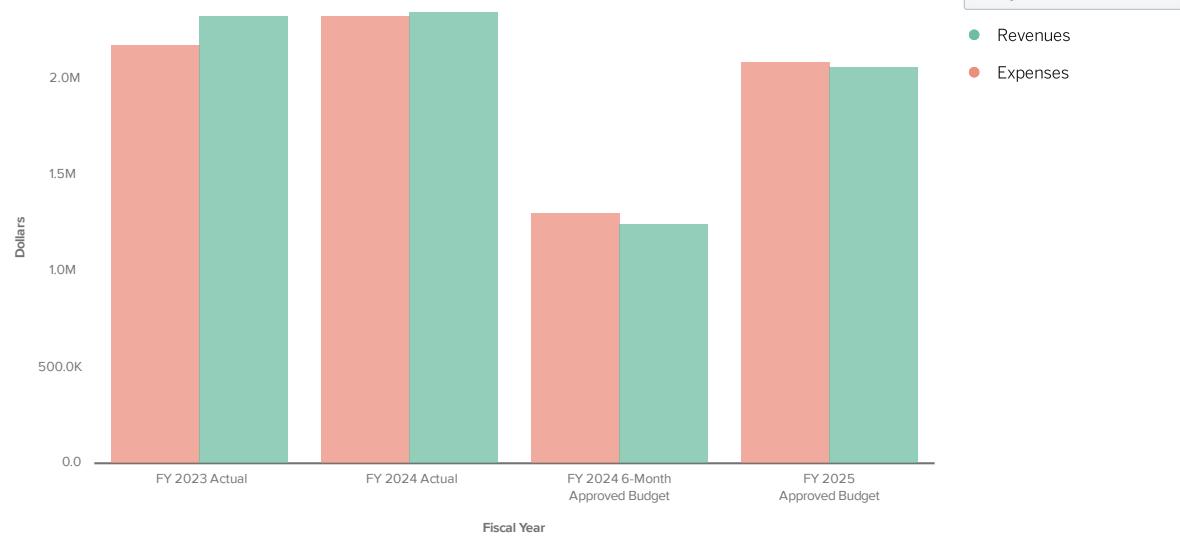
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Broken down by

Types ▼ Fleet Services Fund



Visualization



Fleet Services Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Charges for Service				
(341750) Fleet Service Charges	\$2,314,916	\$2,288,962	\$1,251,406	\$2,066,682
CHARGES FOR SERVICE TOTAL	\$2,314,916	\$2,288,962	\$1,251,406	\$2,066,682
Miscellaneous Revenues				
(383100) Reimbursement From Insura	\$13,951	\$53,947	\$0	\$0
(389120) Vendor Reimbursements	\$0	\$4,793	\$0	\$0
MISCELLANEOUS REVENUES TOTAL	\$13,951	\$58,740	\$0	\$0
TOTAL	\$2,328,867	\$2,347,702	\$1,251,406	\$2,066,682

Fleet Services Fund Expenses by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Operating				
(531120) Vehicle Parts And Supplies	\$941,063	\$949,751	\$474,871	\$608,787
(522210) Vehicle Repair	\$231,317	\$203,054	\$165,260	\$250,518
(521400) Contract Services	\$32,740	\$18,668	\$21,275	\$20,000
(531270) Gasoline/ Diesel	\$8,137	\$17,432	\$8,585	\$8,029
(531605) Machinery And Equipment-Operating	\$0	\$9,189	\$11,750	\$10,000
(522205) Repairs And Maintenance	\$4,549	\$8,401	\$7,500	\$10,000
(531720) Uniforms	\$8,552	\$7,678	\$4,250	\$9,100
(523700) Education And Training	\$2,365	\$1,502	\$2,400	\$4,800
(531105) Supplies	\$1,816	\$1,339	\$1,250	\$3,500
(523810) Software Licenses, Fees, and Maintenance	\$2,650	\$0	\$0	\$0
(523210) Communication Services	\$1,863	\$0	\$0	\$0
(522130) Custodial	\$390	\$0	\$425	\$850
(531310) Hospitality And Events	\$254	\$377	\$223	\$445
(531250) Oil	\$116	\$122	\$292	\$588
(522320) Rental Of Equipment And Vehicles	\$385	\$0	\$0	\$0
(523800) Licenses	\$0	\$0	\$125	\$250
(523600) Dues And Fees	\$150	\$214	\$0	\$0
(523300) Advertising	\$89	\$253	\$0	\$0
(523220) Postage	\$87	\$0	\$75	\$150
OPERATING TOTAL	\$1,236,524	\$1,217,980	\$698,281	\$927,017
Salaries and Benefits				
(511100) Regular Employees	\$519,202	\$581,133	\$317,659	\$566,250
(553100) Group Insurance Contribution	\$129,168	\$117,318	\$58,815	\$108,322
(512402) Defined Contribution Retirement	\$63,783	\$76,760	\$44,402	\$74,453
(512200) Social Security (FICA)	\$31,366	\$35,175	\$20,704	\$37,247
(511102) Budgeted Salary Contingency	\$0	\$0	\$17,038	\$37,373
(512300) Medicare	\$7,336	\$8,226	\$4,842	\$8,711
(511300) Overtime	\$3,426	\$7,332	\$4,000	\$8,000
(554100) Workers Comp Contribution	\$5,108	\$5,108	\$2,904	\$7,387
(512401) Deferred Compensation	\$2,880	\$2,041	\$1,012	\$2,397
(511105) Part Time Employees	\$1,040	\$0	\$0	\$0
(511101) Budgeted Salary Savings	\$0	\$0	-\$4,770	-\$10,865
SALARIES AND BENEFITS TOTAL	\$763,308	\$833,093	\$466,606	\$839,275
Transfers, Capital, Other				
(551110) Indirect Costs	\$145,431	\$152,064	\$70,809	\$191,270
(551300) Information Technology Charges - Internal	\$0	\$96,510	\$53,758	\$104,204
(611361) Transfer Out - Fleet Capital	\$6,678	\$18,549	\$9,275	\$22,357
(552400) Risk/Liability Contribution	\$6,546	\$7,196	\$4,331	\$10,052
(542100) Machinery	\$21,149	\$6,930	\$0	\$0
(611357) Transfer Out - General Fund	\$1,593	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$181,398	\$281,249	\$138,173	\$327,883
TOTAL	\$2,181,230	\$2,332,322	\$1,303,060	\$2,094,175

Transportation Department

Serves the public by planning, designing, operating, & maintaining a high-quality, multi-modal transportation system for the City.

Transportation Expenditures by Fund

Category	2025
TSPlOST 2 Fund	\$12,998,448.00
General Fund	\$10,850,278.00
Capital Project Fund	\$3,319,580.00
Impact Fees Fund	\$1,300.00

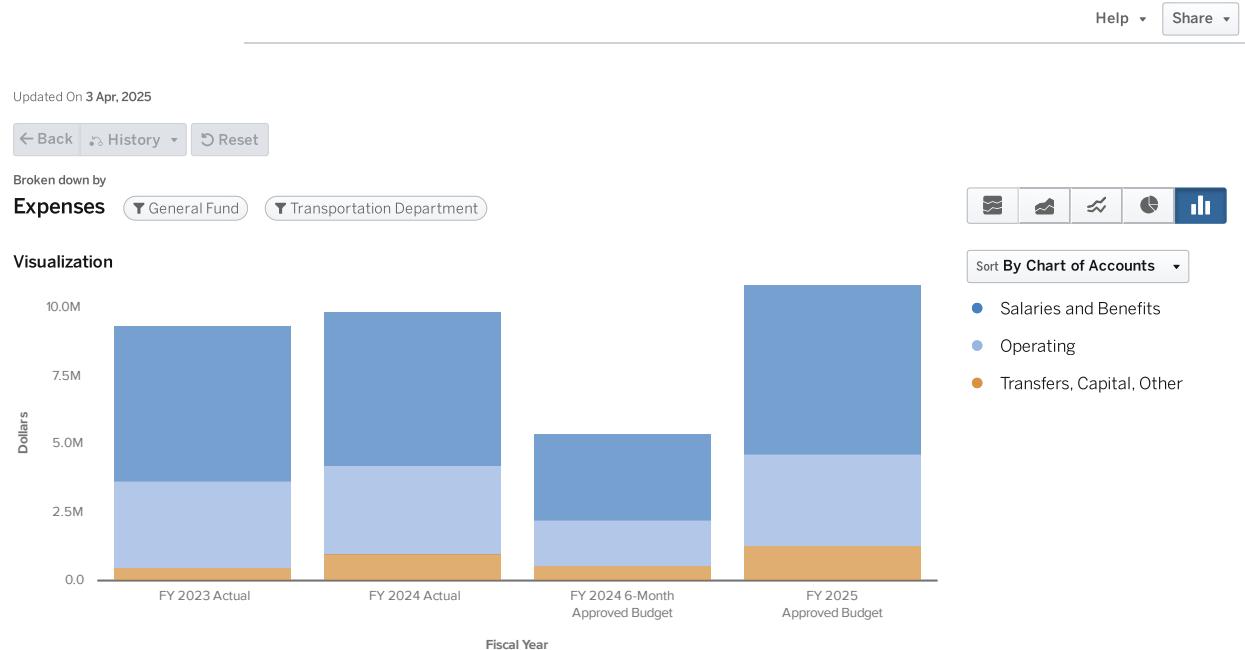
Here is a summary of the Transportation Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Transportation Expenditures by Category

Category	2025
Transfers, Capital, Other	\$13,504,676.00
Operating	\$7,491,428.00
Salaries and Benefits	\$6,173,502.00

This table shows the three main categories of expenditures within the Transportation Department across all funds. Click on the table to explore in greater detail.

Transportation General Fund Expenditures by Type



Transportation General Fund Expenditures by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Salaries and Benefits				
(511100) Regular Employees	\$3,616,558	\$3,573,901	\$1,990,378	\$3,851,396
(511101) Budgeted Salary Savings	\$0	\$0	-\$62,903	-\$69,715
(511102) Budgeted Salary Contingency	\$0	\$0	\$125,700	\$239,817
(511105) Part Time Employees	\$41,503	\$46,931	\$6,000	\$29,456
(511300) Overtime	\$48,402	\$39,724	\$22,000	\$34,000
(512200) Social Security (FICA)	\$222,198	\$220,229	\$129,035	\$253,270
(512300) Medicare	\$51,966	\$51,505	\$30,180	\$59,236
(512400) Defined Benefit Retirement	\$468,835	\$454,923	\$235,817	\$486,953
(512401) Deferred Compensation	\$18,683	\$18,651	\$9,783	\$15,880
(512402) Defined Contribution Retirement	\$252,890	\$280,610	\$187,231	\$341,090
(553100) Group Insurance Contribution	\$910,464	\$865,347	\$423,000	\$766,215
(554100) Workers Comp Contribution	\$101,363	\$101,363	\$65,212	\$165,904
SALARIES AND BENEFITS TOTAL	\$5,732,862	\$5,653,184	\$3,161,433	\$6,173,502
Operating				
(521201) Professional Services	\$42,870	\$87,344	\$15,000	\$25,500
(521400) Contract Services	\$59,510	\$49,430	\$24,715	\$24,715
(522110) Disposal	\$23,536	\$21,184	\$17,000	\$52,500
(522205) Repairs And Maintenance	\$95,937	\$22,899	\$40,919	\$83,812
(522210) Vehicle Repair	\$2,863	\$54	\$0	\$0
(522320) Rental Of Equipment And Vehicles	\$5,637	\$0	\$1,500	\$9,000
(523220) Postage	\$216	\$293	\$0	\$200
(523500) Travel	\$5,909	\$5,241	\$6,085	\$20
(523600) Dues And Fees	\$7,800	\$5,055	\$3,075	\$120
(523700) Education And Training	\$11,430	\$4,792	\$8,852	\$1,575
(523800) Licenses	\$395	\$702	\$1,769	\$830
(531105) Supplies	\$306,773	\$254,637	\$132,512	\$318,540
(531310) Hospitality And Events	\$1,631	\$1,048	\$0	\$700
(531315) Food	\$35	\$49	\$100	\$0
(531400) Books And Periodicals	\$650	\$327	\$125	\$0
(531605) Machinery And Equipment-Operating	\$19,569	\$18,029	\$14,152	\$29,250
(531610) Furniture/Fixtures-Operating	\$0	\$1,590	\$0	\$0
(531720) Uniforms	\$17,632	\$14,730	\$10,089	\$19,735
(522220) Vehicle Fleet Rate	\$274,900	\$274,900	\$142,826	\$158,313
(523210) Communication Services	\$24,242	\$0	\$0	\$0
(523810) Software Licenses, Fees, and Maintenance	\$11,943	\$61	\$0	\$0
(531210) Water / Sewerage	\$71	\$108	\$50	\$127
(531215) Stormwater Fees	\$760,176	\$836,962	\$459,826	\$920,016
(531230) Electricity	\$1,364,920	\$1,548,778	\$751,800	\$1,641,780
(531250) Oil	\$4,307	\$2,026	\$1,077	\$2,244
(531270) Gasoline/ Diesel	\$120,991	\$99,813	\$61,974	\$101,151
(531615) Computer Equipment-Operating	\$2,088	\$20	\$0	\$0
OPERATING TOTAL	\$3,166,032	\$3,250,073	\$1,693,446	\$3,390,128
Transfers, Capital, Other				
(551300) Information Technology Charges - Internal	\$0	\$437,296	\$253,320	\$604,559
(552400) Risk/Liability Contribution	\$105,002	\$115,428	\$75,272	\$174,709
(611361) Transfer Out - Fleet Capital	\$99,755	\$103,839	\$51,920	\$142,436
(581100) Principal- Long Term Debt	\$254,439	\$282,885	\$156,115	\$314,146
(581200) Principal - Capital Lease	\$5,726	\$0	\$0	\$0
(582100) Interest - Long Term Debt	\$49,671	\$51,636	\$26,352	\$50,798
(582200) Interest - Capital Lease	\$179	\$0	\$0	\$0
TRANSFERS, CAPITAL, OTHER TOTAL	\$514,772	\$991,084	\$562,979	\$1,286,648
TOTAL	\$9,413,666	\$9,894,341	\$5,417,858	\$10,850,278

Capital Improvements

Information about the Capital Projects for all funds

Details for the Capital Improvement Projects for the FY 2025 Budget are shown by project, then detail on each Fund: Capital Projects, Impact Fee Fund, TSPLOST I, and TSPLOST II.

Summary of Projects for FY 2025 Budget

Fund / Name of Project	Amount
GENERAL FUND CAPITAL	
Resurfacing	3,000,000
Concrete Equipment	319,580
Parking Improvements	470,848
SOLID WASTE FUND	
Isuzu 8 Yard Garbage Trucks	260,000
Lease Automated Side Loading Garbage Truck	140,000
Transfer Station Scalehouse	60,000
Recycling Center Semi Trailer Replacement	6,500
STORMWATER FUND	
Stormwater Master Project List	1,378,000
Large Equipment Replacement -Skid Steer	76,000
New Micro Excavator	30,000
Replacement Plotter	16,000
WATER FUND	
Water Line Replacement	1,069,897
New Water Tank Design	200,000
TSPLOST II FUND	
Pine Grove Road	5,750,000
Pine Grove Road & Magnolia Street	4,900,000
TSPLOST II Project Management	1,000,000
Holcomb Bridge Road Multiuse Trail	800,000
Woodstock Road Multiuse Trail	548,448

Capital Project Fund

The Capital Project Fund (Fund 350) was created to effectively manage and track approved projects and funding sources.

Capital Project Fund Revenues and Expenses



Capital Project Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Miscellaneous Revenues				
(371005) Private Donations/contrib	\$0	\$38,419	\$0	\$0
(383100) Reimbursement From Insura	\$3,863	\$61,409	\$0	\$0
(392100) Sale Of Assets	\$484,584	\$59,230	\$176,500	\$200,000
(393000) Proceeds - Long-term Liability	\$4,278,622	\$0	\$0	\$0
(391250) Capital Transfer In	\$12,151,103	\$11,748,699	\$6,448,889	\$5,646,640
MISCELLANEOUS REVENUES TOTAL	\$16,918,171	\$11,907,757	\$6,625,389	\$5,846,640
Intergovernmental				
(336015) Intergov - Fulton Co	\$0	\$27,711	\$0	\$0
(336016) Intergov Milton	\$90,549	\$0	\$0	\$0
INTERGOVERNMENTAL TOTAL	\$90,549	\$27,711	\$0	\$0
Interest Income				
(361000) Interest Revenues	\$309,322	\$562,482	\$131,550	\$360,000
(361010) Unrealized Invest Gains	-\$101,968	\$17,261	\$0	\$0
INTEREST INCOME TOTAL	\$207,355	\$579,743	\$131,550	\$360,000
Lease Proceeds				
(393500) Capital Lease Program	\$935,179	\$4,025,945	\$0	\$0
LEASE PROCEEDS TOTAL	\$935,179	\$4,025,945	\$0	\$0
TOTAL	\$18,151,254	\$16,541,156	\$6,756,939	\$6,206,640

Capital Project Fund Expenses by Project for FY 2025

	FY 2025 Approved Budget
(14001) Citywide Vehicle Replacement	\$3,016,212
(90001) Citywide Road Resurfacing and Reconstruction Program	\$3,000,000
(92028) Concrete Equipment	\$319,580
(22001) Parking Improvements	\$470,848
TOTAL	\$6,806,640

Impact Fee Fund

The Impact Fee Fund (Fund 230) is a capital project fund that accounts for the collection of impact fees to pay for system improvements for fire, recreation and parks and transportation facilities as projected in the Roswell Comprehensive Land Use Plan.

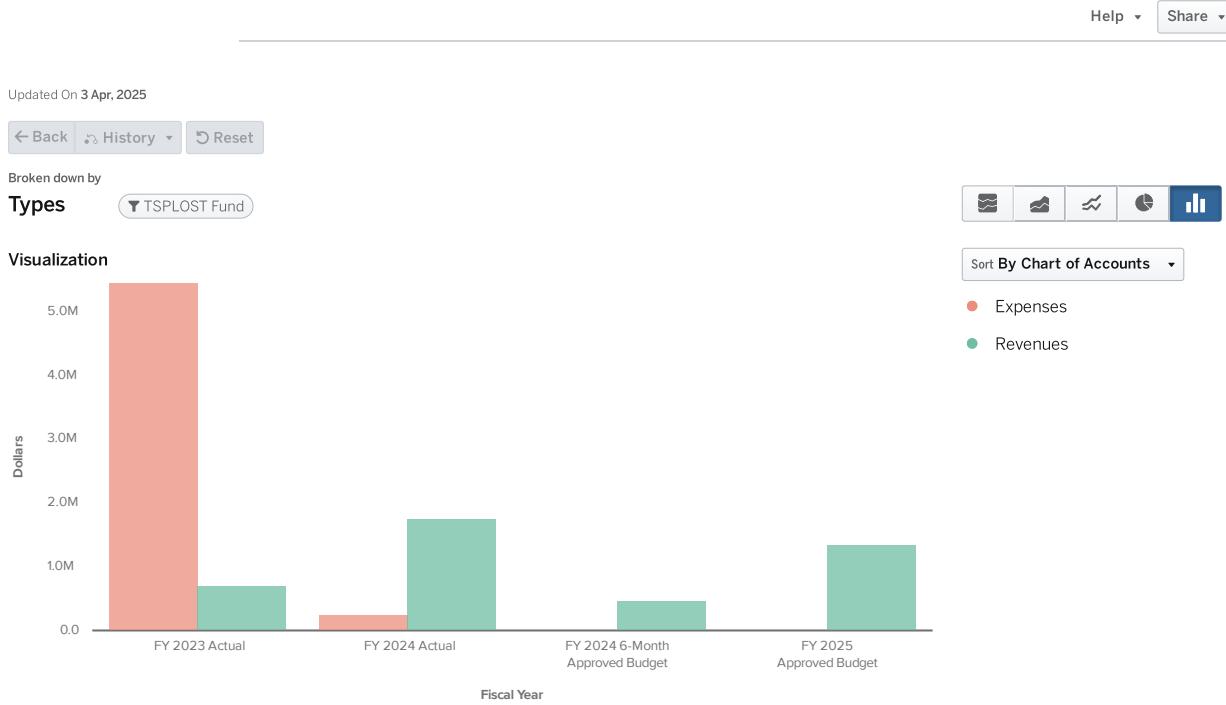
Impact Fee Fund Revenues and Expenses



TSPLOST I Fund

The TSPLOST I Fund (Fund 336) is a capital projects fund used to track projects funded by Transportation Special Purpose Local Option Sales Tax (TSPLOST). On November 8, 2016, Fulton County voters approved the T-SPLOST referendum to fund transportation projects in their cities. In April 2017, collection of a 0.75% (3/4 of a cent) sales tax was implemented to fund transportation projects specifically recommended by each Fulton County city.

TSPLOST I Fund Revenues and Expenses



TSPLOST I Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Interest Income				
(361000) Interest Revenues	\$1,540,141	\$1,764,841	\$467,150	\$1,350,000
(361010) Unrealized Invest Gains	-\$818,838	\$0	\$0	\$0
INTEREST INCOME TOTAL	\$721,303	\$1,764,841	\$467,150	\$1,350,000
TOTAL	\$721,303	\$1,764,841	\$467,150	\$1,350,000

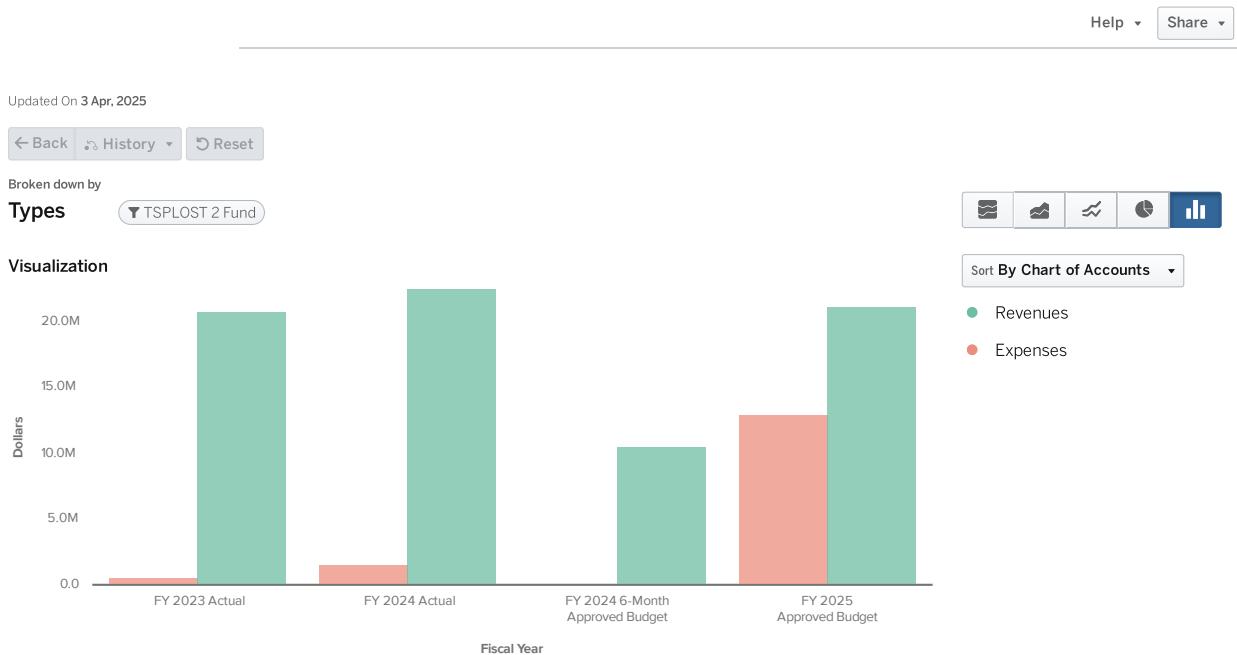
TSPLOST I Fund Expenses by Project

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(98001) Tsplost Project Manager	\$89,158	\$63,149	\$0	\$0
(98002) Tsplost Big Creek Parkway	\$639,606	\$122,529	\$0	\$0
(98004) Tsplost Historic Gateway	\$88,500	\$61,623	\$0	\$0
(98006) Tsplost Sr9/Oxbo Rd Intersection	\$4,631,844	\$16,105	\$0	\$0
TOTAL	\$5,449,108	\$263,406	\$0	\$0

TSPLOST II Fund

The TSPLOST II Project Fund (Fund 337) is a capital projects fund used to track projects funded by the second round of Transportation Special Purpose Local Option Sales Tax (TSPLOST). At the June 14, 2021 City Council meeting, the City of Roswell's elected officials approved a list of eligible projects for TSPLOST II.

TSPLOST II Fund Revenues and Expenses



TSPLOST II Fund Revenues by Account

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
Sales Tax				
(313200) TSPLOST	\$20,525,719	\$20,965,602	\$10,293,213	\$20,000,000
SALES TAX TOTAL	\$20,525,719	\$20,965,602	\$10,293,213	\$20,000,000
Interest Income				
(361000) Interest Revenues	\$342,259	\$1,503,181	\$248,600	\$1,188,000
(361010) Unrealized Invest Gains	-\$88,525	\$3,397	\$0	\$0
INTEREST INCOME TOTAL	\$253,734	\$1,506,578	\$248,600	\$1,188,000
TOTAL	\$20,779,453	\$22,472,179	\$10,541,813	\$21,188,000

TSPLOST II Fund Expenses by Project

	FY 2023 Actual	FY 2024 Actual	FY 2024 6-Month Approved Budget	FY 2025 Approved Budget
(98215) Holcomb Bridge Rd MUT TSPLOST 2	\$0	\$0	\$0	\$400,000
(98214) Holcomb Bridge Rd MUT TSPLOST 2	\$0	\$0	\$0	\$400,000
(98201) TSPLOST 2 Project Management	\$71,913	\$173,521	\$0	\$1,000,000
(98202) Woodstock Road Multiuse Trail TSPLOST2	\$339,014	\$186,793	\$0	\$548,448
(98205) Nesbit Ferry Rd TSPLOST 2	\$0	\$137,753	\$0	\$0
(98210) Cox Rd Intersection Improvements T2	\$10,577	\$11,753	\$0	\$0
(98203) Riverside Rd Corridor Improvements TSPLOST2	\$128,824	\$497,243	\$0	\$0
(98206) Pine Grove Rd/Magnolia St T2	\$0	\$112,640	\$0	\$4,900,000
(98207) Pine Grove Rd TSPLOST 2	\$0	\$106,640	\$0	\$5,750,000
(98211) Norcross St Bridge Replacement TSPLOST2	\$0	\$206,406	\$0	\$0
(98212) Old Alabama Rd MUT TSPLOST 2	\$7,682	\$121,464	\$0	\$0
TOTAL	\$558,011	\$1,554,211	\$0	\$12,998,448

Appendix

Roswell... Yesterday and Today

The City of Roswell, Georgia was incorporated over 150 years ago in 1854, and is located in northern Fulton County, 20 miles north of the City of Atlanta. The City of Roswell has a land area of 42.02 square miles and has an unparalleled quality of life for its 92,532 residents (based on annual comprehensive financial report 2023).

Roswell's historical chronology begins around 1830 with founder Roswell King arriving on horseback from Darien, Georgia. On February 16, 1854, the Georgia General Assembly incorporated the City of Roswell. Roswell was a manufacturing village comprised of a cotton factory and later, a woolen mill run with waterpower from Vickery Creek, now known as Big Creek. Homes were large columned structures of the mill owners, smaller homes, and even apartments of the mill employees. Roswell was to be affected by the Civil War early in July, 1864.

Brigadier General Kenner Garrard's cavalry corps occupied the town. General Garrard and troops destroyed the factories and mills by fire, at General Sherman's order. General Garrard arrested the owners and employees for treason, and sent women and children north. Roswell's prominent families sought refuge in other parts of Georgia. The Presbyterian Church was used as a hospital. Barrington Hall and Great Oaks were used as headquarters, and Holly Hill as a garrison. The occupation of Roswell by thousands of troops is why so much of the original Roswell survived the war. After the war and the return of Roswell's leaders, the Roswell Manufacturing Company was rebuilt, and prospered until 1892. The major buildings were destroyed by lightning and never rebuilt. The ruins remain to remind us of what the town was like when incorporated in 1854. In the Historic District, many of the old homes remain from the hardworking village supported by an economy based on textiles.

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

As of July 1, 2023, based on the annual comprehensive financial report 2023, the estimated population of Roswell, Georgia was 92,532 with a per capita income of \$55,638.

In Roswell 94.8% of the population has a high school degree or above with 64.8% having obtained a college degree. 71.2% of residents own their own home, and the median value of those homes is \$520,500 (U.S. Census Bureau).

Roswell is nestled beneath a canopy of trees alongside the Chattahoochee River. The City is rich in heritage and preserves its past with a 640-acre Historic District. The Historic District has adopted a trend toward "new urbanism" where pedestrians are encouraged to get out of their cars to stroll along brick-paved, tree-lined sidewalks. Tourists and day visitors, drawn to Roswell's many historical homes and churches, often stay to shop in a number of popular restaurants, trendy art galleries, shops, and offices. The City's four historic house museums, Barrington Hall, Bulloch Hall, Smith Plantation, and Mimosa Hall host thousands of visitors annually through the numerous tours and special events offered throughout the year. According to a Georgia Tech revenue model, tourism, and tourism-related activities bring in excess of \$76 million annually to the Roswell community.

City of Roswell essential services meet the highest customer service standards, and the Mayor and Council are committed to maintaining a high quality of life for Roswell's citizens.

The City of Roswell provides a full range of services to its citizens. These services include police and fire protection; public works; court system; detention facility; the construction and maintenance of recreational pathways, streets, and infrastructure; solid waste collection and recycling; planning and zoning; building inspections; recreation activities and cultural events; water and storm water management; and inherent administrative and support activities. The City also operates a website, citizen engagement, and broadcasts a YouTube channel.

The Fulton County Board of Education provides public education for all of Fulton County, including Roswell. Within Roswell city limits there are 9 elementary schools, 3 middle schools, 2 high schools, and 13 private schools.

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



City Organization

The City operates under a charter adopted in 1854 and revised on April 19, 2000, which provides for a Mayor-Council form of government with a city administrator. The Mayor and six council members are part-time employees. Each Council member is elected by the entire City and serves "at large" with post assignments. An election for one half of the council occurs every two years. While all six Council Members are elected at large, all must reside within the City of Roswell. The Mayor is elected to a term of four years to serve on a part-time basis. It is the duty of the Council members, in general, to set policy, set millage rates, to approve budgets, to pass ordinances, and to hear and act on requests for rezoning and annexation. The Chief Administrative and Operational Officer of the City is the City Administrator, who is appointed by the City of Roswell Mayor and

Council to implement Council policies, oversee the daily activities of the City, and supervise the City's department heads.

Local Economic Conditions and Outlook

The City of Roswell has earned an “AAA” bond rating, the highest possible rating, consistently each year since 2000. The City is also a great place to do business. New business starts continue to increase in Roswell, with the largest increase in the home-based business sector. Given Roswell’s access to GA 400 and proximity to Perimeter Center, Buckhead, Midtown, and Downtown Atlanta, the City is well situated to capitalize on future expansion and relocation.

The City’s population has increased approximately twelve percent in the last ten years. Historically, large population growth would likely result in further sprawl with the expansion of residential neighborhoods and chain-filled shopping centers. Now, however, local municipalities are looking inward and taking stock of their resources. They are reinvesting in current properties and implementing creative new zoning practices that will improve the quality of life within. Roswell’s UDC, or Unified Development Code, is an invaluable tool in the City’s redevelopment efforts. It allows for mixed-use zoning and simplifies the processes that have hindered new businesses in the past.

The aging shopping centers of the 80’s and 90’s are being converted into office, retail and even residential spaces that allow residents to live, work, and play within a walkable area. These new live-work-play developments within the City combine restaurants, retail and office space, and residential units. One example is a mixed use development located steps from Roswell’s City Hall and Canton Street called Southern Post. The former Roswell Plaza located on Alpharetta Highway between Norcross and Fraser Street now contains retail space, loft style and open concept office space, apartments, and townhomes. Southern Post's opening ribbon cutting ceremony occurred on October 24, 2024.

Tax Collection Procedures

The City of Roswell levies and collects ad valorem taxes. Real and personal taxes are generally billed in October of each year and are due in December. The City's tax collection rate has averaged 98.0% over the last five years. The chart below details the top ten principal property tax payers for FY 2023 and FY 2014 for comparison.

CITY OF ROSWELL, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(amounts expressed in thousands)

Taxpayer	2023		2014			
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WRPV XIV Roswell Village LLC	\$ 46,218	1	0.63%			
Calibre Creek Apartment Partne	39,658	2	0.54%	\$ 28,551	4	0.65%
SE Georgia Property Owner LLC	31,081	3	0.42%			
BR Roswell LLC	29,835	4	0.41%			
SMRE Roswell SPE LLC	26,636	5	0.36%			
29SC Lake House LP	26,000	6	0.35%			
OHBR LLC	24,077	7	0.33%			
SREIT Grand Oaks LLC	23,457	8	0.32%			
VR Champions Parkway Holdings	23,319	9	0.32%			
Sun Belt Office I LLC	23,318	10	0.32%			
Fulton County Board of Education				67,273	1	1.52%
City of Roswell				56,951	2	1.29%
Orion Roswell Associates				30,788	3	0.70%
Kimberly-Clark Corp				23,356	5	0.53%
Mansell Office, LLC				19,320	6	0.44%
Northmeadow Investors LLC				17,910	7	0.41%
Amireit				17,023	8	0.39%
Fulton County Board of Education				16,144	9	0.37%
Fulton County				15,940	10	0.36%
Totals	\$ 293,599		3.99%	\$ 293,256		6.64%

Source: Financial Services Division within the City Finance Department.

Approved Budget Ordinance (Ordinance No. 2024-12-15)

The City of Roswell's FY 2024 Budget Ordinance was read at two Mayor and Council Meetings on November 18, 2024 and December 9, 2024. The next three pages are the approved ordinance.

Ordinance No. 2024-12-15

STATE OF GEORGIA
COUNTY OF FULTON

1st Reading: November 18, 2024
2nd Reading: December 9, 2024

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2025 FOR EACH FUND OF THE CITY OF ROSWELL, GEORGIA, PURSUANT TO ARTICLE VI, CHAPTER 6 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES AND AMENDING THE CODE OF ORDINANCES TO EFFECTUATE SUCH ADOPTION.

Whereas, a proposed budget for each of the various funds of the city has been presented to the Mayor and City Council; and

Whereas, appropriate advertised public hearings have been held on the proposed budget, as required by law and regulations; and

Whereas, the Mayor and City Council have reviewed the proposed budget and have made certain amendments to funding sources or appropriations; and

Whereas, each of the funds has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures; and

Whereas, the Mayor and City Council intend to adopt a twelve (12) month budget for Fiscal Year 2025 and Capital Improvement Programming for Fiscal Year 2025:

NOW, THEREFORE, the Mayor and Council of the City of Roswell, pursuant to their authority, do hereby adopt the following Ordinance:

1.

The City of Roswell, Georgia hereby adopts an expenditure budget for the Fiscal Year 2025, said budget being described below and shown on Attachment "A" for each fund of the City of Roswell, Georgia:

	FY 2025 Budget
100 - General Fund	\$104,450,441
350 - Capital Projects	\$6,806,640
215 - E-911 Fund	\$3,720,697
225 - CDBG Grant Fund	\$32,295
230 - Impact Fees Fund	\$1,300
245 - Tree Bank Fund	\$146,803
275 - Hotel/Motel Fund	\$1,401,539
280 - Auto Rental Excise Tax Fund	\$415,000
290 - Leita Thompson Fund	\$79,198
291 - Special Events Fund	\$600,953
337 - TSPLOST 2 Project Fund	\$12,998,448
410 - Bond Fund (Debt Service)	\$6,764,749
505 - Water and Sewer Fund	\$5,775,044

507 - Stormwater Utility Fund	\$4,603,778
540 - Solid Waste Fund	\$14,365,596
555 - Participant Recreation Fund	\$9,942,750
601 - Workers' Compensation Fund	\$1,200,595
602 - Group Health Insurance Fund	\$11,521,058
603 - Risk Management Fund	\$2,222,888
604 - Fleet Services Fund	\$2,094,175
605 - Information Technology Fund	\$7,881,067
771 - Scholarship Endowment Fund	\$100
	\$197,025,114

2.

Any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects; or the establishment of new grant projects other than those exceptions provided for herein, shall require approval of Mayor and City Council. The City Administrator or his/her designee may transfer within a department and fund or amend the budget to decrease appropriations for any completed capital or grant project to effectuate the close-out of the respective project. The City Administrator or his/her designee may also amend the budget to increase or decrease appropriations for the sole purpose of appropriately recording assets based upon generally accepted accounting principals. The City Administrator or his/her designee may amend the budget to increase or decrease appropriations to account for grants that have been formally accepted by Mayor and Council.

3.

A millage rate of 4.949 mills is estimated as part of the proposed budget. The millage rate has a component of 4.049 mills for the general fund budget, and a component of 0.900 mills for servicing bonded indebtedness. The millage rate shall be adopted by Mayor and Council at a later date but prior to the issuance of tax bills for Tax Year 2025.

4.

This budget fixes the number of budgeted full-time positions of the City at 737. This number may only be increased or decreased through approval of the Mayor and City Council. The City Administrator or his/her designee is authorized to create policies and procedures for the pay grade, classification, and/or cost center assignment for employees, which may be changed throughout the year.

5.

The City Administrator or his/her designee is authorized to re-distribute funds reserved for contingency included in the FY 2025 budget to the various departments as necessary.

6.

Mayor and Council adopt a Capital Improvement Programming for Fiscal Year 2025 as attached hereto and incorporated herein as Attachment "B." This programming does not indicate any promise of appropriations for future years or unfunded projects.

7.

Mayor and Council further approve the re-appropriation into Fiscal Year 2025 of current fiscal year unspent funding in the General Fund in order to establish a General Fund Fuel and Utility Contingency in an amount not to exceed \$250,000. The City Administrator or his/her designee is authorized to distribute funds reserved for the fuel or utility contingency to the various departments as necessary.

8.

Mayor and Council further approve the re-appropriation into Fiscal Year 2025 of current fiscal year unspent funding in the General Fund in order to establish a General Fund Grant Match Contingency in an amount not to exceed \$250,000.

9.

Mayor and Council further approve the re-appropriation of all approved capital projects, grant revenue, grant funding, as well as contingency funding, that is unspent or uncollected and available as of December 31, 2024.

10.

Mayor and Council further approve the re-appropriation into Fiscal Year 2025 of current fiscal year unspent funding for the City Administrator professional services, unspent funding for the Employee Wellness Program, unspent funding for the City's Education Assistance Program, unspent funding for Roswell University, unspent funding for the Police School Zone Safety Project, unspent funding for Legal services, and unspent funding for the Election.

11.

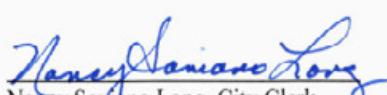
Mayor and Council further approve the appropriation into Fiscal Year 2025 of the audited balance of funding available in the Confiscated Assets Fund.

12.

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

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 18th day of November and the 9th day of December, 2024.

Attest:


Nancy Saviano Long, City Clerk

(Seal)


Kurt M. Wilson, Mayor



Glossary and Abbreviations

Glossary

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget:

ACCOUNT NUMBER – A line item code defining an appropriation.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAXES – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

AMERICAN RESCUE PLAN ACT of 2021 – This bill provided additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.

AMORTIZATION – The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL COMPREHENSIVE FINANCIAL REPORT – The report that summarizes financial data for the previous fiscal year in a standardized format.

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

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET – Resources owned or held by a government, which has monetary value.

BALANCED BUDGET – A budget in which revenues and planned use of fund balance meets or exceeds planned expenditures.

BASE BUDGET – The on-going expense for personnel, operating services, supplies, and equipment to maintain service levels.

BASIS OF ACCOUNTING – A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

BASIS OF BUDGETING – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

BOND – A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the approved means of financing them. A balanced budget limits expenditures to available resources.

BUDGET AMENDMENT – A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET ORDINANCE – The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD – The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET TRANSFER – A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets for the City of Roswell have a purchase cost of \$5,000.00 or over and have a useful life of more than one year. See also Fixed Assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A comprehensive five year plan, updated annually, of Capital projects for the City. Project costs, funding sources and future fiscal year funding needs are identified.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

CAPITAL PROJECT – A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

CAPITAL PROJECTS FUND – A fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.

CHART OF ACCOUNTS – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Roswell utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – U. S. Department of Housing and Urban Development (HUD) program where grants are awarded to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. Grantees must give maximum feasible priority to activities which benefit low and moderate income persons, or where community development needs have a particular urgency because existing conditions pose a serious and immediate threat

to the health or welfare of the community, and where other financial resources are not available to meet such needs

CONTINGENCY – Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year.

COST CENTER – An organizational budget/operating unit within each City department.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

- A. General Obligation Debt is secured by the pledge of the issuer's full faith, credit, and taxing power.
- B. Revenue Debt is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT – The maximum amounts of gross or net debt that is legally outstanding debt.

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND – A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

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

EFFECTIVENESS – Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

EFFICIENCY – Reflects the relationship between work performed and the resources required performing it. Compares outputs to input.

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

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

FIDUCIARY FUND – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FINANCIAL INDICATORS – Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR – The accounting period for which an organization's budget is termed the fiscal year. In Roswell, the fiscal year runs from July 1 to June 30 of the following year.

FIXED ASSETS – Assets owned by the City with a purchase cost of less than \$5,000.00 each and usually have a useful life of one to three years. See also Capital Assets.

FUND – A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

FUND ACCOUNTS – All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE – The excess of a fund's revenues and other financing sources (assets) over the expenditures/expenses and other uses (liabilities).

GENERAL FUND – This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

GENERAL OBLIGATION (GO) BONDS – Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to level an ad valorem tax in an amount sufficient to meet debt service requirements.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum, standards used by state and local governments for financial accounting, recording, and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB) created in 1987 to provide property and liability

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GEORGIA INTERLOCAL RISK MANAGEMENT AGENCY (GIRMA) – Intergovernmental risk sharing fund created in 1987 to provide property and liability coverage to local government entities in Georgia. GIRMA is administered by GMA.

GEORGIA MUNICIPAL ASSOCIATION (GMA) – Organization representing municipal governments in Georgia.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental unity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

INDIRECT COSTS – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, information technology, human resources, budget and purchasing.

INTERNAL SERVICE FUNDS – A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LEVY – To impose taxes, special assessments of service charges for the support of governmental activities.

LINE-ITEM BUDGET – A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE – The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION – The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL – An accounting standard, means recognizing revenues as they become available and measurable and recognizing expenditures when liabilities are incurred.

NET INCOME – Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

OBJECTIVES – The specified end result expected and can include the time at which it will be achieved.

OPERATING EXPENSES – Enterprise Fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME – The excess of Enterprise Fund operating revenues over operating expenses.

OPERATING REVENUES – Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

PROPRIETARY FUND – Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds.

QUARTILE – Term used in Priority Based Budgeting to group programs based on their relevance to the City's Goals.

REVENUES – Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

SINKING FUND – Schedule of annual payments required on General Obligation Bonds Payable. Principal and interest are payable from an ad valorem tax upon all property of the City.

SPECIAL REVENUE – A fund used to account for revenues earmarked for a particular purpose.

TAX DIGEST – The total assessed value of all real estate property, motor vehicles, mobile homes, timber, and heavy-duty equipment in the city of Roswell, Georgia.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. Taxes are levied via a Tax Levy Ordinance.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TIMELINESS OF PRODUCT OR SERVICE – Measures of timeliness, which may be based on specific standards or past trends.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments. See “Chart of Accounts”.

Acronyms

The following is an abbreviated list of the Acronyms used in this budget:

ACE – Action Code Enforcement

ACFR – Annual Comprehensive Financial Report

ACLS – Advanced Cardiac Life Support

ADA – Americans with Disabilities Act

ADT – Average Daily Traffic

AED – Automatic External Defibrillator

AFIS – Automated Fingerprint Identification System

AGA – Association of Government Accountants

ALS – Advanced Life Support

ALTA – Atlanta Lawn Tennis Association

APWA – American Public Works Association

ARC – Atlanta Regional Commission

ARPA – American Rescue Plan Act

ASCAP – American Society of Cultural Arts Professionals

ASCE – American Society of Civil Engineers

ASE – Automotive Service Excellence

ATMS – Advanced Traffic Management System

ATV – All Terrain Vehicle

AWWA – American Water Works Association

BEST – Building Excellence through Strategic Teams

BTA – Bulky Trash Amnesty Days

CAB – Cultural Arts Board

CABY – Cultural Arts Board Award Show

CAC – Cultural Arts Center

CAD – Computer Aided Dispatch

CALEA – Commission on Accreditation of Law Enforcement Agencies

CAPRA – Commission for Accreditation of Park and Recreation Agencies

CBRN – Chemical, Biological, Radiological, Nuclear

CC – Cost Center

CDBG – Community Development Block Grant

CDBG-CV – Community Development Block Grant Coronavirus

CERT – Community Emergency Response Team

CFFP – Clean Fueled Fleet Program

CFS – Calls For Service

CIP – Capital Improvement Program

CLG – Certified Local Government Status

CORE – City of Roswell Enrichment Academy

CPPO – Certified Public Purchasing Officer

CSI – Crime Scene Investigation

CSU – Crime Suppression Unit

CVB – Convention and Visitors Bureau

CWS – Community Waste Services

DCA – Georgia’s Department of Community Affairs

DDA – Downtown Development Authority

DEA – Drug Enforcement Agency

DO – Detention Officer

DRB – Design Review Board

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EOC – Emergency Operations Center

EPA – Environmental Protection Agency

EPD – Environmental Protection Division

EPW – Environmental/Public Works Department

ERP – Enterprise Resource Project

FASB – Financial Accounting Standards Board

FATS – Fire Arms Training Simulator

FB – Fund Balance

FC – Fulton County

FCA – Facilities Condition Assessment

FEMA – Federal Emergency Management Agency

FHWA – Federal Highway Administration

FICA – Federal Insurance Contributions Act

FOIA – Freedom of Information Act

FT/FTE – Full-Time Employee

FY – Fiscal Year

GAAFR – Governmental Accounting, Auditing, and Financial Reporting, also known as the Blue Book

GAAP – Generally Accepted Accounting Principles

GAEPD – Georgia Environmental Protection Division

GASB – Governmental Accounting Standards Board

GAWP – Georgia Association of Water Professionals

GCCMA – Georgia City County Managers Association

GCIC – Georgia Crime Information Center

GDOT – Georgia Department of Transportation

GF – General Fund

GFOA – Government Finance Officers Association

GGFOA – Georgia Government Finance Officers Association

GI/LID – Green Infrastructure and Low Impact Development

GIS – Geographic Information Services

GMA – Georgia Municipal Association

GPA – Georgia Planning Association

GPS – Global Positioning System

GRTA – Georgia Regional Transportation Authority

HBR – Holcomb Bridge Road

HHW – Household Hazardous Waste

HIDTA – High Intensity Drug Trafficking Area Task Force

HOA – Home Owners Association

HPC – Historic Preservation Commission

HR – Human Resources

HRBP – Historic Roswell Beautification Project

HSA – Health Savings Account

HVAC – Heating Ventilation and Cooling

ICAC – Internet Crimes Against Children Task Force

ICC – International Code Congress

ICMA – International County Managers Association

ICS – Incident Command System

IDDE – Illicit Discharge Detection and Elimination

IGA – Intergovernmental Agreement

ISO – Insurance Services Office

IT – Information Technology

KRB – Keep Roswell Beautiful

LCI – Livable Centers Initiative

LDP – Land Disturbance Permit

LEC – Law Enforcement Center

MAG – Management Advisory Group

MARTA – Metro Atlanta Rapid Transit Authority

MC – Maintenance Capital

MDT – Mobile Data Terminal

MGD – Million Gallons per Day

MNGWPD – Metropolitan North Georgia Water Planning District

MOA – Memorandum Of Agreement

MOU – Memorandum Of Understanding

MS4 – Municipal Separate Storm Sewer System

NCIC – National Crime Information Center

NFCID – North Fulton Community Improvement District

NFPA – National Fire Protection Association

NIMS – National Incident Management System

NPI – National Purchasing Institute

NPDES – National Pollutant Discharge Elimination System

NRPA – National Recreation and Parks Association

NS – New Service

OCGA – Official Code of Georgia Annotated

OSHA – Occupational Safety and Health Administration

OT – Overtime

OTC – One Time Capital

P3 – Public-Private Partnership

PEPI – Paid Evidence Paid Information

PIMS – Project Information Management System

PIO – Public Information Officer

PM – Preventative Maintenance

POST – Peace Officer Standards and Training Council

PT – Part-Time

PTV – Personal Transportation Vehicle

PW – Public Works

RAP – Roswell Area Park

RAPSTC – Roswell Alpharetta Public Safety Training Center

RCTV – Roswell City Television

RDA – Roswell Development Authority

RDOT – Roswell Department of Transportation

RO – Repair Order

ROW – Right-of-Way

RPHCA – Recreation, Parks, Historic & Cultural Affairs Department

RUDC – Roswell Unified Development Code

SaaS – Software as a Service

SAFE – Safety Awareness For Everyone Team

SI – Cost of Service Increase

SIS – Special Investigations Section

SOU – Special Operations Unit

SR – State Route

SWAT – Special Weapons and Tactics

TCT – Tourism, Conventions, and Trade Shows

TDMA – Time Division Multiple Access

TMC – Traffic Management Center

TPD – Tourism Product Development

T-SPLOST – Transportation Special Purpose Local Option Sales Tax

UAV – Unmanned Ariel Vehicle

UDC – Unified Development Code

UPS – Uninterruptible Power Supply

USTA – United States Tennis Association

WIP – Watershed Improvement Plans

ZBB - Zero-Based Budgeting