

Fiscal Year 2011 Approved Budget *July 1, 2010 - June 30, 2011*



Johnson Ferry Abernathy Ground Breaking



Police Visit High Point Elem.



Fill-The-Boot Drive



Glenridge Road Repaving Project



Hammond Park Playground



Peachtree Dunwoody Road Bridge Opening



INTRODUCTION

FISCAL YEAR 2011 APPROVED BUDGET

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Sandy Springs *Mayor and Council*



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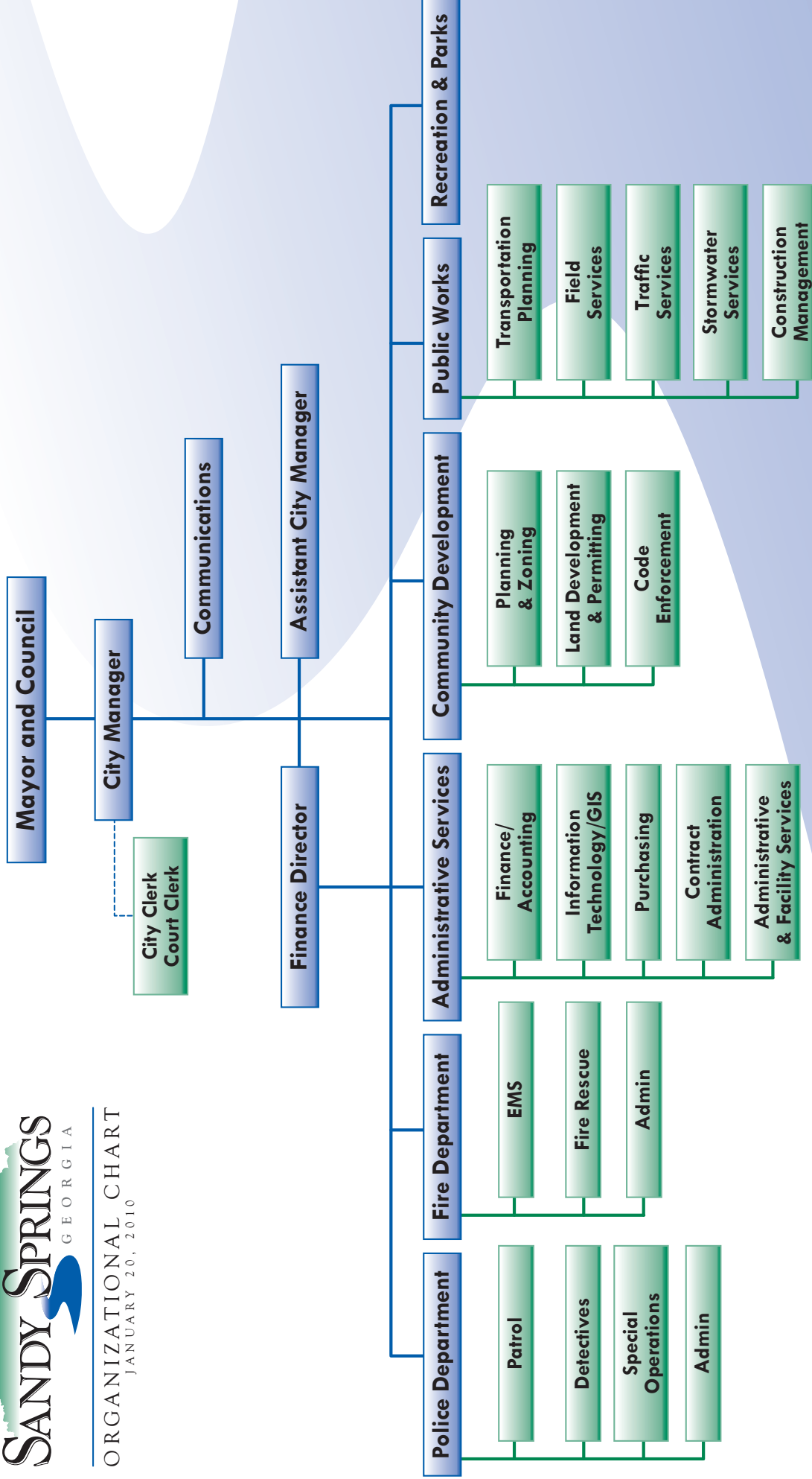
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ORGANIZATIONAL CHART
JANUARY 20, 2010



**ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS EXECUTION AND
EFFECT FOR THE FISCAL YEAR BEGINNING JULY 1, 2010
AND ENDING JUNE 30, 2011**

BE IT ORDAINED by the Mayor and City Council of the City of Sandy Springs, Georgia:

Section I. There is hereby adopted for the fiscal year July 1, 2010 through June 30, 2011, a budget for the City of Sandy Springs, Georgia in the gross total amount of \$165,037,177, based on the budget estimates as prepared by the City Manager. Amounts in this budget may be re-allocated within funds by approval of the City Manager as long as the total budgeted amounts do not exceed these appropriations by fund.

Section II. General Fund. There is hereby established a General Fund for the City of Sandy Springs with an appropriation of \$83,068,402, for the general obligations and legal obligations in FY 2011.

General Fund revenues for the fiscal year are estimated as follows:

Taxes	\$71,305,167
Licenses and Permits	998,432
Charges for Services	722,242
Fines and Forfeitures	4,500,000
Investment Income	400,000
Use of Fund Balance	5,142,561

Total Estimated General Fund Revenues	\$83,068,402
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Should the total estimated revenues received exceed the amount estimated, the City Council shall allocate such excess to the General Fund subject to further action.

There is appropriated for the general operation and payment of certain legal obligations of the City of Sandy Springs for the fiscal year 2011 a total of \$83,068,402, or as much as may be deemed necessary, not to exceed this amount and such sums shall be disbursed from the following:

City Council	\$ 153,289
City Manager	696,511
Contingency	1,700,000
General Administration	2,449,116
Finance	1,211,937
Legal	808,000
Facilities & Buildings	1,550,200
City Clerk	145,484
Municipal Court	709,315
Police	16,678,138
Fire	9,909,027
Emergency Services	1,628,600
Public Works	2,715,000
Recreation	1,325,000
Anne Frank Park	100,000
Community Development	52,500
Capital Contribution	16,700,000
Government Services Contracts	24,536,285

Total Estimated General Fund Expenditures	\$83,068,402
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Section III. A copy of the budget supporting the appropriations set forth in Section III shall be attested by the City Clerk, and maintained as an official record in the office of the City Manager and in the office of the City Clerk.

Section IV. Confiscated Assets Fund. There is hereby established a Confiscated Asset Fund for the City of Sandy Springs with an appropriation of \$450,000.

Revenues for the Confiscated Asset Fund shall be from the following sources:

State Seized Funds	\$	75,000
Federal Seized Funds		350,000
Custodial Funds		25,000
Total Confiscated Asset Fund Revenues	\$	450,000

The following disbursements are authorized for the fiscal year 2011:

Police Operations	\$	450,000
Total Confiscated Asset Fund Expenditures	\$	450,000

Section V. Emergency 911 Telephone Fund. There is hereby established an Emergency 911 Telephone Fund for the City of Sandy Springs with an appropriation of \$2,843,861.

Revenues for the Emergency 911 Telephone Fund shall be from the following sources:

Charges for Services	\$	2,843,861
Total Emergency 911 Telephone Fund Revenue	\$	2,843,861

The following disbursements are authorized for the fiscal year 2011:

E-911 Operations	\$	2,843,861
Total Emergency 911 Telephone Fund Expenditures	\$	2,843,861

Section VI. Multiple Grant Fund. There is hereby established a Multiple Grant Fund for City of Sandy Springs with an appropriation of \$1,668,027.

Revenues for the Multiple Grant Fund shall be from the following sources:

State and Federal Grants	\$	1,501,894
General Fund Matching Funds		166,134
Total Multiple Grant Fund Revenues	\$	1,668,027

The following disbursements are authorized for the fiscal year 2011:

Peachtree Dunwoody Fiber Optic (PCID03)	\$	28,910
Cert (08CERT)		1,067

Assistance to Fire Prevention (09DHS2)	38,000
Gateway Grant – Northridge (09GATE)	20,120
Weather Radios (09HMGP)	849
PSN Anti Gang Initiative (09PSN)	17,688
Energy and Efficiency Conservation (10EECB)	847,651
Highway Enforcement – DUI Unit (10HET1)	102,372
Byrne-JAG ARRA Circuit Wide (10BYJA)	25,000
Severe Weather Warning Systems (10HMGP)	383,189
Urban and Community Forestry (10UCF)	40,000
Sandy Springs STAT (10STAT)	129,083
Bulletproof Vest Partnership (06BPVG)	34,099

Total Multiple Grant Fund Expenditures **\$ 1,668,027**

Section VII. Community Development Block Grant Fund. There is hereby established a Community Development Block Grant Fund for the City of Sandy Springs with an appropriation of \$1,227,615

Revenues for the Community Development Block Grant Fund shall be from the following sources:

2008 CDBG Award	\$ 66,601
2009 CDBG Award	539,982
2010 Stimulus Grant Award	39,696
2010 CDBG Award	581,336

Total Community Development Block Grant Revenues **\$ 1,227,615**

The following disbursements are authorized for the fiscal year 2011:

2008 CDBG Award	\$ 66,601
2009 CDBG Award	539,982
2010 Stimulus Grant Award	39,696
2010 CDBG Award	581,336

Total Community Development Block Grant Expenditures **\$ 1,227,615**

Section VIII. Public Donations Fund. There is hereby established a Public Donations Fund for the City of Sandy Springs with an appropriation of \$87,794

Revenues for the Public Donations Fund shall be from the following sources:

Police Donations	\$ 40,044
Fire Donations	47,750

Total Public Donations Revenues **\$ 87,794**

The following disbursements are authorized for the fiscal year 2011:

Police Operations	\$ 40,044
Fire Operations	47,750

Total Public Donations Fund Expenditures **\$ 87,794**

Section IX. Hotel/Motel Tax Fund. There is hereby established a Hotel/Motel Tax Fund for the City of Sandy Springs with an appropriation of \$3,291,848.

Revenues for the Hotel/Motel Tax Fund shall be from the following sources:

Taxes	\$ 3,291,848
Total Hotel/Motel Tax Fund Revenues	\$ 3,291,848

The following disbursements are authorized for the fiscal year 2011:

Georgia World Congress Center	\$ 1,293,696
City of Sandy Springs General Fund	940,152
Sandy Springs Hospitality Board	1,058,000
Total Hotel/Motel Tax Fund Expenditures	\$ 3,291,848

Section X. Capital Projects Fund. There is hereby established a Capital Projects Fund for the City of Sandy Springs with an appropriation of \$69,504,755.

Revenues for the Capital Projects Fund shall be from the following sources:

Federal and State Funding	\$ 33,142,692
Transfer in From General Fund	16,700,000
Use of Fund Balance	19,662,063
Total Capital Projects Fund Revenue	\$ 69,504,755

The following disbursements are authorized for the fiscal year 2011:

Fire Renovation	\$ 49,701
Citywide Signage	28,704
Designated Capital Reserve	1,580,810
Capital Contingency	4,356,035
City Hall	3,610,876
Heritage Bluestone Building	1,520,993
Target Property	3,956,842
Greenway-Abernathy Road LA	6,189,667
Park Equipment	8,359
Sandy Springs Tennis Center Improvements	451,177
Hammond Park Improvements	331,750
Morgan Falls Park Improvements	515,283
Morgan Falls Overlook Park	702,755
Morgan Falls Athletic Fields	319,673
Morgan Falls River Park	284,112
Abernathy Oaks	9,232
Big Trees	247,900
Lost Corners	268,468
Gymnastics Facility	500,000

River Valley Sidewalks	95,013
Sandy Springs Circle @ Hammond Drive	1,348,580
Roswell Road Streetscape	1,310,026
Johnson Ferry Road Streetscape	748,651
Johnson Ferry Road @ Sandy Springs Circle	655,198
Johnson Ferry Road @ Glenridge	7,846,272
Roswell Road/Sandy Springs /Johnson Ferry	1,067,813
Roswell Road ATMS	3,542,757
Sandy Springs Circle Pedestrian Enhancements Phase II	2,400,369
Sandy Springs Circle Pedestrian Enhancements Phase III	220,000
Roswell Road Phase I	2,321,148
Windsor Parkway Sidewalks	358,214
Peachtree-Dunwoody @ Lake Heard	629,000
Hammond Drive	686,856
Dunwoody Place Improvements	813,187
Peachtree-Dunwoody Road Improvements	1,177,320
Roswell Road Bridge Widening	1,242,883
Peachtree Dunwoody Streetscape	1,674,059
Morgan Falls Road	2,400,000
Transportation Improvement Projects (TIP)	1,750,469
Pavement Management Program	4,850,767
Sidewalk Program	5,128,523
Intersections and Operational	447,947
Bridge Maintenance	831,108
Traffic Management Program	668,541
Chattahoochee River Bridge	360,000

Total Capital Projects Fund Revenue **\$ 69,504,755**

Section XI. Impact Fee Fund. There is hereby established an Impact Fee Fund for the City of Sandy Springs with an appropriation of \$119,003.

Revenues for the Impact Fee Fund shall be from the following sources:

Charges for Services	\$ 119,003
Total Impact Fee Fund Revenue	\$ 119,003

The following disbursements are authorized for the fiscal year 2009:

Transfers to Other Funds	\$ 119,003
Total Impact Fee Fund Expenditures	\$ 119,003

Section XII. Stormwater Management Fund. There is hereby established an Stormwater Management Fund for the City of Sandy Springs with an appropriation of \$2,775,872.

Revenues for the Stormwater Management Fund shall be from the following sources:

Transfer in From General Fund	\$ 1,800,000
Use of Fund Balance	975,872
Total Stormwater Management Fund Revenue	\$ 2,775,872

The following disbursements are authorized for the fiscal year 2011:

Infrastructure	\$ 2,775,872
Total Stormwater Management Fund Expenditures	\$ 2,775,872

DONE, RATIFIED AND PASSED by the Mayor and City Council of the City of Sandy Springs, Georgia, in regular session assembled this 15th day of June, 2010.

SANDY SPRINGS, GA CITY COUNCIL



Eva Galambos, Mayor

ATTEST:



Michael Casey, City Clerk



SECTION I

EXECUTIVE SUMMARY

FISCAL YEAR 2011 APPROVED BUDGET



May 25, 2010

Dear Mayor, City Council and Citizens of Sandy Springs,

The Fiscal Year (FY) 2011 proposed budget was prepared based on established priorities and defined rankings developed from a series of budget workshops held with City Council in May 2010. This FY2011 proposed budget is submitted to the Sandy Springs City Council in compliance with State Law (O.C.G.A. 36-81-2 et seq.) that provides the budget requirements for Georgia local governments. The FY2011 proposed budget provides the resources to meet the operational and capital needs of City departments.

The FY2011 Budget provides for the same millage rate of 4.731 mills as last year and maintains adequate reserves in the fund balance to ensure sound fiscal integrity of the City in addition to meeting the criteria of credit rating agencies. The FY2011 Budget includes resources that will allow the City to provide a high level of public safety services to the citizens of Sandy Springs. This proposed budget also provides capital funding to address a significant backlog of existing infrastructure deficiencies.

During budget workshops, Council received briefings about economic conditions and short-term economic outlook, budget planning assumptions, public safety needs and challenges and capital programs. After reviewing a number of potential options, City Council made the determination to re-invest \$5.1 million of undesignated general fund balance plus \$1.3 million of capital reserve funds and dedicate \$3.5 million for long-term facility needs, \$2.5 million for capital contingency, \$2.8 million for recreation facilities, \$7.4 million for transportation infrastructure and \$1.8 million for stormwater infrastructure.

This proposed budget was developed following the Mayor and City Council's established priorities including: Commitment to Outstanding Customer Service, Public Safety Services, Transportation Improvements, Recreation and Code Enforcement.

As part of the budget planning process, The Mayor and Council further refined the City's Capital priorities and ranked them as follows:

1. Pavement Management/Resurfacing/Reconstruction Program \$2.5M
2. Stormwater Improvements \$1.8M
3. Sidewalk Improvements \$1.85M
4. Morgan Falls Road Concept Design/Construction \$1.5M
5. Abernathy Linear Park Phase III \$500k
6. Heritage Bluestone Building \$1.5M
7. Intersection Improvement Projects \$500k

8. Traffic Management System \$250k
9. Bridge Management Program \$500k
10. Lost Corner Preserve \$200k
11. Second Gymnastics Facility \$500k
12. Chattahoochee River Bridge/Roswell Road \$360k

Total Capital \$17,960,000

The budget development process included an assessment to determine the quality of services delivered and projected operational needs. The City Manager and Finance Director met with departments to assess projected goals and to discuss resources needed to meet these goals. Guidance and direction were also obtained through City Council workshops and City Council meetings.

Public hearings are scheduled to gain citizen input and enable all members of the City Council to better understand the needs of the entire community prior to budget adoption. The budget can be revised during the public hearings (June 1st & June 15th) by the City Council. The Final budget is scheduled to be adopted by the City Council on June 15, 2010.

The proposed budget for all operating and special revenue funds totals \$160.7 million. The City's General Fund provides for general government operations of the City and maintains adequate working capital necessary for the City's financial health and stability. This fund accounts for most of Sandy Springs' operations and has a budget of \$83 million. The remaining funds include: Confiscated Assets, E-911, Community Development Block Grant, Federal Grant, Donations Fund, Hotel/Motel Fund, Impact Fee Fund, Capital Projects Fund, and Storm Water Management Fund. The Capital Project Fund and the Stormwater Maintenance Fund, both capital construction funds, adopt project budgets for each of its capital projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

The 2011 General Fund Budget provides for \$24.85 million for the general government contracts for city services; \$20.7 million for personnel and related benefits; and \$16.7 million capital improvement program.* All eligible full-time Sandy Springs employees may receive up to a 2.0% salary increase effective January 1, 2011 if they meet certain standards and are eligible for an additional bonus based on job performance.

* Balance of capital projects is funded from Capital Projects Reserves.

The City's goal is to adopt an operating budget where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. Budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

The budget is a dynamic rather than static plan which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations. Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and obtain approval by the Finance Director and the City Manager.

Fund Balance, or working capital, is maintained at or above 25% of budgeted expenditures. This budget is derived by using \$5.1 million of the current fund balance, which is directly transferred for additional capital needs. The purpose of working capital is to provide adequate cash flow and cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

The 2011 Budget was developed with the following objectives:

- ✓ Continue to enhance Public Safety capabilities
- ✓ Ensure financial stability
- ✓ Address capital deficiencies that exist city-wide by investing fund balance into transportation, parks and facilities capital improvement program
- ✓ Continue to leverage the flexibility of the public private partnership model by scaling resources to meet projected demand for services

The 2011 Budget provides for the following funding of priorities outlined by the Mayor and City Council:

1. \$11.96 M for Capital Improvement Program
2. \$3.5 M for City Facilities Land Acquisition
3. \$2.5M for Capital Contingency
4. \$915k for E-911 Center Operations
5. \$880k for Police Fleet Replacement Program
6. \$600k for Citywide Software Acquisition
7. \$450k for Continued EMS Subsidy for Enhanced Service
8. \$225k for Community Appearance Program
9. \$200k for Park Facility Maintenance Program
10. \$250k for Information/IT Services

The focus on the 2011 Budget is to balance stated objectives, incorporate the capital program into operating budgets, and manage financial constraints while simultaneously providing for mandated and necessary services. This approach has helped the City maintain control and undertake a proactive rather than a reactive stance as the City of Sandy Springs establishes itself as a first class service provider.

Confiscated Assets Fund

This fund is used to account for amounts seized by the police department from narcotics arrests in conjunction with other state and federal agencies. These funds are used by the police department to augment their general fund budget and can only be spent on law enforcement programs or activities. Generally, seizures can vary greatly from one year to the next and are not easily budgeted. However, using conservative figures for new money coming in plus the amounts that have remained unspent from previous years, the 2011 budget has been set at \$450,000.

E-911 Telephone Fund

This fund accounts for the revenues received from the 911 surcharge on telephone bills. The City of Sandy Springs participates in a joint venture with the City of Johns Creek for E911 operations. All money collected in this fund is dedicated to this separate operating authority – Chattahoochee River 911 Authority. Amounts estimated to be collected for the 2011 budget is \$2,843,861.

Federal Grant Fund

This grant fund accounts for numerous grants received by the City. Currently, we have thirteen grants accounted for in this fund with a total 2011 budget of \$1,668,027.

Community Development Block Grant Fund (CDBG)

The CDBG fund is an on-going specific grant for construction of infrastructure-primarily sidewalks-in the city. We are currently accounting for four separate awards: 2008, 2009, 2010 and the 2010 stimulus funds award. Total 2011 budget is \$1,227,615.

Special Donations Fund

Donations from the public for specific projects in recreation, police and fire are accounted for in this fund. The 2011 budget amount of \$87,794 is a carry forward amount from prior years.

Hotel/Motel Fund

Taxes collected by the area hotels and motels to help fund conventions and tourism within the City limits are accounted for in this fund. These funds are distributed to the General Fund (28.56%), the Sandy Springs Hospitality Board (32.14%) and the Georgia World Congress (39.3%). The total anticipated tax collections budgeted for 2011 are \$3,291,848.

Capital Projects Fund

This fund accounts for all facility and infrastructure construction in the City. Funds are derived from contributions from the General Fund (\$15,250,000 in the 2011 budget) as well as other grants and funding sources. In addition, the 2011 budget incorporates a use of capital reserves (amounts accumulated from projects that closed under budget) of \$1,300,000. The appropriations in this fund do not lapse at year end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The total 2011 budget for this fund is \$65,298,921.

Impact Fee Funds

Impact fees are amounts assessed on construction development projects to offset the anticipated cost of additional infrastructure needed as a result of the new development. These funds, although collected in this fund, are dedicated to capital projects which are accounted for in the Capital Projects Fund. The 2011 budget is \$144,976.

Stormwater Management Fund

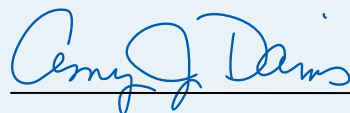
This fund accounts for construction projects on stormwater drainage. Currently, the General Fund is the sole source of revenues for this fund. However, it is possible that in future years the City may opt to develop a stormwater utility to maintain this infrastructure. The 2011 budget for this fund is \$2,775,872, which is comprised of both a carry forward from prior periods and a current contribution from the General Fund.

Sandy Springs' 2011 Budget is a sound fiscal document. The policies and procedures are in place to ensure a well-run City government to meet the needs of citizens now and in the future.

Respectfully Submitted,



John McDonough
City Manager



Amy Davis, CPA
Finance Director

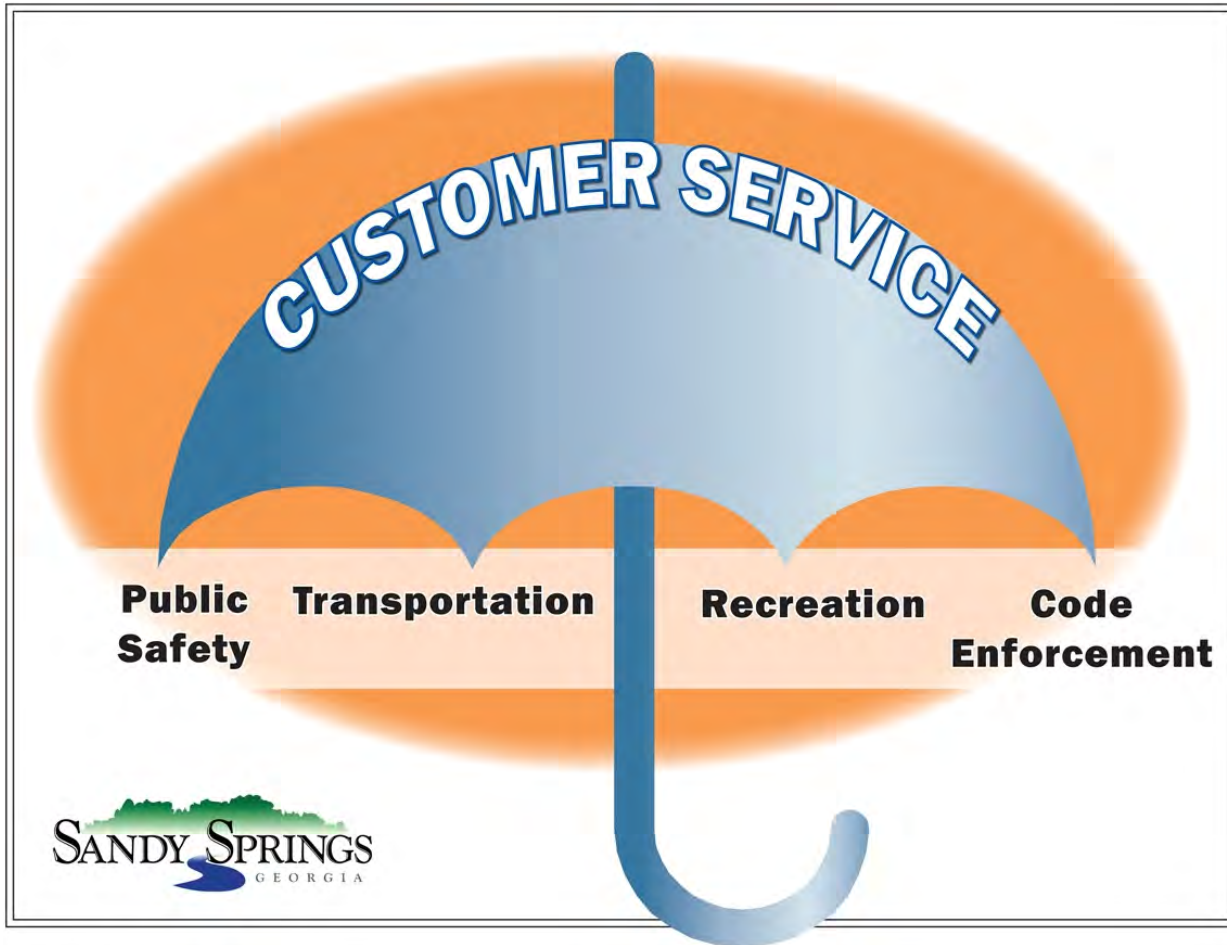


SECTION II

POLICIES AND PROCEDURES

FISCAL YEAR 2011 APPROVED BUDGET

MISSION STATEMENT



The Sandy Springs Mayor and City Council are dedicated to providing exceptional customer service for our citizens and to focus our resources on Public Safety, Transportation, Recreation and Code Enforcement.

CITY OF SANDY SPRINGS GOALS

Maintain a high level of customer service for all residents.

Prevent crime and enforce law through problem solving partnerships and provide the highest level of fire and emergency services with highly trained, caring personnel.

Enforce building codes that maintain a healthy balanced and stable tax base by maintaining quality residential and commercial growth and community appearance.

Invest our resources to improve and maintain roads, bridges, sidewalks, traffic management and stormwater infrastructure for the betterment of the community.

Invest our resources to improve and expand our parks and recreation facilities for the enjoyment of the residents of Sandy Springs.

Budget Policies and Procedures

THE BUDGET BOOK

For easy comprehension, the budget document is divided into three sections: **Introduction; Revenue; and Fund Budgets.**

The **Introduction** contains the budget message, budget calendar, the City's Financial Policies, as well as financial summaries of revenues and expenses for all funds.

The **Revenue** section provides a history of the various funds, and an analysis that helps explain the revenue projections for the General Fund.

The **Fund Budgets** section includes the normal on-going expenses of the funds, including personal services, operating and capital. This section also provides a history of expenses for each division or accounting entity since FY2008. The number of budgeted positions is the number of full-time and part-time personnel authorized for each division at the beginning of each fiscal year.

THE BUDGET PROCESS

One of our chief goals has been to provide the citizens of Sandy Springs with quality services. Preparation of the 2011 Annual Budget began with each department being provided a budget preparation package. This package included a detailed manual, which included the budget preparation calendar, and specific account and reference information necessary to complete the 2011 budget request.

The Annual Budget is a fiscal plan that presents the services that will be provided to the community and the funds needed to perform these services. The type of service and the level of service will be defined by the use of program objectives, which should further be defined by performance measures. The City Manager is responsible for formulating the fiscal plan and presenting it to the Mayor and City Council for approval and adoption.

The public hearing/meetings throughout the budget process are considered to be an essential part of the budget process as they are designed to solicit feedback from the public on City operations and services. In accord with continuing efforts to apprise the public of City activities, the Adopted 2011 Budget will be made available for review by all interested persons at the City Clerk's Office, and on the city website. Public notification of the information will be made in a local newspaper.

THE BUDGET CALENDAR

The key steps and dates in this process for the 2011 Budget are described below:

- **March – April** – Departmental Budget Hearings and Finance Review
- **April – May** – Senior Management and Mayor Review
- **May 4th** – Budget Workshop #1
- **May 11th** – Budget Workshop #2
- **May 25th** – City Council Proposed Budget Presentation
- **June 1st** – 1st Public Budget Hearing
- **June 8th** - 2nd and 3rd Public Budget Hearings
- **June 15th** – Final Public Hearing and Adoption of Final Budget

BASIS OF PRESENTATION

As a means of tracking and accounting for money, the operations of the City are divided into funds. The easiest way for most people to think about funds is to compare them to bank accounts. Money comes into a fund from a variety of sources and is then used to provide services to the public. Within funds are functions (i.e., General Services, Administrative Services, Transportation, Public Safety, Planning & Development, and Public Works) and within functions are cost centers (departments).

Each of these accounting units facilitates the tracking of costs and effectiveness of services provided to the public. Within cost centers are *accounts* or *line items*. These are the basic units of measurement in the budget and make it possible to determine costs of specific programs. The budget document provides information in an easy-to-read summary form.

As with a personal bank account, funds have to take in at least as much money as they spend and by law, the budget for funds must be balanced. What this means is that a governmental unit cannot plan to spend more than it will take in. The City of Sandy Springs has multiple funds with the largest being the “General Fund.” Most city services are accounted for in this fund and it is where most revenues are received.

Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The following are the city’s fund types and definitions.

General Fund

The general fund is used to account for resources of the City of Sandy Springs which are not required to be accounted for in other funds. The modified accrual basis of accounting is applied.

Special Revenue Funds

Special Revenue Funds are established in the City of Sandy Springs pursuant to state statutes or local ordinances in order to segregate resources which are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established. The modified accrual basis of accounting is applied. Following is a list of all special revenue funds included in this report:

Impact Fee Fund

A fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities and services.

Emergency Telephone System Fund

A fund to finance the operation and maintenance of the city Emergency 911 system within the City.

Multiple Grant Fund

A fund to account for various grants provided to the City from state and federal agencies for specific purposes.

Confiscated Assets Fund

A fund to account for confiscated cash seizures by City of Sandy Springs Law enforcement from drug related crimes.

Hotel/Motel Tax Fund

A fund to finance tourism and marketing programs within the City.

Public Safety Revenue

A fund to account for donations to the City for specific public safety projects.

Capital Projects Funds

A Capital Projects Fund is established in the City of Sandy Springs to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in procedures established. The modified accrual basis of accounting is applied.

Internal Service Funds

Internal Service Funds are established to account for the financing of goods and services provided by one department to other departments of the City of Sandy Springs, or to other governments on a cost reimbursement basis. The accrual basis of accounting is used in the following funds.

Insurance Fund

A fund to finance automobile, health and personal liability insurance.

BASIS OF ACCOUNTING AND BUDGETING

For the most part, governmental accounting and financial reporting are conducted consistent with “Generally Accepted Accounting Principles” -- commonly referred to as “GAAP.”

Financial readers are typically familiar with a concept known as the “basis of accounting,” which describes the measurement method used in accounting for financial transactions.

Examples include cash accounting, modified accrual accounting, or accrual accounting. The City of Sandy Springs uses a GAAP basis of accounting. Governmental funds reflect a modified accrual basis of accounting.

Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when a liability is incurred with certain limitations. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with outstanding encumbrances. Funds may be re-appropriated in the subsequent fiscal year after review by the Finance Director and the City Manager and approval by the Mayor and City Council.

There is no requirement that the City budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent Comprehensive Annual Financial Report (CAFR) requires a reconciliation of the budget to GAAP. Therefore, the City budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actual. How the budget is prepared is labeled either the “basis of budgeting” or the “budgetary basis of accounting.” These terms can be used interchangeably. Several key differences should be disclosed to assist in reconciling between the basis of budgeting used to develop the City’s budget documents, and the basis of accounting that is reflected in the City’s CAFR prepared by the Finance Director.

The adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan such as increases or decreases in specific grants awarded to the City, the appropriation of contingency reserves by the City Council to address issues not known at the time the budget was adopted, and shifts in funding based on capital projects needs as project costs are refined. As such, the revisions recognize the need to revise a financial plan to be consistent with newer and better information, and to allow the management plan to change accordingly.

Under GASB 34, the CAFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments reflect proper recording of financial activity rather than a change in management

plan. Budget documents, therefore, typically disclose historical actuals – both actual revenues and other sources and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan.

From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) that redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the CAFR.

CITY OF SANDY SPRINGS FINANCIAL MANAGEMENT PROGRAM

BUDGETARY POLICIES

Developed under the Authority
of the City Council by the
Department of Finance, and
approved by ordinance
on January 3, 2006.

SECTION I. GENERAL BUDGET POLICIES

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

A. SCOPE

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Sandy Springs and its Department of Finance.

B. FINANCING CURRENT COSTS

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

C. BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

1. **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
2. **Special Revenue Fund(s)** – The City adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.).
3. **Capital Project Fund(s)** – The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.
4. **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.
5. **Enterprise Fund(s)** - Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds.

Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City.

SECTION II. OPERATING BUDGET

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

A. DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

B. PERFORMANCE BUDGET

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments’ goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes “Service Efforts and Accomplishments” which measure performance of services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

- ☐ Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems.
- ☐ Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

D. BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

E. BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting and proprietary funds shall use the accrual basis of accounting for budgeting purposes.

F. LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

G. BUDGET STABILIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures (approximately 16% of budgeted expenditures).

H. UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the City may use fund balance in excess of the reserve for working capital (see budget policy G above) as a funding source for that fund's budget in any given year. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

I. APPROPRIATION LAPSES AT YEAR END

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

J. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

K. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations.

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and obtain approval by the Director of Finance and the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

L. CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds (defined in Section I of this policy) shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Manager is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget.

M. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

N. CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent of the department's annual maintenance and operating expenditure appropriation or \$25,000, whichever is less.

O. ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

Whenever possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

P. ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding

operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process and budget presentation so that a match can be made with non-recurring expenditures.

SECTION III. CASH FLOW BUDGET

For analysis and internal management purposes, the City shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

A. BUDGET ALLOTMENTS

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital project improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

A. PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

B. BUDGET PREPARATION

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

C. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

D. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Manager shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and funding is no longer necessary.

E. APPROPRIATIONS AT YEAR END

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. CONTINGENCY ACCOUNT

The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

HISTORY OF SANDY SPRINGS

The area north of Atlanta, Georgia known as Sandy Springs, was named for actual springs currently protected for the historical significance. The region known as Sandy Springs dates to 400 A.D. and developed as a cross roads of the Itawa/Hightower/Shallowford Trail and another unnamed trail which followed the route of present day Mount Paran Road and Glenridge Drive. This area was initially traveled by buffalo, Native Americans, and then British traders later becoming a major migration trail for Colonial Europeans. The freshwater springs which bubbled from the sandy ground and sustained life for the earliest inhabitants are today located on Sandy Springs Circle. The springs continue to produce 10 gallons of water per minute.

During the 16th century, the Creek Muskogee Tribe settled in the Sandy Springs area. This location, “No Man’s Land,” was well-suited for villagers because of the abundant rivers, woodlands, springs and wildlife. A heavily traveled area, the sandy springs site became a Trading Post to sustain the early Creek Muskogee population. When gold was discovered, the Native Americans were forced to cede their land. In 1821, with the onset of Land Lotteries the white man began developing this rich soil into a farming community.

Stephen Le Spruill of South Carolina had been appointed by the Second Provincial Congress to procure “firearms for the use of troops and maintain and repair all swords, dirks, pistols and other implements of war.” After the Revolutionary War in the early 1800’s, the Spruill’s had acquired and farmed land in Sandy Springs which extended from Long Island Creek to present day Mt. Vernon Road.

In the Land Lottery of 1825, James Wilbourn of Greene County paid the grant fee of \$19.00 for Land Lot #88. His original Lot #88 is presently partitioned by the Abernathy Road to the north, Roswell Road to the east, Mt. Vernon Road to the south and Brandon Mill Road to the west. These 202.5 acres are considered the heart of Sandy Springs.

The rich oral history from the Sandy Springs farming community is in part preserved in the Sandy Springs Christian Church. The Baptistry Cross is believed to be constructed from wood which originally supported the ancient Indian Trading Post at the site of Sandy Springs. The Trading Post marked the trails that led to the river, later to Johnson’s Ferry and onward to Atlanta.

Today, what had started as a grass roots effort to defeat annexation in 1966 by the city of Atlanta grew to be an impressive bid for freedom. Sandy Springs is now Georgia’s seventh largest city with an estimated population of 97,000 in 2009. It was incorporated in December 2005 after more than 30 years of persistent legal and political maneuvering by its staunch residents. With the steadfast leadership of Eva Galambos, its citizens fought for the right to break from Fulton County and for their right to more effectively administer their own services and uphold their quality of life. An overwhelming 94 percent of the residents voting on June 21, 2005 favored incorporation. In November 2005, Eva Galambos, was easily elected to be the first Mayor of the new city of Sandy Springs.



SECTION III

FUND BUDGETS

FISCAL YEAR 2011 APPROVED BUDGET

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND REVENUE - 100

	2008 Actual	2009 Actual	2010 Budget	2010 Projected Revenue	2011 Projected Budget	% Change from 2010 Anticipated
Ad Valorem (Real) Property	26,599,489	29,622,465	27,959,000	30,893,720	27,186,474	-12%
Homestead Tax relief	586,332	511,126	-	-	-	0%
Motor Vehicle	1,407,652	1,422,827	1,311,000	1,327,419	1,167,000	-12%
Intangible Tax (Reg & Rec)	592,783	409,924	395,000	368,528	323,840	-12%
Real Estate Transfer Tax	246,116	94,855	87,000	84,552	81,170	-4%
GA Power Franchise Fee	5,684,382	6,076,124	6,258,000	5,733,731	5,700,000	-1%
Atlanta Gas Franchise Fee	712,302	710,355	732,000	639,049	607,097	-5%
Television Franchise Fee	1,194,498	1,079,198	1,103,000	994,187	944,478	-5%
Telephone Franchise Fee	635,895	696,149	663,000	608,083	577,679	-5%
Solid Waste Franchise Fee			425,000	465,164	450,000	-3%
Local Option Sales Tax	23,096,772	19,477,723	20,383,000	20,276,882	19,250,000	-5%
Hotel/Motel Tax	1,249,543	1,054,395	1,177,000	849,596	940,152	11%
Alcoholic Beverage Excise	1,543,556	1,326,488	1,277,000	1,312,107	1,246,502	-5%
Excise Mixed Drink Tax	230,740	288,275	273,000	271,509	257,934	-5%
Excise Tax on Rental MV	120,992	100,779	98,000	110,141	104,500	-5%
Business & Occupational Tax	11,723,385	9,276,276	9,220,000	10,147,915	8,000,000	-21%
Business Audit Revenue	762,052	632,392	248,000	12,988	150,000	1055%
Insurance Premium Tax	4,689,185	4,801,513	4,946,000	4,756,465	4,318,642	-9%
Total Taxes	81,075,675	77,580,865	76,555,000	78,852,037	71,305,467	-10%
Alcoholic Beverage Licenses	572,343	613,046	577,000	636,347	623,620	-2%
GCIC Permit Fees	16,753	54,865	44,000	53,572	50,358	-6%
Building Permits	1,843,069	666,284	650,000	554,521	278,773	-50%
Plumbing Permits	10,650	11,570	12,000	9,697	5,504	-43%
Electrical Permits	38,471	38,100	38,000	37,043	15,768	-57%
HVAC Permits	16,758	23,417	22,000	22,032	10,870	-51%
Soil Erosion Permits	6,700	32,618	26,000	32,106	13,539	-58%
Total Licenses and Permits	2,504,744	1,439,900	1,369,000	1,345,317	998,432	-26%
Planning/Zoning Fees	288,188	75,541	76,000	66,696	65,362	-2%
Development Review Fee	2,652	5,832	7,000	4,830	4,106	-15%
Building Reinspection Fee	925	11,700	10,000	13,525	12,775	-6%
Recreation Program Fees	234,515	358,020	352,000	639,220	610,000	-5%
Facility Rentals	18,331	18,590	19,000	29,474	30,000	2%
Other Charges for Services				219,545	-	-100%
Total Charges for Services	544,611	469,683	464,000	973,290	722,242	-26%
Intergovernmental Revenue			-	27,413	-	-100%
GDOT L.A.R.P Grants	363,741	252,651	219,000	-	-	0%
Total Intergovernmental	363,741	252,651	219,000	27,413	-	-100%

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND REVENUE - 100

Municipal Court Fines	<u>5,273,492</u>	<u>4,657,134</u>	<u>3,819,000</u>	<u>5,090,401</u>	<u>4,500,000</u>	-12%
Total Fines and Forfeitures	<u>5,273,492</u>	<u>4,657,134</u>	<u>3,819,000</u>	<u>5,090,401</u>	<u>4,500,000</u>	-12%
Interest Earnings	<u>1,384,424</u>	<u>945,691</u>	<u>1,022,000</u>	<u>385,733</u>	<u>400,000</u>	4%
Total Investment Earnings	<u>1,384,424</u>	<u>945,691</u>	<u>1,022,000</u>	<u>385,733</u>	<u>400,000</u>	4%
Other Revenues	322,295	481,807	345,000	329,191	-	-100%
Insurance Reimbursements		32,019		11,660	-	-100%
Sale of Assets	507,121			7,427	-	-100%
Use of Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,142,261</u>	0%
Miscellaneous Revenue	<u>829,416</u>	<u>513,827</u>	<u>345,000</u>	<u>348,277</u>	<u>5,142,261</u>	1376%
					-	
TOTAL REVENUES	<u>91,976,103</u>	<u>85,859,750</u>	<u>83,793,000</u>	<u>87,022,468</u>	<u>83,068,402</u>	-5%

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

City Council						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual
						2011 Budget
100	1310	511.11-11	Salaries & Wages	95,824	96,952	97,000
100	1310	512.22-00	FICA	5,389	6,014	6,014
100	1310	512-23-00	Medicare	1,260	1,406	1,407
100	1310	512-26-00	Unemployment	1,780	1,394	2,324
100	1310	512-27-00	Workers Comp	1,745		1,249
100	1310	523.45-00	Postage		-	-
100	1310	523.50-00	Travel	2,947	3,618	2,400
100	1310	523.60-00	Dues & Fees	33,027	42,598	28,325
100	1310	523.70-00	Education & Training	2,817	1,605	3,900
100	1310	531.11-02	Office Supplies	649	5,136	-
100	1310	531.11-03	Operating Supplies	592	1,090	5,257
100	1310	531.13-01	Hospitality	916	1,246	6,072
100	1310	542.05-00	Machinery & Equipment	-	-	-
TOTAL BUDGET				146,945	161,059	153,948
						153,289

PERSONNEL INFORMATION - CITY COUNCIL

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
Mayor	1	1	1	1
Council	6	6	6	6
TOTAL POSITIONS	7	7	7	7

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

City Manager						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	1320	511.11-11	Salaries & Wages	320,397	375,845	388,140 392,009
100	1320	511.11-35	Bonus	3,097	21,835	- -
100	1320	511.12-00	Temporary Employees	13,296	39,753	56,000 45,000
100	1320	512.12-01	Group Health Insurance	13,739	13,306	16,517 17,000
100	1320	512.21-01	Group Long-term Disability	2,279	2,472	3,000 3,000
100	1320	512.21-03	Group Dental	1,290	1,812	1,609 1,610
100	1320	512.21-04	Group Life	2,207	2,696	2,800 2,800
100	1320	512.22-00	FICA	15,033	20,841	17,886 23,375
100	1320	512.23-00	Medicare	4,826	6,215	5,352 5,467
100	1320	512.24-01	Retirement	48,709	57,669	54,331 55,000
100	1320	512.24-02	Retirement-Match	14,847	18,102	16,650 16,650
100	1320	512.26-00	Unemployment	1,048	1,225	830 830
100	1320	512.27-00	Workers Comp	4,179		3,270 3,270
100	1320	521.12-11	Professional Services - Other	8,000	2,400	42,587 35,000
100	1320	521.12-18	Contractual Services	18,131	45,633	17,151 10,000
100	1320	522.22-01	Repairs & Maint - Equipment	585	-	500 500
100	1320	522.32-00	Communications	107		- -
100	1320	523.33-00	Advertising	2,428	4,961	2,365 1,000
100	1320	523.34-00	Printing & Binding	4,524	7,870	8,000 8,000
100	1320	523.45-00	Postage	2,452	2,295	- 1,000
100	1320	523.50-00	Travel	11,485	11,504	7,500 7,500
100	1320	523.60-00	Dues & Fees	5,471	5,325	5,000 5,000
100	1320	523.70-00	Education & Training	7,213	6,617	9,500 9,500
100	1320	531.11-02	Office Supplies	693	4,292	5,000 5,000
100	1320	531.11-03	Operating Supplies	3,013	6,378	24,000 24,000
100	1320	531.11-04	Computer Supplies	-	189	- -
100	1320	531.13-01	Hospitality	18,103	26,352	24,000 24,000
100	1320	531.16-00	Small Tools and Equipment	-	1,425	- -
100	1320	542.05-00	Machinery & Equipment	4,287	-	2,000 -
TOTAL BUDGET				531,438	687,011	713,988 696,511

PERSONNEL INFORMATION - CITY MANAGER

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Grants Administrator	1	1	1	1
TOTAL POSITIONS	3	3	3	3

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Contingency						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	9000	579.01-00	City Manager Contingency			150,000 150,000
100	9000	579.02-00	Police			300,000 300,000
100	9000	579.04-00	Salary Adjustments			375,000 400,000
100	9000	579.06-00	Fire Department			300,000 300,000
100	9000	579.08-00	Business Audit Settlements			360,000 300,000
100	9000	579.10-00	Matching Grants			250,000 250,000
100	9000	579.00-00	Fund Balance Reserve			- -
TOTAL BUDGET						<u>1,735,000</u> <u>1,700,000</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

General Operations							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	1500	521.12-01	CH2MHill	7,435,397	7,945,566	8,452,224	6,274,003
100	1500	521.12-02	Professional Services				350,000
100	1500	521.12-03	Enhancements	302,004	107,813	159,671	125,000
100	1500	521.12-05	Studies	310,704	180,533	83,348	-
100	1500	521.12-09	NonProfits	227,500	158,300	225,000	225,000
100	1500	521.12-11	Other IGA	105,958	218,260	553,116	553,116
100	1500	521.13-01	Technical Services	(4,418)		-	-
100	1500	523.31-00	Property Liability Insurance	953,371	1,418,848	1,200,000	1,546,000
100	1500	611.05-00	Stormwater Operating Transf	450,000	1,800,000	-	-
100	1500	611.06-00	Capital Operating Transfer	15,114,996	29,152,474	23,681,842	16,700,000
TOTAL BUDGET				24,895,512	40,981,794	34,355,201	25,773,119

Non Profit Detail

	2008 Actual	2009 Actual	2010 Budget	2011 Budget
Community Action Group			75,000	75,000
Movies by Moonlight			15,000	15,000
Heritage Concerts			15,000	15,000
Sandy Springs Festival			20,000	-
Heritage Green Agreement			75,000	75,000
All Other Non-Profits			25,000	45,000
			225,000	225,000

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Finance						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	1511	511.11-11	Salaries & Wages	150,928	153,235	155,159 130,000
100	1511	511.11-35	Bonus	-	7,030	- -
100	1511	512.12-01	Group Health Insurance	9,620	8,370	1,477 14,677
100	1511	512.21-01	Group Long-term Disability	1,109	850	357 1,755
100	1511	512.21-03	Group Dental	648	288	99 1,300
100	1511	512.21-04	Group Life	1,140	789	317 1,300
100	1511	512.22-00	FICA	6,461	6,695	6,550 8,060
100	1511	512.23-00	Medicare	2,222	2,238	2,985 1,885
100	1511	512.24-01	Retirement	16,408	17,158	7,471 15,600
100	1511	512.24-02	Retirement-Match	6,566	2,163	900 6,500
100	1511	512.26-00	Unemployment	451	223	530 975
100	1511	512.27-00	Workers Comp	1,100	-	- -
100	1511	521.12-00	Professional Services IT	-	-	- 250,000
100	1511	521.12-01	CH2MHill	1,458,100	1,651,550	784,566 1,764,503
100	1511	521.12-03	Enhancements	93,714	-	- -
100	1511	521.12-06	Audit	42,420	68,879	53,000 55,000
100	1511	521.12-11	Other IGA	-	424	9,924 -
100	1511	521.12-18	Contractual Services	36,955	42,288	70,000 75,000
100	1511	521.13-01	Technical Services	44,062	71,601	30,000 10,000
100	1511	523.33-00	Advertising	15,123	2,401	8,500 2,500
100	1511	523.34-00	Printing & Binding	10,607	1,060	6,100 5,000
100	1511	523.45-00	Postage	-	-	- 250
100	1511	523.50-00	Travel	6,537	1,117	1,000 1,500
100	1511	523.60-00	Dues & Fees	521	410	- 635
100	1511	523.70-00	Education & Training	999	349	1,000 7,500
100	1511	523.90-00	Merchant Service Charges	20,023	22,300	16,500 20,000
100	1511	531.11-02	Office Supplies	311	420	- 500
100	1511	531.11-03	Operating Supplies	1,499	1,200	3,200 1,000
100	1511	531.12-07	Gasoline	-	1,194	- -
100	1511	531.13-01	Hospitality	620	123	1,000 1,000
100	1511	542.06-00	Computer Equipment	-	-	- 600,000
100	1511	611.10-00	Transfer to Health Stabilizati	550,000	-	- -
TOTAL BUDGET				2,478,144	2,064,354	1,160,635 2,976,440

PERSONNEL INFORMATION - FINANCE

	2008 Actual	2009 Actual	2010 Actual	45,000
Finance Director	1	1	1	1
TOTAL PERSONNEL	1	1	1	1

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Legal							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	1530	521.12-13	Professional Services - Legal	339,834	397,017	408,000	408,000
100	1530	521.12-14	Professional Services - Litiga	121,212	311,298	300,000	400,000
100	1530	542.05-00	Machinery & Equipment	-	-	-	-
TOTAL BUDGET				<u>461,046</u>	<u>708,315</u>	<u>708,000</u>	<u>808,000</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Facilities & Buildings							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	1565	521.12-01	CH2M Hill	11,274	11,849	-	-
100	1565	521.13-01	Technical Services	-	125,722	150,000	150,000
100	1565	522.22-01	Repairs & Maint - Equipment	2,283	14,287	7,500	7,500
100	1565	522.22-03	Repairs & Maint - Buildings	11,129	60,084	55,500	55,500
100	1565	522.23.01	Operating Lease - Buildings	928,704	1,030,730	1,150,200	1,180,000
100	1565	522.23-02	Operating Lease - Equipment	-	-	-	-
100	1565	531.12-01	Water	-	-	3,600	3,600
100	1565	531.12-02	Sewerage	-	-	3,600	3,600
100	1565	531.12-03	Natural Gas	26,998	23,933	30,000	30,000
100	1565	531.12-04	Electricity	88,654	117,505	120,000	120,000
100	1565	531.16-00	Small Tools & Equipment	55,903			-
100	1565	542.05-00	Machinery & Equipment	-	-	-	-
TOTAL BUDGET				<u>1,124,944</u>	<u>1,384,110</u>	<u>1,520,400</u>	<u>1,550,200</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

City Clerk						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual
						2011 Budget
100	1580	511.11-11	Salaries & Wages	76,514	31,843	69,000
100	1580	512.12-01	Group Health Insurance	2,158	1,361	3,000
100	1580	512.21-01	Group Long-term Disability	955	216	543
100	1580	512.21-03	Group Dental	126	118	350
100	1580	512.21-04	Group Life	580	116	425
100	1580	512.22-00	FICA	4,720	1,945	4,881
100	1580	512.23-00	Medicare	1,114	455	1,142
100	1580	512.24-01	Retirement	8,835	3,534	9,448
100	1580	512.24-02	Retirement-Match	416	-	3,149
100	1580	512.26-00	Unemployment	279	53	332
100	1580	512.27-00	Workers Comp	901		178
100	1580	521.12-04	Elections	37,005	-	398,938
100	1580	521.12-18	Contractual Services	12,669	6,200	17,500
100	1580	521-12-01	CH2M Hill Contract			282,320
100	1580	523.33-00	Advertising	180	843	11,500
100	1580	523.34-00	Printing & Binding	2,319	922	750
100	1580	523.45-00	Postage	-	-	500
100	1580	523.50-00	Travel	1,183	566	1,500
100	1580	523.60-00	Dues & Fees	890	739	1,000
100	1580	523.70-00	Education & Training	849	185	2,500
100	1580	531.11-02	Office Supplies	1,388	27	1,000
100	1580	531.11-03	Operating Supplies	189	1,192	1,750
100	1580	531.16-00	Small Tools & Equipment	389	-	1,000
100	1580	531-13-01	Hospitality	725	195	1,000
100	1580	542.05-00	Machinery & Equipment	7,632	50	75,000
TOTAL BUDGET				162,017	50,561	606,386
						427,804

PERSONNEL INFORMATION - CITY CLERK

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
City Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL PERSONNEL	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Municipal Court						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	2650	511.11-11	Salaries & Wages	-	-	- 201,760
100	2650	511.12-00	Temporary Employees	-	-	- -
100	2650	512.12-01	Group Health Insurance	-	-	- 13,973
100	2650	512.21-01	Group Long-term Disability	-	-	- 1,671
100	2650	512.21-03	Group Dental	-	-	- 1,238
100	2650	512.21-04	Group Life	-	-	- 1,238
100	2650	512.22-00	FICA	-	-	- 7,673
100	2650	512.23-00	Medicare	-	-	- 1,795
100	2650	512.24-01	Retirement	-	-	- 14,851
100	2650	512.24-02	Retirement-Match	-	-	- 6,188
100	2650	512.27-00	Workers Comp	775	-	- 928
100	2650	521.12-01	CH2MHill	170,806	723,922	462,231 1,411,602
100	2650	521.12-03	Enhancements	429,781	-	- -
100	2650	521.12-18	Contractual Services	-	-	2,000 10,000
100	2650	521.12-19	Municipal Judge	79,444	114,820	100,000 120,000
100	2650	521.12-20	Court Solicitor	182,333	181,170	160,000 170,000
100	2650	521.12-21	Indigent Defense	10,826	31,650	31,000 31,000
100	2650	521.12-22	Subpoenas	-	-	1,000 500
100	2650	521.13-01	Technical Services	41,364	49,692	52,000 52,000
100	2650	522.22-01	Repairs & Maint - Equipment	-	-	1,000 1,000
100	2650	523.33-00	Advertising	-	-	500 500
100	2650	523.34-00	Printing & Binding	-	-	10,000 10,000
100	2650	523.45-00	Postage	-	-	1,000 1,000
100	2650	523.50-00	Travel	70	-	2,000 2,000
100	2650	523.60-00	Dues & Fees	-	125	2,500 2,500
100	2650	523.70-00	Education & Training	517	1,023	4,500 4,500
100	2650	523.90-00	Merchant Service Charges	39,843	42,889	45,000 45,000
100	2650	531.11-02	Office Supplies	-	4,081	5,000 5,000
100	2650	531.11-03	Operating Supplies	-	-	1,000 1,000
100	2650	531.11-04	Computer Supplies	-	-	1,000 1,000
100	2650	531.16-00	Inmate Bus Fares	-	-	1,000 1,000
100	2650	542.05-00	Machinery & Equipment	-	392	- -
TOTAL BUDGET				955,759	1,149,765	882,731 2,120,917

PERSONNEL INFORMATION - MUNICIPAL COURT

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
Municipal Court Clerk	1	1	1	1
PT Court Officers	-	-	-	4
TOTAL PERSONNEL	1	1	1	5

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Police						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	3210	511.11-11	Salaries & Wages	6,279,110	7,082,676	7,763,007 8,188,394
100	3210	511.11-35	Bonuses	2,500	353,359	- -
100	3210	511.12-00	Temporary Employees	25,684	59,009	80,000 80,000
100	3210	511.13-00	Overtime	354,437	477,173	609,310 525,000
100	3210	512.12-01	Group Health Insurance	608,970	603,571	1,222,674 700,000
100	3210	512.21-01	Group Long-term Disability	70,686	70,763	74,806 70,000
100	3210	512.21-03	Group Dental	28,035	35,906	77,631 50,000
100	3210	512.21-04	Group Life	42,970	42,181	57,631 65,000
100	3210	512.22-00	FICA	397,743	473,136	477,844 525,998
100	3210	512.23-00	Medicare	97,680	108,936	112,566 123,016
100	3210	512.24-01	Retirement	739,543	807,835	931,561 1,018,061
100	3210	512.24-02	Retirement-Match	281,926	307,474	310,523 424,192
100	3210	512.25-00	Tuition Reimbursement	12,632	26,349	25,000 25,000
100	3210	512.26-00	Unemployment	35,323	35,515	- 35,000
100	3210	512.27-00	Workers Compensation	359,726	(100)	46,480 320,000
100	3210	512.29-01	Clothing Allowance	-	1,625	- -
100	3210	521.12-11	Other IGA	302,572	207,224	330,174 275,000
100	3210	521.12-16	Jail Services	564,511	863,364	876,000 750,000
100	3210	521.12-17	Inmate Medical Services	65,386	106,268	120,000 120,000
100	3210	521.12-18	Contractual Services	8,886	7,806	6,000 6,000
100	3210	521.13-01	Technical Services	3,350	653	4,000 4,000
100	3210	522.10-00	Cleaning Services	27,475	23,100	33,000 -
100	3210	522.22-01	Repairs & Maint - Equipment	55,166	81,707	57,075 57,075
100	3210	522.22-03	Repairs & Maint - Buildings	100,383	29,438	60,600 -
100	3210	522.22-04	Repairs & Maint - Vehicles	139,266	190,441	235,725 230,000
100	3210	522.23-01	Operating Lease - Buildings	475,079	511,592	527,000 588,000
100	3210	522.30-00	Rentals	714	1,547	6,500 6,500
100	3210	523.32-00	Communications	92,458	114,244	136,832 120,000
100	3210	523.33-00	Advertising	1,752	10,903	11,400 25,000
100	3210	523.34-00	Printing & Binding	11,162	15,805	18,100 20,000
100	3210	523.45-00	Postage	2,000	4,976	4,000 4,000
100	3210	523.50-00	Travel	33,330	35,295	72,500 72,500
100	3210	523.60-00	Dues & Fees	17,165	17,755	19,375 19,375
100	3210	523.70-00	Education & Training	14,796	51,985	144,400 94,400
100	3210	523.90-00	Merchant Service Charges	1,121	2,033	3,500 3,500
100	3210	531.11-02	Office Supplies	32,747	39,083	39,153 40,000
100	3210	531.11-03	Operating Supplies	107,856	79,332	95,500 95,500
100	3210	531.11-04	Computer Supplies	6,290	7,053	7,847 5,000
100	3210	531.11-05	Black Operations (Undercover)	20,014	27,067	20,000 20,000
100	3210	531.12-01	Water	4,915	5,678	9,000 2,000
100	3210	531.12-02	Sewerage	3,832	-	- -
100	3210	531.12-03	Natural Gas	1,012	813	3,000 1,500
100	3210	531.12-04	Electricity	71,101	83,681	90,000 30,000
100	3210	531.12-07	Gasoline	483,259	383,493	459,600 460,000
100	3210	531.12-13	Hospitality	-	-	8,000 10,000

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



Police							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	3210	531.16-00	Small Tools & Equipment	23,401	164,971	121,290	121,290
100	3210	531.17-00	Uniforms	72,358	108,180	69,475	69,475
100	3210	541.12.00	Site Improvements				200,000
100	3210	542.10-00	Computer Equipment	2,182	14,557	211,469	147,160
100	3210	581.20-00	Lease Principal	-	-	-	801,226
100	3210	582.20-00	Lease Interest	-	-	-	89,025
100	3210	611-07-00	Debt Transfers	2,227,064	2,704,500	1,000,000	-
100	3210	611-08-00	Grant Transfers	-	31,071	261,804	40,951
TOTAL BUDGET				14,309,571	16,411,023	16,851,352	16,678,138

PERSONNEL INFORMATION -POLICE

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
Police Chief	*	*	1	1
Deputy Police Chief	*	*	1	1
GCIC Records Clerk	*	*	4	4
Records Clerk	*	*	7	7
Records Supervisor	*	*	1	1
Senior Officer	*	*	62	62
Specialized Officer	*	*	33	33
Sergeant	*	*	16	18
Lieutenant	*	*	10	10
Court Officer	*	*	3	-
QuarterMaster	*	*	1	1
Major	*	*	2	1
Clerical Staff			-	3
GIS Technician			-	1
Executive Administrative Ass	*	*	1	1
TOTAL PERSONNEL	*	*	142	144

* Information not readily available.

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Fire						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	3510	511.11-11	Salaries & Wages	3,312,887	3,724,724	3,691,316 3,811,404
100	3510	511.11-35	Bonuses	570,917	327,779	360,200 360,200
100	3510	511.12-00	Temporary Employees	564,811	778,124	837,441 876,441
100	3510	511.13-00	Overtime	409,656	369,713	444,664 421,633
100	3510	512.12-01	Group Health Insurance	419,434	367,042	407,227 430,308
100	3510	512.21-01	Group Long-term Disability	38,447	36,622	52,737 51,454
100	3510	512.21-03	Group Dental	26,581	20,702	39,032 38,114
100	3510	512.21-04	Group Life	23,792	21,519	39,032 38,114
100	3510	512.22-00	FICA	290,771	319,266	313,482 315,071
100	3510	512.23-00	Medicare	68,611	74,726	77,057 73,686
100	3510	512.24-01	Retirement	411,692	431,417	438,757 507,964
100	3510	512.24-02	Retirement-Match	142,418	160,277	156,275 211,652
100	3510	512.25-00	Tuition Reimbursement	21,000	14,686	21,000 21,000
100	3510	512.26-00	Unemployment	39,375	34,063	30,000 38,113
100	3510	512.27-00	Workers Compensation	118,594	-	34,196 34,196
100	3510	521.12-11	Other IGA	386,396	294,951	437,425 437,425
100	3510	521.12-18	Contractual Services	130,303	97,294	57,000 92,400
100	3510	521.13-01	Cleaning Services	-	-	4,000 -
100	3510	522.22-01	Repairs & Maint - Equipment	13,150	33,413	43,500 43,500
100	3510	522.22-03	Repairs & Maint - Buildings	73,041	80,123	106,800 106,800
100	3510	522.22-04	Repairs & Maint - Vehicles	83,674	109,759	139,450 140,000
100	3510	522.23-01	Operating Lease - Building	247,014	247,014	108,000 108,000
100	3510	522.30-00	Rentals	1,157	4,739	9,000 9,000
100	3510	522.32-00	Communications	1,190	2,550	- -
100	3510	523.33-00	Advertising	607	-	500 500
100	3510	523.34-00	Printing & Binding	5,378	4,596	5,000 5,000
100	3510	523.45-00	Postage	233	76	750 750
100	3510	523.50-00	Travel	31,282	42,281	40,000 40,000
100	3510	523.60-00	Dues & Fees	13,818	12,802	12,700 12,700
100	3510	523.70-00	Education & Training	34,139	67,288	100,750 80,750
100	3510	531.12-07	Gasoline	136,343	125,954	105,255 128,000
100	3510	531.13-01	Hospitality	-	-	3,800 3,800
100	3510	531.16-00	Small Tools & Equipment	69,290	8,746	225,995 75,000
100	3510	531.17-00	Uniforms	140,843	146,739	147,000 147,000
100	3510	531-11-02	Office Supplies	28,128	30,217	27,000 35,000
100	3510	531-11-03	Operating Supplies	40,172	69,397	67,900 75,000
100	3510	531-11-06	EMS Medical Supplies	84,951	105,232	66,700 110,000
100	3510	531-12-01	Water	12,252	10,374	14,400 14,400
100	3510	531-12-02	Sewerage	-	-	2,400 2,400
100	3510	531-12-03	Natural Gas	40,244	38,350	54,000 40,000
100	3510	531-12-04	Electricity	135,332	35,518	38,000 45,000

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



Fire							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	3510	542.05-00	Machinery & Equipment	260,582	496,774	146,900	121,742
100	3510	542.06-00	Computer Equipment	17,765	3,488	30,000	30,000
100	3510	581.20-00	Lease Principal	-	-	-	632,314
100	3510	582.20-00	Lease Interest	-	-	-	143,196
100	3510	611-07-00	Debt Transfers	947,584	947,574	790,000	-
100	3510	611-08-00	Grant Transfers	15,565	-	-	-
TOTAL BUDGET				9,409,416	9,695,908	9,726,641	9,909,027

PERSONNEL INFORMATION - FIRE

	2008 Actual	2009 Actual	2010 Actual	2011 Budget
Fire Chief	*	*	1	1
Fire/Rescue Tech I	*	*	18	18
Fire/Rescue Tech II	*	*	39	39
Crew Chief	*	*	17	17
Batallion Chief	*	*	6	6
Fire Marshall	*	*	1	1
Deputy Fire Marshall	*	*	1	1
Fire Inspector	*	*	2	2
Support Service Commander	*	*	1	1
Executive Assistant	*	*	1	1
TOTAL PERSONNEL	*	*	87	87
Part Time Employees			52	52

* Information not readily available.

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Emergency Services							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	3810	521.12-18	Contractual Services		450,000	450,000	450,000
100	3810	521.13-01	Technical Services		-	66,000	93,600
100	3810	542.20-00	EOC Equipment				170,000
100	3810	611.09-00	Transfers to Other Agencies	295,161	2,511,316	975,000	915,000
				295,161	2,961,316	1,491,000	1,628,600

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Public Works							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	4100	512.12-03	Enhancements	545,400	-	50,000	-
100	4100	521.12-01	CH2MHill	8,156,520	9,016,081	7,966,503	9,386,205
100	4100	521.12-02	Intermediate Program				500,000
100	4100	521.12-11	Other IGA	83,104	589,651	1,132,865	1,000,000
100	4100	521.12-13	Contractual Services	-	-	61,500	-
100	4100	521.12-18	Mowing on 400/I285	-	-	-	225,000
100	4100	531.11-03	Operating Supplies	-	229	15,000	15,000
100	4100	531.12-03	Natural Gas	-	-	-	-
100	4100	531.12-05	Street Lights	724,826	906,270	975,000	975,000
100	4100	611.06-02	Transfer to Capital Projects	-	8,350	-	-
100	4100	611.08-00	Transfer to Grant Fund	25,000	-	-	-
				<u>9,534,850</u>	<u>10,520,581</u>	<u>10,200,868</u>	<u>12,101,205</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Recreation						
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual 2011 Budget
100	6110	511.12-00	Temporary Employees	123,403	228,342	410,000 410,000
100	6110	521.12-01	CH2MHill	500,321	435,474	1,477,521 1,341,022
100	6110	521.12-11	IGA	214,304	145,804	252,500 245,000
100	6110	521.13-00	Contractual Services	1,219	6,699	14,000
100	6110	522.22-03	Repairs & Maint - Buildings	118,073	6,046	10,000 50,000
100	6110	522.22-05	Repairs & Maint - Other	11,245	10,875	13,000 36,000
100	6110	522.32-00	Communications	-	-	4,800 10,000
100	6110	523.33-00	Advertising	4,101	4,023	10,000 10,000
100	6110	523.60-00	Dues & Fees	25	150	- -
100	6110	523.90-00	Merchant Service Charges	4,576	5,378	15,000 11,000
100	6110	531.11-02	Office Supplies	0	176	-
100	6110	531.11-03	Operating Supplies	24,221	30,587	82,000 84,000
100	6110	531.12-01	Water	17,449	11,630	25,000 25,000
100	6110	531.12-03	Natural Gas	15,806	15,437	25,000 14,000
100	6110	531.12-04	Parks Lights	48,883	71,720	90,000 85,000
100	6110	531-12-70	Gasoline	-	-	2,500 2,000
100	6110	531-16.00	Programs	-	-	295,000
100	6110	541.20-02	Site Improvements	-	17,203	-
100	6110	542.05-00	Machinery & Equipment	52,649	51,270	57,700 34,000
100	6110	611.08-00	Transfer to Grant Fund	-	418,027	- -
				<u>1,136,275</u>	<u>1,458,842</u>	<u>2,475,021</u> <u>2,666,022</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Anne Frank Park							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
120	6115	521.12-18	State Holocaust Commission			50,000	50,000
120	6115	521.13-01	Security			22,325	22,325
120	6115	522.22-03	Cleaning			5,000	5,000
120	6115	522.22-03	Repairs & Maintenance Bldgs.			2,000	1,000
120	6115	523.31-00	Property & Liability Insurance			50	50
120	6115	523.32-00	Communications			1,500	1,500
120	6115	523.34-00	Printing & Binding			4,000	4,000
120	6115	523.85-00	Exhibition Moving Costs			6,385	-
120	6115	523.98-00	Bank Service Charges			50	50
120	6115	531.11-03	Operating Supplies			2,740	1,425
120	6115	531.12-01	Water			3,500	3,500
120	6115	531.12-04	Electricity			8,500	8,500
120	6115	541.50-00	Build-Out Costs			38,790	-
120	9000	579.09-00	Contingency			15,160	2,650
						160,000	100,000

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



GENERAL FUND - 100

Community Development							
Fund	Dept	Object	Description	2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
100	7450	521.12-01	CH2Mhill	6,254,976	6,487,311	6,956,955	3,726,630
100	7450	521.12-03	Enhancements	-	-	-	-
100	7450	523.33-00	Advertising	978	1,052	10,000	10,000
100	7450	523.60-00	Dues & Fees	-	-	5,000	5,000
100	7450	523.70-00	Education & Training	-	-	7,500	7,500
100	7450	523.90-00	Merchant Service Charges	26,824	17,378	30,000	30,000
100	7450	542.05-00	Machinery & Equipment	-	-	-	-
				<u>6,282,777</u>	<u>6,505,741</u>	<u>7,009,455</u>	<u>3,779,130</u>
TOTAL EXPENDITURES				<u>71,723,855</u>	<u>94,740,379</u>	<u>89,750,626</u>	<u>83,068,402</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



CONFISCATED ASSET FUND

				2010 Projected	
REVENUES:				Actual	2011 Budget
			2008 Actual	2009 Actual	
210	0000	351.32-50 State Seized Funds	-	-	75,000 75,000
210	0000	351.32-55 Federal Seized Funds	248,592	307,751	350,000 350,000
210	0000	351.32-60 Custodial Funds	-	-	25,000 25,000
210	0000	361.00-00 Investment Income	10,611	6,927	- -
TOTAL REVENUE			259,203	314,678	450,000 450,000

				2010 Projected	
EXPENDITURES:				Actual	2011 Budget
			2008 Actual	2009 Actual	
210	3210	523.34-00 Printing and Binding	2,241		-
210	3210	523.70-00 Education and Training	3,000	22,700	-
210	3210	531.11-02 Office Supplies	383	8,697	-
210	3210	531.11-03 Operating Supplies	216	15,200	-
210	3210	531.11-04 Computer Supplies	8,586		-
210	3210	531.16-00 Small Tools and Equipment	16,444	86,569	-
210	3210	531.17-00 Uniforms	19,130	9,073	-
210	3210	542.05-00 Machinery and Equipment	2,368	51,467	-
210	3210	579.09-00 State Seized Unrestricted	-	-	75,000 75,000
210	3210	579.09-00 Federal Seized Unrestricted	-	-	350,000 350,000
210	3210	579.09-00 Custodial Unrestricted	-	-	25,000 25,000
TOTAL EXPENDITURES			52,367	193,705	450,000 450,000

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



EMERGENCY TELEPHONE 911 - 215

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
215	0000	342.50-10	E911/AT&T Mobility	-	-	150	225
215	0000	342.50-11	E911/MetroPCS	-	-	100,000	150,000
215	0000	342.50-12	E911/Southern Linc	-	-	1,500	2,250
215	0000	342.50-13	E911/Sprint Nextel	-	-	95,000	142,500
215	0000	342.50-14	E911/T-Mobile	-	-	145,000	217,500
215	0000	342.50-15	E911/Verizon	-	-	230,000	345,000
215	0000	342.50-28	E911/At&T	-	-	380,000	570,000
215	0000	342.50-30	Cbeyond Communications	-	-	25,000	37,500
215	0000	342.50-32	Comcast	-	-	90,000	135,000
215	0000	342.50-33	Digital Agent	-	-	500	750
215	0000	342.50-37	ITC Deltacom	-	-	3,000	4,500
215	0000	342.50-39	MCI Metro	-	-	1,000	1,500
215	0000	342.50-41	Network Telephone	-	-	25	40
215	0000	342.50-44	Paetec Communication	-	-	21,000	31,500
215	0000	342.50-46	Sprint Communication	-	-	37,000	55,500
215	0000	342.50-47	Talk America	-	-	200	300
215	0000	342.50-49	Time Warner Communicator	-	-	2,000	3,000
215	0000	342.50-50	AT&T Mobile NE GA	-	-	1,000	1,500
215	0000	342.50-51	At&T Mobile GA RSA	-	-	30,000	45,000
215	0000	342.50-52	New Cingular Wireless	-	-	675,000	1,058,621
215	0000	342.50-53	Cricket Communications	-	-	20	30
215	0000	342.50-54	PNG Telecommunications	-	-	10	15
215	0000	342.50-55	AT&T IXC's	-	-	9,000	13,500
215	0000	342.50-56	Suncom Wireless	-	-	325	500
215	0000	342.50-57	Onstar LLC	-	-	450	675
215	0000	342.50-58	Vonage	-	-	12,000	18,000
215	0000	342.50-59	Think 12 Corporation	-	-	10	15
215	0000	342.50-60	Birch Telecom	-	-	50	75
215	0000	342.50-61	NextG Networks	-	-	10	15
215	0000	342.50-63	Nextiva	-	-	150	225
215	0000	342.50-64	AT&T Mobility ME Bellsouth	-	-	2,600	3,900
215	0000	342.50-65	Clearwire US	-	-	2,800	4,200
215	0000	342.50-66	8x8, Inc.	-	-	300	450
215	0000	342.50-67	Access Point, Inc.	-	-	50	75
TOTAL REVENUES				-	-	1,865,150	2,843,861

EXPENDITURES				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
215	3810	572.10-00	Transfer to Other Agency				2,843,861
TOTAL EXPENDITURES							2,843,861

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



STATE GRANT FUND - 230

				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
REVENUES:							
230	0000	391.20-05	Local Assistance Grant	42,448	17,397	50,000	-
TOTAL REVENUES				<u>42,448</u>	<u>17,397</u>	<u>50,000</u>	<u>-</u>

				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
EXPENDITURES							
230	4220	541.40-00	Infrastructure		170,437		-
230	6110	531.16-00	Small Tools & Equipment	25,000			-
230	6110	541.10-00	Sites		668,027		-
230	3210	531.16-00	Small Tools & Equipment		-	25,000	-
230	3510	542.05-00	Machinery and Equipment	25,000			-
230	3510	531.16-00	Small Tools & Equipment		-	25,000	-
TOTAL EXPENDITURES				<u>50,000</u>	<u>838,464</u>	<u>50,000</u>	<u>-</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



MULTIPLE GRANT FUND - 240

						Balance of	
						Grant/ 2011	
REVENUES:				2008 Actual	2009 Actual	Actual	Budget
240	0000	331.10-00	State and Federal Grants	397,918	2,739,782	417,302	1,501,894
240	0000	391.20-05	General Fund Matching Fund	<u>40,565</u>	<u>31,071</u>	<u>218,167</u>	<u>166,134</u>
TOTAL REVENUES				<u>438,484</u>	<u>2,770,853</u>	<u>635,469</u>	<u>1,668,027</u>

		Award	Required	2010 Projected	Balance of
EXPENDITURES:		Amount	Match	Actual	Grant/ 2011 Budget
PCID03	Peachtree Dunwoody Fiber Optic	540,572		511,662	28,910
08CERT	CERT	8,000	-	6,933	1,067
09DHS2	Assistance to Fire Prevention	30,400	7,600		38,000
09GATE	Gateway Grant (Northridge)	50,000	-	29,880	20,120
09HMGP	Weather Radios	2,240	336	1,727	849
09PSN1	PSN Anti-gang Initiative	30,000		12,312	17,688
10EECB	EECBG	851,900		4,249	847,651
10HET1	HEAT - DUI Unit	108,580	72,390	78,598	102,372
10JAG	Byrne- JAG ARRA Circuit Wide	25,000	-		25,000
10HMGP	Severe Weather Warning Sirens	285,683	97,506		383,189
10UCF	Urban and Community Forestry	20,000	20,000		40,000
10STAT	Sandy Springs STAT	129,083	-		129,083
06BPVG	Bulletproof Vest Partnership	34,099	-		34,099
TOTAL EXPENDITURES		2,115,557	197,832	645,362	1,668,027

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



COMMUNITY DEVELOPMENT BLOCK GRANT FUND - 245

				Award Amount	2010 Projected Actual	Balance of Grant/ 2011 Budget
REVENUES:						
245	0000	331.10-00	State and Federal Grants	<u>1,812,102</u>	<u>584,487</u>	<u>1,227,615</u>
TOTAL REVENUES				<u>1,812,102</u>	<u>584,487</u>	<u>1,227,615</u>

			Award	2010 Projected	Balance of
EXPENDITURES:			Amount	Actual	Grant/ 2011 Budget
08CDBG	2008 AWARD		540,875	474,274	66,601
09CDBG	2009 AWARD		539,982	-	539,982
CDBG-R	STIMULUS AWARD		149,909	110,213	39,696
10CDBG	2010 AWARD		<u>581,336</u>	<u>-</u>	<u>581,336</u>
TOTAL EXPENDITURES			<u>1,812,102</u>	<u>584,487</u>	<u>1,227,615</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



DONATIONS FUND - 250

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
250	0000	371.00-00	Police Department Donations	48,355	-	40,044	40,044
250	0000	371.00-00	Fire Department Donations	<u>2,350</u>	<u>565</u>	<u>47,750</u>	<u>47,750</u>
TOTAL REVENUES				<u><u>50,705</u></u>	<u><u>565</u></u>	<u><u>87,794</u></u>	<u><u>87,794</u></u>

EXPENDITURES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
250	3210	579.02-00	Police Department Donations	48,355	-	40,044	40,044
250	3510	579.06-00	Fire Department Donations	<u>2,350</u>	<u>565</u>	<u>47,750</u>	<u>47,750</u>
TOTAL EXPENDITURES				<u><u>50,705</u></u>	<u><u>565</u></u>	<u><u>87,794</u></u>	<u><u>87,794</u></u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



HOTEL/ MOTEL TAX FUND - 275

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	-
275	0000	314.10-00	Hotel/ Motel Taxes	4,375,173	3,691,845	3,663,000	3,291,848
275	0000	361.00-00	Interest Income	-	763	-	-
275	0000	289.00-00	Miscellaneous Income	-	14	-	-
TOTAL REVENUE				<u>4,375,173</u>	<u>3,692,622</u>	<u>3,663,000</u>	<u>3,291,848</u>

EXPENDITURES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
275	1511	521.21-08	GWCC Georgia Dome	1,719,435	1,450,900	1,440,000	1,293,696
275	1511	611.01-00	General Fund	1,249,543	1,054,395	1,177,000	940,152
275	1511	611.03-00	Hospitality Board	1,633,220	1,186,563	1,046,000	1,058,000
TOTAL EXPENDITURES				<u>4,602,198</u>	<u>3,691,858</u>	<u>3,663,000</u>	<u>3,291,848</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



CAPITAL PROJECTS FUND - 350

				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
REVENUES:							
350	0000	391.20-05	General Fund Transfers	15,114,996	29,152,474	23,681,842	16,700,000
350	0000	391.21-03	Solid Waste Transfer	425,487	430,000	425,000	
350	0000	331.10-00	Grants	179,136	441,585	-	33,142,692
350	0000	389.00-00	Other Income	1,736,979	214,127	-	19,662,063
TOTAL REVENUE				<u>17,456,598</u>	<u>30,238,187</u>	<u>24,106,842</u>	<u>69,504,755</u>

				2008 Actual	2009 Actual	2010 Projected Actual	-
EXPENDITURES:							
350			Infrastructure Improvements	11,555,483	21,545,884	15,566,000	69,504,755
TOTAL EXPENDITURES				<u>11,555,483</u>	<u>21,545,884</u>	<u>15,566,000</u>	<u>69,504,755</u>

**CITY OF SANDY SPRINGS
FY 2011 CAPITAL PROJECTS BUDGET**



REVENUES:

Federal & State Funding	33,142,692
Transfer In from General Fund	16,700,000
Use of Fund Balance	<u>19,662,063</u>

TOTAL REVENUES

69,504,755

EXPENDITURES:

Project Code	Project Name	Total Outside Funding	Total City Funding to Date	Total Expenditures to Date	Encumbrances	Project to Date Balance	2011 Budget Additions	2011 Budget
Small Projects								
C0009	Fire Renovation		125,001	75,300	-	49,701		49,701
C0010	Citywide Signage		75,000	46,296		28,704		28,704
C9990	Designated Capital Reserve		2,840,810			2,840,810	(1,260,000)	1,580,810
C9999	Capital Contingency		2,421,035	-		2,421,035	1,935,000	4,356,035
		-	5,461,846	121,596	-	5,340,250	675,000	6,015,250
Facility Projects								
F0001	City Hall		11,650,000	8,039,124	2,000	3,608,876		3,608,876
F0002	Heritage Bluestone Buildi		150,000	116,957	12,050	20,993	1,500,000	1,520,993
F0003	Target Property		456,842			456,842	3,500,000	3,956,842
		-	12,256,842	8,156,081	14,050	4,086,711	5,000,000	9,086,711
Parks Projects								
P0002	Greenway-Abernathy Road LA	6,742,000	2,402,209	3,404,885	49,657	5,689,667	500,000	6,189,667
P0004	Park Equipment		9,032	673		8,359		8,359
P0006	SS Tennis Center Imprmts		775,000	274,136	49,688	451,177		451,177
P0007	Hammond Pk Imprvmts		1,163,599	386,695	445,154	331,750		331,750
P0008	Morgan Falls Pk Imprvmts		857,201	337,578	4,340	515,283		515,283
P0009	Morgan Falls Overlook		3,624,814	2,030,820	1,406,522	187,472	515,000	702,472
P0010	Morgan Falls Athletic Fields		4,800,000	3,717,477	812,849	269,673	50,000	319,673
P0011	Morgan Falls River Park		364,423	83,311	(3,000)	284,112		284,112
P0012	Abernathy Oaks		21,000	11,768		9,232		9,232
P0014	Big Trees		250,000	2,100		247,900		247,900
P0015	Lost Corners		100,000	6,532	25,000	68,468	200,000	268,468
P0017	Gymnastics Facility					-	500,000	500,000
		6,742,000	14,367,278	10,255,975	2,790,210	8,063,093	1,765,000	9,828,093

**CITY OF SANDY SPRINGS
FY 2011 CAPITAL PROJECTS BUDGET**



Project Code	Project Name	Total Outside Funding	Total City Funding to Date	Total Expenditures to Date	Encumbrances	Project to Date Balance	2011 Budget Additions	2011 Budget
Transportation Projects								
T0005	River Valley Sidewalks	1,053,028	141,504	1,099,519		95,013		95,013
T0006	SS Cir @ Hammond Dr Ped E	1,844,963	158,569	654,952	-	1,348,580		1,348,580
T0008	Roswell Rd Streetscape	1,232,422	161,445	44,218	39,623	1,310,026		1,310,026
T0009	Johnson Fy Rd Streetscape	820,472		49,951	21,870	748,651		748,651
T0010	Johnson Fy@SS Cir Int Imp	640,000	200,000	57,816	126,986	655,198		655,198
T0011	JohnsonFy-Glenridge CD&PE	7,210,250	1,340,800	456,544	248,234	7,846,272		7,846,272
T0012	RRSS-Johnson Fy-Abernathy	797,600	540,000	178,684	91,103	1,067,813		1,067,813
T0013	Roswell Road ATMS	3,500,000	481,000	407,393	30,850	3,542,757		3,542,757
T0014	SS Cir Ped Enh Ph II CD	2,210,369	190,000			2,400,369		2,400,369
T0015	SS Cir PE Ph III-CD	-	220,000			220,000		220,000
T0019	Roswell Road Phase I	2,320,000	250,000	30,460	218,393	2,321,148		2,321,148
T0020	Windsor Parkway Sidewalks	-	1,750,000	717,024	674,762	358,214		358,214
T0021	Peachtree Dunwoody @ Lk Hear	629,000	-	-	-	629,000		629,000
T0024	Hammond Dr -CD	499,915	610,000	195,855	227,204	686,856		686,856
T0025	Dunwoody Pl Impr-CD	-	1,200,000	350,029	36,785	813,187		813,187
T0026	Ptree-Dwdy Rd Imp-CD	-	1,500,000	278,220	44,460	1,177,320		1,177,320
T0031	Roswell Rd Brdg Wide I285	1,655,301	-	166,331	246,087	1,242,883	-	1,242,883
T0032	Peachtree Dunwoody Streetscape	1,674,059	-	-	-	1,674,059		1,674,059
T0034	Morgan Falls Road		900,000			900,000	1,500,000	2,400,000
T0035	Chattahoochee Bridge					-	360,000	360,000
T0036	Trans Imp Prgm (TIP)	1,750,469				1,750,469		1,750,469
T3000	Pavement Management Prg	1,039,570	18,355,000	13,402,094	3,641,709	2,350,767	2,500,000	4,850,767
T6000	Sidewalk Program	-	6,287,500	1,445,540	1,563,437	3,278,523	1,850,000	5,128,523
T7000	Intersection&Operational	-	2,500,000	2,254,197	297,857	(52,053)	500,000	447,947
T9000	Bridge Maintenance	-	750,000	368,617	50,275	331,108	500,000	831,108
T9500	Traffic Management Program	-	1,500,000	963,303	118,156	418,541	250,000	668,541
		28,877,418	38,894,314	22,021,227	7,677,789	37,019,688	7,460,000	44,574,701
TOTAL CAPITAL PROJECTS		35,619,418	70,980,280	40,554,879	10,482,049	54,509,742	14,900,000	69,504,755

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



IMPACT FEE FUND - 356

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
356	0000	323.91-01	Parks Impact Fees	8,973	85,003	26,000	7,250
356	0000	323.91-02	Public Safety Impact Fees			-	15,950
356	0000	323.91-03	Trans/Facilities Impact Fees	<u>(9)</u>	<u>520</u>	<u>-</u>	<u>95,803</u>
TOTAL REVENUE				<u>8,964</u>	<u>85,523</u>	<u>26,000</u>	<u>119,003</u>

EXPEDITURES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
356	9000	611.06-00	Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,003</u>
TOTAL EXPENDITURES				<u>-</u>	<u>-</u>	<u>-</u>	<u>119,003</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



DEBT SERVICE FUND - 405

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
405	0000	391.20-05	Principal Payment - Lease	2,830,523	3,266,252	1,764,000	-
405	0000	39.20-05	Interest Payment - Lease	<u>371,670</u>	<u>307,920</u>	<u>165,000</u>	<u>-</u>
TOTAL REVENUE				<u>3,202,193</u>	<u>3,574,172</u>	<u>1,929,000</u>	<u>-</u>

EXPENDITURES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
405	8000	581.20-00	Principal Payment - Lease	2,830,523	3,266,252	1,764,000	-
405	8000	582.20-00	Interest Payment - Lease	<u>371,670</u>	<u>307,920</u>	<u>165,000</u>	<u>-</u>
TOTAL EXPENDITURES				<u>3,202,193</u>	<u>3,574,172</u>	<u>1,929,000</u>	<u>-</u>

**CITY OF SANDY SPRINGS
FY 2011 BUDGET**



STORMWATER MANAGEMENT FUND - 560

REVENUES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
560	0000	391.20-05	Interfund Transfer	480,000	1,800,000	1,787,000	1,800,000
560	0000	389.05-00	Use of Fund Balance	-	-	-	975,872
TOTAL REVENUES				<u>480,000</u>	<u>1,800,000</u>	<u>1,787,000</u>	<u>2,775,872</u>

EXPENDITURES:				2008 Actual	2009 Actual	2010 Projected Actual	2011 Budget
560	4320	521.12-05	Professional Services		2,500		
560	4320	522.22-05	Repair & Maint	<u>334,879</u>	<u>775,984</u>	<u>1,787,000</u>	<u>2,775,872</u>
TOTAL EXPENDITURES				<u>334,879</u>	<u>778,484</u>	<u>1,787,000</u>	<u>2,775,872</u>



SECTION IV

GLOSSARY OF TERMS

Accounting Period: A period at the end of which and for which financial statements are prepared.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

ADA: Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Adopted Budget: Appropriation of funds approved by the Board of Commissioners at the beginning of each fiscal year.

Allocation: A sum of money set aside for a specific purpose.

Annual Budget: A budget applicable to a single fiscal year.

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 used.

ARC: Atlanta Regional Commission – the regional planning and intergovernmental coordination agency for the ten-county Atlanta metropolitan area.

Assessed Value: A valuation set upon real assets or other property by a government as a basis for levying taxes.

Assessment: The process of making the official valuation of property for the purposes of taxation.

Assets: Resources owned or held by governments which have monetary value.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years actual revenues, expenditures and other data used in making the estimates. In addition to the budget

document, an appropriation ordinance will be necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget presented in writing to the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Resolution or Ordinance: The official enactment by the City Council authorizing the appropriation of revenues for specified purposes, functions, or activities during the fiscal year.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

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.

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

Capital Assets: Property and equipment with a unit value of \$10,000 or more an estimated useful life of three years or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: A financial plan of proposed capital expenditures and the means of financing them.

Capital Contingency: A governmental account used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CDBG: Community Development Block Grant – a federally funded program designed to assist low income residents.

Confiscated Assets Fund: A fund to account for confiscated cash seizures by City Law Enforcement from drug related crimes.

Continuing Appropriations: An appropriation which once established, is automatically renewed without further

legislative action, period after period, until altered, revoked or expended.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Expenditure providing for the repayment of principal and interest on County long-term obligations.

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

Deficit: The excess of expenditures over revenues during an accounting period.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Double Entry: A system of bookkeeping which requires an entry to the debit side of an account or accounts for the corresponding amount or amounts of the entry to the credit side of another account or accounts.

Emergency Services: A division of the General Fund to account for the operation of the City ambulance service and contributions to the City Emergency 911 system.

Emergency Telephone System Fund: A special revenue fund to finance the operation and maintenance of the City Emergency 911 system.

Encumbrance: Commitments for unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private

business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Decreases in net current assets. Expenditures include debt service, capital outlays, and those current-operating costs which require the use of current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays, while expenses measure total costs.

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

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as traffic violation fines.

Fire Department: A division of the General Fund to finance the operations of City Fire and Rescue Services.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fringe Benefits: Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's

compensation and other benefits to City employees.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB: Governmental Account Standards Board – the authoritative accounting and financial reporting standard-setting body for government entities.

GASB 34: Passed by the Governmental Standard's Board in June 1999, this statement establishes a new framework for the financial reports of state and local governments. This new financial reporting model represents the biggest single change in the history of governmental accounting and financial reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum and the debt ceiling is ten percent of the assessed value of all taxable property.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of the City.

Goals: Broad aims of the City and/or departments toward which programs, projects and services are directed.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants: External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

Hotel/Motel Tax Fund: A special revenue fund to finance tourism and marketing programs within the City.

Impact Fee Fund: A special revenue fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities in the following categories – public roads, public safety, fire protection, and parks.

Infrastructure: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, water/sewer lines, public buildings).

Insurance Fund: An internal service fund to finance automobile and personal liability insurance and health and benefits insurance for employees.

Insurance Premium Tax: A tax on insurance to finance various departments of the General Fund.

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfers: Interfund transfers are a type of interfund transaction. There are two types of interfund transfers: Residual Equity Transfers and Operating Transfers. Both types involve the permanent movement of resources between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the total operating transfers-in for the entire county equal the total transfers-out and the total residual equity transfers-in equal the total residual equity transfers-out.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A proprietary fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LARP: Landscape Architecture and Regional Planning

LGIP: Local Government Investment Pool.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Licenses & Permits: Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

LOST: Local Option Sales Tax – a sales tax imposed in the city for a predetermined period. A LOST must be approved by the citizens of the city through a majority vote.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The property tax rate which is set by the City Council.

Miscellaneous Revenue: All revenue received not otherwise classified into line item.

Mission Statement: Statement of what the City does and why and for whom it does it.

A statement of purpose. Also applies to departments within the City.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) prepaid insurance and similar items which need not be reported; (2) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

Multiple Grant Fund: A special revenue fund to account for various grants provided to the City from state and federal agencies for specific purposes.

OCGA: Official Code of Georgia Annotated – Georgia Law as enacted by the Georgia Legislature.

Open Records Act: A legislative act which authorizes public access to certain records classified as public information.

Operating Budget: The portion of the County budget pertaining to daily operations that provide basic services. The operating budget contains appropriations for such

expenditures as salaries, fringe benefits, commodities, goods and services.

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Operating Transfers: Interfund transfers that are often the interfund equivalent of operating subsidies. As such, their purpose is to support the normal level of operations in the recipient fund.

Ordinance: See “Budget Resolution or Ordinance”

Other Financing Sources: Non-operating revenue received used to assist with county operations such as insurance recoveries, gift/donations, and the sale of surplus fixed assets.

Other Taxes: Taxes collected as authorized by Georgia Law or City Ordinance such as sales tax, alcohol tax, and hotel-motel tax.

Recreation Division: A division of the General Fund to finance the day to day operations of the recreation programs in the City.

Penalties & Interest: Fees collected for violations or delinquent payments.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory,

and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: Expenses for salaries, wages, overtime, standby pay, worker's compensation, health/life insurance, and retirement employee benefits.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Real Property: Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

Residual Equity Transfers: Interfund transfers which are nonrecurring or non-routine transfers of equity between funds.

Resolution: See "Budget Resolution or Ordinance"

Revenues: (1) Increases in governmental fund type net current assets other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from sources other than expense refunds, capital contributions, and residual equity transfers.

RFP: Request for Proposal – document requesting vendors to respond with a proposal for a specific project or service outlined in the request.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue

sources that are legally restricted to expenditure for a specific purpose.

Tangible Property: Category of personal property that has physical form and substance such as furniture, equipment, and inventory.

Tax Digest: A listing of property owners within the county, their property's assessed value, and the amount of taxes due.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.



SECTION V

BUDGET PREPARATION

FISCAL YEAR 2011 APPROVED BUDGET



FY2011 Budget Workshop #1

John McDonough, City Manager

May 4, 2010

FY11 Budget Calendar

- **March – April** **Departmental Budget Hearings/Finance Review Phase**
- **April – May** **Senior Management/Mayor Review Phase**
- **May 4** **Budget Workshop #1**
- **May 11** **Budget Workshop #2**
- **May 25** **City Council Budget Presentation (Proposed Budget)**
- **June 1** **1st Public/Millage Rate Hearing & Budget Workshop**
- **June 8** **2nd Public/Millage Rate Hearing & Budget Workshop**
- **June 15** **Final Public Hearing & Adoption, City Council**

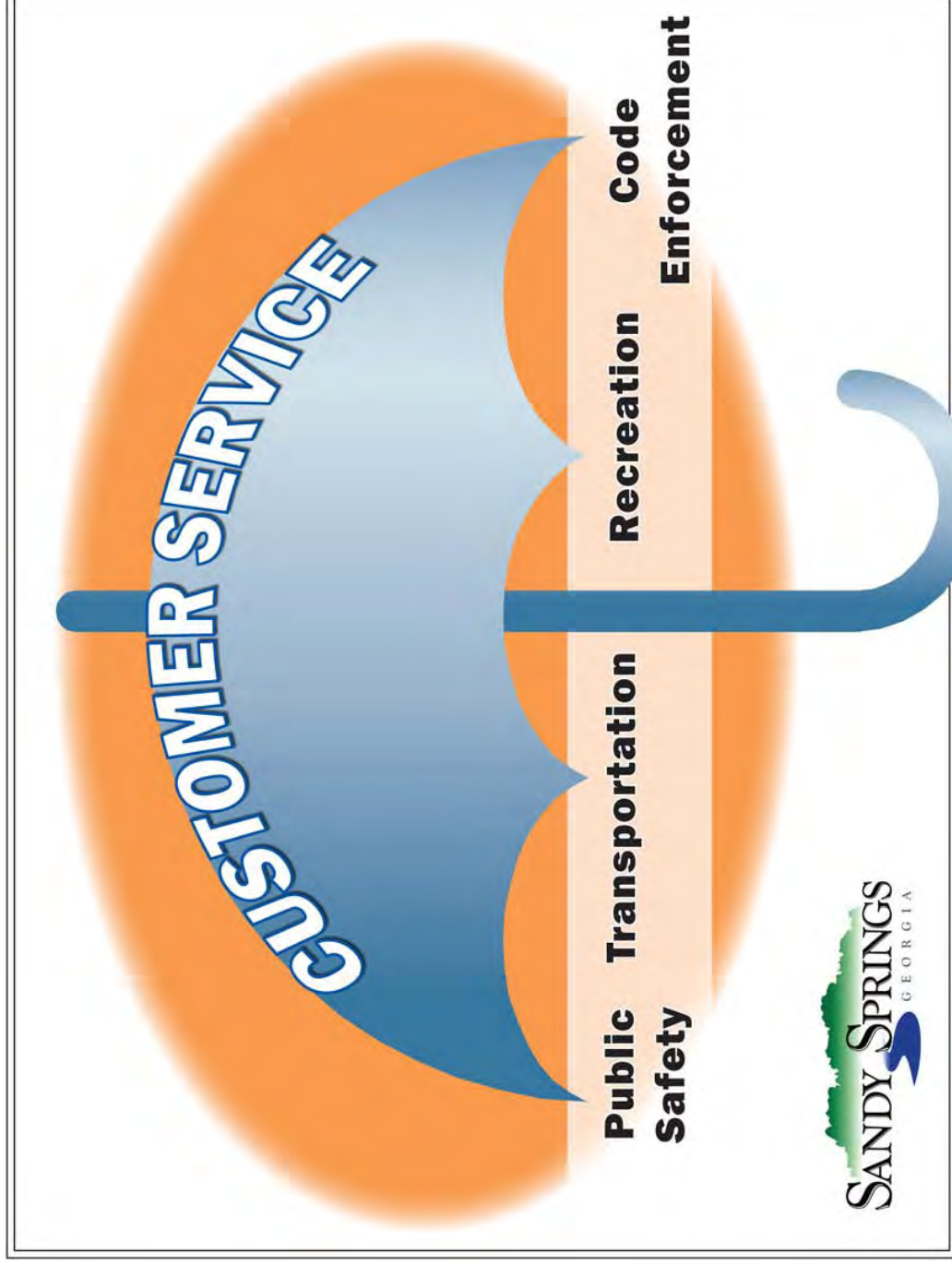


Budget Workshop Goals

- ➔ To receive feedback and direction from City Council as we develop the FY11 Budget
- ➔ Review and validate FY11 planning assumptions
- ➔ Understand Public Safety, General Government Services, Public Works, Recreation, and Facilities priorities as part of an overall citywide service delivery and capital program



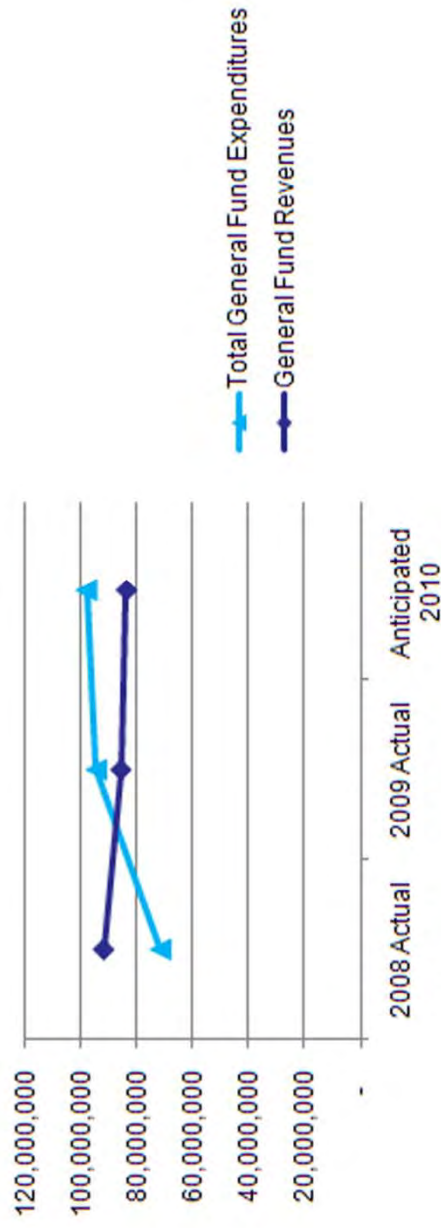
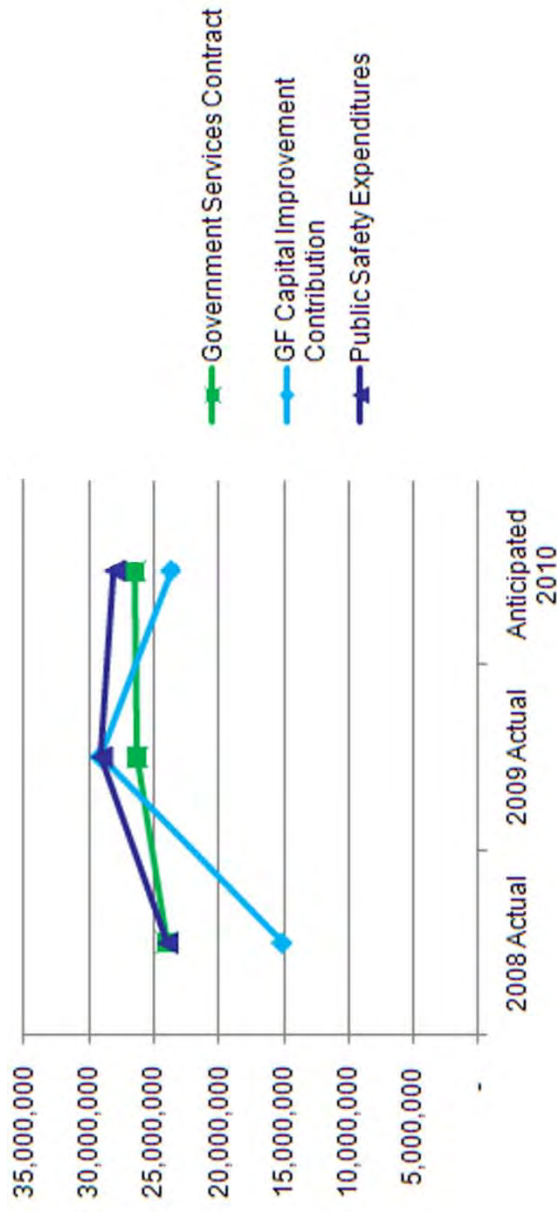
Review of Council's Adopted Priorities





Amy Davis, CPA

Operating Overview



Considerations used in Revenue Forecasting

- Revenues have declined from 2009 levels in almost every category with the exceptions of Municipal Court fines, Property Taxes and Recreation Fees.
- Although Property taxes are anticipated to be roughly \$2.2M above the 2010 budgeted amount, this is still \$324K below revenues received in 2009. It is anticipated that in 2011 this amount will decline an additional 8% - 10% to slightly under \$27M. 2010 revenue was higher than budget due to additional commercial properties added to the digest; however, we have no assurance that we will see a repeat of this in 2011.
- Permit fees were reduced 50% in 2010, which will translate to lower revenues in 2011. Although there was an indication that permits increased slightly in the 4th quarter of 2009, the numbers are still well below the number of permits issued in 2008 for the same quarter.



Revenue Considerations (continued)

- Although sales tax has remained flat in comparison to 2009, the City projects revenues on a conservative basis. We have taken into consideration the trends throughout the state such as the increase in unemployment from 10.1% to 10.3% and the continuing sluggishness of the economy as a whole. Neighboring counties have seen decreases in sales tax revenues of up to 25%.
- Municipal court fines will surpass budget in 2010 due to a push this year to close out old cases. However, the fine revenue will likely be \$400,000 lower next year, roughly equal to the 2009 level.
- As the City continues to improve the parks, additional programs have been added, which generate participation fees. This revenue line is anticipated to grow in proportion to the new programs, however, we chose to project this conservatively by keeping it in line with anticipated 2010 income.



Considerations for Expenditure Forecasting

- ➔ Increasing investor confidence as well as rising crude oil prices are pushing up the price of gasoline at the pump. Although Georgia still has lower prices than most of the United States, we anticipate prices of \$3.10 by mid-summer and possibly up to \$4.00 by the end of the year.
- ➔ As we add new recreation programs and facilities the operating costs will also continue to increase.
- ➔ Vehicles purchased several years ago are beginning to show high mileage and wear. Beginning Year 4, the City anticipated replacing approximately one-quarter of the fleet per year.



Economic Conditions

- Federal Reserve executed numerous monetary policy initiatives in an attempt to limit recession
- Uncle Sam has issued billions of dollars to shore up housing, banking and auto industries
- Unemployment has reached highest level in three decades
- Market strategists and economists alike point to a slow and painful recovery
- Economy will need years to recover from the anxiety, lack of consumer confidence and financial fear that transpired this past year
- This slowed growth will continue to affect Sandy Springs as the economy recovers



Planning Assumptions

- Significant decline in operating revenues \$6.3M
- Continue all CIP-T/P/F programs \$10-\$14M
- City facilities land acquisition \$5M
- Capital contingency \$2.5M
- Operational baseline adjustments \$1M
- E-911 Center operation \$915k
- Police Fleet Replacement Program \$880k
- Citywide Software Acquisition \$500k
- Continued EMS subsidy for enhanced service \$450k
- Community Appearance Program \$225k
- Park Facility Maintenance Program \$200k





Operating Departments





Police Department

Chief Terry L. Sult





SSPD Mission Statement

“To Prevent Crime and Enforce Law Through Problem Solving Partnerships”

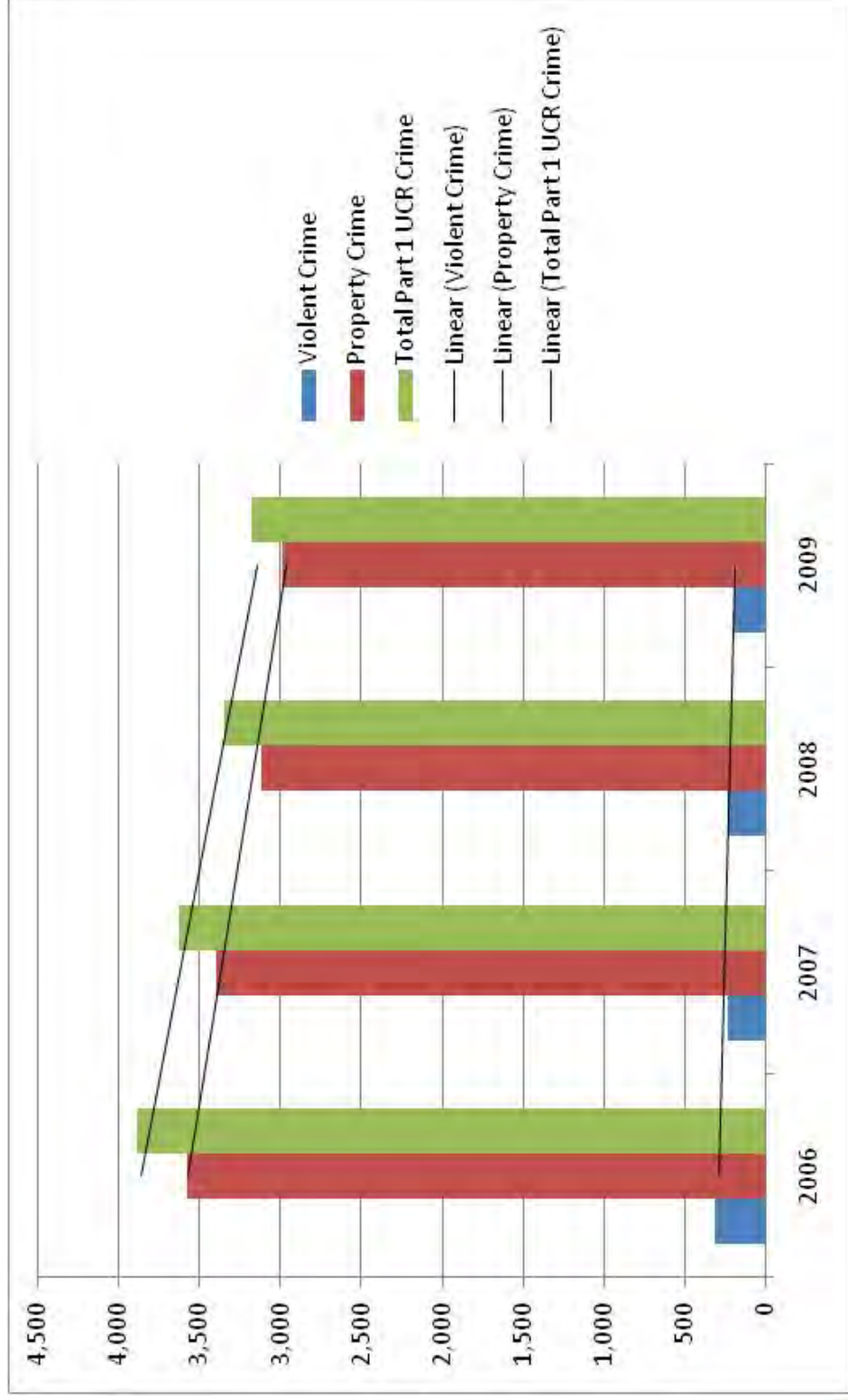
Top 3 Concerns

- ➡ Radio Infrastructure
- ➡ Threat Preparedness
- ➡ Future Crime Rate





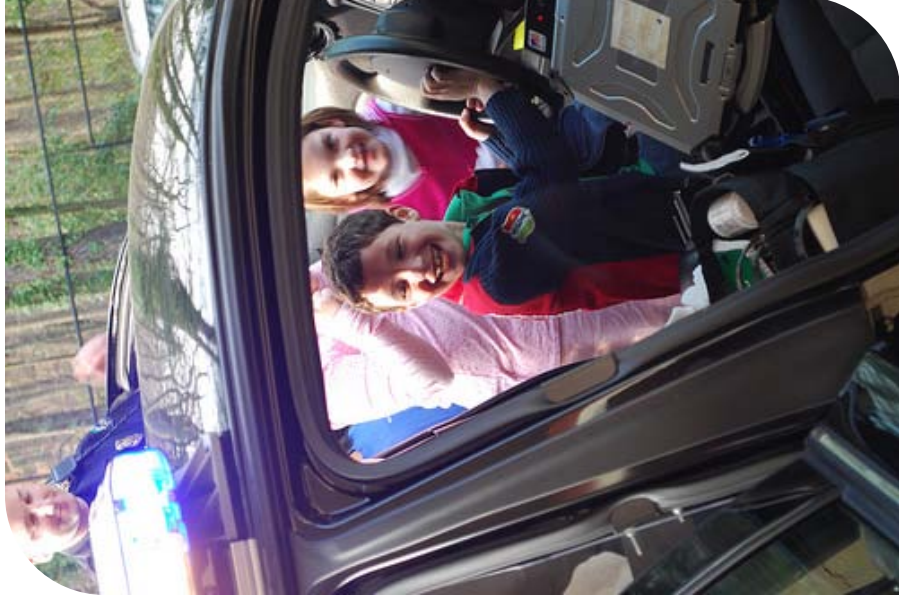
Part 1 Crime Trends



FY11 Goals



- Update Radio Infrastructure
- Reduce Crime and Disorder
- Implement SSPD Strategic Plan
- Develop Problem-Solving Skills
- Volunteers in Policing (VIP)
- Enhance Preparedness
- Activate Real Time Intelligence Center (Fusion)
- Effective Technology Integration



FY11 Enhancements



➔ **Community Policing: \$127,535**

- Convert vacant Major's position to 2 Sergeant positions to support geographically-based policing model (\$77,535)
- Enhance Community Policing through an Explorer Program and Citizens on Patrol (\$50,000)

➔ **Technology: \$605,483**

- Purchase 35 replacement mobile video data recorders and associated server (\$477,483)
- Implement E-Ticket system (\$128,000)

➔ **Fleet: \$880,286**

- Replace 19 marked patrol units, 11 unmarked units, 2 vans (CSI, Prisoner Transport), 1 equipment vehicle





Fire Department

Chief Jack McElfish





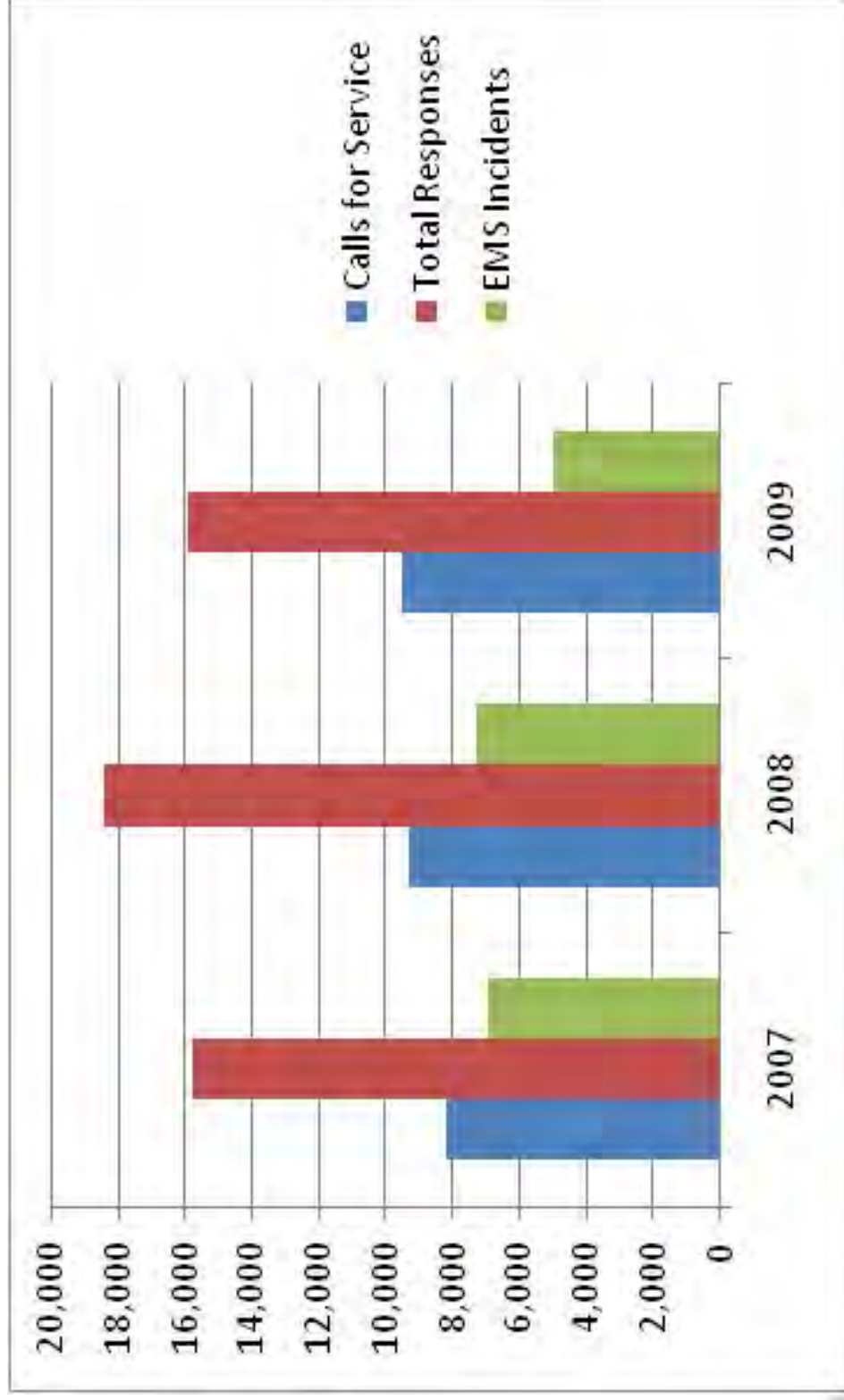
SSFD Mission Statement

“We provide the highest level of fire and emergency services to our citizens and visitors with highly trained, caring personnel. We provide excellent customer service in response, education, prevention and professional services.”





Fire Department Statistics





FY11 Goals

- ➔ Enhance Emergency Medical Services
- ➔ Preparation and Response to Calls for Service
- ➔ Continue the Safety, Health and Well Being of Citizens and Personnel
- ➔ Increase Fire Prevention/Fire Safety Education
- ➔ Participate in Community Involvement
- ➔ Increase Training





FY11 Enhancements

➔ Fire Hydrant Inspection Program (\$92,400)

- This will fund a twice annual inventory and inspection of the City's 3,000 fire hydrants

➔ Lucas Chest Compression Systems (\$53,492)

- Each Rescue and Quint 3 would be equipped with an automatic device to deliver consistent, effective, and uninterrupted chest compressions to cardiac arrest victims, improving the chance of survival

➔ Personal Protective Equipment (\$68,250)

- Annual replacement of 35 sets of fire fighter turnout gear





Emergency Services

Noah Reiter



ChatComm

- ➔ ChatComm commenced live operations shortly before midnight, August 31, 2009

- ➔ **Activity (Sep '09 – Mar '10)**

- 56,484 9-1-1 calls answered
- 50,325 Administrative calls answered (a portion are 911 calls)
- 59,036 Dispatched Incidents
- 36,611 Field-Initiated Incidents
- 50,645 SSPD Incidents
- 6,677 SSFR Incidents
- 5,773 Rural/Metro Incidents



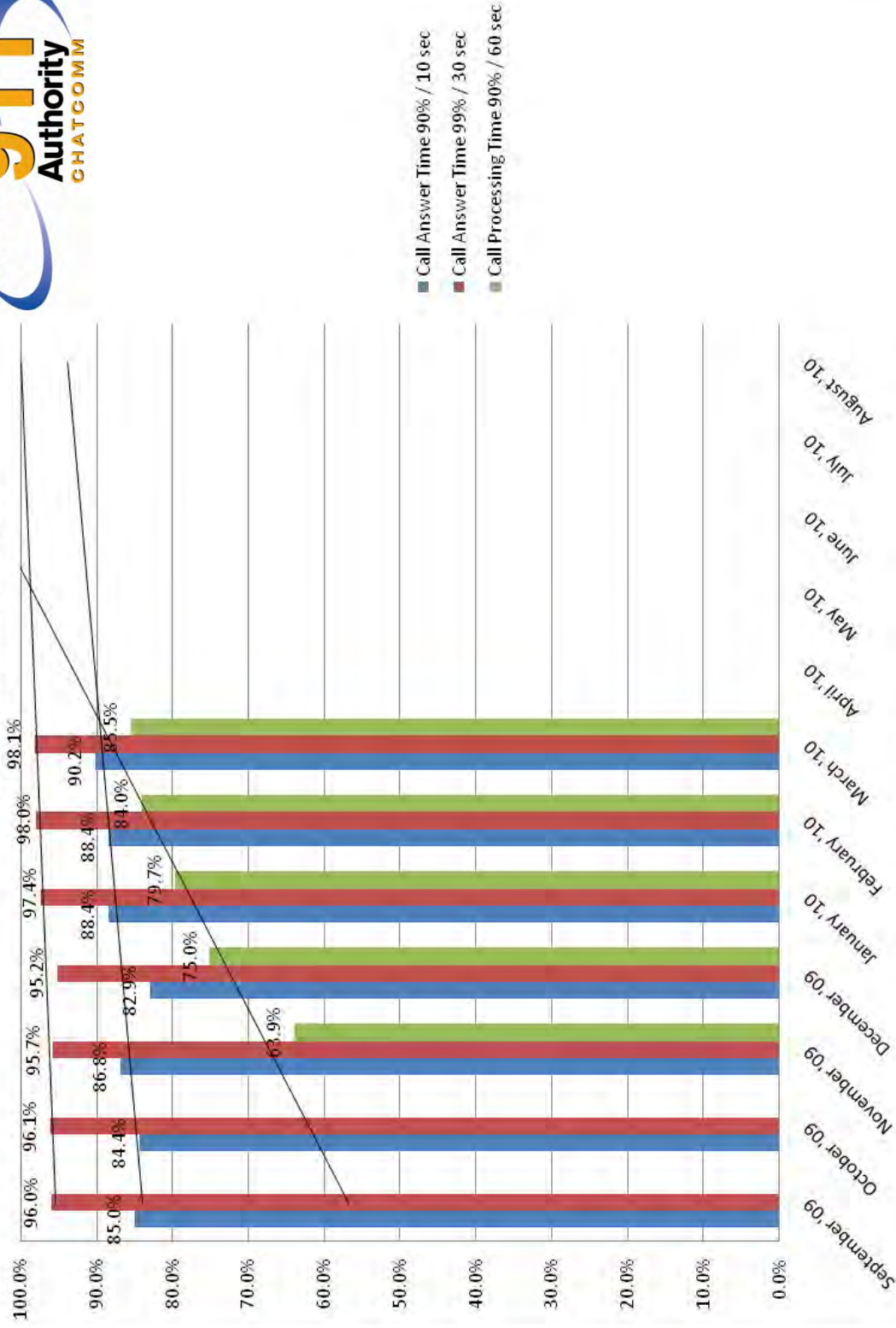
ChatComm

➡ Specific Performance Requirements

- 90% of calls answered in ≤ 10 sec; 99% in ≤ 30 sec
- 90% of calls processed and ready for dispatch in ≤ 60 sec; 99% in ≤ 90 sec



ChatComm Performance



ChatComm

- Original contract with iXP: 5 years / \$5,659,992 annually; revised annual amount is \$5,483,628
- Actual revenues forecast of \$4,385,160 for the 12-month period ending September 2010
 - \$2,318,016 off of initial projections
 - \$1,274,832 off of contract amount
- Absent a change in the revenue picture, an anticipated \$915,000 in General Fund will have to be budgeted to maintain current service levels (65% prorated share for CoSS)



Emergency Medical Services (EMS) \$450,000

➔ Fiscal Year 2010 Goals

- Maintain current resource commitment
- Enhance level of service in conjunction with ChatComm

➔ Fiscal Year 2010 Results

- 5 peak / 3 off-peak ambulances produced positive results
- Ambulances arrived within 7 minutes 59 seconds to emergency calls greater than 90% of the time*, with an average response time of less than 7:30
- Ambulances arrived within 14 minutes 59 seconds to non-emergency calls greater than 90% of the time*
- Ambulances are being dispatched more than a minute sooner, once the incident location is verified

** These statistics represent all reported data through March 2010*





Capital Projects Overview





Public Works

Tom Black



Public Works Major Programs

- ➔ *All Programs Scalable*
- ➔ Pave On Program
- ➔ Sidewalk Program
- ➔ Capital Improvement Program - Transportation
- ➔ Stormwater Program
- ➔ Traffic Management Center & System
- ➔ Intersection Improvement Program
- ➔ Bridge Maintenance Program



Pave On Program – FY11

- ➔ **Suggested Funding \$2.5 M**
- ➔ **FY11 Suggested Priorities**
 - Continue to use IMS program
 - Resurfacing
 - Reconstruction
 - Intermediate Program - \$500k
 - Materials Funding
- ➔ **Expect GDOT Local Aid**
 - No separate LARP Program



Capital Improvement Program-Transportation

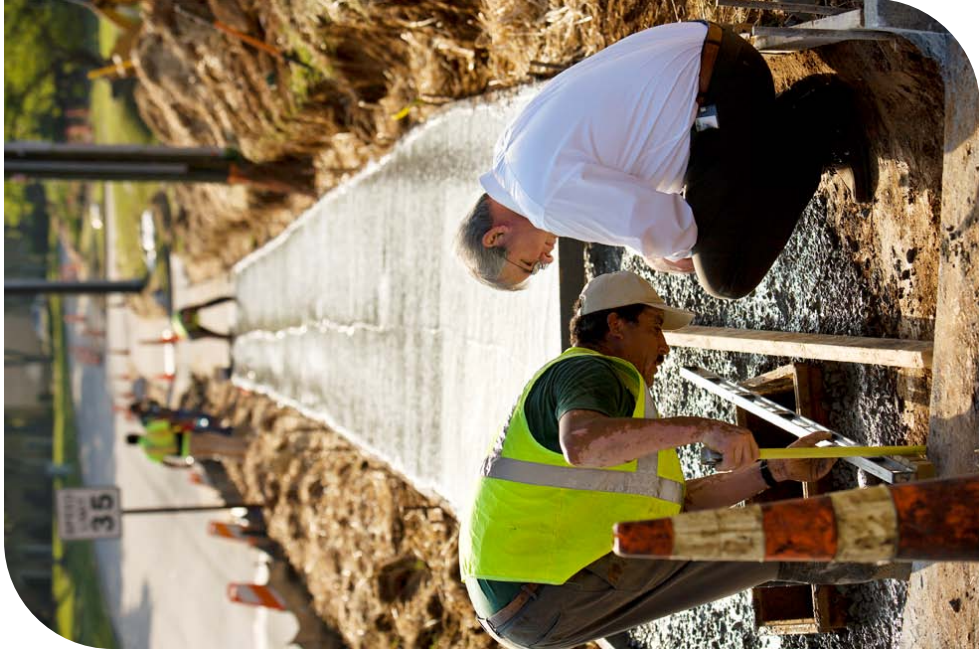
➔ Potential FY11 CIP Projects

- Morgan Falls Road (including athletic fields entrance), Design/Construction: \$1,500,000
- Chattahoochee River Bridge / Roswell Road: \$360,000
- Cliftwood/Carpenter at Roswell Road Intersection, Concept Design: \$250,000
- Spalding Drive at Mt. Vernon Road Intersection: \$500,000
- Roswell Road; Glenridge to Abernathy Access Management Study: \$50,000



Sidewalk Program - FY11

- ➔ FY11 Suggested Funding \$2M
- ➔ Continue effort on Sidewalk Master Plan - gap fill and network extensions
- ➔ Evaluate unfunded scored projects from FY10 and new candidate sites as identified
- ➔ Currently 24 candidate projects
 - Estimates for design and construction exceed \$6M



Stormwater Maintenance Program FY11

- ⇒ **FY11 Suggested Funding - \$1,500,000**
 - Continue primarily reactive approach
 - Over 200 active requests with total estimate \$2.8M
 - Increased permit requirements
 - Detention pond inspections
 - Infrastructure inspections
 - Outfall screening

- ⇒ **Initial Inventory Complete**

- Results to be available online
- Over 27,000 structures
- Over 20,000 pipe segments
- Over 300 miles of pipe
- Public +/- 40%, Private +/- 60%



Traffic Management Center & System – FY11

FY11 Suggested Funding \$500K

- Continue Master Plan implementation
- Additional fiber
- Construction to install fiber
- TMC Maintenance contract
- PCID TMC Support: TBD
- Dunwoody TMC Support: TBD



Intersection Improvement Program – FY11

FY11 Suggested Funding - \$750k

- Intersection construction projects
- Intersection surveys, studies, and designs
- 95 Intersections in the program



Bridge Maintenance Program – FY11

➔ FY11 Suggested Funding - \$500,000

- Continue Maintenance Program: \$250k
- Pedestrian Bridges: \$250k





Recreation

Ronnie R. Young Sr.



Heritage Blue Stone Building

\$1,500,000

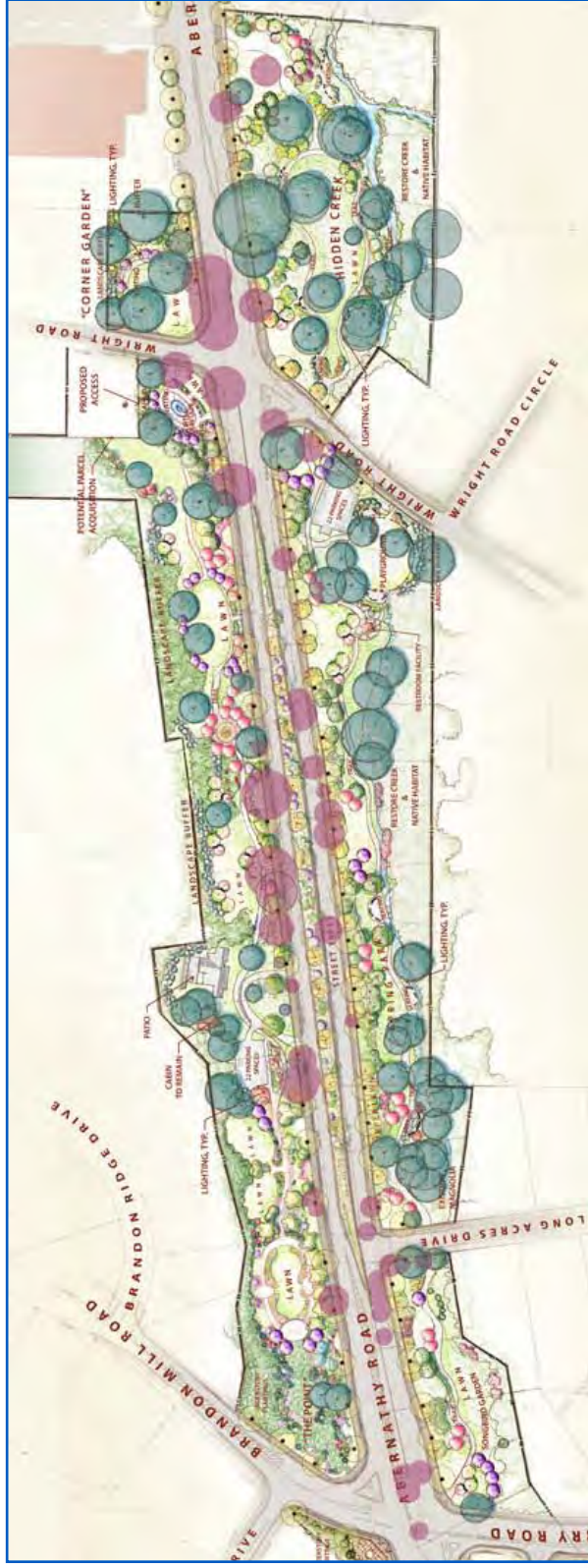
- ➔ Renovation of basement level of the facility
- ➔ Addition of covered porches



Abernathy Linear Park Phase III

\$500,000

- Gateway Features
- Initial Plaza Construction
- Playground
- Overlook Structures
- Central Pavilion



Lost Corner Preserve

\$200,000

- ➔ Build-out of recommendations from master plan / committee meetings



John Ripley Forbes Big Trees Preserve

\$100,000

- ➔ Fence
- ➔ Tools
- ➔ Kitchen Retro-fit
- ➔ Pavilion Furniture
- ➔ Trail Signage



Second Gymnastics Facility

\$500,000

- **Lease approximately 9,000sf**
 - Relocate 250-300 current gymnastics participants
 - Develop a competitive cheerleading program
 - Develop a boys gymnastics program
- **Retrofit the facility**
- **Equip the facility**
- **Provide staff for facility programming and operations (\$235,000 annually)**



Review of Potential FY11 Citywide Capital Projects

1. RANK CATEGORIES (1-16)

2. Rank Projects Within Each Category

PRIORITY		Rank	Est. Allocation
	Pavement Management/Resurfacing	(Rank 1-2)	2,500,000
	Resurfacing		
	Reconstruction		
	Morgan Falls Road Concept Design / Construction		1,500,000
	Chattahoochee River Bridge / Roswell Road		360,000
	Cliftwood / Carpenter at Roswell Road Intersection		250,000
	Spalding Drive at Mt. Vernon Road Intersection		500,000
	Roswell Road; Glenridge to Abernathy Access Management Study		50,000
	Sidewalk Program	(Rank 1-2)	2,000,000
	Continue Gap Fill and Extension (Collector and Arterial)		
	Neighborhood Sidewalk Program		
	Traffic Management System		500,000
	Intersection Improvement Program		750,000
	Bridge Maintenance Program		500,000
	Stormwater Maintenance Program		1,500,000
	Second Gymnastics Facility		500,000
	Heritage Bluestone Building		1,500,000
	Abernathy Linear Park Phase III (P-0002)		500,000
	Lost Corner Preserve		200,000
	John Ripley Forbes Big Trees Forest Preserve		100,000
			13,210,000



Review and Validation of Planning Assumptions for FY11

- Significant decline in operating revenues \$6.3M
- Continue all CIP-T/P/F programs \$10-\$14M
- City facilities land acquisition \$5M
- Capital contingency \$2.5M
- Operational baseline adjustments \$1M
- E-911 Center operation \$915k
- Police Fleet Replacement Program \$880k
- Citywide Software Acquisition \$500k
- Continued EMS subsidy for enhanced service \$450k
- Community Appearance Program \$225k
- Park Facility Maintenance Program \$200k



Agenda for Budget Workshop #2: May 11

- ➔ **Revenue Projections**
- ➔ **Review of Undesignated Fund Balance**
- ➔ **Review Capital Project Ranking Exercise**
- ➔ **Review & Validate Budget Assumptions**





FY2011 Budget Workshop #2

John McDonough, City Manager

May 11, 2010

Agenda for Budget Workshop #2

- ➔ Review & Validate Planning Assumptions
- ➔ Review of YTD FY10 Financials
- ➔ Review of FY10 Revenue/Expenditure Projections
- ➔ Review of Undesignated Fund Balance
- ➔ Review Capital Project Ranking Exercise



FY11 Budget Calendar

- **March – April** **Departmental Budget Hearings/Finance Review Phase**
- **April – May** **Senior Management/Mayor Review Phase**
- **May 4** **Budget Workshop #1**
- **May 11 - 5 p.m.** **Budget Workshop #2**
- **May 25** **City Council Budget Presentation (Proposed Budget)**
- **June 1** **1st Public/Millage Rate Hearing & Budget Workshop**
- **June 8** **2nd Public/Millage Rate Hearing & Budget Workshop**
- **June 15 - 6 p.m.** **Final Public Hearing & Adoption, City Council**



Budget Workshop Goals

- ➔ Receive feedback and direction from City Council as we develop the FY11 Budget
- ➔ Review and validate FY11 planning assumptions
- ➔ Understand public safety, public works, community development and parks priorities as part of an overall Citywide service delivery and capital program



Budget Principles

- ➔ **Conservatively determine revenue and expenses.**
 - Solid estimating effectively neutralizes pressures to inflate revenue estimates to cope with budgeting pressures
- ➔ **Do not use one-time revenue sources for ongoing expenses.**
 - When a non-recurring source of revenue is used to fund an ongoing expense, an "automatic unfunded increase" is built into the budget for the following year.
- ➔ **Balance current year revenue with current year expenses.**
 - Using fund balance to finance a program creates a "built-in increase" in the future. It is not unlike the idea of using one-time funding for ongoing expenses.



Budget Principles

- ➔ Compliance with adopted Budgetary Policies
- ➔ Economic impact on revenues during a recession (Sales Tax, Business License, Building Permits)
- ➔ Sandy Springs legislated restrictions:
 - 4.731 Legislative Millage Rate cap
 - 3% Residential growth cap



Planning Assumptions

- Significant decline in operating revenues
- Continue CIP-T/P/F programs \$10-\$12.5M
- City facilities land acquisition \$4M
- Capital contingency \$2.5M
- E-911 Center operation \$915k
- Police Fleet Replacement Program \$880k
- Citywide Software Acquisition \$500k
- Continued EMS subsidy for enhanced service \$450k
- Community Appearance Program \$225k
- Park Facility Maintenance Program \$200k



Review of FY10 YTD Financials



Fund Balance Reserve

- ➔ **Adopted as part of the approved Budgetary Policy**
- ➔ **Fund Balance is the cash reserve and working capital to cover the following:**
 - Expenditures caused by unforeseen emergencies
 - Shortfalls caused by revenue decline
 - Eliminate short-term borrowing for cash flow purposes
 - Reserve policy calls for no less than three (3) months of operating and debt expenditures (25%)



Anticipated Amount For FY11 Capital

June 30, 2009 Fund Balance	24,946,264
Add: Projected FY10 Revenue	86,290,905
Less: Projected FY10 Expenditures	(85,577,583)
Less: Target Fund Balance (25%)	(20,000,000)
UNDESIGNATED FUND BALANCE	5,659,586
Add: Amount in 2011 Projected for Capital ¹	11,000,000
TOTAL AMOUNT AVAILABLE FOR CAPITAL	16,659,586
Less: Land Acquisition	(4,000,000)
Less: Capital Contingency	(2,500,000)
TOTAL AVAILABLE FOR ALLOCATION	10,159,586

¹ Anticipates using \$1M of \$1,681,474 in Capital Fund Reserve



Review of Council's Adopted Priorities

Citywide Capital Projects (Consolidated Rankings)

1. RANK CATEGORIES (1-16)

2. Rank Projects Within Each Category

PRIORITY		Rank	Est. Allocation
1	Pavement Management/Resurfacing	(Rank 1-2)	2,000,000
	Resurfacing	1	
	Reconstruction	2	
2	Stormwater Maintenance Program		1,500,000
3	Sidewalk Program	(Rank 1-2)	1,500,000
	Continue Gap Fill and Extension (Collector and Arterial)	1	
	Neighborhood Sidewalk Program	2	
4	Morgan Falls Road Concept Design / Construction		1,500,000
5	Abernathy Linear Park Phase III (P-0002)		500,000
6	Heritage Bluestone Building		1,340,000
7	Intersection Improvement Program		500,000
8*	Traffic Management System		250,000
8*	Bridge Maintenance Program		500,000
10	Lost Corner Preserve		200,000
11	Second Gymnastics Facility		500,000
12	Chattahoochee River Bridge / Roswell Road		360,000
13*	Cliftwood / Carpenter at Roswell Road Intersection		250,000
13*	Spalding Drive at Mt. Vernon Road Intersection		500,000
15*	Roswell Road; Glenridge to Abernathy Access Management Study		50,000
15*	John Ripley Forbes Big Trees Forest Preserve		100,000
* Equal Averages			11,550,000



Updated Planning Assumptions

Consensus on original assumptions plus:

- ➔ Undesignated Fund Balance Allocation
- ➔ Capital Priorities





FY2011 Budget Presentation May 25, 2010

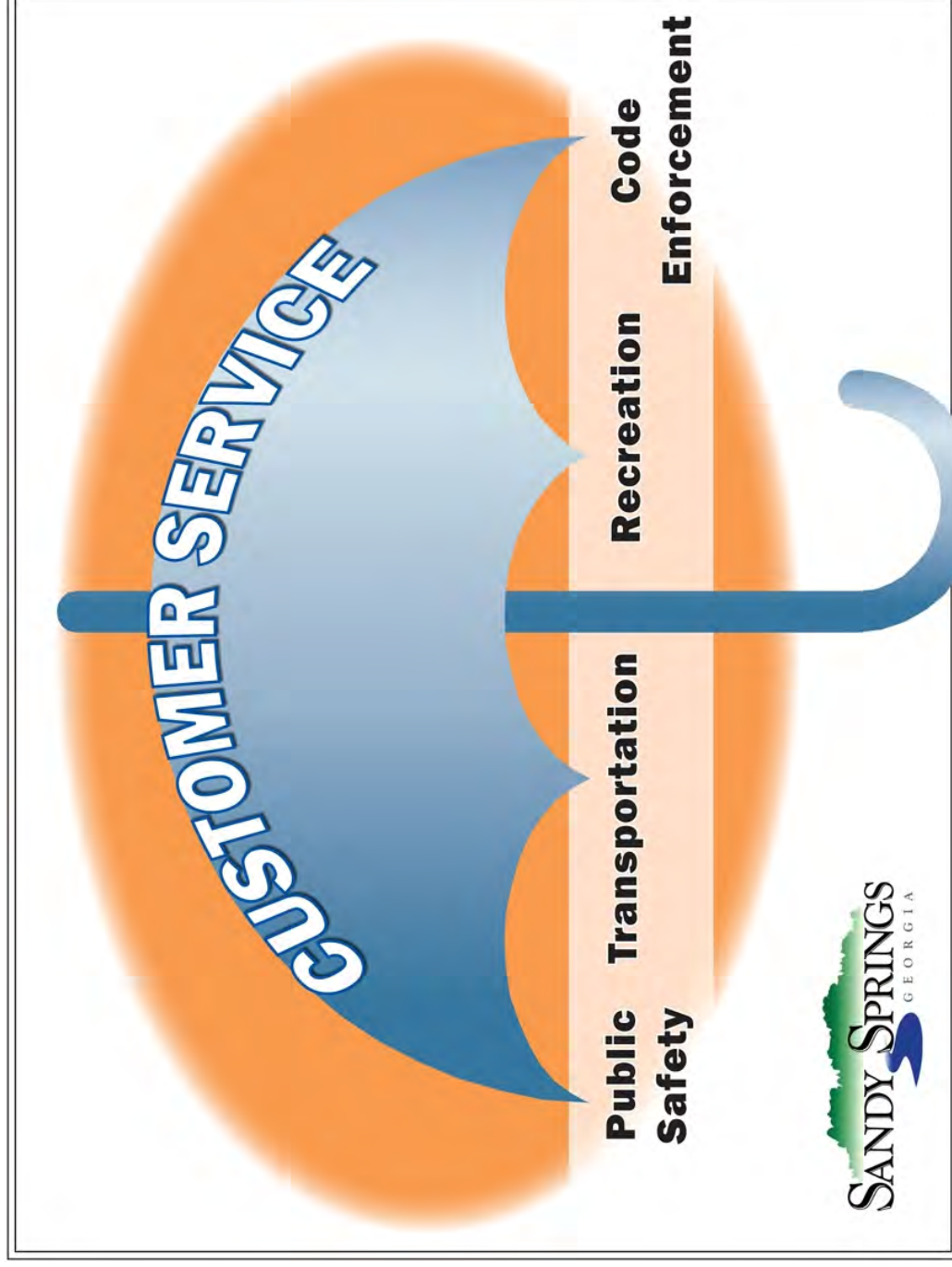
John McDonough, City Manager

FY2011 Budget Calendar

- ➔ **May 25 5:00pm City Council Budget Presentation
(Proposed Budget)**
- ➔ **June 1 6:00pm 1st Public Budget Hearing**
- ➔ **June 15 6:00pm Final Public Budget Hearing & Adoption**
- ➔ **TBD 1st Public Hearing on Millage Rate**
- ➔ **TBD 2nd Public Hearing on Millage Rate**
- ➔ **TBD 3rd Public Hearing on Millage Rate and Adoption**



Review of Council's Adopted Priorities



Budget Goals for FY2011

- ➔ Continue to enhance Public Safety capabilities
- ➔ Ensure financial stability
- ➔ Address capital deficiencies that exist city wide by investing fund balance into transportation, parks and facilities capital improvement program
- ➔ Continue to leverage the flexibility of the public private partnership model by scaling resources to meet projected demand for services



Budget Highlights for FY2011

- Enhancement of public safety services
- Budget includes \$11.96M for the Capital Improvement Program
- City facilities land acquisition \$3.5M
- Capital contingency \$2.5M
- E-911 Center operation \$915k
- Police Fleet Replacement Program \$880k
- Citywide Software Acquisition \$600k
- Continued EMS subsidy for enhanced service \$450k
- Information/IT Services \$250k
- Community Appearance Program \$225k
- Park Facility Maintenance Program \$200k



Update 2010 Gross Digest Status

- ➔ **The Value in Disputes must be below 3% in order to finalize the 2010 Digest,**
 - The Tax Assessor expects this to be accomplished within the next two weeks
- ➔ **Once completed, they will submit the 2010 Digest to the Department of Revenue to receive the required Letter of Authorization to proceed to lift the TCO;**
 - Once lifted, they will compile and release the estimated 2010 Digest calculation
- ➔ **Special meeting for Millage Rate Adoption**



In the News...

➡ **Fulton County to begin mailing Assessment Notices**

“Ninety percent of the notices will show a reduction in value. Because of new state regulations we have to include foreclosures and bank sales, and that, along with the downturn in the economy, is a major factor in the decreasing property values.”

Fulton County Chief Appraiser Burt Manning on Fulton County Web site

➡ **Homeowners File Lawsuit To Halt Fulton Property Tax Bills**

ATLANTA -- A group of taxpayers filed a lawsuit this afternoon accusing Fulton County of overbilling thousands of homeowners. The suit asks a judge to keep the county from sending out its tax bills until the correct property values are determined.

WSB-TV, May 13, 2010



FY2011 General Fund Budget Summary

Revenue \$77,926,141

Expenditures 83,068,402

Use of Fund Balance \$5,142,261



Anticipated Amount For FY11 Capital

June 30, 2009 Fund Balance	\$24,946,264
Add: Projected FY10 Revenue	87,022,468
Less: Projected FY10 Expenditures	(86,801,738)
Less: Target Fund Balance (25%)	(20,000,000)
UNDESIGNATED FUND BALANCE	5,166,994
Add: General Fund 2011 Contribution	11,992,739
Add: Capital Reserve	1,681,474
TOTAL AMOUNT AVAILABLE FOR CAPITAL	18,841,207
Less: Land Acquisition	(3,500,000)
Less: Capital Contingency	(2,500,000)
TOTAL AVAILABLE FOR ALLOCATION	\$12,841,207



FY2011 Allocations to Capital Projects

Capital Project Budget	\$17,960,000
General Fund Transfer	(16,700,000)
Use of Capital Reserve	(1,260,000)
<hr/>	
Total	\$ 0



General Fund Revenues (Excluding Fund Balance)

Revenue Description	2011 Budget	Percent
Real/Personal Property Tax	\$27,186,474	34.9%
Local Option Sales Tax	19,250,000	24.7%
Business & Occupational Tax	8,000,000	10.3%
Franchise Fees	8,279,253	10.6%
Insurance Premium Tax	4,318,642	5.5%
All Other ¹	10,891,772	14.0%
Grand Total	\$77,926,141	100%

¹All Other is comprised primarily of Municipal Court, \$4,500,000; Alcoholic Beverage license and Excise tax \$1,544,965; Motor Vehicle Tax \$1,144,028; Hotel/Motel Tax \$940,152; and Recreation Fees \$504,405.



Revenue FY2010 vs. FY2011

	2010 Projected Actual	2011 Budget	Variance
Property Taxes	\$30,893,720	27,186,474	(3,707,246)
Local Option Sales Tax	20,276,882	19,250,000	(1,026,882)
Business & Occupational Tax	10,147,915	8,000,000	(2,147,915)
Franchise Fees	8,440,214	8,279,253	(160,961)
Insurance Premium Taxes	4,756,465	4,318,642	(437,823)
Other Revenues	12,507,270	10,891,772	(1,615,499)
Total Revenues	\$87,022,468	\$77,926,141	(\$9,096,327)



General Fund Expenditures by Category

Expenditure Description	2011 Budget	Percent
Public Safety	\$28,319,010	34.1%
Government Services Contracts	24,850,000	29.9%
Capital Improvement Program	16,700,000	20.1%
All Other Departments ¹	9,059,392	10.9%
Public Works	2,715,000	3.3%
Recreation and Parks	1,425,000	1.7%
Grand Total	\$83,068,402	100%

¹All Other Departments includes City Council, City Manager, Finance, Legal, Municipal Court, General Administration and Contingencies.



Expenditures FY2010 vs. FY2011

	2010 Projected Actual	2011 Budget	% Change
City Council	153,948	153,289	-0.43%
City Manager	713,988	696,511	-2.45%
Contingency	1,735,000	1,700,000	-2.02%
General Operations	1,878,475	2,449,116	30.38%
Finance	376,069	1,211,937	222.26%
Legal	708,000	808,000	14.12%
Facilities & Buildings	1,520,400	1,550,200	1.96%
City Clerk	606,386	145,484	-76.01%
Municipal Court	420,500	709,315	68.68%
Police	16,851,352	16,364,423	-2.89%
Fire	9,726,641	9,909,027	1.88%
Emergency Services	1,491,000	1,628,600	9.23%
Public Works	2,234,365	2,715,000	21.51%
Recreation	997,500	1,325,000	32.83%
Community Development	52,500	52,500	0.00%
Anne Frank Park	160,000	100,000	-37.50%
Capital Contribution	23,681,842	16,700,000	-29.48%
Government Services Contracts	26,442,660	24,850,000	-6.02%
Total General Fund:	89,750,626	83,068,402	-7.45%



General Fund Expenditures Contingency Detail

Description	2011 Budget
Salary Adjustment	\$400,000
Business Audit Settlement	300,000
Fire Department	300,000
Police Department	300,000
Matching Grants	250,000
City Manager Contingency	150,000
Grand Total	\$1,700,000



Public Safety Enhancements

- Update Public Safety Radio Infrastructure
- Community Policing Program to include an Explorer Program and Citizens on Patrol
- Implement first round of the vehicle replacement program by replacing 34 police vehicles
- Fire Hydrant Inspection Program to cover the inventory and inspection of the City's 3,000 fire hydrants
- Lucas Chest Compression Systems for each rescue unit and quints to improve victims chance of survival in cardiac arrest
- Replacement of personal protective equipment of 35 sets of fire fighter turn out gear



FY2011 Capital Priority Projects

Property Acquisition	\$3,500,000	18.6%
Capital Contingency	2,500,000	13.9%
Pavement Management/Resurfacing	2,500,000	13.9%
Sidewalks Program	1,850,000	10.3%
Stormwater Maintenance	1,800,000	10.0%
Morgan Falls Road	1,500,000	8.4%
Heritage Bluestone	1,500,000	8.4%
Abernathy Park Project	500,000	2.8%
Intersection Improvement Program	500,000	2.8%
Bridge Program	500,000	2.8%
Gymnastics Facility	500,000	2.8%
Chattahoochee River Bridge/Roswell Road	360,000	2.0%
Traffic Management System	250,000	1.4%
Lost Corners Preserve	200,000	1.2%
Total	\$17,960,000	100.0%



FY2011 Other Funds

	FY09 Actual Revenues	FY10 Projected Revenues	FY11 Budgeted Revenues
Confiscated Assets Fund	314,679	156,500	450,000
Emergency 911 Fund	0	2,250,000	2,843,861
Federal Grant Fund	2,770,853	700,000	1,668,027
Community Development Block Grant	0	584,487	1,227,615
Donations Fund	17,397	28,000	87,794
Hotel/ Motel Fund	3,692,621	3,365,000	3,291,848
Capital Projects Fund¹	30,238,187	25,000,000	65,298,921
Impact Fee Fund	85,003	26,000	144,976
Stormwater Management Fund	1,800,000	1,787,000	2,775,872

¹Capital Projects Fund includes all unspent capital contributions from all sources since fund inception.

