



FY2008 Budget Presentation

FY2008 Budget Calendar

- March – April Departmental Budget Hearings/Finance Review Phase
- April – May Senior Management/Mayor Review Phase
- May 22 City Council Budget Presentation (Proposed Budget)
- June 5 First Public Hearing/Budget Workshop
- June 12 Second Public Hearing/Budget Workshop
- June 19 Final Public Hearing & Adoption, City Council

Budget Goals for FY2008

- Continue to enhance Public Safety capabilities.
- Ensure financial stability.
- Implementation of a transportation, parks and facilities capital improvement program.
- Continue to leverage the efficiencies of the public private partnership model by investing in targeted enhancements that improve responsiveness.

Budget Approach for FY2008

- Budget – Financial Plan enacted to support the City Council’s adopted goals and priorities
- Focuses resource allocation on improving **customer service**
- Conservative estimates
- Holds Department and Division levels accountable for expenditures in their respective areas
- Adhere to fund balance reserve policy



Budget Approach for FY2008

- Fully fund FY08 TIP program/LARP
- Funding for operational baseline adjustments
- Funding for public safety enhancements
- Funding for general government enhancements
- Funding for CIP-Transportation
- Funding for CIP-Facilities
- Funding for CIP-Parks



Budget Highlights for FY2008

- Budget calls for no millage rate increase or fee increase.
- Salary adjustment of 5% for City employees and funding for a bonus merit program.
- Funding for 227 FTEs (Full-time equivalent).
- Funding for Police Services consisting of 121 FTEs (110 sworn).
- Funding for Fire/EMS Services consisting of 100 FTEs (89 FTE and 11 part-time).

Budget Highlights for FY2008

- Funding for Impact Fee Program Study.
- Funding for Emergency Stormwater Repairs.
- Funding for Stormwater Utility Study.
- Funding for utility inventory.
- Continued funding for E-911 through Intergovernmental Services Agreement with Fulton County.
- Continued funding for jail services through Intergovernmental Services Agreement with Irwin County, Doraville, City of Roswell.
- Continued funding for EMS medical direction through partnership with Emory University Dept. of Emergency Medicine.

Budget Highlights for FY2008

- Initial funding for volunteer fire department program.
- Initial funding for police reserve program.
- Enhanced funding for EMS professional certification.
- Funding for community appearance enhancements.
- Funding to enhance municipal court services.
- Funding to enhance building and development services.
- Funding to enhance general administrative operations.
- Funding for implementation for a long-term transportation, parks and facility Capital Improvement Program.
- Funding in support of adopted Non-Profit policy.

FY2008 General Fund Budget Summary

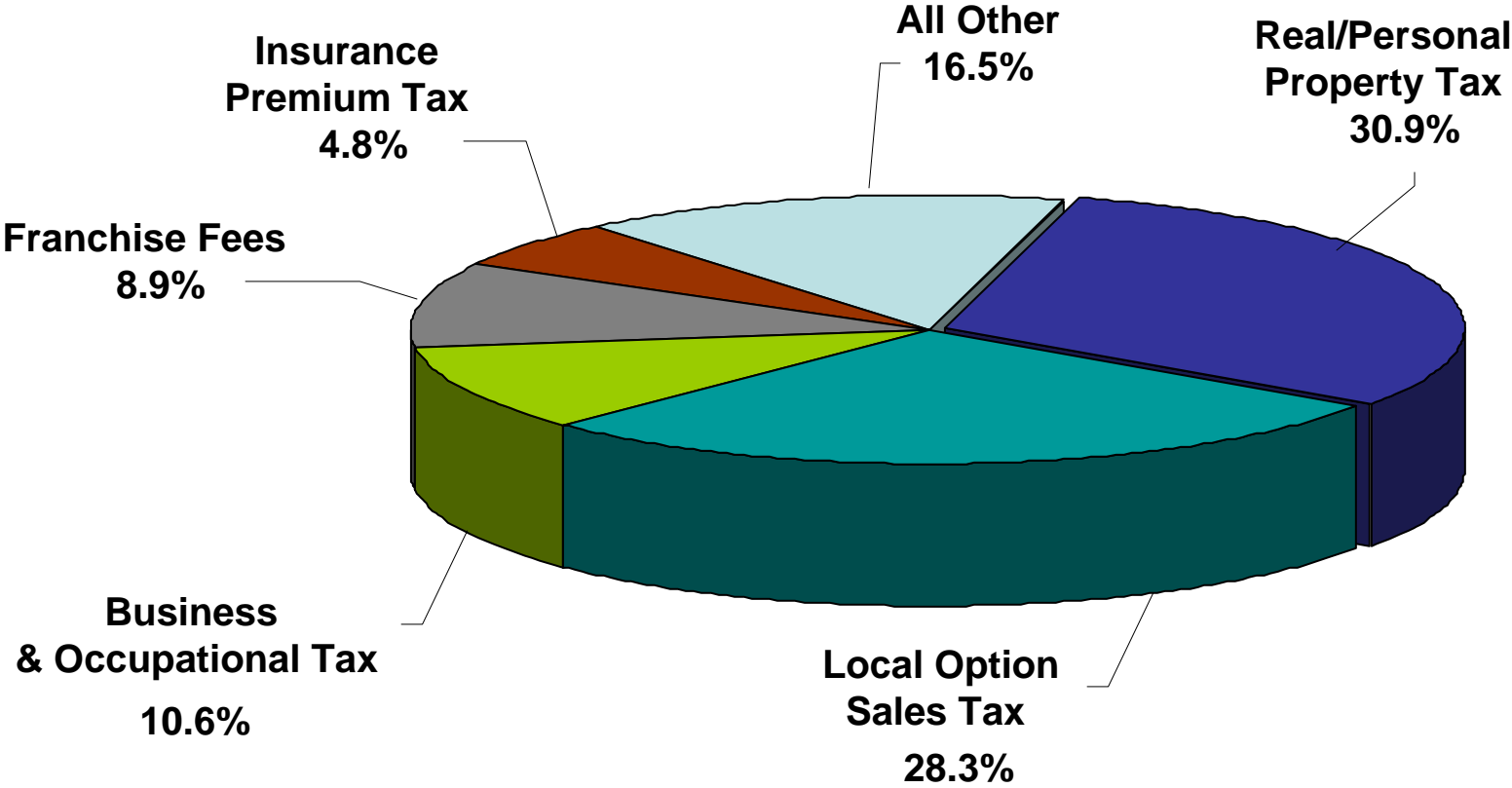
Revenue	\$79,418,000
Expenditures	\$79,418,000
Fund Balance	\$0

General Fund Revenues

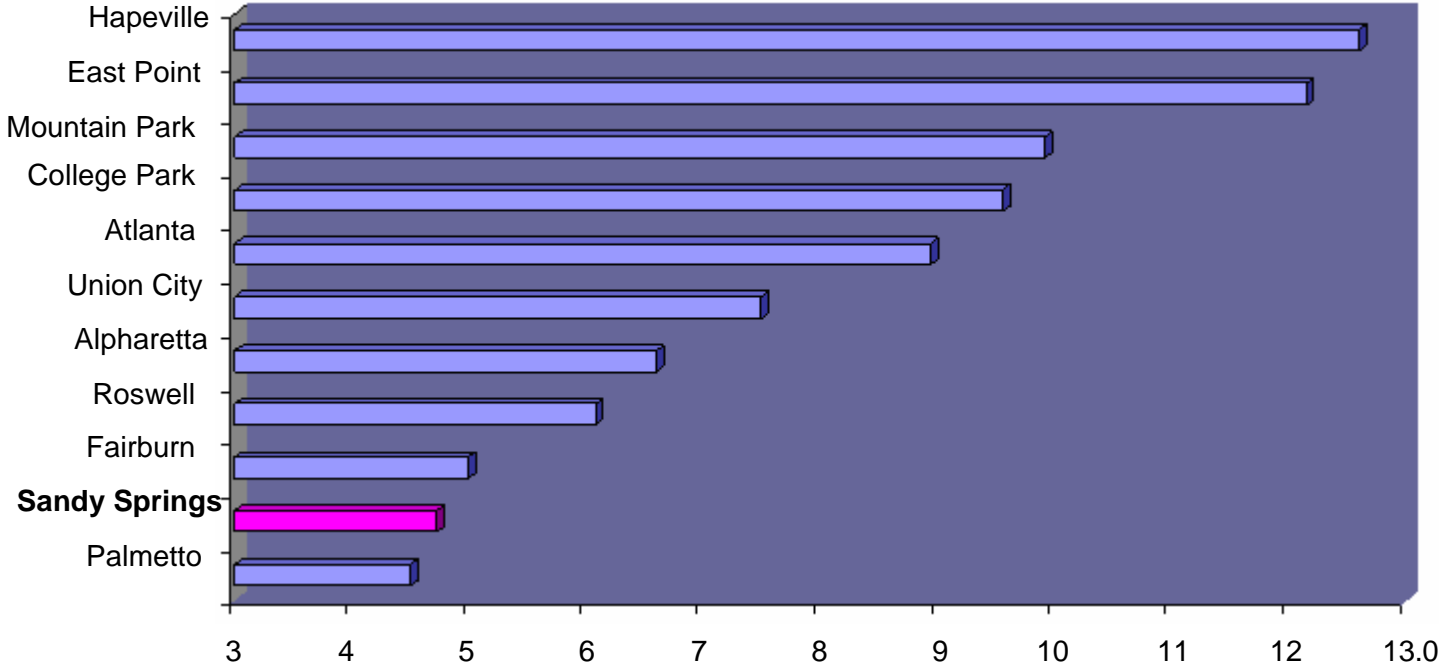
Revenue Description	2008 Budget	Percent	Cumulative
Real/Personal Property Tax	\$24,556,000	30.9%	30.9%
Local Option Sales Tax	\$22,500,000	28.3%	59.2%
Business & Occupational Tax	\$8,434,000	10.6%	69.8%
Franchise Fees	\$7,058,000	8.9%	78.7%
Insurance Premium Tax	\$3,800,000	4.8%	83.5%
All Other	\$13,070,000	16.5%	100.0%
Grand Total	\$79,418,000		100.0%

Note: *All Other* is comprised primarily of Alcohol Beverage license and Excise taxes \$2,272,000; Municipal Court, \$2,213,000; Building Permits, \$1,750,000; Motor Vehicle Tax \$1,409,000; Hotel/Motel Tax \$1,171,000 ; and Recording Intangible Taxes \$531,000.

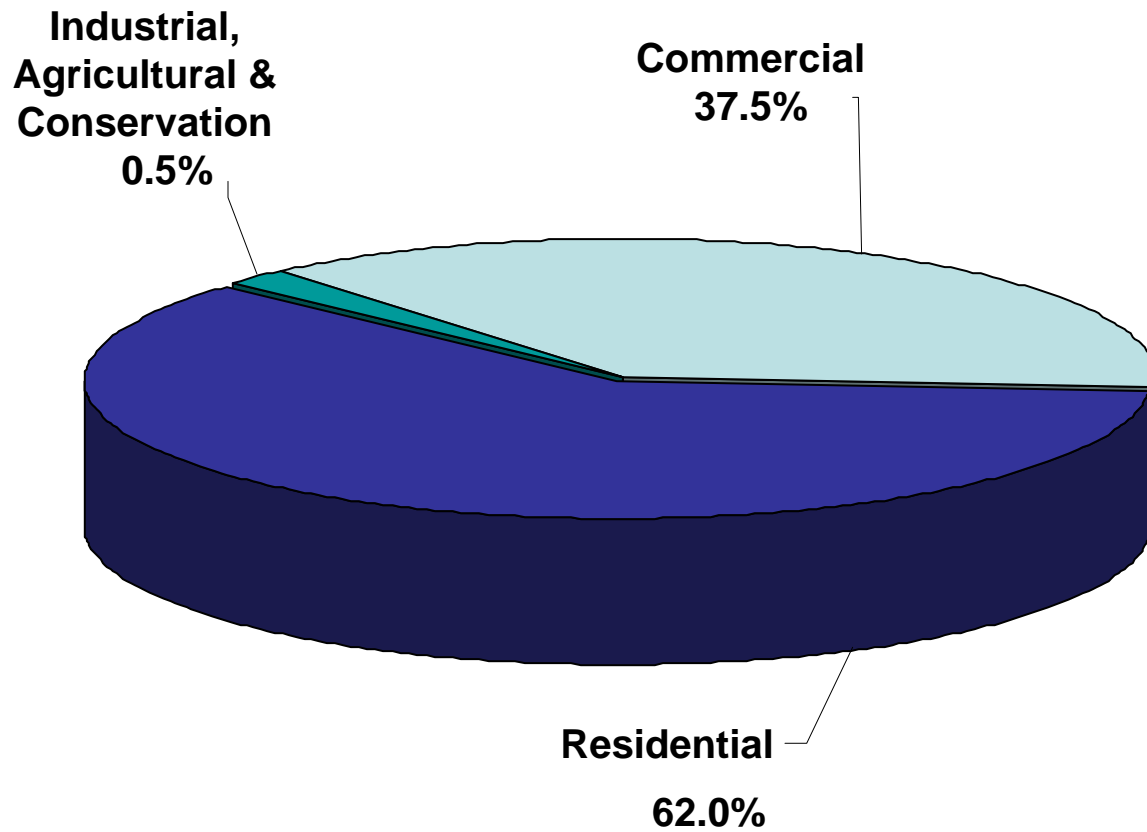
Sandy Springs FY2008 General Fund Proposed Budget Major Revenue Categories



Sandy Springs FY2008 General Fund Proposed Budget City Millage Rate Comparison



2007 Gross Digest Analysis



Floating Homestead Exemption

- Charter-mandated millage cap of 4.731

Senate Bill 610 – Floating Homestead Assessment:

For residential property where a homestead exemption has been filed, the impact of any reassessment is limited to the lesser of 3% or the CPI for **only Fulton County and Sandy Springs operations**. Reassessments in excess of 3% or CPI are offset by a corresponding increase in the homestead exemption.

The **3% limitation does not apply** to Fulton County School Operations, Fulton County School Bond, Fulton County Bond and State.

Property owners may experience an increase above the 3% cap due to a higher reassessment from the non-exempted taxing authorities or by these taxing authorities, increasing their millage rate.

General Fund Expenditures by Category

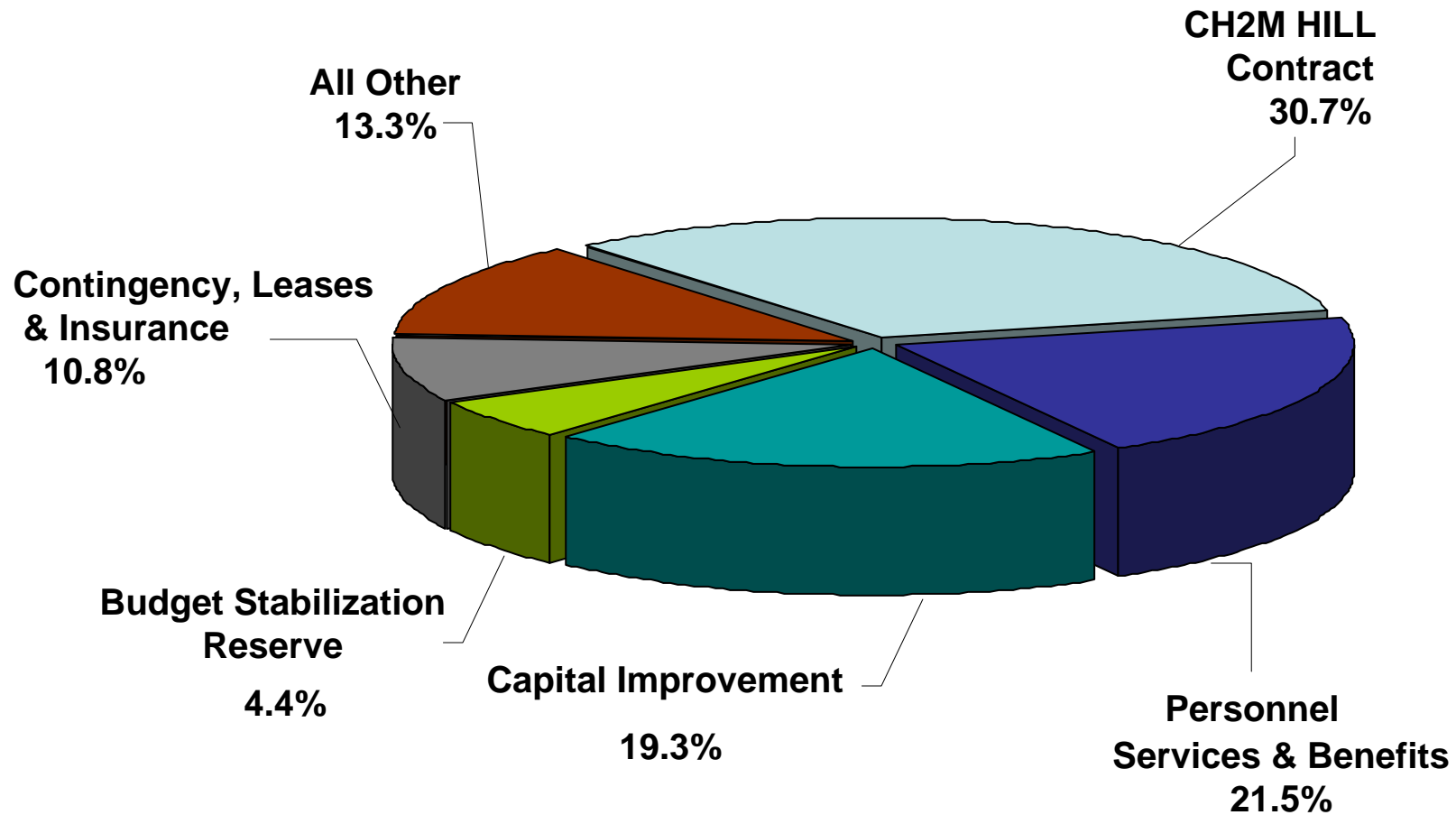
Description	2008 Budget	Percent
CH2M HILL Contract ¹	\$24,303,917	30.7%
Personnel Services & Benefits	\$17,075,489	21.5%
Capital Improvement	\$15,365,000	19.3%
Contingency, Lease & Insurance	\$8,604,028	10.8%
Budget Stabilization Reserve	\$3,500,000	4.4%
All Other ²	\$10,569,566	13.3%
Grand Total	\$79,418,000	100.0%

Note¹: CH2M HILL Contract reflects last six months of Year-two contract at \$24,500,000 that included start-up costs and the first six months of Year-three contract at \$25,191,073.

Note²: Primarily reflects CH2M HILL enhancements \$1,804,400, professional services \$1,731,547, utilities \$1,145,000, fuel costs \$794,180, jail services \$775,800 and legal services \$766,000.

Sandy Springs FY2008 General Fund Proposed Budget

Major Expenditure Categories



Public Safety Enhancements

■ Police

• Uniform Patrol	2 FTE	\$202,793	2 patrol vehicles
• NET Team	3 FTE	\$340,125	3 patrol vehicles
• Support Bureau	3 FTE	\$147,760	civilians
• Reserve Program	0	\$125,000	
• Total	8 FTE	\$815,678	

■ Fire/EMS

• EMS Services	6 FTE	\$415,491	QRV
• Total	6 FTE	\$415,491	



General Government Enhancements

■ General Administration	\$242,439	13.4%
■ Municipal Court	\$609,417	33.8%
■ Community Appearance	\$545,400	30.2%
■ Development Services	\$407,144	22.6%
■ Total	\$1,804,400	100.0%

General Fund Expenditures by Category

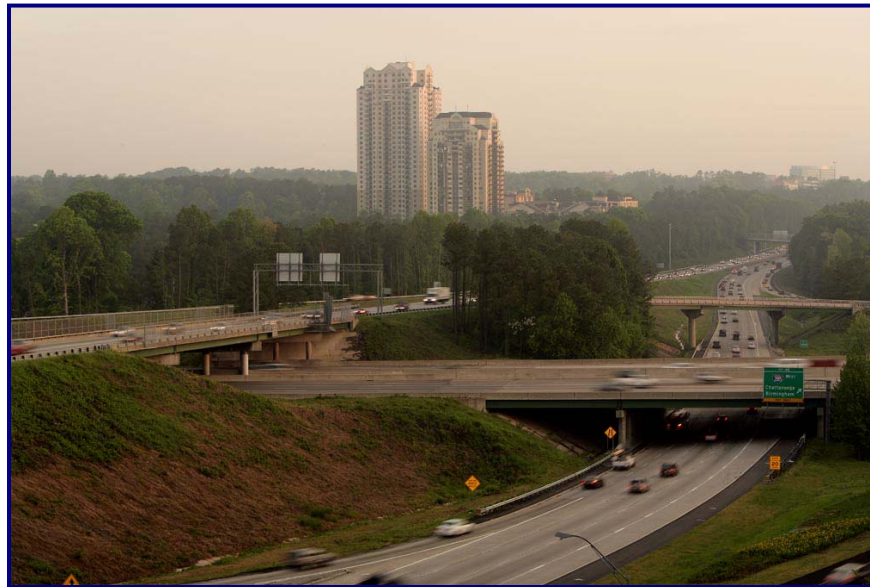
Leasing Detail

Description	2008 Budget	Percent
Fire Capital Equipment Lease	\$947,584	19.1%
Police Capital Equipment Lease	\$2,318,244	46.8%
Building Operating Leases ¹	\$1,688,200	34.1%
Grand Total	\$4,954,028	100.0%

Note¹: City Hall Lease \$948,200, Police Lease \$455,000 and Fire COPS Payment \$285,000.

CIP Priorities

- Citywide Capital Projects (Consolidated Rankings)



FY 08 CIP-Transportation Priority Projects

▪ Repaving Program	\$3,500,000	33.4%
▪ 05, 06, & 07 LARP	\$2,500,000	23.8%
▪ Intersection Improvements	\$1,000,000	9.5%
▪ Traffic Management Program	\$1,000,000	9.5%
▪ Project/Construction Management	\$750,000	7.1%
▪ TIP Program Allocation	\$500,000	4.8%
▪ Sidewalks Program	\$250,000	2.4%
▪ Bridge Program	\$250,000	2.4%
▪ Stormwater – Priority I	\$250,000	2.4%
▪ CIP – contingency (3%)	\$490,000	4.7%
▪ Total	\$10,490,000	100%
▪ Note: Reflects 68.3% of total capital allocation		

FY 08 CIP-Facility Priority Projects

■ Police/Court Facility Program	\$2,750,000	91.7%
■ EOC Program-Phase I	\$250,000	8.3%
■ Total	\$3,000,000	100%
■ Note: Reflects 19.5% of total capital allocation		

FY 08 CIP-Parks Priority Projects

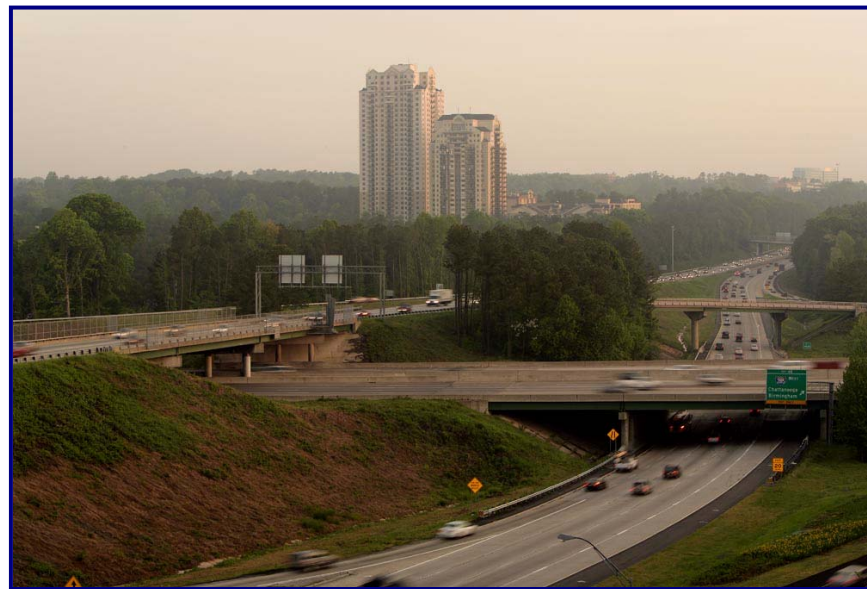
■ Abernathy Park Land Acquisition	\$1,125,000	60%
■ Recreation Improvements Program	\$750,000	40%
■ Total	\$1,875,000	100%

Note: Reflects 12.2% of total capital allocation



CIP Priorities

- Citywide Capital Projects (Consolidated Rankings with Budget Amounts)



General Fund Expenditures by Category

Operating Transfer Out Detail

Description	2008 Budget
Road Program ¹	\$500,000
Capital Improvement Program ²	\$15,365,000
Grand Total	\$15,865,000

Note¹: The Solid Waste Fund has \$500,000 allocated for road resurfacing that is not reflected in this General Fund transfer.

Note²: Base allocation is primarily \$6,000,000-paving/repaving program, facility program \$2.75 M, Abernathy Park acquisition \$1.25 M, intersection improvements \$1 M and traffic management program \$1 M.

General Fund Expenditures by Category

Contingency Detail

Description	2008 Budget	Percent
Salary Adjustment	\$500,000	20.8%
Dalrymple Land Acquisition	\$500,000	20.8%
Business Audit Contract	\$400,000	16.7%
Fire Department	\$300,000	12.5%
Police Department	\$300,000	12.5%
Matching Grants	\$250,000	10.4%
City Manager Contingency	\$150,000	6.3%
Grand Total	\$2,400,000	100.0%

Direct Expenditures in Support of City Priorities

Major Functional Area	Base	Capital	Contingency	Studies	Combined
Public Safety	\$25,727,070	\$3,000,000	\$600,000	\$0	\$29,327,070
Transportation	\$9,506,920	\$10,490,000	\$0	\$0	\$19,996,920
Planning/Zoning	\$6,722,120	\$0	\$0	\$500,000	\$7,222,120
Parks	\$1,256,496	\$1,875,000	\$500,000	\$0	\$3,631,496
Total	\$43,212,606	\$15,365,000	\$1,100,000	\$500,000	\$60,177,606
				2008 Budget Percent	\$79,418,000 75.8%

FY2008 Hotel/Motel Fund Budget Summary

Revenues	\$4,540,090
Expenditures	\$4,540,090
Fund Balance	\$0

Hotel/Motel Fund Revenues

Revenue Description	2008 Budget	Percent
Fund Balance	\$440,090	
Hotel/Motel Taxes	\$4,100,000	
Grand Total	\$4,540,090	100.0%

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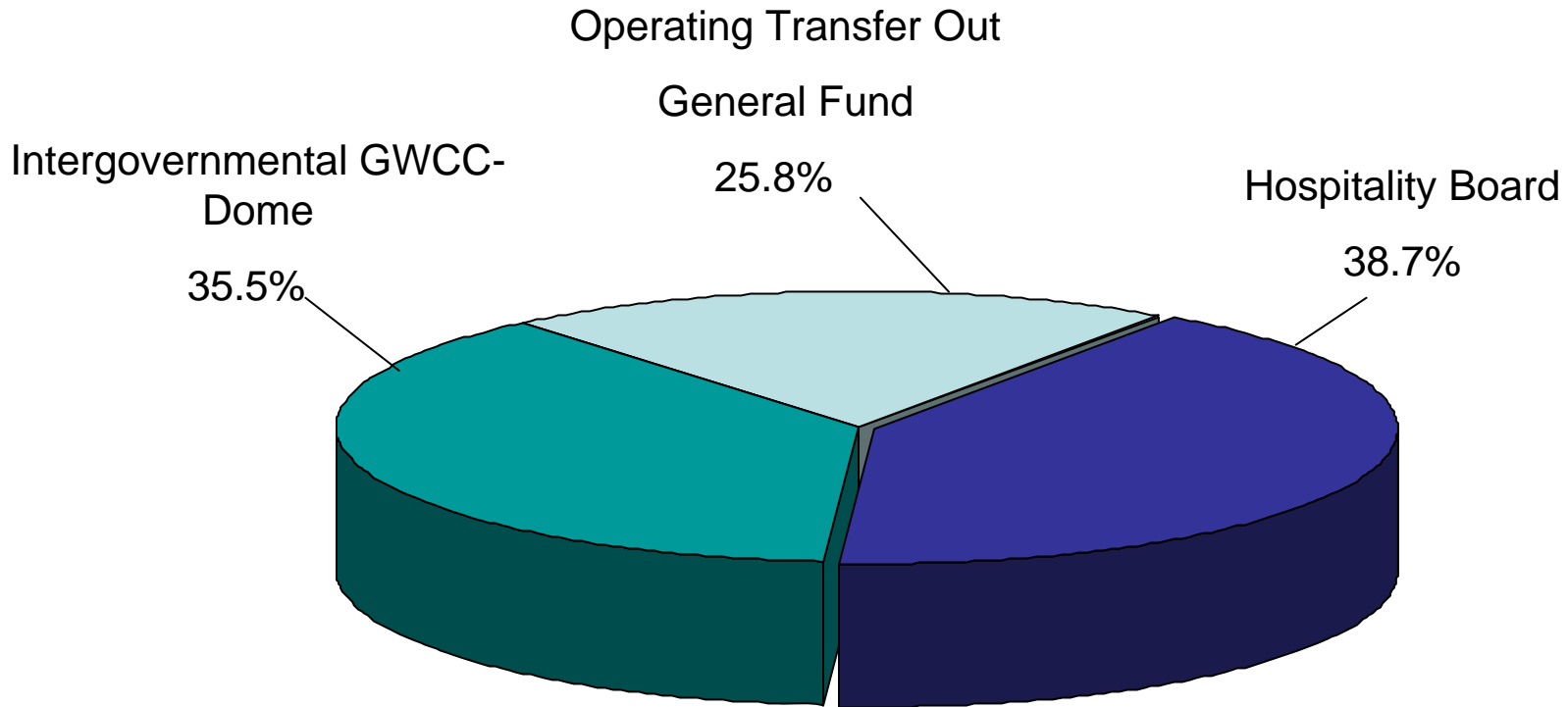
Note: Authorized under O.C.G.A. Title 48-13-51(a) Paragraph 5 with 39.3% being contractually obligated for debt servicing of the Georgia World Congress Center Dome; 32.14% required to be spent towards “tourism related activities” and the remainder being available for General Fund expenditures.

Hotel/Motel Fund Expenditures by Category

Description	2008 Budget	Percent
Hospitality Board	\$1,758,090	38.7%
Intergovernmental-GWCC-Dome	\$1,611,000	35.5%
Transfer to General Fund	\$1,171,000	25.8%
Grand Total	\$4,540,090	100.0%

Note: Authorized under O.C.G.A. Title 48-13-51(a) Paragraph 5 with 39.3% being contractually obligated for debt servicing of the Georgia World Congress Center Dome; 32.14% required to be spent towards "tourism related activities" and the remainder being available for General Fund expenditures.

Sandy Springs FY2008 Hotel/Motel Fund Proposed Budget Major Expenditure Categories



FY2008 Solid Waste Fund Budget Summary

Revenues	\$500,000
Expenditures	\$500,000
Fund Balance	\$0

Solid Waste Fund Revenues

Revenue Description	2008 Budget	Percent
Solid Waste Franchise Fee	\$500,000	100.0%
Grand Total	\$500,000	100.0%

Note: Nonexclusive Franchise Agreement for waste haulers operating with Sandy Springs city limits.

Solid Waste Fund Expenditures by Category

Description	2008 Budget	Percent
Street Resurfacing Program	\$500,000	100.0%
Grand Total	\$500,000	100.0%

Note: This is in addition to the \$6,000,000 General Fund transfer budgeted for the Road Program.

Budget Summary for FY2008

- Focuses resources on Customer Service.
- Budget allocates resources in order to improve Customer Service.
- Budget continues to leverage the efficiencies of the public-private partnership model by investing in targeted enhancements that improve responsiveness.
- Budget includes \$15.4 M for the Capital Improvement Program.
- Budget includes \$2.7 M in contingency funds for unforeseen circumstances.
- Budget has lease payments of \$3.4 M for Public Safety related equipment purchases valued at \$14.9 M.



Questions?



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