



2015
OPERATING AND
CAPITAL IMPROVEMENT
BUDGET SUBMISSION

Paul D. Radford
City Manager
November 10, 2014



BUDGET STATEMENT

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Section 6.24 of the Official Code of Ordinances of the City of Sugar Hill directs the City Manager to annually submit to the Mayor and City Council a proposed operating budget as well as a proposed capital improvement budget with recommendations as to the means of financing the proposed improvements for the ensuing fiscal year.

In accordance with State law and the Official Code of Ordinances, I hereby submit the proposed **2015 Operating Budget and the 2015 Capital Improvement Budget** for your consideration. These same documents will be filed with the office of City Clerk on Wednesday, November 12, 2014, and will be available for public inspection on Thursday, November 13, 2014. The legally required public notification will appear in the Gwinnett Daily Post on Thursday, November 13th which will also notify the public of the submission of the budget documents, their availability for public inspection and the dates of the public hearings. The hearings have been scheduled for December 1st and December 8th as part of the City Council's December Work Session and December City Council meeting.

2014 In Review

Celebration and change are appropriate words to describe the events of the past twelve months. In August, after nearly a year of pre-planning, the City celebrated its 75th Anniversary as a City. And quite a celebration it was. Over 15,000 people attended the day-long event that concluded with a sold-out community dinner and concert. The City owes a debt of gratitude to Mayor Pro Tem Marc Cohen and the men and women who served on the 75th Committee. They dedicated countless hours preparing for the event. The celebration was a great way to mark the transition into the next chapter of Sugar Hill.

In the fall of 2013, Mayor Gary Pirkle decided to not seek re-election as Mayor after serving as a City Council Member and Mayor for many years. He helped guide the City through some of its

toughest fiscal times and through his steady leadership, helped set the stage for the renaissance that is occurring in downtown Sugar Hill. Also in the fall of 2013, long time City Manager, Bob Hail, announced his retirement, effective June 30, 2014. Both of these events marked a major transition for the City.

Steve Edwards, a 10-year veteran of the City Council, qualified and was elected Mayor. Brandon Hembree, a member of the Downtown Development Authority, qualified for the seat vacated by Steve Edwards and was elected to the City Council. In the fall of 2013, the Mayor and Council hired Paul Radford to become the new City Manager, effective July 1, 2014, allowing for a smooth and orderly transition of leadership. Since the new Mayor and Council were sworn-in on January 6, 2014, a number of exciting new developments have been announced. The most significant is the EpiCenter, a mixed-use development to be constructed on a site beside City Hall overlooking the amphitheater. The development will house a community theater, gymnasium and retail, office and restaurant space. Construction should start in the second quarter of 2015.

In addition, the Downtown Development Authority (DDA) has re-purposed the old City Hall into the **Suite Spot**, and has leased the entire upstairs and back one-third of the building to 12 new businesses. The remaining front two-thirds of the first floor are being completely renovated into co-work space. The space will be available for a reasonable daily rate on a daily or monthly membership fee starting in the first quarter of 2015. The DDA has also been charged with the re-use of the old City Hall Annex and the prospects are exciting for its next chapter as well.

The next chapter of Sugar Hill has also seen a significant effort to engage the community in all facets of city life, from the arts and development to the schools and youth leaders. The Players Guild @ Sugar Hill was created and conducted its first play in October - an Agatha Christie play entitled "And Then There Were None." In addition, another community driven group was created - "The Broad Street Concert Band" and since its inception has played at a few City events. In October, the City Council created and appointed a new Arts Commission to help guide the City's efforts in the public arts. Finally, the City Council created its first Youth Council and conducted the swearing-in ceremony for the charter members of the Youth Council at the October City Council meeting.

Special events have become a major part of the City's DNA. The "**Bowl @ Sugar Hill**" has become a popular place for production-level concerts, as well as serving as the home to the new Ice Rink @ Sugar Hill starting in late November. The City's rebranding strategy has adopted a modified framework of the 75th Anniversary logo and all new collateral marketing materials, road signs, vehicle and building logos incorporate this new design.

In early November, Gwinnett County and the City came to an agreement on the sale of E.E. Robinson Park to the County. This action will make E.E. Robinson part of the Gwinnett park system in addition to the new Level Creek Park under construction less than a half mile down the road. The proceeds of the sale will enable the City to reinvest those funds into other quality

of life improvements for the community, many of which are reflected in the 2015-2019 Capital Improvement Budget

Fiscally, the City is in excellent financial shape. The City maintains, by policy, a \$3 million restricted operating reserve and has also been able to designate revenues for capital reserves. The municipal gas system is in a strong fiscal and operational position, with revenues outpacing expenses while maintaining one of the lowest rates among municipal systems and lower than all of the major gas marketers.

And after several years of stagnant or declining revenues and loss of value in the property tax digest, 2014 saw an increase in the digest value, which suggests the economy and the housing market are recovering. Building permit fees, development fees and other related construction fees have shown dramatic growth this year.

We are also blessed that the voters of Gwinnett County once again voted YES for the continuance of SPLOST for the county and all the cities through 2016. SPLOST funds help fund some of our community's capital improvement dreams. SPLOST will be up for renewal in November 2016 General Election. In 2014 we continued to use SPLOST funds for recreation improvements, transportation improvements and for some of the preliminary design costs for the recreation portion of the EpiCenter.

In summary, we have accomplished some significant goals this year with the purchase of adjoining properties to City Hall to ensure that the taxpayer's investment in the new City Hall complex, amphitheater and stormwater facility are protected and enhanced. These strategic land purchases will help direct the implementation of the City's Downtown Master Plan, helping bring housing, restaurants, retail and offices to downtown in early 2016. Downtown will become a destination, not only for residents of Sugar Hill, but for others visiting this part of the state. The City expertly executed the 75th Anniversary Celebration attracting thousands to Sugar Hill, including developers and investors wanting to see first-hand the plans of Sugar Hill. Not only do these developers and investors now know where Sugar Hill is located; they personally experienced the passion, creativity and entrepreneurial spirit of the community.

The landscape of Sugar Hill is changing. The community and its leaders have embraced change, positioning the City to be the best place in Georgia to live, work, play, worship, raise a family and invest. Sugar Hill is certainly the place to come and enjoy the Sweet Life.

While 2014 was a year of reflection, celebration and transition, 2015 promises to be a year of development and investment as we build on the next chapter of this great city.

2015 Budget Highlights

The 2015 Operating Budget keeps spending relatively level over FY2014 expenses. In fact, even with the inclusion of new staff hired during 2014 and the proposed staff additions in the 2015 Budget Request, as well as investment in the City's "Go Big or Go Home" Special Events culture, the operating budget is approximately \$2.5 million less than 2014. This has been accomplished through the use of "earned" SPLOST funds for qualified capital expenditures embedded in the City's operating budget and through re-allocation of resources and priorities within the various operating units.

The budget reflects two key investment goals – a 3.5% cost-of-living and merit increase for one of the City's greatest assets, our employees. The other is developing and promoting our downtown and the wonderful asset known as "The Bowl @ Sugar Hill." We have also proposed hiring new staff in information technology, customer service, stormwater, facilities management and economic development. These staff investments will help poise the City for the next five years.

In terms of capital outlays, the City will continue to invest SPLOST dollars in sidewalk construction, street paving, and repaving as well as intersection improvements. SPLOST as well as City and private sector funds will be used to construct the EpiCenter with an aggressive goal of completing the \$20 - \$25 million facility by late 2016. SPLOST funds are also programmed to install security cameras at Gary Pirkle Park, City Hall, the Suite Spot, and the Bowl and at the EpiCenter, once it is completed.

Grass field conversion at Gary Pirkle Park to synthetic turf fields, which will allow for substantial square footage expansion of the playing surface capacity, as well as construction of a new storage facility will also be started in 2015 as will the construction of a new storage facility at the park. Another key project in our proposed recreation investments is the first stage of the City's greenway system to connect greenspace in the Sugar Hill with a trail designated, the "Sugar Loop". Finally, we are suggesting further investments in the Bowl to make it into a world-class outdoor concert venue. This will include the construction of a green room near the stage, a new stage roof, backdrop design, new covered seating areas at the top row of the Bowl and additional stormwater capacity to "flood proof" the stage.

These capital investments top the \$16M mark and clearly demonstrate the City's commitment to investing in lasting assets enhancing the quality of life for Sugar Hill residents. As management staff, we will also continue to look for efficiencies in service delivery as well as strategic partnerships for downtown development, economic development, recreation improvements and greenspace acquisition.

Organizational Chart and Position Count

Legislative Branch – 6 Positions

Steve Edwards, Mayor

Marc Cohen, Mayor Pro Tem

Susie Gajewski, Council Member

Brandon Hembree, Council Member

Curtis Northrup, Council Member

Mike Sullivan, Council Member

The City is served by five Council Members and a Mayor, each elected at-large. The Mayor Pro Tem is elected by the Council on an annual basis. Collectively, the Mayor and Council serve as the City’s legislative body, responsible for enacting city ordinances, making land use and zoning decisions and appropriating all necessary funds to conduct City business.

The Mayor and Council appoint the City Manager and City Clerk, as well as the City Attorney, Municipal Court Judge, City Auditor and Superintendent of Municipal Elections. The Mayor and Council also designate the City’s official legal organ for the purpose of publishing legal notices required by charter, state or federal laws. The City Clerk currently also serves the role of Superintendent of Municipal Elections. The Elections Superintendent is authorized to employ trained temporary poll workers for the fair and responsible execution of qualifying, reporting and election.

The Mayor and Council provide policy direction and leadership to a wide range of City authorities, committees, boards, commissions and organizations, as well as serving as a liaison between the City and citizen groups concerning community issues. These include:

Planning and Zoning Commission
Sugar Hill Downtown Development Authority
Development Authority of the City of Sugar Hill
Sugar Hill Design Review Board

Alcohol Review Board
Sugar Hill Arts Commission
Sugar Hill Youth Council

It is the goal of the Mayor and Council to provide positive and transparent leadership and at all times conduct City business in a fair and ethical fashion. The Mayor and Council also work to encourage citizen engagement and to conduct all Work Sessions and official meetings in an orderly, legal, constructive and respectful manner.

Finally, the Mayor and Council strive to maintain and provide a wide range of high-quality municipal services that are responsive to citizen needs, are fiscally responsible and enhance the economic health of Sugar Hill.

Executive Branch – 46.5 Positions

The ***City Manager*** is appointed by the Mayor and Council and is responsible for the execution of policies, directives and legislative action by the Mayor and Council and compliance with state and federal laws, rules and regulations. The City Manager oversees the preparation of the annual operating and capital improvement budgets and supervises the expenditures of appropriated funds. He is responsible for the administration of all personnel policies along with the employment and discharge of all City personnel not appointed directly by Mayor and Council according to the provisions of the City Charter.

It is the goal of the City Manager and the executive management team of the City to promote and maintain a safe, pleasant and professional work environment that embraces the attitude of world-class customer service and effective and efficient delivery of high-quality municipal services.

The ***City Clerk*** is also appointed by the Mayor and Council and is responsible for property tax billing, occupational licensing, occupational tax collection, alcohol beverage licensing, and voter registration. By action of the Mayor and Council, the City Clerk also serves as the Voter Registrar and Election Superintendent. The City Clerk is responsible for the posting of all meetings of the Mayor and Council, manages records of all meetings, publishes meeting minutes in a timely fashion, responds to all requests for records covered under the Open Records Act and serves as the official custodian of all City records.

Other Direct Appointments

The ***City Attorney*** serves at the pleasure of the Mayor and Council and serves the City in an advisory capacity by interpreting federal, state and local laws as they pertain to the conduct of City business. The City Attorney advises the City on contract matters, personnel and real estate matters, and also represents the City in all litigation. Mr. Frank Hartley of the law firm of Thompson, Sweeny, Kinsinger & Pereira P.C., of Lawrenceville, Georgia currently serves as the City Attorney.

The ***City Auditor*** serves at the pleasure of the Mayor and Council and is responsible for the annual audit of all City funds, operations and fiscal management processes. The auditor is charged with preparing an annual audit for presentation to the Mayor and Council that is done in accordance with Generally Accepted Governmental Accounting Procedures. The audit provides both a financial report of the City, but also any recommendations for improving fiscal management policies, practices and processes or any deficiencies that need to be addressed. Mr. Wayne Tuck of the firm of Walker and Associates, CPA of Gainesville, Georgia currently serves as the City Auditor.

Executive Management - 5 Positions

Paul Radford, City Manager

Troy Besseche, Assistant City Manager

Robyn Adams, Assistant to the Mayor & City Manager

Ronnie Camp, Facilities Manager

New Position: We are recommending the addition of a new “facilities management” position to help with the maintenance and operation of all of our new facilities and assets. This is also being done in anticipation of a potential retirement within the next few years and will help ensure the development of documentation city assets and procedures for maintenance.

Operating Departments – 36.5 Positions

Administration - Jane Whittington, City Clerk (2.5)

The administration budget is embedded in the Administration portion of the General Fund budget. The City Clerk serves as the City’s Human Resources Manager, supervises the functions of the Customer Service area, the two part time employees assigned to the Post Office as well as the passport function.

New Position: We are proposing the addition of a part-time staff person dedicated to passport processing. Fees generated from administration of the passport program are more than ample to cover the cost of an additional part time staff member. This will free up staff time in Customer Service to handle customer interactions and data entry.

Public Works – Troy Besseche, Assistant City Manager & Director (12)

The Assistant City Manager is also the Director of Public Works which consists of the City’s streets, sidewalks, stormwater, explained further under Enterprise Funds, and the City’s out-sourced sanitation services. The Assistant City Manager also serves as the director of the City’s gas utility, explained further under Enterprise Funds. The City’s Facility Manager also reports directly to the Assistant City Manager. The Facility Manager is responsible for the day-to-day care and maintenance of City Hall and other City-owned buildings and structures.

Finance – Cindy Pugh, Manager (3)

The Finance Department is responsible for accounts receivable, accounts payable, purchasing and payroll, as well as analyzing the general operations of the City’s budget for trends, concerns and opportunities. The Finance Department will also assist with City investment policies, budget development and the preparation of the annual audit completed by an appointed outside auditor. The goal of the Finance Department is to be a good steward of public funds, provide timely payments to vendors, actively collect all revenues due to the City and provide timely and understandable monthly financial reports to the City Manager, department heads, Mayor and Council and the general public. We are recommending the addition of a new Accounting Specialist to assist with accounts payable and general accounting and financial reporting. The position would be filled on July 1, 2015.

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Planning and Development - Kaipo Awana, Director (7)

The Planning and Development Department is responsible for long and short term planning, GIS, zoning, stormwater management compliance, development permits, building inspections and code enforcement and assists the City Manager in any annexation requests. The goal of the department is to ensure that all developments, buildings and structures are built and maintained to code and that all development is in compliance with City ordinances and resolutions.

Recreation - Andy McQuagge, Director (7)

The Recreation Department is responsible for the management of City parks, greenspace, golf course and the community center, as well as providing classes and training opportunities for seniors, teens, youth and families. The City's world-class recreation and event facilities include Gary Pirkle Park, E.E. Robinson Park, the town green, amphitheater (commonly referred to as "The Bowl @ Sugar Hill") and soon the new EpiCenter development on West Broad Street. The Recreation Director also oversees the management, operation and maintenance of the Sugar Hill Golf Club.

Economic Development and Events - Scott Andrews, Director (3)

This is a new department created this year. Many of the functions had previously been handled by a number of different departments, including Recreation, Administration and Public Works. This department will be responsible for the creation, management and execution of all City-sponsored or co-sponsored events in the downtown footprint, including The Bowl, City Hall and Town Green. The Director will also be the lead staff person to the Downtown Development Authority and Development Authority and shall serve as the Secretary/Treasurer of each authority. This department is also responsible for the City's newsletter, press releases, marketing and development portions of the City's web site and social media.

New Position: With the improvements to the Bowl, our proposed year-round scheduling of events in the Bowl, continued growth in the downtown development and economic development area, we are proposing making the Communications and Event Coordinator position a full time position on January 1, 2015. We are also proposing the addition of a new entry-level staff person to help with business recruitment, marketing and event execution. This position would be filled on July 1, 2015.

Information Technology - Tracy Williamson, Director (3)

The Information Technology Department is responsible for developing and maintaining the City's information technology infrastructure, desktop units, Wi-Fi network and back office business functions, including on-line bill pay, accounting software, building security systems, and other proprietary applications. The Department is also responsible for the development

and maintenance of the City's web site, as well as taping and providing on-line video access to monthly Mayor and Council meetings.

New Position: We are proposing an additional staff member in the IT Department. This person would be an IT Technician capable of handling desktop upkeep and network administration. This additional staff member, authorized in 2014, but never filled because of other city staffing needs, will allow the other members of the IT team to invest time in the revamp of the City's web site and other online marketing or communications assets.

Public Safety – Outsourced to Plaza Security (0)

In 2009, the City made the decision to contract with a private security firm – Plaza Security – to provide patrol of residential, commercial and industrial areas of the City. Plaza Security officers rotate their shifts to provide a minimum of 80 hours of service per week. The company provides a weekly report to the City Manager and others in the City and also coordinates its efforts with the Gwinnett County Police Department. The goals of this out-sourced service is to provide a security presence and patrols to improve the quality of life for residents and to help serve as a deterrent to criminal activity in the City. In 2015, the City will consider installation of security cameras at all of its parks, golf course, The Bowl, Town Lawn, Suite Spot, Annex and Town Green and in the 2016 EpiCenter.

Sanitation – Outsourced to Advanced Disposal (0)

The City entered into an agreement with Advanced Disposal Services several years ago to “franchise” the City's collection and disposal of residential, commercial and institutional waste. The service is paid for by the City through tax dollars with the goal of providing a consistent, reliable and cost-effective waste management and recycling service to the businesses and residents of the City.

Enterprise Funds - 25 Positions

The City operates three enterprise funds – a municipal gas system, an 18-hole municipal golf course and a stormwater utility - each supported from revenues generated from the operation of the enterprise. If fees do not generate sufficient revenues to cover the cost of the operation, the City Council can make the policy decision to use General Fund revenues or other sources of revenue to help provide the service.

Gas Fund – 15

Johnny Upchurch, Superintendent

The City is blessed to own and operate a Public Service Commission and state law designated territory for the sale and delivery of natural gas to approximately 10,000 residential and commercial customers, both within the corporate limits of the City and directly outside of the City. The City is a member of the Municipal Gas Authority of Georgia (MGAG), as well as the American Public Gas Association. The City purchases its bulk gas supply through a contract with MGAG. The City's base monthly service rate and per unit charge for gas consumption is one of

the lowest in the state. The Gas Department works hard to ensure safe, reliable and uninterrupted service to its customer base and makes every effort to be professional, respectful and provide world-class customer service. The Gas Department has and continues to upgrade its delivery system and with the widening of Highway 20, a number of line and redundancy improvements have been made to ensure cost-effective and reliable service for years to come.

Golf Course – 10

Scott Murphy, Club House Manager

Jeff Hefner, Golf Course Superintendent

The Sugar Hill Golf Club opened in the spring of 1992 and since that time has proven to be one of the most beautiful and artfully laid out 18-hole courses in the foothills of the North Georgia Mountains. The course sits atop one of the highest spots in Gwinnett County and its rolling hills provides some of the most spectacular golfing vistas anywhere. A new clubhouse was added in recent years, complete with a full-service bar, grill and banquet facility. A driving range and putting green are available for practice, lessons and pre-round warmup. The course has been rated by one golf publication as “18 of the finest holes in North Georgia.”

Stormwater Management – 4

Troy Besseche, Assistant City Manager & Director

The Stormwater Management function of the City operates as an enterprise fund, having been established under the legal framework of a stormwater utility and fee structure. The department operates out of a number of departments, sharing some of the traditional utility functions associated with billing, customer service, and administration with other departments. Several of the staff members are dedicated, stormwater-only full-time employees that work out of the shop, repairing and maintaining the infrastructure, providing surface water sampling, and supporting the compliance efforts of the program. The Municipal Separate Storm Sewer System (MS4) consists of close to 40 miles of pipe, over 1,400 catch basins, and a dozen city-maintained detention ponds.

New Position: We are recommending the addition of one new staff member in the stormwater function. Stormwater fees generate sufficient revenues to cover the cost of the additional staff member. This addition will free up other staff time to help with state stormwater compliance and reporting.

Judicial Branch - 1

Margaret Washburn, Municipal Court Judge

The Sugar Hill Municipal Court is the judicial/administrative body of the City charged with resolving disputes arising from the enforcement of the various laws, codes and ordinances of

the City. Items such as code enforcement, property maintenance and nuisance violations are heard by the court. The City Attorney also serves as the City Solicitor and represents the City before the court. The Municipal Court is also served by a certified Municipal Court Clerk charged with preparing the court docket, collecting fees and fines and otherwise complying with state law and reporting requirements. It is the goal of the Municipal Court to efficiently improve the operation and administration of City codes and ordinances and provide for fair and equitable application of such codes and ordinances.

General Fiscal Policies

The City continues to maintain reasonable and effective financial management practices consistent with the fiscally-sound management exemplified by previous administrations. The City responsibly allocates financial resources and carefully regulates expenses to best position the City and the community for the economic rebound we are beginning to experience in this part of the metro area. We have recently bolstered the Finance Department with new staff and brought in a new auditing firm to take a fresh look at our financial health. In 2015 we will be investigating the purchase of new financial management reporting software to better equip our management team to monitor and manage their budgets.

Our solid financial strength has been demonstrated in years past in the form of approved and certified comprehensive annual financial reports; however, with staffing changes, critical vacancies and the death of the City's long-term Finance Officer and City Auditor in 2012 and 2013, the City fell behind on a number of the regular finance functions. Accounting, auditing, and reporting have suffered due to these issues and have created a backlog of work for the new small, but very capable Finance staff. With the recent personnel changes in 2014, we are well on our way back in good standing with state regulatory agencies as we move into 2015.

Operationally, staff has been trained, equipped and authorized to begin managing department budgets and to continue properly guarding the public trust. Regular budget reports are being circulated to staff for review, proper documentation is being secured with requisitions, purchasing is being supervised centrally, and bills are being paid on time. Strict adherence to standard operating procedures is the expected level of compliance.

The City Manager is implementing the historical financial reserve, debt, capital improvement, and investment policies currently in place. The City, as of October 2014, has well over 50% of its annual operating budget in unrestricted reserves, above the policy-established minimum, to account for undefined projects and for unforeseen emergencies. This cash reserve position puts the City in a strong and resilient position with the flexibility and nimbleness to respond to changes in the economy and to seize opportunities to improve the community. The City is free of any long-term debt or obligations and is not currently in consideration of any credit purchases.

A five-year capital improvement program (CIP) has been developed, totaling over \$56M of investment and is proposed to be fully funded within that five-year period, maintaining a "pay-

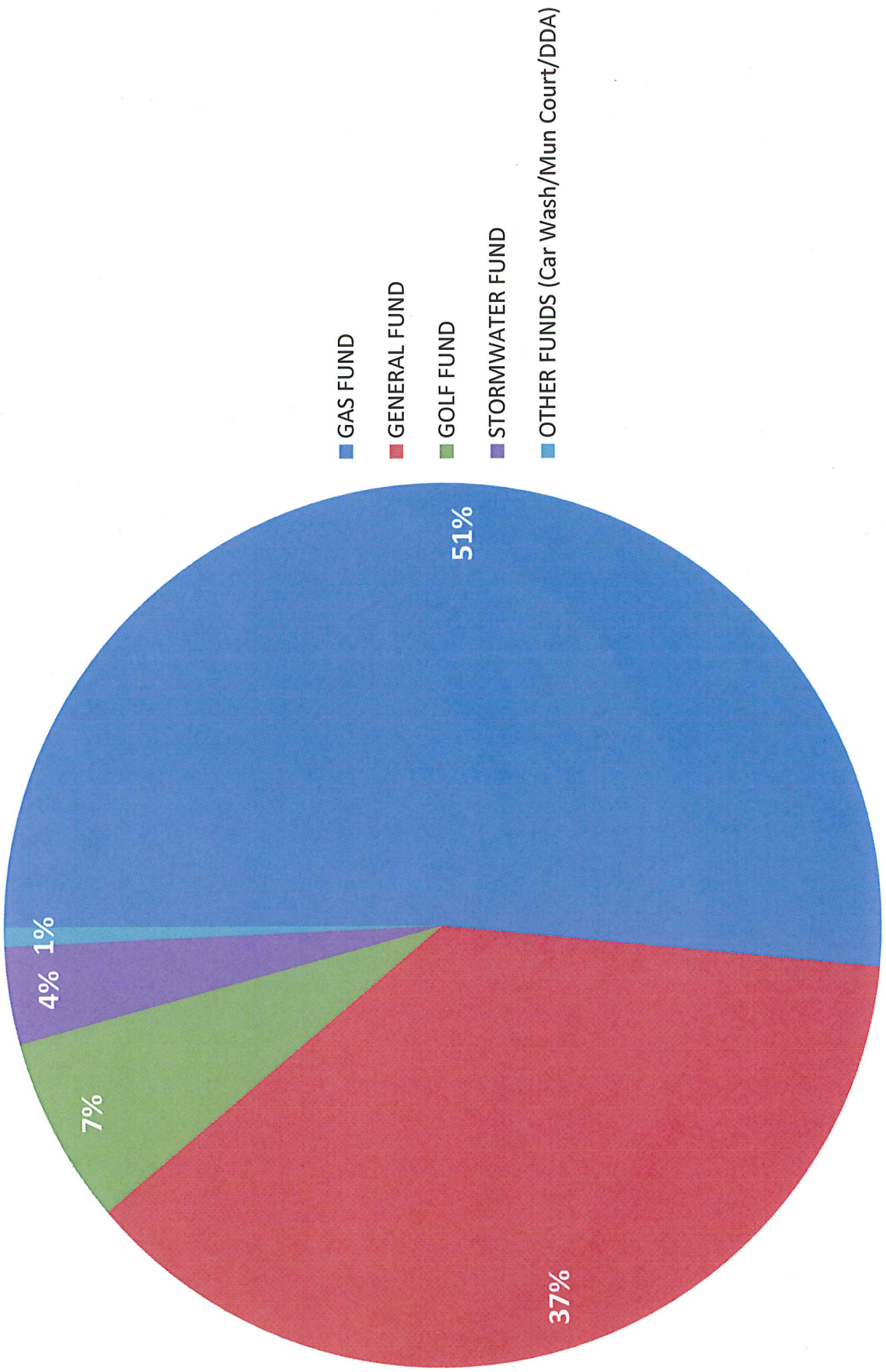
as-you-go” practice within the proposed program. For the first time, the current year capital budget and remaining four-years of the CIP is presented as a separate budget document. The CIP focuses on downtown, recreation and greenspace, and infrastructure investments to support the city’s continued growth and maintain a high level quality of life.



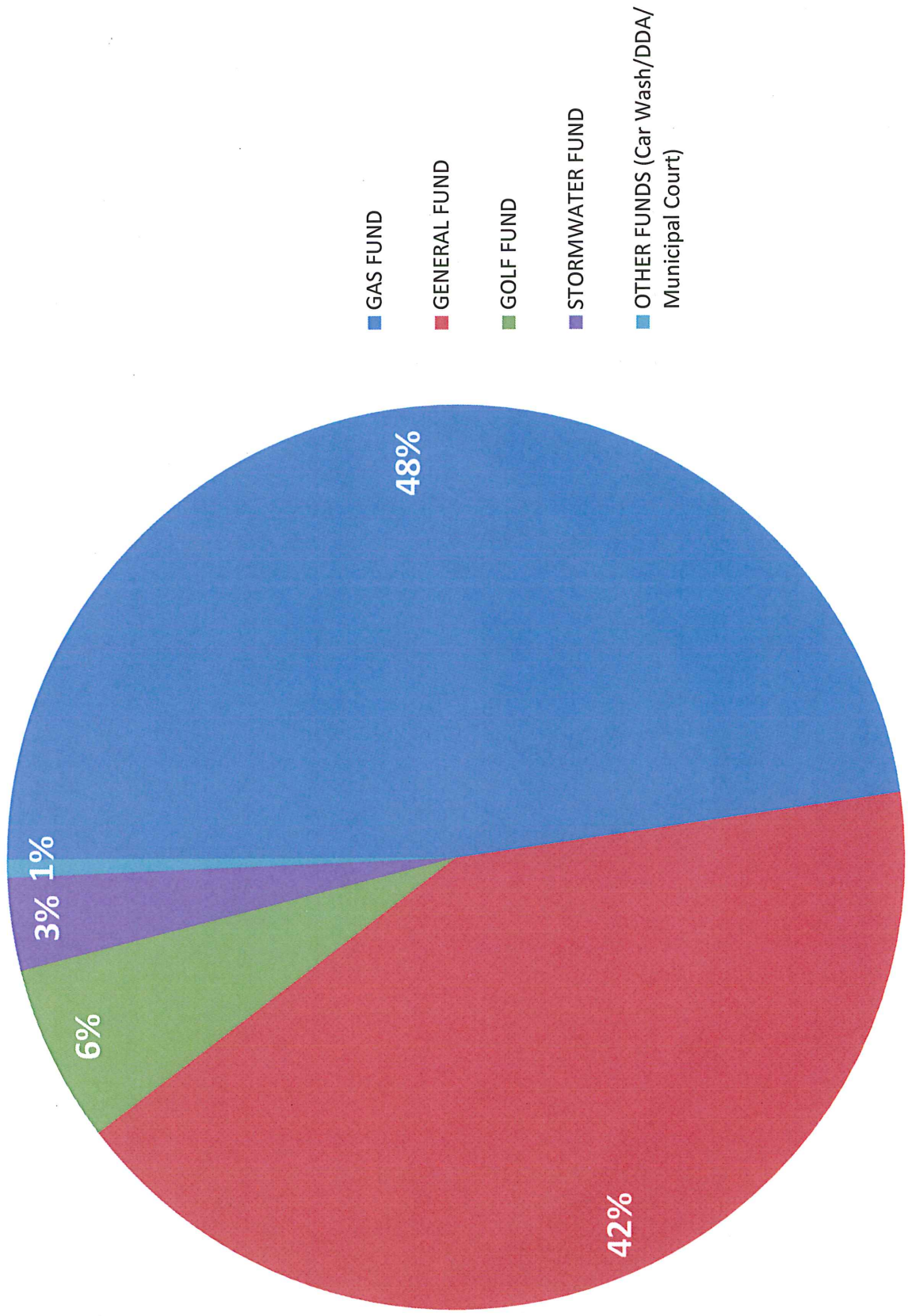
REVENUE AND EXPENSE OVERVIEW

November 10, 2014

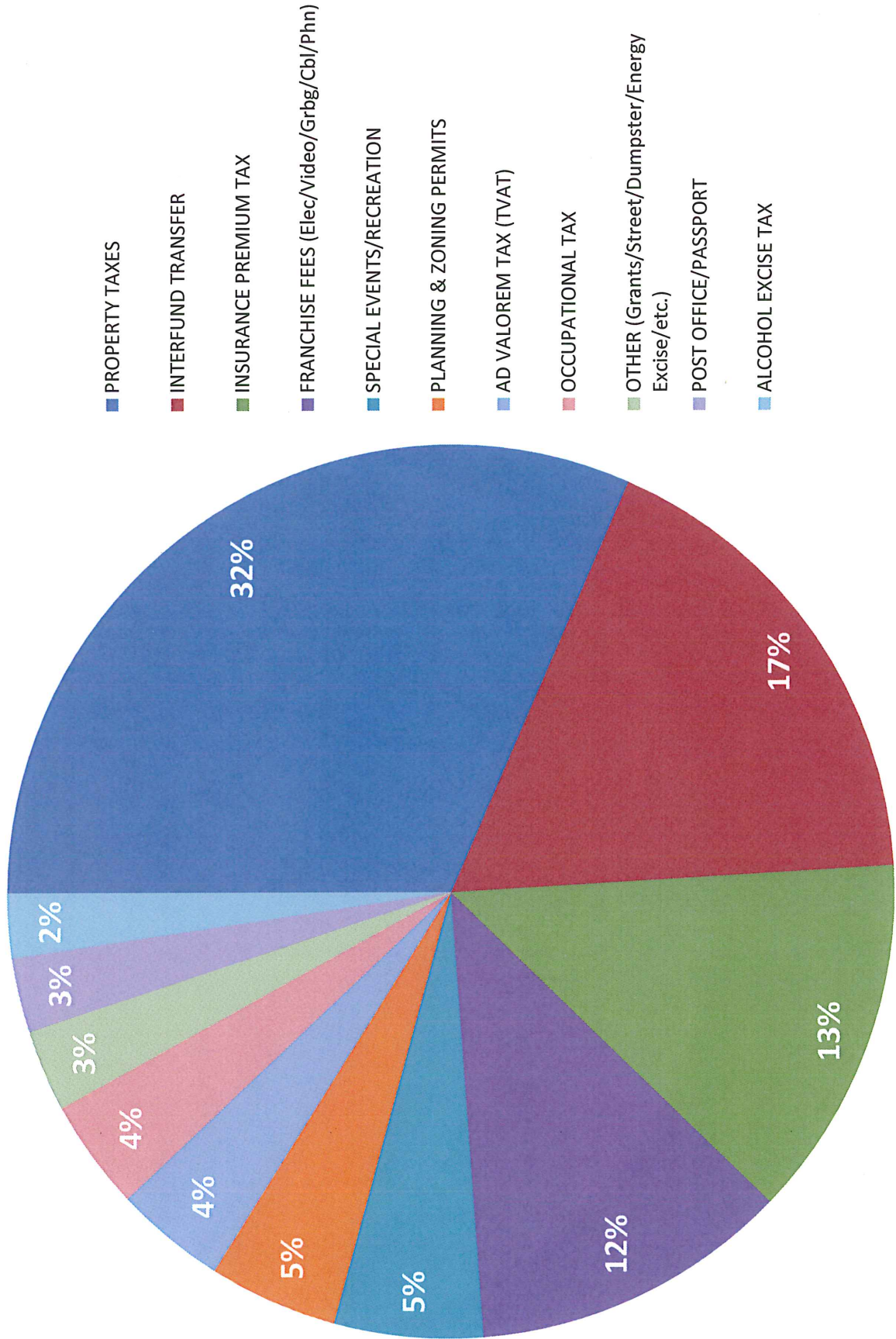
2015 Total Revenue - All Funds



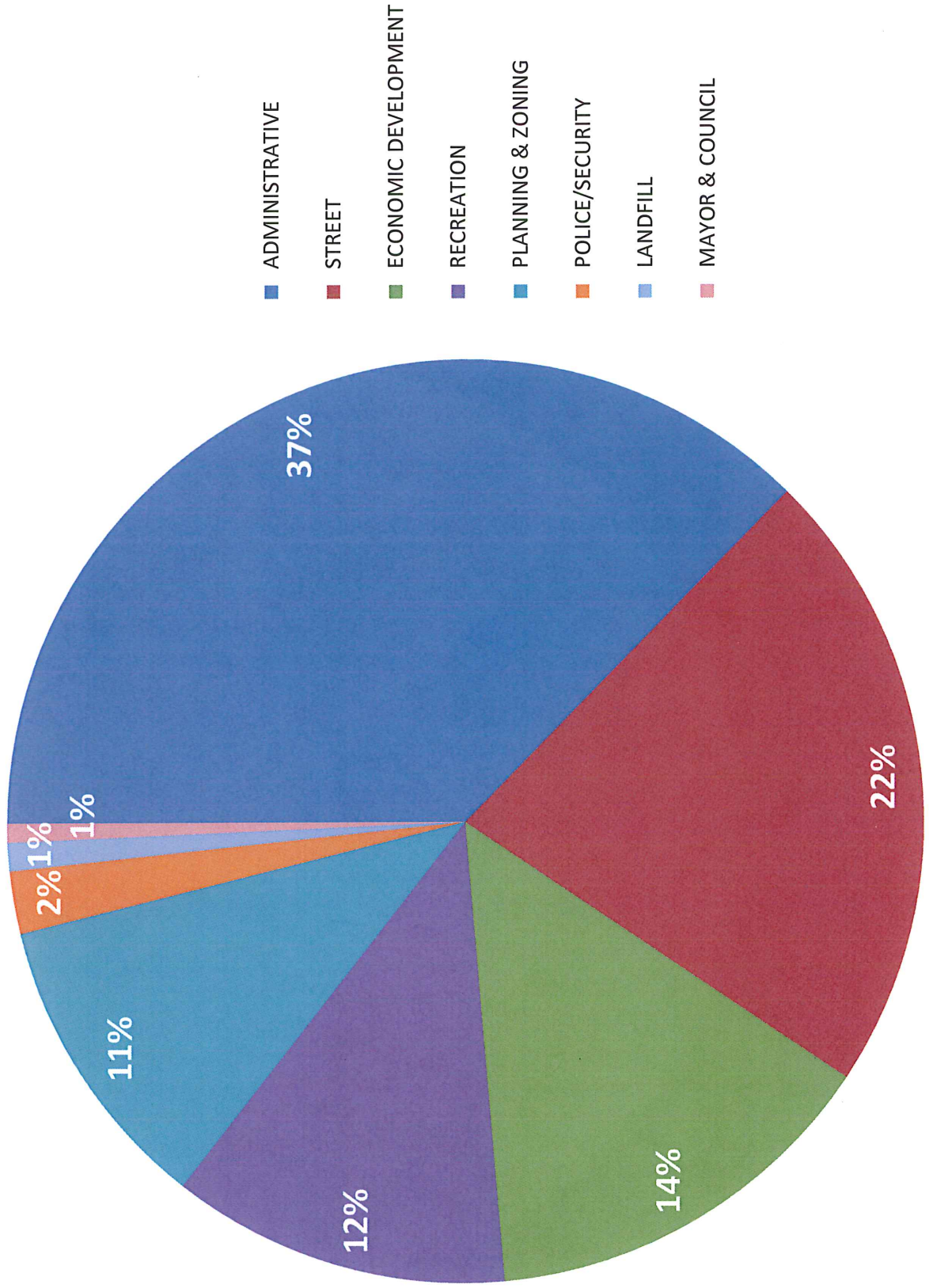
2015 Total Expenses - All Funds



2015 General Fund Revenue



2015 General Fund Expenditures





OPERATING AND CAPITAL IMPROVEMENT RECOMMENDATIONS

November 10, 2014



**OPERATING BUDGET RECOMMENDATION
FY2015**

DEPARTMENT	BUDGETED REVENUES			BUDGETED EXPENDITURES		
	2013	2014	2015 PROPOSED	2013	2014	2015 PROPOSED
GENERAL FUND						
ADMINISTRATIVE	\$ 5,019,836	\$ 3,701,610	\$ 2,558,565	\$ 5,019,836	\$ 3,701,610	\$ 2,558,565
MAYOR & COUNCIL	\$ 47,039	\$ 47,039	\$ 46,650	\$ 47,039	\$ 47,039	\$ 46,650
POLICE/SECURITY	\$ 400,000	\$ 150,000	\$ 150,000	\$ 400,000	\$ 150,000	\$ 150,000
STREET	\$ 2,539,850	\$ 2,069,574	\$ 1,507,800	\$ 2,539,850	\$ 2,069,574	\$ 1,507,800
LANDFILL	\$ 70,000	\$ 89,000	\$ 67,000	\$ 70,000	\$ 89,000	\$ 67,000
SUITE SPOT/ANNEX	\$ 53,250	\$ 76,700	\$ -	\$ 53,250	\$ 76,700	\$ -
RECREATION	\$ 1,639,080	\$ 2,547,993	\$ 818,400	\$ 1,639,080	\$ 2,547,993	\$ 818,400
PLANNING & ZONING	\$ 633,485	\$ 727,100	\$ 724,078	\$ 633,485	\$ 727,100	\$ 724,078
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ 975,497	\$ -	\$ -	\$ 975,497
TOTAL	\$ 10,402,540	\$ 9,409,016	\$ 6,847,990	\$ 10,402,540	\$ 9,409,016	\$ 6,847,990
ENTERPRISE FUNDS						
STORMWATER	\$ 549,650	\$ 540,025	\$ 540,025	\$ 549,650	\$ 540,025	\$ 540,025
GAS	\$ 7,423,250	\$ 8,280,445	\$ 7,797,100	\$ 7,423,250	\$ 8,280,445	\$ 7,797,100
GOLF	\$ 989,830	\$ 1,076,710	\$ 1,043,750	\$ 989,830	\$ 1,076,710	\$ 1,043,750
CARWASH (6 mo budget for 2015)	\$ 35,100	\$ 50,000	\$ 20,100	\$ 35,100	\$ 50,000	\$ 20,100
MUNICIPAL COURT	\$ 14,860	\$ 11,864	\$ 11,750	\$ 14,860	\$ 11,864	\$ 11,750
OTHER FUNDS						
DOWNTOWN DEVELOPMENT - DDA	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
CAPITAL IMPROVEMENTS (CIP)						
GRAND TOTAL	\$ 19,415,230	\$ 19,368,060	\$ 16,427,080	\$ 19,415,230	\$ 19,368,060	\$ 16,427,080

* CIP Embedded in General Fund Budget



CAPITAL IMPROVEMENT BUDGET RECOMMENDATION 2015 - 2019

Capital Improvement Project	Proposed	External Funding	Source	Local	Source	YEAR				
						2015	2016	2017	2018	2019
PUBLIC SAFETY IMPROVEMENTS	\$ 300,000	\$ 300,000	SPLOST 05	\$ -	N/A	✓	✓			
GATEWAY IMPROVEMENTS / WAYFARING SIGNAGE	\$ 350,000	\$ 50,000	Grant	\$ 300,000	CAPITAL FUND	✓				
BOWL IMPROVEMENTS	\$ 1,250,000	\$ 511,446	SPLOST 09	\$ 738,554	CAPITAL FUND	✓				
GARY PIRKLE PARK IMPROVEMENTS	\$ 2,000,000	\$ 77,500	SPLOST 09	\$ 1,922,500	CAPITAL FUND	✓				
SUGAR LOOP - GREENWAY TRAIL PROGRAM	\$ 3,000,000	\$ 2,000,000	GRANT/SPLOST 09/14/17	\$ 1,000,000	CAPITAL FUND	✓		✓		
EPICENTER	\$ 23,000,000	\$ 13,500,000	SPLOST 14 / P3	\$ 9,500,000	CAPITAL FUND	✓	✓	✓		
LMIG - ROAD RESURFACING	\$ 2,575,000	\$ 666,031	GDOT	\$ 1,908,969	SPLOST 09/14	✓	✓		✓	✓
SPLOST - PROJ #3 SDR INTERSECTIONS	\$ 650,000	\$ 526,500	SPLOST - JT	\$ 123,500	SPLOST 14	✓				
SPLOST - PROJ #4 SIDEWALKS- SDR	\$ 293,040	\$ 237,370	SPLOST - JT	\$ 55,670	SPLOST 14	✓				
SPLOST - PROJ #5 SIDEWALKS- WHITEHEAD (W/ BRIDGE)	\$ 509,040	\$ 412,330	SPLOST - JT	\$ 96,710	SPLOST 14	✓				
ROW ACQUISITION	\$ 1,750,000	\$ -	N/A	\$ 1,750,000	CAPITAL FUND	✓				
INTERSECTION PROJECT SDR - RIVERSIDE	\$ 350,000	\$ -	N/A	\$ 350,000	SPLOST 14	✓				
HIGHWAY 20 STREETSCAPE / SIGNALIZATION UPGRADES	\$ 1,000,000	\$ -	N/A	\$ 1,000,000	CAPITAL FUND	✓				
HIGHWAY 20 PEDESTRIAN BRIDGE	\$ 2,900,000	\$ 1,000,000	LCI	\$ 1,900,000	CAPITAL FUND		✓			
DOWNTOWN INTERACTIVE IMPROVEMENTS & PUBLIC ART	\$ 500,000	\$ 100,000	GRANT	\$ 400,000	CAPITAL FUND	✓				
TRANSPORTATION IMPROVEMENTS	\$ 1,750,000	\$ 1,750,000	SPLOST 14	\$ -	N/A	✓	✓			
COMMUNITY CENTER / ANNEX IMPROVEMENTS	\$ 250,000	\$ 150,000	SPLOST 05	\$ 100,000	CAPITAL FUND	✓				
EPICENTER PHASE 2	\$ 9,000,000	\$ 9,000,000	SPLOST - JT	\$ -	N/A	✓			✓	✓
RECREATION IMPROVEMENTS	\$ 2,750,000	\$ -	N/A	\$ 2,750,000	CAPITAL FUND	✓			✓	✓
TRANSPORTATION / STORMWATER IMPROVEMENTS	\$ 2,500,000	\$ 2,500,000	SPLOST 17	\$ -	CAPITAL FUND	✓	✓	✓	✓	✓
SUMMARY	TOTAL	EXTERNAL		LOCAL		2015	2016	2017	2018	2019
	\$56,677,080	\$32,781,177		\$23,895,903		\$16,427,080	\$17,850,000	\$8,901,000	\$6,749,000	\$6,750,000



**2015
BUDGET DETAIL**

November 10, 2014



**City of Sugar Hill Budget
Revenues ~ Fiscal Year: 2015**

GL Code	FUND 100, ADMINISTRATION GL Title	2014	2015
		Approved	Proposed
100-0000-31-1100	REAL PROP-CUR YEAR	1,700,000	1,900,000
100-0000-31-1200	REAL PROP-PRIOR YR	85,000	85,000
100-0000-31-1201	PERSONAL PROPERTY-PRIOR YR	5,000	5,000
100-0000-31-1202	UTILITY-PRIOR YEAR	15,000	5,000
100-0000-31-1203	UTILITY-CURRENT YEAR	15,000	10,000
100-0000-31-1300	PERS PROP-CUR YEAR	65,000	70,000
100-0000-31-1310	PERS PROP-MOTOR VEH-CUR	95,000	75,000
100-0000-31-1320	PERS PROP-MOBILE HM-CUR	5,500	5,500
100-0000-31-1330	TITLE AD VALOREM TAX (TAVT)	38,000	267,000
100-0000-31-1340	INTANGIBLES (REG AND RECORDING	15,000	30,000
100-0000-31-1600	REAL ESTATE TRANSFER	5,000	10,000
100-0000-31-1710	FRANCHISE TAX-SAWNEE	100,000	100,000
100-0000-31-1711	FRANCHISE TAX-GA POWER	460,000	455,000
100-0000-31-1750	FRANCHISE TAX-TELV CABLE	85,000	120,000
100-0000-31-1760	FRANCHISE TAX-TELEPHONE	40,000	25,000
100-0000-31-1790	FRANCHISE TAX-GARBAGE	52,000	60,000
100-0000-31-1791	FRANCHISE TAX - VIDEO SERVICE	15,000	35,000
100-0000-31-4200	ALCOHOLIC BEVERAGE EXCISE	80,000	130,000
100-0000-31-4500	ENERGY EXCISE TAX	0	2,000
100-0000-31-6100	BUSINESS & OCCUPATION	220,000	275,000
100-0000-31-6200	INSURANCE PREMIUM TAX	600,000	900,000
100-0000-31-9100	PEN & INT-GENERAL PROP	15,000	13,000
100-0000-32-1110	ALCOHOLIC BEV-BEER	9,000	9,000
100-0000-32-1120	ALCOHOLIC BEV-WINE	9,000	9,000
100-0000-32-1130	ALCOHOLIC BEV-LIQUOR	9,000	12,000
100-0000-32-2100	RESIDENTIAL BLDG STRUCTURES	80,000	250,000
100-0000-32-2110	COMMERCIAL BLDG STRUCTURES	20,000	20,000
100-0000-32-2150	MOBILE HOMES INSPECTION	300	300
100-0000-32-2160	GRADING INSPECT	300	300
100-0000-32-2170	DEVELOPMENT PERMITS	1,000	5,000
100-0000-32-2210	ZONING & LAND USE	1,000	7,500
100-0000-32-2230	SIGN	3,000	2,500
100-0000-32-2900	VARIANCE	2,000	2,500
100-0000-32-2910	MISCELLANEOUS	3,000	3,000
100-0000-32-2911	WORLD CHANGER'S REV	15,000	15,000
100-0000-32-3900	TRADE LICENSE	1,500	1,500
100-0000-33-1110	GRANTS - GOVERNMENTAL	120,000	120,000
100-0000-33-7100	TRANSPORTATION	0	0
100-0000-33-7101	RECREATION	0	0
100-0000-33-8001	BUFORD HOUSING AUTHORITY	690	690
100-0000-34-1300	PLANNING & DEV REVIEW FEES	10,000	30,000
100-0000-34-1400	PLANNING PRINTING & DUPLICAT S	400	400
100-0000-34-1930	OTHER-PRINTING, COPIES	500	500

**City of Sugar Hill Budget
Revenues ~ Fiscal Year: 2015**

FUND 100, ADMINISTRATION		2014	2015
GL Code	GL Title	Approved	Proposed
100-0000-34-1950	OTHER-POSTAL SERVICES	200,000	160,000
100-0000-34-1955	OTHER - PASSPORTS	10,000	19,000
100-0000-34-1956	OTHER - PASSPORT PHOTOS	4,000	5,500
100-0000-34-1960	OTHER-BOND	20,000	0
100-0000-34-7500	FIELD USAGE FEES	150,000	0
100-0000-34-7501	RECREATION PROGRAM FEES	22,000	15,000
100-0000-34-7900	SPECIAL EVENTS REVENUE	42,000	300,000
100-0000-34-7901	PAVILLIONS RENTAL REVENUE	3,000	4,500
100-0000-34-7902	GAZEBO RENTAL REVENUE	100	300
100-0000-34-7903	BOWL RENTAL	0	2,000
100-0000-34-7904	SUGAR RUSH FESTIVAL	20,000	35,000
100-0000-34-9300	BAD CHECK FEES	3,000	0
100-0000-36-1000	INTEREST REVENUES	10,000	10,000
100-0000-38-1002	COMMUNITY CENTER RENTAL	12,000	15,000
100-0000-38-1003	DUMPSTER RENTAL	1,000	1,500
100-0000-39-1100	TRANSFER IN FROM DDA	0	10,000
100-0000-39-1200	ADMINISTRATIVE CHARGES	5,000	500
100-0000-39-1201	STREET CHARGES	3,000	3,000
100-0000-39-1202	RECREATION CHARGES	1,000	0
100-0000-39-1203	TRANSFER FROM MONEY MARKET	2,686,726	0
100-0000-39-1204	TRANSFER FROM GAS FUND	1,200,000	1,200,000
100-0000-39-1206	TRANSFER FROM REC SPLOST	420,000	0
100-0000-39-1207	TRANSFER FROM ADMIN SPLOST	400,000	0
100-0000-39-1209	TRANSFER FROM PUBLIC SAFETY	200,000	0
FUND TOTALS		9,409,016	6,847,990

FUND 506, STORMWATER		2014	2015
GL Code	GL Title	Approved	Proposed
506-0000-31-9100	PENALTY/INTEREST	5,000	5,000
506-0000-34-4260	STORMWATER REVENUE-PRIOR	29,000	29,000
506-0000-34-4261	STORMWATER - CURRENT	504,525	504,525
506-0000-39-1208	STORMWATER CHARGES	1,500	1,500
FUND TOTALS		540,025	540,025

FUND 515, GAS		2014	2015
GL Code	GL Title	Approved	Proposed
515-0000-34-4410	GAS CHARGES	7,786,195	7,274,950
515-0000-34-4411	GAS REBATES/REFUNDS	300,000	275,000
515-0000-34-4413	TAP FEES	17,500	50,000
515-0000-34-4414	METER FEES	27,000	45,000
515-0000-34-4415	GAS LINE EXTENSION/RELOCATE	2,000	1,000
515-0000-34-4416	CUT GAS LINE REPAIR	1,500	1,500
515-0000-34-4417	METER TAMPERING	500	900
515-0000-34-4418	RECONNECT FEES	3,500	3,500
515-0000-34-4419	AFTER HR CONNECTION FEE	150	150
515-0000-34-4420	LATE PENALTIES	120,000	120,000
515-0000-34-4421	CONNECTION FEES	17,000	20,000
515-0000-34-4422	RE-READ METER FEES	100	100
515-0000-38-9001	DEPT OF REVENUE REBATE	2,500	3,000
515-0000-38-9002	MISCELLANEOUS	2,500	2,000
FUND TOTAL		8,280,445	7,797,100

**City of Sugar Hill Budget
Revenues ~ Fiscal Year: 2015**

FUND 555, GOLF			
GL Code	GL Title	2014 Approved	2015 Proposed
555-0000-34-5210	NON-RESIDENT GREEN FEES	195,850	140,000
555-0000-34-5211	JR/SR GREEN FEES	53,000	45,000
555-0000-34-5212	RESIDENT GREEN FEES	197,000	190,000
555-0000-34-5213	CART FEES	299,660	190,000
555-0000-34-5214	DRIVING RANGE	44,000	40,000
555-0000-34-5215	MERCHANDISE	40,000	35,000
555-0000-34-5216	CONCESSIONS	77,000	60,000
555-0000-34-5217	RESIDENT CARDS	2,000	2,000
555-0000-34-5218	HANDICAP FEES	3,500	3,500
555-0000-34-5219	BANQUET ROOM	2,000	2,500
555-0000-34-5220	TOURNAMENT PRO SHOP CREDIT	17,000	16,250
555-0000-34-5221	BEER AND WINE	50,000	50,000
555-0000-34-5222	LIQUOR	12,000	12,000
555-0000-34-5223	TOBACCO PRODUCTS	100	250
555-0000-38-1001	CELL TOWERS	35,600	36,000
555-0000-38-1002	TOURNAMENTS	42,000	35,000
555-0000-38-9001	DEPT OF REVENUE REBATE	1,000	1,000
555-0000-38-9002	MISCELLANEOUS	5,000	5,000
555-0000-39-1205	TRANSFER IN FROM GENERAL FUND	0	180,250
FUND TOTAL		1,076,710	1,043,750

FUND 556, CARWASH			
GL Code	GL Title	2014 Approved	2015 Proposed*
556-0000-34-9901	CAR WASH FEES	50,000	20,100
FUND TOTAL		50,000	20,100

*Budgeted for 6 months

FUND 745, MUNICIPAL COURT			
GL Code	GL Title	2014 Approved	2015 Proposed
745-0000-35-1170	FINES & FORFEITURES	11,864	11,750
FUND TOTAL		11,864	11,750

FUND 800, DOWNTOWN DEVELOPMENT(DDA)			
GL Code	GL Title	2014 Approved	2015 Proposed
800-0000-38-1000	RENT	0	25,000
800-0000-39-1205	TRANSFER IN FROM GENERAL FUND	0	50,000
FUND TOTAL		0	75,000

FUND 320, CAPITAL IMPROVEMENTS			
GL Code	GL Title	2014 Approved	2015 Proposed*
FUND TOTAL		0	16,427,080

*See attached CIP 5 year budget proposal

BUDGET TOTAL	\$	19,368,060	\$	32,762,795
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**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 100, ADMINISTRATION		2014	2015
GL Code	GL Title	Approved	Proposed
100-1500-51-1000	ADMINISTRATION		
100-1500-51-1100	REGULAR EMPLOYEES	715,000	735,764
100-1500-51-1300	OVERTIME	3,000	3,500
100-1500-51-2100	GROUP INSURANCE	165,000	140,000
100-1500-51-2200	SOCIAL SEC (FICA) CNTRIB	42,000	47,000
100-1500-51-2300	MEDICARE	10,000	11,000
100-1500-51-2400	RETIREMENT -(3%)	30,000	30,000
100-1500-51-2401	RETIREMENT-DEFERRED COMP	16,000	32,750
100-1500-51-2600	UNEMPLOYMENT	3,000	2,000
100-1500-51-2700	WORKER'S COMPENSATION	3,500	3,500
100-1500-51-2900	OTHER EMPLOYEE BENEFITS	0	1,000
100-1500-51-2901	VEHICLE ALLOWANCE	11,400	9,000
100-1500-52-1201	AUDIT	60,000	40,000
100-1500-52-1202	LEGAL FEES	60,000	75,000
100-1500-52-1203	CODE UPDATE	10,000	0
100-1500-52-1301	DRUG TESTING/BACKGROUND CHECK	500	500
100-1500-52-1302	CONSULTANTS	111,728	100,000
100-1500-52-2201	REPAIRS & MAINTENANCE - VEHICL	1,000	1,000
100-1500-52-2202	REPAIR & MAINT-EQUIPMENT	20,000	20,000
100-1500-52-2204	REPAIR & MAINT-RADIO	300	0
100-1500-52-2205	R&M - BUILDINGS/CITY SIGNS	30,000	30,000
100-1500-52-3101	PROPERTY & LIABILITY	30,000	30,000
100-1500-52-3201	ANSWERING SERVICE	2,400	3,000
100-1500-52-3203	TELEPHONE	12,000	12,000
100-1500-52-3204	CELLULAR PHONES	3,200	3,200
100-1500-52-3300	ADVERTISING	4,000	4,000
100-1500-52-3400	PRINTING & BINDING	20,000	20,000
100-1500-52-3500	TRAVEL	8,000	20,000
100-1500-52-3600	DUES & FEES	40,000	60,000
100-1500-52-3602	BANK CHARGES	16,000	16,000
100-1500-52-3700	EDUCATION & TRAINING	8,000	20,000
100-1500-52-3701	GWINNETT MUNICIPAL MEETINGS	2,500	0

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 100, ADMINISTRATION		2014	2015
GL Code	GL Title	Approved	Proposed
100-1500-53-1100	GENERAL SUPPLIES & MAT	2,300	0
100-1500-53-1101	OFFICE SUPPLIES	5,000	8,000
100-1500-53-1102	DATA PROCESSING	4,000	1,000
100-1500-53-1103	POSTAGE	2,600	2,600
100-1500-53-1104	POSTAGE- PASSPORTS	1,500	1,500
100-1500-53-1105	JANITORAL	15,000	15,000
100-1500-53-1107	ECONOMIC DEVELOPMENT	10,000	0
100-1500-53-1108	ECONOMIC DEVELOPMENT-SEED FUND	0	0
100-1500-53-1111	CONTRACT POSTAL UNIT SUPPLIES	220,000	100,000
100-1500-53-1210	WATER/STORMWATER	5,000	5,000
100-1500-53-1230	ELECTRICITY	27,000	27,000
100-1500-53-1270	GASOLINE/DIESEL	3,000	3,000
100-1500-53-1301	COFFEE/VENDING	1,000	1,000
100-1500-53-1302	CITY DINNERS	6,000	6,000
100-1500-53-1701	FLOWERS, AWARDS	2,500	0
100-1500-53-1702	75TH ANNIVERSARY CELEBRATION	360,000	0
100-1500-53-1703	WORLD CHANGER'S EXPENSE	15,000	0
100-1500-54-1300	BUILDING UPGRADES	50,000	170,000
100-1500-54-1303	CITY HALL UPGRADES	250,000	0
100-1500-54-2400	IT	40,000	40,000
100-1500-54-2500	FURNITURE, FIXTURES, EQUIPMENT	75,000	50,000
100-1500-57-9000	CONTINGENCIES	1,168,182	500,000
100-1500-58-1302	DUE TO GENERAL FUND-ADMIN BLDG LOAN	0	0
100-1500-58-1303	DUE TO GENERAL FUND-PUBLIC SAFETY LOAN	0	0
100-1500-61-1002	TRANSFER TO GOLF FUND	0	108,250
100-1500-61-2001	TRANSFER TO DDA		50,000
DEPARTMENT TOTALS		3,701,610	2,558,564

FUND 100, MAYOR & COUNCIL		2014	2015
GL Code	GL Title	Approved	Proposed
100-1100-51-1000	MAYOR/COUNCIL		
100-1100-51-1100	REGULAR EMPLOYEES	24,300	24,300
100-1100-51-2200	SOCIAL SEC (FICA) CNTRIB	1,500	1,500
100-1100-51-2300	MEDICARE	350	350
100-1100-51-2600	UNEMPLOYMENT	389	0
100-1100-52-3700	EDUCATION & TRAINING	18,000	18,000
100-1100-53-1104	SUPPLIES	2,500	2,500
Department Totals		47,039	46,650

FUND 100, PUBLIC SAFETY		2014	2015
GL Code	GL Title	Approved	Proposed
100-3200-51-1000	POLICE		
100-3200-52-3850	SECURITY CONTRACT	150,000	150,000
DEPARTMENT TOTALS		150,000	150,000

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 100, STREET DEPT		2014	2015
GL Code	GL Title	Approved	Proposed
100-4200-51-1100	REGULAR EMPLOYEES	450,000	450,000
100-4200-51-1300	OVERTIME	1,000	1,000
100-4200-51-2100	GROUP INSURANCE	183,120	150,000
100-4200-51-2200	SOCIAL SEC (FICA) CNTRIB	28,644	27,900
100-4200-51-2300	MEDICARE	7,000	7,000
100-4200-51-2400	RETIREMENT-(3%)	13,860	13,500
100-4200-51-2401	RETIREMENT -DEFERRED COMP	5,000	22,500
100-4200-51-2600	UNEMPLOYMENT	6,300	3,000
100-4200-51-2700	WORKER'S COMPENSATION	11,750	16,000
100-4200-52-1301	DRUG TESTING/BACKGROUND	250	250
100-4200-52-1302	CONSULTANTS	40,000	0
100-4200-52-2201	REPAIRS & MAINT-VEHICLE	18,000	18,000
100-4200-52-2202	REPAIRS & MAINT-EQUIPMENT	10,000	10,200
100-4200-52-2203	DRIVEWAY CONNECTIONS/SIDEWALKS	100,000	25,000
100-4200-52-2204	REPAIRS & MAINT-RADIOS	200	0
100-4200-52-2205	R & M - BUILDINGS	2,000	2,000
100-4200-52-2206	STREET IMPROVEMENTS/PAVING	450,000	275,000
100-4200-52-2320	RENTAL OF EQUIP & VEHICLE	1,000	1,000
100-4200-52-3101	PROP & LIABILITY	16,000	16,000
100-4200-52-3203	TELEPHONES	700	700
100-4200-52-3204	CELLULAR PHONES	3,600	3,600
100-4200-52-3500	TRAVEL	1,000	1,000
100-4200-52-3600	DUES AND FEES	100	100
100-4200-52-3700	EDUCATION & TRAINING	1,500	1,500
100-4200-52-3850	CONTRACT LABOR	24,000	80,000
100-4200-52-3901	TIPPING FEES	30,000	30,000
100-4200-53-1100	GENERAL SUPPLIES & MAT	11,000	25,000
100-4200-53-1101	OFFICE SUPPLIES	1,000	1,000
100-4200-53-1105	JANITORIAL/CLEANING SUPPLIES	600	600
100-4200-53-1107	SHOP SUPPLIES	1,000	1,000
100-4200-53-1210	WATER/STORMWATER	750	750
100-4200-53-1230	ELECTRICITY	2,500	6,500
100-4200-53-1270	GASOLINE/DIESEL	53,000	50,000
100-4200-53-1280	STREET LIGHTS	220,000	220,000
100-4200-53-1290	SIRENS	1,200	1,200
100-4200-53-1301	COFFEE/VENDING SERVICE	1,500	1,500
100-4200-53-1600	SMALL EQUIPMENT	8,000	8,000
100-4200-53-1601	SMALL TOOLS	4,000	3,500
100-4200-53-1701	UNIFORMS	1,000	1,000
100-4200-53-1702	GRAVEL,CEMENT,ROCK	10,000	5,000
100-4200-53-1703	CHEMICALS	3,000	2,500
100-4200-53-1704	STREET SIGNS & POSTS	2,000	5,000
100-4200-58-1306	DUE TO GENERAL FUND - TRANSPORTATION SP	0	0
100-4200-54-2501	EQUIPMENT PURCHASES	44,000	20,000
100-4200-54-2504	TRANSPORTATION IMPROVEMENTS	300,000	0
DEPARTMENT TOTALS		2,069,574	1,507,800

FUND 100, LANDFILL		2014	2015
GL Code	GL Title	Approved	Proposed
100-4560-51-1000	LANDFILL		
100-4560-52-1204	MONITORING SERVICES	65,000	43,000
100-4560-52-2205	MAINTENANCE	24,000	24,000
DEPARTMENT TOTALS		89,000	67,000

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 100, ANNEX		2014	2015
GL Code	GL Title	Approved	Proposed
100-5530-52-2205	REPAIR & MAINT-BUILDINGS	10,000	0
100-5530-52-3203	TELEPHONE	100	0
100-5530-53-1210	WATER	100	0
100-5530-53-1230	ELECTRICITY	1,000	0
100-5530-54-1300	BUILDING UPGRADES (Suite Spot, Co-Work)	65,500	0
DEPARTMENT TOTALS		76,700	0

FUND 100, RECREATION		2014	2015
GL Code	GL Title	Approved	Proposed
100-6100-51-1100	REGULAR EMPLOYEES	260,000	260,000
100-6100-51-1300	OVERTIME	3,000	3,000
100-6100-51-2100	GROUP INSURANCE	89,000	100,000
100-6100-51-2200	SOCIAL SEC (FICA) CNTRIB	23,000	16,000
100-6100-51-2300	MEDICARE	5,775	3,800
100-6100-51-2400	RETIREMENT- (3%)	10,700	7,800
100-6100-51-2401	RETIREMENT-DEF COMP	3,500	13,000
100-6100-51-2600	UNEMPLOYMENT	3,700	2,000
100-6100-51-2700	WORKER'S COMPENSATION	12,000	12,000
100-6100-51-2900	OTHER EMPLOYEE BENEFITS	0	4,200
100-6100-52-1301	DRUG TESTING/BACKGROUND CHECKS	0	150
100-6100-52-1302	CONSULTANTS	10,000	100,000
100-6100-52-2201	REPAIR & MAINT-VEHICLES	2,000	1,500
100-6100-52-2202	R & M - EQUIPMENT	4,000	4,000
100-6100-52-2205	REPAIR & MAINT-BUILDINGS	9,000	6,400
100-6100-52-2208	REPAIR & MAINT-RECREATION	20,000	20,000
100-6100-52-3101	PROPERTY & LIABILITY	23,000	23,000
100-6100-52-3203	TELEPHONE	3,750	3,750
100-6100-52-3204	CELLULAR PHONES	500	0
100-6100-52-3300	ADVERTISING	7,000	7,000
100-6100-52-3400	PRINTING & BINDING	24,000	20,000
100-6100-52-3500	TRAVEL	1,000	5,000
100-6100-52-3600	DUES & FEES	2,500	2,500
100-6100-52-3700	EDUCATION & TRAINING	2,000	5,000
100-6100-53-1105	JANITORIAL	0	3,600
100-6100-53-1106	COMMUNITY ACTIVITY SUPPLIES	120,000	33,000
100-6100-53-1210	WATER/STORMWATER	32,000	30,000
100-6100-53-1230	ELECTRICITY	90,000	90,000
100-6100-53-1270	GASOLINE/DIESEL	7,000	7,000
100-6100-53-1501	FALL FESTIVAL SUPPLIES	45,000	0
100-6100-53-1502	TOWNGREEN BRICKS	200	200
100-6100-53-1602	SAFETY EQUIPMENT	1,000	1,000
100-6100-54-1100	LAND ACQUISITION	1,026,818	0
100-6100-54-1201	RECREATION UPGRADES	158,550	0
100-6100-54-2202	VEHICLE PURCHASE	20,000	0
100-6100-54-2300	FURNITURE & FIXTURES	2,000	7,500
100-6100-54-2400	COMPUTERS	1,000	1,000
100-6100-54-2500	EQUIPMENT	25,000	25,000
100-6100-54-2505	RECREATION IMPROVEMENTS	500,000	0
DEPARTMENT TOTALS		2,547,993	818,400

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 100, PLANNING & DEVELOPMENT		2014	2015
GL Code	GL Title	Approved	Proposed
100-7200-51-1100	REGULAR EMPLOYEES	370,000	390,000
100-7200-51-1300	OVERTIME	1,000	1,000
100-7200-51-2100	GROUP INSURANCE	110,000	115,000
100-7200-51-2200	SOCIAL SEC (FICA) CNTRIB	24,800	24,000
100-7200-51-2300	MEDICARE	5,800	5,800
100-7200-51-2400	RETIREMENT-(3%)	12,000	11,500
100-7200-51-2401	RETIREMENT -DEFERRED COMP	9,000	19,000
100-7200-51-2600	UNEMPLOYMENT	5,000	2,000
100-7200-51-2700	WORKER'S COMPENSATION	7,200	8,000
100-7200-52-1301	DRUG TESTING/BACKGROUND CHECKS	0	150
100-7200-52-1302	CONSULTANTS	15,000	35,500
100-7200-52-1304	CONSULTANTS-PLAN REVIEW	15,000	0
100-7200-52-2201	REPAIR & MAINT-VEHICLES	2,000	7,500
100-7200-52-2202	REPAIR & MAINT-EQUIPMENT	5,000	2,600
100-7200-52-2203	REPAIR & MAINT-BUILDINGS	3,000	500
100-7200-52-3101	PROPERTY & LIABILITY	15,000	15,500
100-7200-52-3203	TELEPHONE	6,000	5,000
100-7200-52-3204	CELLULAR PHONE	3,800	3,000
100-7200-52-3300	ADVERTISING	2,500	4,600
100-7200-52-3400	PRINTING/BINDING	2,000	1,000
100-7200-52-3401	RECORDING FEES/COPIEES	0	300
100-7200-52-3500	TRAVEL	2,500	3,850
100-7200-52-3600	DUES & FEES	0	9,700
100-7200-52-3700	EDUCATION & TRAINING	4,000	2,203
100-7200-52-3701	DDA OPERATIONS	50,000	0
100-7200-52-3702	CONFERENCE	2,000	2,675
100-7200-53-1100	GENERAL SUPPLIES	1,000	1,000
100-7200-53-1101	OFFICE SUPPLIES	5,000	3,000
100-7200-53-1102	DATA PROCESSING	2,000	500
100-7200-53-1103	POSTAGE	2,000	2,500
100-7200-53-1105	JANITORIAL	5,500	3,000
100-7200-53-1210	WATER/STORMWATER	1,000	1,200
100-7200-53-1230	ELECTRICITY	12,000	13,000
100-7200-53-1270	GASOLINE/DIESEL	8,000	5,000
100-7200-53-1301	COFFEE/VENDING	0	1,500
100-7200-54-1202	VEHICLE PURCHASE	10,000	20,000
100-7200-54-2400	COMPUTER PURCHASE	4,000	1,500
100-7200-54-2502	OTHER EQUIPMENT	4,000	1,500
DEPARTMENT TOTALS		727,100	724,078

FUND 100, ECONOMIC DEVELOPMENT		2014	2015
GL Code	GL Title	Approved	Proposed
100-7250-51-1100	REGULAR EMPLOYEES		105,000
100-7250-51-1300	OVERTIME		0
100-7250-51-2100	GROUP INSURANCE		20,500
100-7250-51-2200	SOCIAL SEC (FICA) CNTRIB		6,000
100-7250-51-2300	MEDICARE		1,500
100-7250-51-2400	RETIREMENT-(3%)		2,600
100-7250-51-2401	RETIREMENT -DEFERRED COMP		3,897
100-7250-51-2600	UNEMPLOYMENT		1,300
100-7250-51-2700	WORKER'S COMPENSATION		300
100-7250-51-2900	OTHER EMPLOYEE BENEFITS		1,200
100-7250-52-1301	DRUG TESTING/BACKGROUND CHECKS		0

**City of Sugar Hill Budget
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FUND 100, ECONOMIC DEVELOPMENT		2014	2015
GL Code	GL Title	Approved	Proposed
100-7250-52-1302	CONSULTANTS		10,000
100-7250-52-2205	REPAIR & MAINT-BUILDINGS		0
100-7250-52-3101	PROPERTY & LIABILITY		3,000
100-7250-52-3203	TELEPHONE		1,000
100-7250-52-3300	ADVERTISING		15,600
100-7250-52-3400	PRINTING/BINDING		5,600
100-7250-52-3500	TRAVEL		1,000
100-7250-52-3600	DUES & FEES		1,000
100-7250-52-3700	EDUCATION & TRAINING		2,000
100-7250-53-1101	OFFICE SUPPLIES		2,500
100-7250-53-1103	POSTAGE		500
100-7250-53-1105	JANITORIAL		500
100-7250-53-1106	COMMUNITY ACTIVITY SUPPLIES		0
100-7250-53-1108	ECONOMIC DEV - SEED FUNDS		11,000
100-7250-53-1210	WATER/STORMWATER		1,000
100-7250-53-1230	ELECTRICITY		1,000
100-7250-53-1301	COFFEE/VENDING		500
100-7250-53-1702	SPECIAL EVENTS		750,000
100-7250-54-2400	TECHNOLOGY EQUIP/SOFTWARE		27,000
100-7250-54-2500	FURNITURE, FIXTURES & EQUIPMENT		0
DEPARTMENT TOTALS		0	975,497

FUND 100 TOTAL		9,409,016	6,847,989
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FUND 506, STORMWATER		2014	2015
GL Code	GL Title	Approved	Proposed
506-4320-51-1100	REGULAR EMPLOYEES	105,000	189,625
506-4320-51-1300	OVERTIME	1,000	1,000
506-4320-51-2100	INSURANCE	47,000	47,000
506-4320-51-2200	SOCIAL SEC (FICA) CONTRIB	7,900	9,300
506-4320-51-2300	MEDICARE	2,040	2,200
506-4320-51-2400	RETIREMENT - 3%	3,825	4,500
506-4320-51-2401	RETIREMENT - DEFERRED COMP	1,000	7,500
506-4320-51-2600	UNEMPLOYMENT	1,500	1,000
506-4320-51-2700	WORKER'S COMPENSATION	6,400	5,500
506-4320-52-1301	DRUG TESTING-BACKGROUND CHECK	100	100
506-4320-52-1302	CONSULTANTS	30,000	30,000
506-4320-52-2201	R&M - VEHICLE	6,000	5,000
506-4320-52-2202	R&M - EQUIPMENT	5,000	5,000
506-4320-52-2205	R&M - BUILDING	1,000	1,000
506-4320-52-2320	RENTAL OF EQUIP/VEHICLE	5,000	3,000
506-4320-52-3101	PROP & LIABILITY	15,000	15,000
506-4320-52-3203	TELEPHONE	750	750
506-4320-52-3204	CELLULAR PHONE	750	750
506-4320-52-3500	TRAVEL	500	1,000
506-4320-52-3700	EDUCATION & TRAINING	2,000	2,000
506-4320-52-3850	CONTRACT LABOR	154,750	160,000
506-4320-53-1100	GENERAL SUPPLIES & MATERIALS	3,700	3,500
506-4320-53-1101	OFFICE SUPPLIES	1,000	1,000
506-4320-53-1105	JANITORIAL/CLEANING SUPPLIES	1,000	1,000
506-4320-53-1107	SHOP SUPPLIES	1,000	500
506-4320-53-1210	WATER/STORMWATER	700	700
506-4320-53-1230	ELECTRICITY	2,100	2,100

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 506, STORMWATER		2014	2015
GL Code	GL Title	Approved	Proposed
506-4320-53-1270	GASOLINE	10,000	8,000
506-4320-53-1301	COFFEE/VENDING SERVICE	1,500	1,500
506-4320-53-1600	SMALL EQUIPMENT	5,000	5,000
506-4320-53-1601	SMALL TOOLS	4,000	4,000
506-4320-53-1701	UNIFORMS	500	500
506-4320-53-1702	GRAVEL, CEMENT, ROCK	10,000	6,000
506-4320-54-2502	TRUCKS	40,000	0
506-4320-54-2503	EQUIPMENT	24,000	15,000
506-4320-58-1307	DUE TO GENERAL FUND - STORMWATER LOAN	39,010	0
FUND TOTAL		540,025	540,025

FUND 515, GAS		2014	2015
GL Code	GL Title	Approved	Proposed
515-4700-51-1100	REGULAR EMPLOYEES	515,000	510,000
515-4700-51-1300	OVERTIME	10,000	10,000
515-4700-51-2100	GROUP INSURANCE	217,000	217,000
515-4700-51-2200	SOCIAL SEC (FICA) CNTRIB	33,000	31,000
515-4700-51-2300	MEDICARE	7,650	7,300
515-4700-51-2400	RETIREMENT-(3%)	16,000	16,000
515-4700-51-2401	RETIREMENT -DEFERRED COMP	7,000	25,000
515-4700-51-2600	UNEMPLOYMENT	3,400	5,000
515-4700-51-2700	WORKER'S COMPENSATION	15,000	14,000
515-4700-52-1301	DRUG TESTING/BACKGROUND CHECK	1,000	800
515-4700-52-1302	CONSULTANTS	2,500	2,000
515-4700-52-1303	UTILITY LOCATES	10,000	10,000
515-4700-52-1304	CATHODIC PROTECTION	2,000	2,000
515-4700-52-1305	GAS LEAK CONTRACT FEE	9,000	9,000
515-4700-52-1306	OTHER CONTRACT SERVICES	11,000	17,000
515-4700-52-1307	GAS LINE INSTALLATION	0	60,000
515-4700-52-2200	REPAIRS & MAINTENANCE	2,000	0
515-4700-52-2201	REPAIRS & MAINT-VEHICLE	8,000	8,000
515-4700-52-2202	REPAIRS & MAINT-EQUIPMENT	9,000	5,000
515-4700-52-2203	REPAIR & MAINT-BUILDINGS	2,000	2,000
515-4700-52-2204	REPAIR & MAINT-RADIO	1,000	0
515-4700-52-2320	RENTAL OF EQUIP & VEHICLE	1,000	1,000
515-4700-52-3101	PROPERTY & LIABILITY	18,000	21,000
515-4700-52-3203	TELEPHONE	5,500	5,500
515-4700-52-3204	CELLULAR PHONE	4,000	5,000
515-4700-52-3300	ADVERTISING	1,500	1,500
515-4700-52-3301	PUBLIC AWARENESS	2,000	2,000
515-4700-52-3400	PRINTING & BINDING	21,000	20,000
515-4700-52-3500	TRAVEL	2,500	3,000
515-4700-52-3600	DUES & FEES	6,000	6,500
515-4700-52-3602	BANK CHARGES/MERCHANT FEES	0	3,000
515-4700-52-3700	EDUCATION & TRAINING	1,000	2,000
515-4700-53-1100	GENERAL SUPPLIES & MAT	9,000	10,000
515-4700-53-1101	OFFICE SUPPLIES	4,000	5,000
515-4700-53-1103	POSTAGE	62,000	62,000
515-4700-53-1105	JANITORIAL/CLEANING SUPPLIES	3,300	3,000
515-4700-53-1107	SHOP SUPPLIES	1,500	0
515-4700-53-1108	GAS METERS	40,000	30,000
515-4700-53-1109	PIPE AND FITTINGS	60,000	60,000
515-4700-53-1210	WATER/STORMWATER	2,000	1,500
515-4700-53-1230	ELECTRICITY	13,000	14,000
515-4700-53-1270	GASOLINE/DISEL	26,000	29,000

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 515, GAS		2014	2015
GL Code	GL Title	Approved	Proposed
515-4700-53-1301	COFFEE/VENDING SERVICE	500	1,500
515-4700-53-1520	INV PCH FOR RSALE-GAS	5,700,000	5,200,000
515-4700-53-1600	SMALL EQUIPMENT/TOOLS	10,000	10,000
515-4700-53-1701	UNIFORMS	2,000	2,500
515-4700-54-1202	RENEWAL & REPLACEMENT	65,000	20,000
515-4700-54-2200	VEHICLES	75,000	75,000
515-4700-54-2205	PURCHASE - EQUIPMENT	25,000	25,000
515-4700-54-2502	RADIO EQUIPMENT	1,000	2,000
515-4700-57-9000	CONTINGENCIES	37,095	25,000
515-4700-61-1001	TRANSFERS TO GENERAL FUND	1,200,000	1,200,000
FUND TOTAL		8,280,445	7,797,100

FUND 555, GOLF COURSE		2014	2015
GL Code	GL Title	Approved	Proposed
555-6130-51-1100	REGULAR EMPLOYEES	404,250	400,000
555-6130-51-1300	OVERTIME	500	500
555-6130-51-2100	GROUP INSURANCE	151,200	120,000
555-6130-51-2200	SOCIAL SEC (FICA) CNTRIB	26,040	24,800
555-6130-51-2300	MEDICARE	6,720	5,800
555-6130-51-2400	RETIREMENT-(3%)	12,250	12,000
555-6130-51-2401	RETIREMENT -DEFERRED COMP	3,000	20,000
555-6130-51-2600	UNEMPLOYMENT	5,600	3,000
555-6130-51-2700	WORKER'S COMPENSATION	9,100	8,500
555-6130-52-1301	DRUG TESTING/BACKGROUND CHECK	300	150
555-6130-52-1302	CONSULTANTS	42,500	8,000
555-6130-52-1307	PEST CONTROL	500	500
555-6130-52-2201	REPAIR & MAINT-VEHICLES	4,000	4,000
555-6130-52-2202	REPAIR & MAINT-EQUIPMENT	25,000	25,000
555-6130-52-2203	REPAIR & MAINT-BUILDINGS	4,000	5,000
555-6130-52-2204	REPAIR & MAINT-RADIO	200	200
555-6130-52-2207	REPAIR & MAINT-IRRIGATION	8,000	5,500
555-6130-52-2208	REPAIR & MAINT-PATH&BRIDGE	2,000	2,000
555-6130-52-2209	REPAIR & MAINT-COURSE SIGNAGE	500	1,000
555-6130-52-2320	RENTAL OF EQUIP & VEHICLE	750	500
555-6130-52-2321	PORT A CAN RENTALS	900	900
555-6130-52-3101	PROPERTY & LIABILITY	15,000	13,000
555-6130-52-3203	TELEPHONE	8,000	7,000
555-6130-52-3300	ADVERTISING	1,000	2,000
555-6130-52-3400	PRINTING	500	1,000
555-6130-52-3500	TRAVEL	300	300
555-6130-52-3600	DUES AND FEES	1,500	1,500
555-6130-52-3601	HANDICAP FEES	4,200	3,500
555-6130-52-3602	BANK CHARGES	3,500	2,000
555-6130-52-3603	LICENSES AND TAXES	300	750
555-6130-52-3700	EDUCATION AND TRAINING	300	300
555-6130-52-3850	CONTRACT LABOR/SERVICES	5,000	42,000
555-6130-53-1100	GENERAL SUPPLIES	350	300
555-6130-53-1101	OFFICE SUPPLIES	1,000	1,000
555-6130-53-1103	POSTAGE	200	200
555-6130-53-1105	JANITORIAL	2,550	2,100
555-6130-53-1107	SHOP SUPPLIES	1,000	500
555-6130-53-1110	DRIVING RANGE SUPPLIES	2,500	2,000

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 555, GOLF COURSE		2014	2015
GL Code	GL Title	Approved	Proposed
555-6130-53-1111	GREENS MAINT SUPPLIES	32,000	30,000
555-6130-53-1112	FLAGS,CUPS,GRAPHICS	500	500
555-6130-53-1113	SAFETY SUPPLIES	400	500
555-6130-53-1114	SNACK BAR SUPPLIES	3,000	2,500
555-6130-53-1115	PRO SHOP SUPPLIES	350	500
555-6130-53-1116	RESIDENT CARD SUPPLIES	250	200
555-6130-53-1117	CHEMICALS	25,000	24,000
555-6130-53-1210	WATER/STORMWATER	18,000	17,000
555-6130-53-1230	ELECTRICITY	34,000	25,000
555-6130-53-1270	GASOLINE/DIESEL	46,520	45,000
555-6130-53-1301	COFFEE/VENDING	500	1,000
555-6130-53-1590	SNACK BAR INVENTORY	30,000	30,000
555-6130-53-1591	BEER AND WINE	18,000	18,000
555-6130-53-1592	LIQUOR	3,500	3,500
555-6130-53-1593	PRO SHOP MERCHANDISE	28,000	25,000
555-6130-53-1600	SMALL EQUIPMENT	750	500
555-6130-53-1601	SMALL TOOLS	750	500
555-6130-53-1701	UNIFORMS	750	750
555-6130-54-1202	RENEWAL & REPLACEMENT	12,000	12,000
555-6130-54-1204	CLUBHOUSE IMPROVEMENTS	3,000	5,000
555-6130-54-1205	COURSE IMPROVEMENTS	10,000	25,000
555-6130-54-2000	SNACK BAR EQUIP IMPROVEMENTS	500	1,000
555-6130-54-2001	OFFICE EQUIPMENT IMPROVEMENTS	500	500
555-6130-58-2200	LEASE INTEREST-CARTS	6,000	0
555-6130-58-1200	LEASE PRINCIPAL-CARTS	41,000	25,000
555-6130-58-1201	LEASE PRINCIPAL-EQUIPMENT	5,930	24,000
555-6130-61-1001	TRANSFER TO GENERAL FUND	1,000	0
FUND TOTAL		1,076,710	1,043,750

FUND 556, CARWASH		2014	2015
GL Code	GL Title	Approved	Proposed*
556-7565-52-2202	REPAIRS & MAINT - EQUIP	2,500	1,000
556-7565-52-2203	REPAIRS & MAINT - BLDG	5,000	1,000
556-7565-52-3203	TELEPHONE	500	300
556-7565-52-3602	BANK CHARGES	400	900
556-7565-52-3850	CONTRACT LABOR	12,600	5,900
556-7565-53-1100	GENERAL SUPPLIES	8,000	3,500
556-7565-53-1210	WATER/STORMWATER	10,000	4,500
556-7565-53-1230	ELECTRICITY	6,300	3,000
556-7565-61-1001	DUE TO GENERAL FUND	4,700	0
FUND TOTAL		50,000	20,100

*Budgeted for 6 months

FUND 745, MUNICIPAL COURT		2014	2015
GL Code	GL Title	Approved	Proposed
745-2650-51-1100	REGULAR EMPLOYEES	4,000	0
745-2650-51-2200	SOCIAL SEC (FICA) CONTRIB	250	0
745-2650-51-2300	MEDICARE	64	0
745-2650-51-2600	UNEMPLOYMENT	50	0
745-2650-52-1302	CONSULTANTS	0	4,000
745-2650-52-3600	FEES & FINES	5,000	2,500
745-2650-53-1103	POSTAGE	0	500
745-2650-53-1104	SUPPLIES	2,500	4,750
FUND TOTAL		11,864	11,750

**City of Sugar Hill Budget
Expenditures ~ Fiscal Year: 2015**

FUND 800, DOWNTOWN DEVELOPMENT (DDA)		2014	2015
GL Code	GL Title	Approved	Proposed
800-7550-52-1302	CONSULTANTS	0	40,000
800-7550-52-2205	REPAIR & MAINT - BUILDINGS	0	25,000
800-7550-55-1101	GENERAL FUND ADMINSTRATIVE FEES	0	10,000
FUND TOTAL		0	75,000

FUND 320, CAPITAL IMPROVEMENTS		2014	2015
GL Code	GL Title	Approved	Proposed*
FUND TOTAL		0	16,427,080

*See attached CIP 5 year budget proposal

EXPENSE BUDGET TOTAL	\$ 19,368,060	\$ 32,762,794
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