



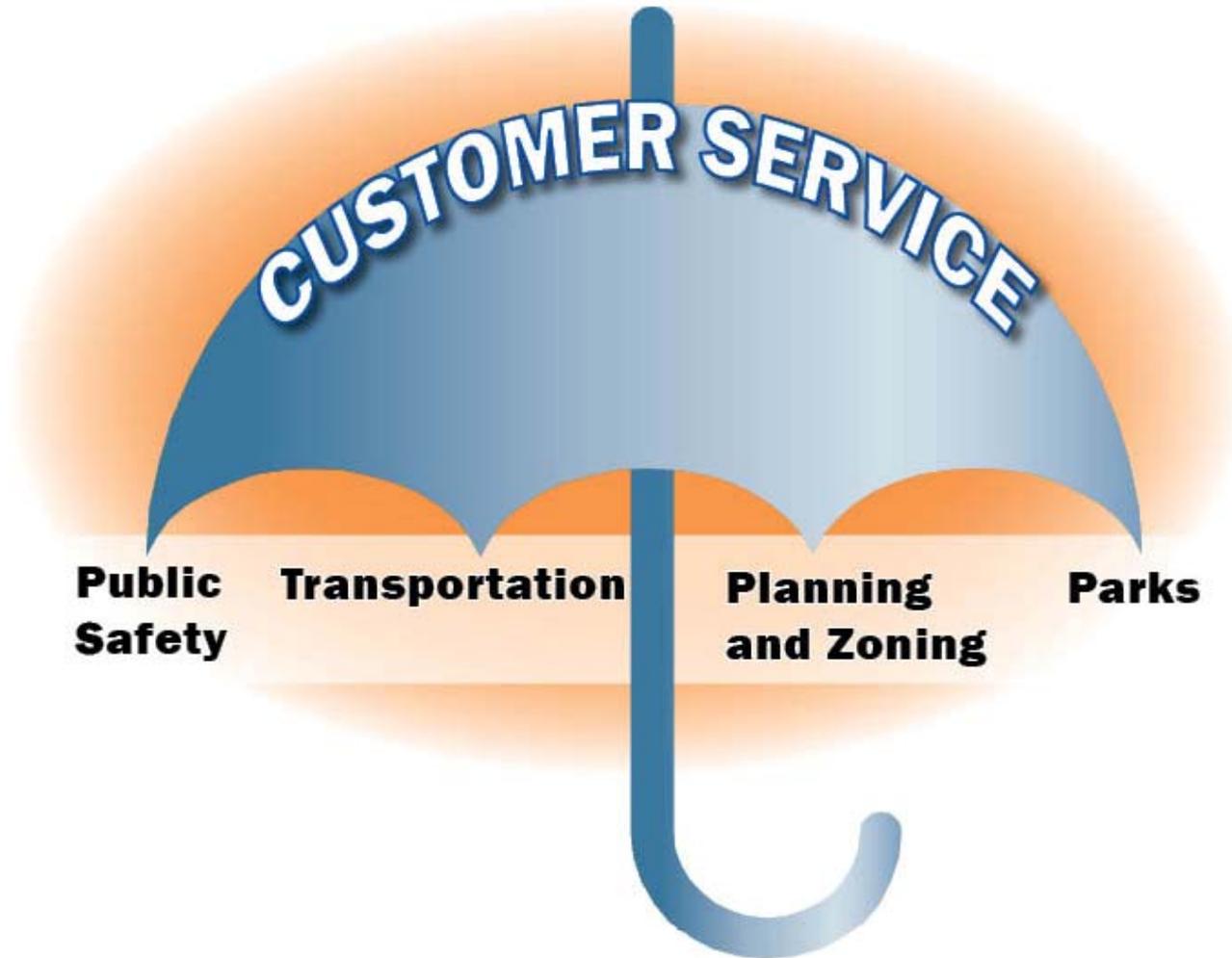
FY2009 Budget Presentation

FY2009 Budget Calendar

- **March – April** **Departmental Budget Hearings/Finance Review Phase**
- **April – May** **Senior Management/Mayor Review Phase**
- **May 27** **City Council Budget Presentation (Proposed Budget)**
- **June 3** **First Public Hearing/Budget Workshop**
- **June 10** **Second Public Hearing/Budget Workshop**
- **June 17** **Final Public Hearing & Adoption, City Council**



Review of Council's Adopted Priorities



2008 Estimated Gross Digest Computation Sheet

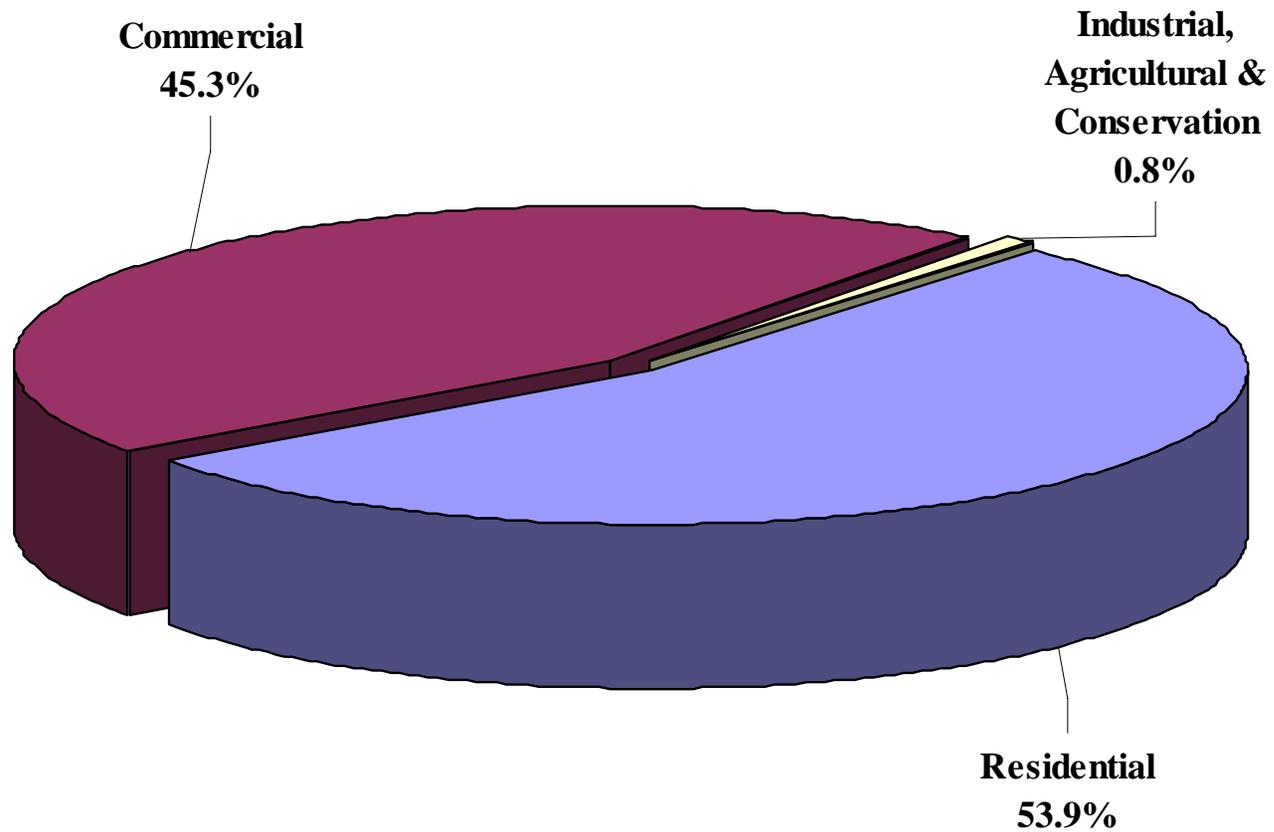
COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2008				
COUNTY	FULTON		TAXING JURISDICTION	SANDY SPRINGS - M&O
INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED				
This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.				
DESCRIPTION	2007 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2008 DIGEST
REAL	6,343,532,560	563,064,810	284,236,390	7,190,833,760
PERSONAL	331,021,543		71,015,027	402,036,570
MOTOR VEHICLES	201,853,880		80,442,150	282,296,030
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	9,918		-9,918	0
GROSS DIGEST	6,876,417,901	563,064,810	435,683,649	7,875,166,360
EXEMPTIONS	624,230,855		73,180,806	697,411,661
NET DIGEST	6,252,187,046	563,064,810	362,502,843	7,177,754,699
	(PYD)	(RVA)	(NAG)	(CYD)
2007 MILLAGE RATE >>>	4.731	2008 PROPOSED MILLAGE RATE >>>		4.545

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE			
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2007 Net Digest	PYD	6,252,187,046	
Net Value Added-Reassessment of Existing Real Property	RVA	563,064,810	
Other Net Changes to Taxable Digest	NAG	362,502,843	
2008 Net Digest	CYD	7,177,754,699	(PYD+RVA+NAG)
2007 Millage Rate	PYM	4.731	
Millage Equivalent of Reassessed Value Added	ME	0.371	(RVA/CYD) * PYM
Rollback Millage Rate for 2008	RR	4.360	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES		
If the 2008 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	4.360
	2008 Millage Rate	4.545
	Percentage Increase	4.24%



2008 Estimated Gross Digest Analysis



Estimated Digest Analysis

- ➔ **Digest reassessment and growth 13.5%**
 - Reassessment 9.0%
 - Growth 4.5%

- ➔ **Residential: 1.7%**
- ➔ **Commercial/Industrial: 10.9%**
- ➔ **All Other: 0.9%**

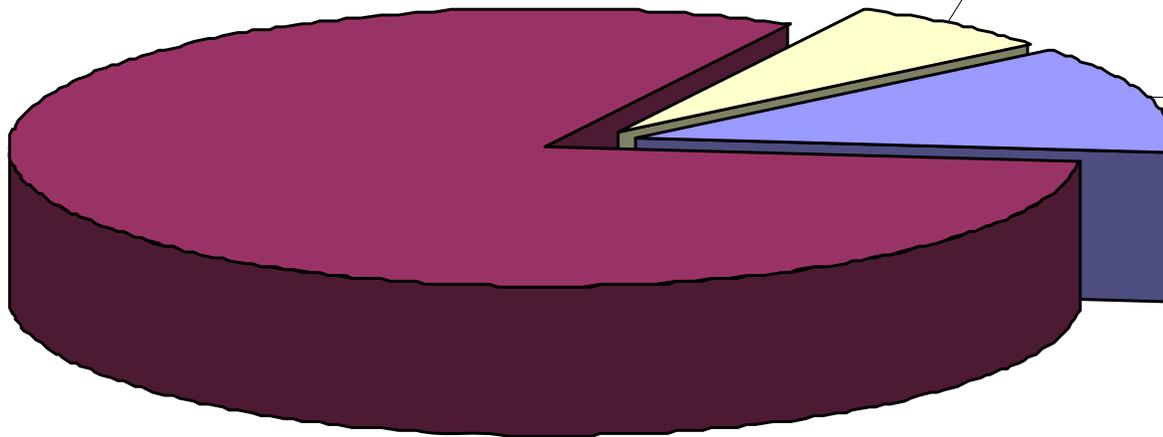


Estimated Digest 9.0% Reassessment

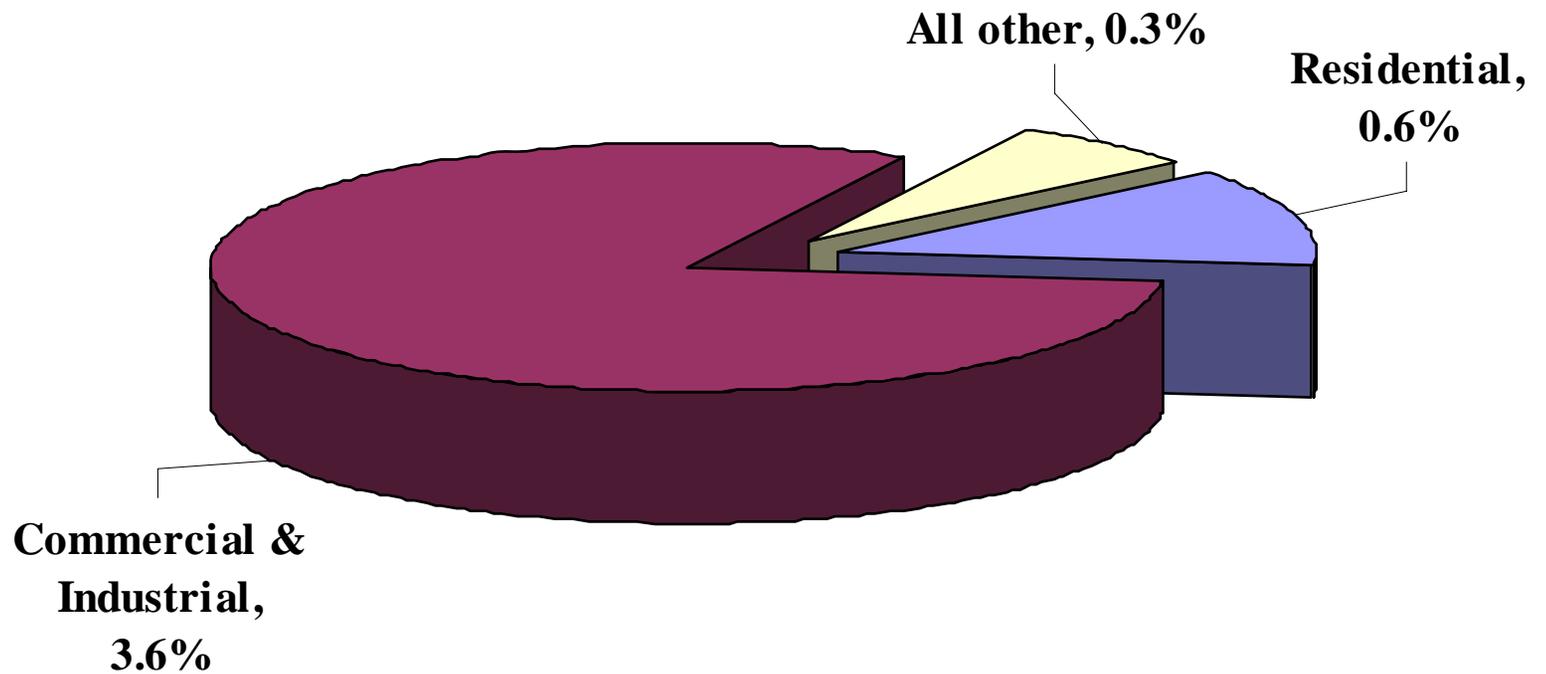
**Commercial &
Industrial, 7.27%**

All other, 0.58%

**Residential,
1.16%**



Estimated Digest 4.5% Growth



Millage Rate Assumptions & Calculation

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>		
	Obtain Appraised Value (Fair Market Value)	Calculate 40% (Assessed Value)	Deduct applicable Homestead Exemption ¹	Calculate Remaining Applicable assessment	Apply applicable Millage Rates ²	taxes owed prior to State Homestead Credit ³	Deduct State Homestead Credit ⁴	Calculate taxes owed ⁵	Variance	Percent
No Rollback										
Sandy Springs	\$600,000	\$240,000	\$15,000	225,000	4.7310	\$1,064.48	\$37.85	\$1,026.63		
Partial Rollback										
Sandy Springs	\$600,000	\$240,000	\$15,000	225,000	4.5450	\$1,022.63	\$36.36	\$986.27	(\$40.36)	-3.93%
Full Rollback										
Sandy Springs	\$600,000	\$240,000	\$15,000	225,000	4.3600	\$981.00	\$34.88	\$946.12	(\$80.51)	-7.84%

¹ Fulton County General and Sandy Springs homestead will increase to offset FMV if property has homestead (3% cap)

² Millage Rates proposed as part of the 2009 budget

³ Divide Millage Rate by 1,000 prior to multiplying by Remaining Applicable assessment

⁴ Represents 8,000 of assessed value multiplied by the applicable millage rate, not applicable to bond levies

⁵ Some residents will receive less of a decrease depending on the assessed value



Summary of Millage Rate Options

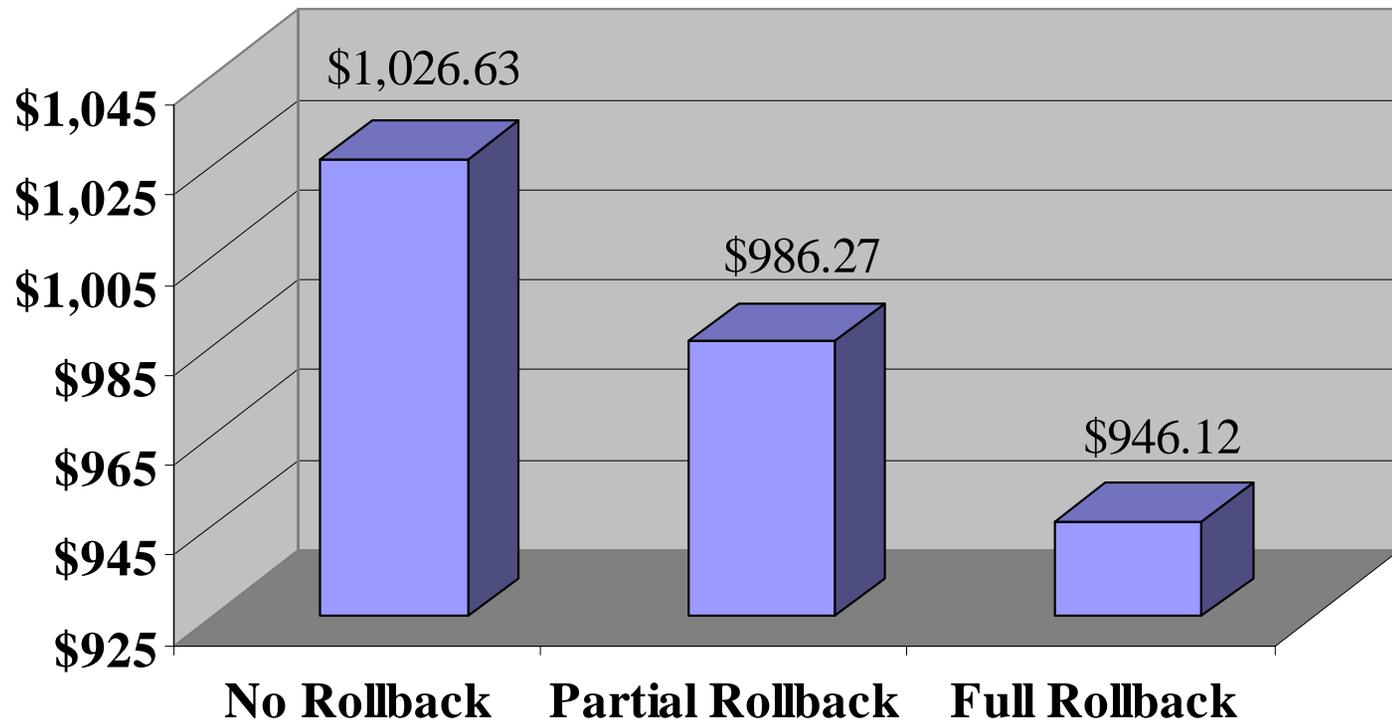
- **No Rollback – 8.51% Property Tax increase (4.731)**
- **Partial Rollback – 4.24% Property Tax increase**
- **Full Rollback – No Property Tax increase**

- **Rollback Impact for \$600,000 FMV Home:**
 - Partial Rollback – 4.545; City (\$1.3M); Homeowner \$40.36/yr
 - Full Rollback – 4.360; City (\$2.7M); Homeowner \$80.51/yr

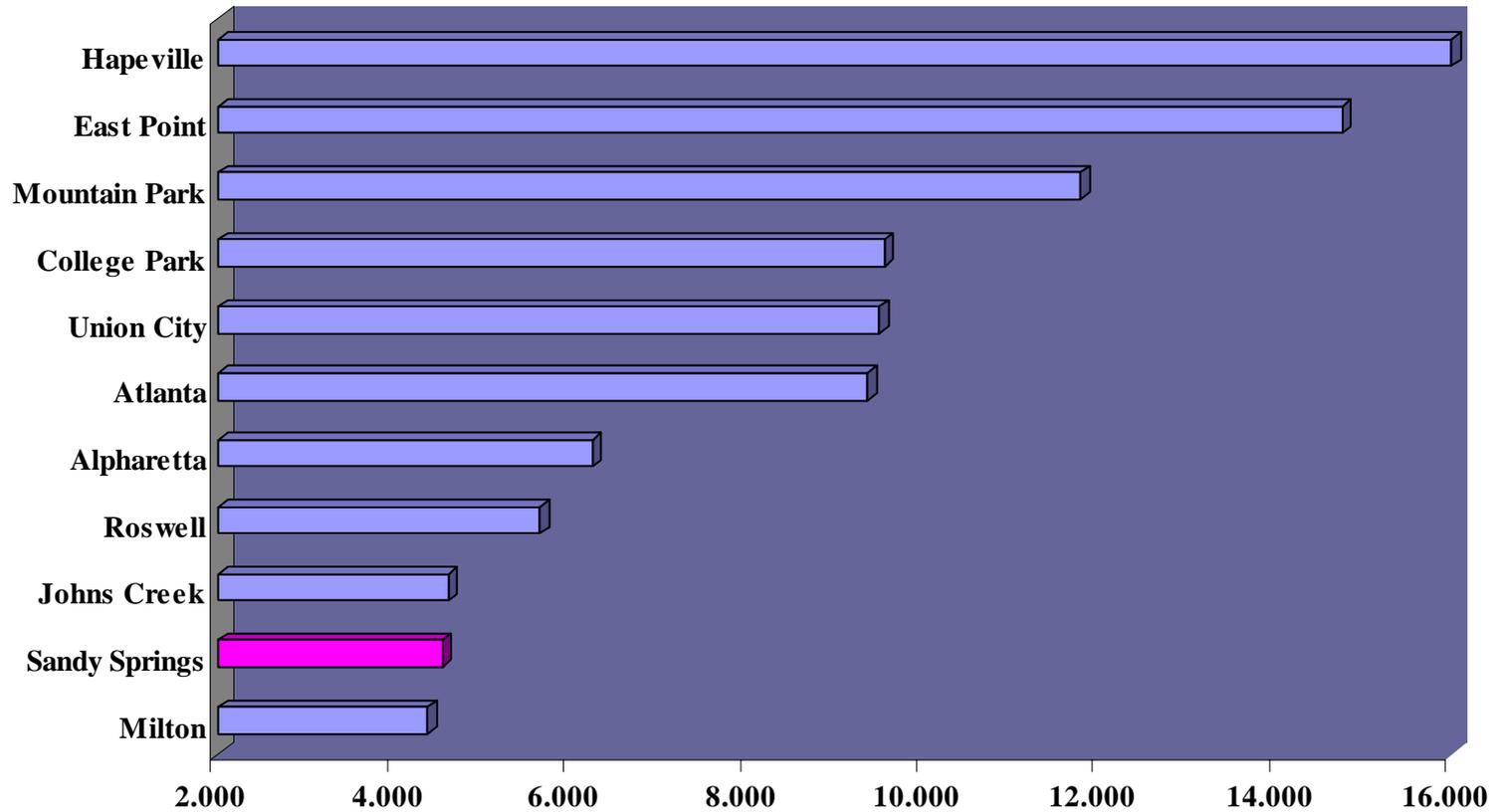


Property Tax Assumptions & Calculation

Estimated Sandy Springs Tax



Sandy Springs FY2009 General Fund Proposed Budget City Millage Rate Comparison



Sandy Springs Legislative Restrictions

➔ **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 operating. 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 Operating, 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.



Where does my Sandy Springs tax dollar go?

	<u>Step 1</u> Obtain Appraised Value (Fair Market Value)	<u>Step 2</u> Calculate 40% (Assessed Value)	<u>Step 3</u> Deduct applicable Homestead Exemption ¹	<u>Step 4</u> Calculate Remaining Applicable assessment	<u>Step 5</u> Apply applicable Millage Rates	<u>Step 6</u> Calculate taxes owed prior to State Homestead Credit ⁴	<u>Step 7</u> Deduct State Homestead Credit ⁵	<u>Step 8</u> Calculate taxes owed
Fulton County General ^{1,2}	600,000	240,000	15,000	225,000	10.2810	\$2,313.23	\$82.25	\$2,230.98
Fulton County Bond ²	600,000	240,000		240,000	0.0000	-		0.00
Fulton County School General ³	600,000	240,000	2,000	238,000	16.9040	4,023.15	135.23	3,887.92
Fulton County School Bond ³	600,000	240,000		240,000	1.1890	285.36		285.36
State of Georgia	600,000	240,000	2,000	238,000	0.2500	59.50	2.00	57.50
Sandy Springs ¹	600,000	240,000	15,000	225,000	4.5450	1,022.63	36.36	986.27
Total					33.1690	\$7,703.87	\$255.84	\$7,448.03

Jurisdiction	Percent	Factor
Fulton County	29.95%	2.3
Fulton Schools	56.03%	4.2
State	0.77%	0.1
Sandy Springs	<u>13.24%</u>	
	100.00%	

¹ Fulton County General and Sandy Springs homestead will increase to offset FMV if property has homestead (3% cap)

² 2007 Millage Rate used

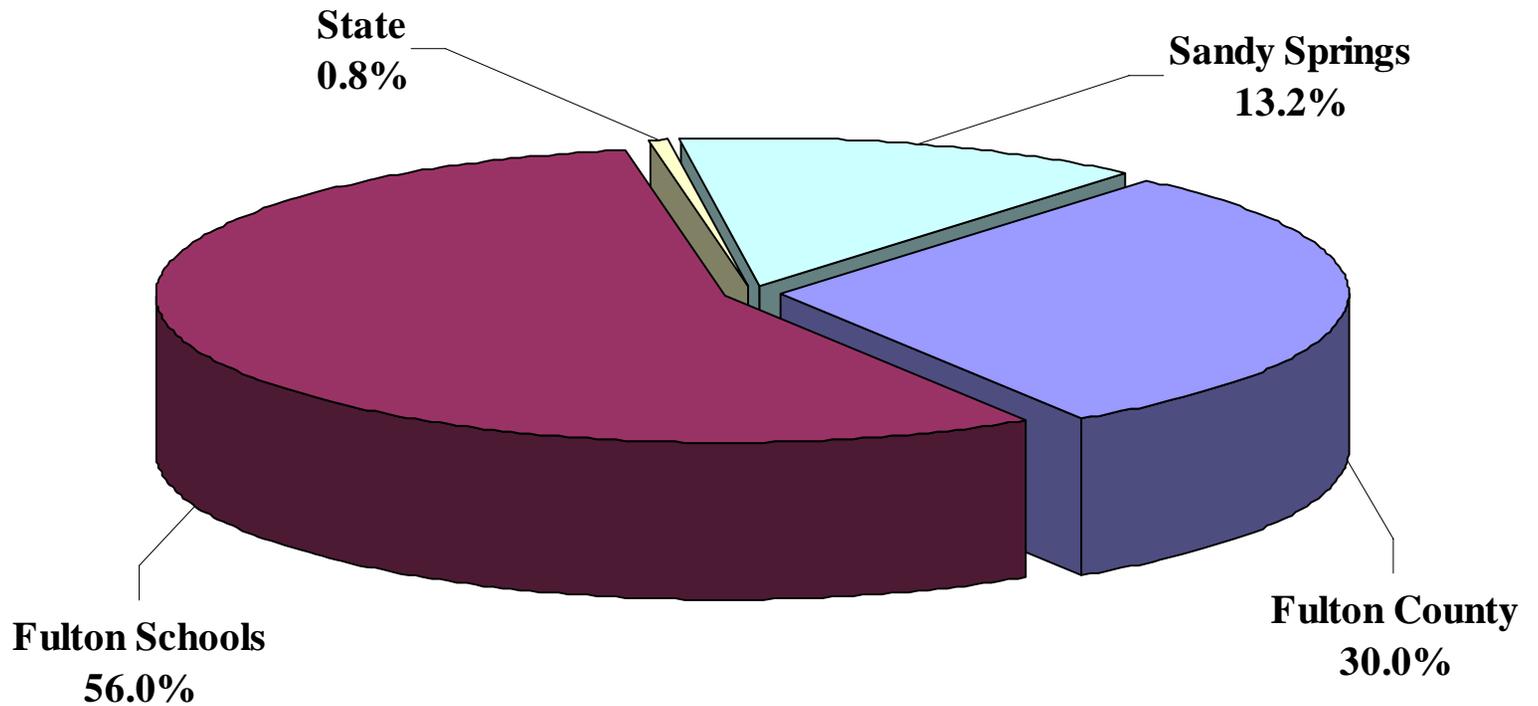
² Millage Rates proposed as part of the 2007 budget

⁴ Divide Millage Rate by 1,000 prior to multiplying by Remaining Applicable assessment

⁵ Represents 8,000 of assessed value multiplied by the applicable millage rate, not applicable to bond levies



Where does my Sandy Springs tax dollar go?



Budget Principles

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



Budget Goals for FY2009

- ➔ **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 efficiencies of the public private partnership model by reallocating existing staffing and targeting enhancements that improve city services.**



Budget Approach for FY2009

- ➔ **Focuses resource allocation on improving customer service**
- ➔ **Conservatively determine revenue and expenses.**
- ➔ **Do not use one-time revenue sources for ongoing expenses.**
- ➔ **Balance current year revenue with current year expenses.**



Budget Highlights for FY2009

- ➔ Budget allows for a partial or full millage rate rollback.
- ➔ Enhancement of public safety services.
- ➔ Budget includes \$25.8 M for the Capital Improvement Program.
- ➔ Salary adjustment up to 5% for City employees and funding for a bonus merit program.
- ➔ Funding for 250 FTEs (City Full-time equivalent).
- ➔ Funding for Police Services consisting of 139 FTEs (125 sworn; 12 Admin and 2.25 part-time FTE; 3 part-time).
- ➔ Funding for Fire/EMS Services consisting of 105 FTEs (88 sworn; 3.0 Admin and 14.0 part-time sworn FTE; 42 part-time).
- ➔ CH2M HILL resource re-allocation within existing scope of services



Budget Highlights for FY2009

- ➔ Funding for Emergency Services (E-911) start-up
- ➔ Funding for Rural Metro - Enhanced EMS Services
- ➔ Funding for Stormwater Maintenance and Repairs.
- ➔ Funding for Stormwater Infrastructure Evaluation.
- ➔ Funding for Water Infrastructure Evaluation.
- ➔ Continued funding for E-911 through Intergovernmental Services Agreement with Fulton County.
- ➔ Continued funding for jail services through Intergovernmental Services Agreement with Irwin County and Doraville.



Budget Highlights for FY2009

- ➔ Funding for Parks and School Partnership program.
- ➔ Funding for SSYSA field maintenance program.
- ➔ Funding for Heritage park maintenance program.
- ➔ Funding for Public Safety facility improvements.
- ➔ Funding for Reserve Fire Engine Pumper.
- ➔ NPDES/MS4 permit compliance and Survey/Map (Accelerated Program)
- ➔ Continued funding for EMS medical direction through partnership with Emory University Dept. of Emergency Medicine.
- ➔ Funding in support of adopted Non-Profit policy.



Employee Benefit Improvements for FY2009

- ➔ Decreased employee premium contributions 5%
- ➔ Increased out-of-pocket coinsurance from 80% to 100%
- ➔ Increased number of covered chiropractic visits 108% (24 to 50)
- ➔ Lowered employee out-of-pocket maximum 67% (\$1,500 to \$500)
- ➔ Lowered family out-of-pocket maximum 50% (\$2,000 to \$1,000)
- ➔ Lowered prescription co-pay amounts:
 - Tier One - 20%; Tier Two - 17%; Tier Three - 10%
- ➔ Added \$50,000 life insurance benefit for part-time employees



FY2009 General Fund Budget Summary

Revenue	\$88,522,000
Expenditures	\$97,522,000
Fund Balance	\$9,000,000



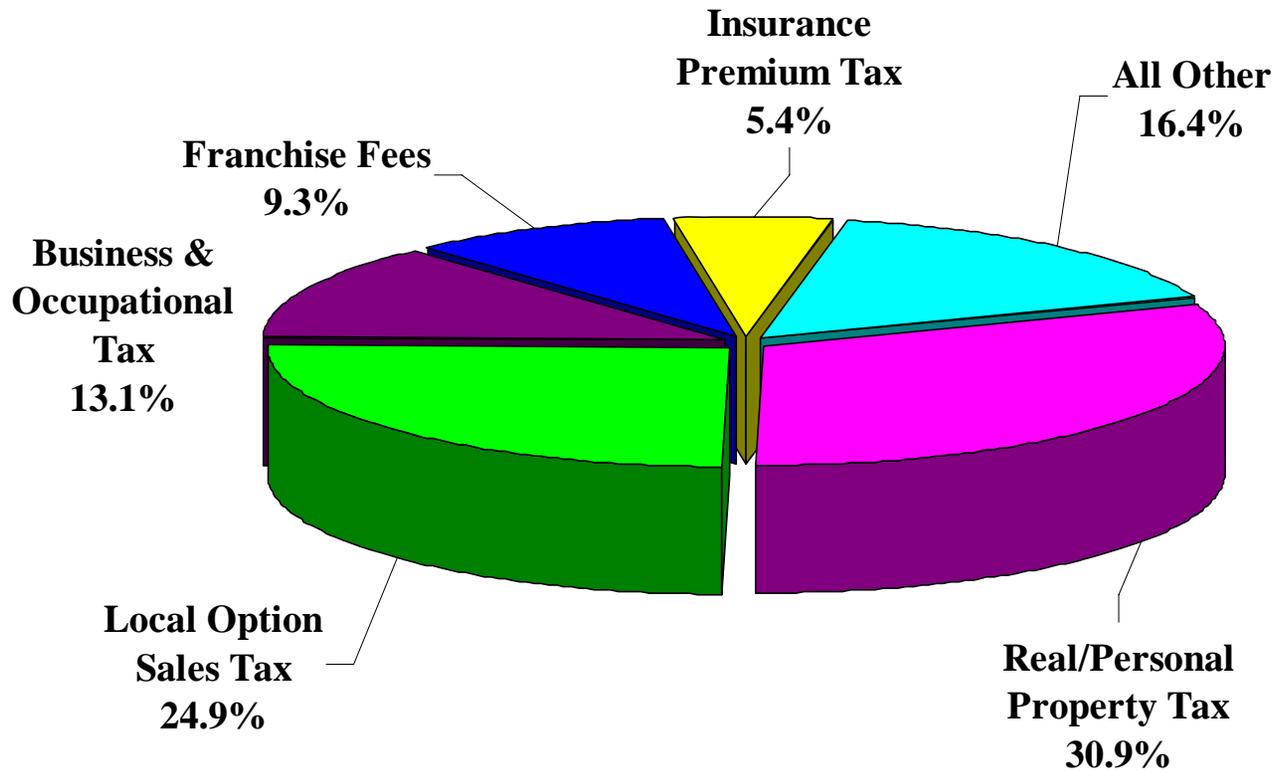
General Fund Revenues (Excluding \$9M Fund Balance)

Revenue Description	2009 Budget	Percent	Cumulative
Real/Personal Property Tax	\$27,317,000	30.9%	30.9%
Local Option Sales Tax	\$22,073,000	24.9%	55.8%
Business & Occupational Tax	\$11,600,000	13.1%	68.9%
Franchise Fees	\$8,202,000	9.3%	78.2%
Insurance Premium Tax	\$4,783,000	5.4%	83.6%
All Other	\$14,547,000	16.4%	100.0%
Grand Total	\$88,522,000	100.0%	

Note: *All Other* is comprised primarily of Municipal Court, \$4,245,000; Alcoholic Beverage license and Excise tax \$2,313,000;; Building Permits, \$1,527,000; Motor Vehicle Tax \$1,408,000; Hotel/Motel Tax \$1,285,000 ; and Recording Intangible Tax \$600,000.



Sandy Springs FY2009 General Fund Proposed Budget Major Revenue Categories



General Fund Expenditures by Category

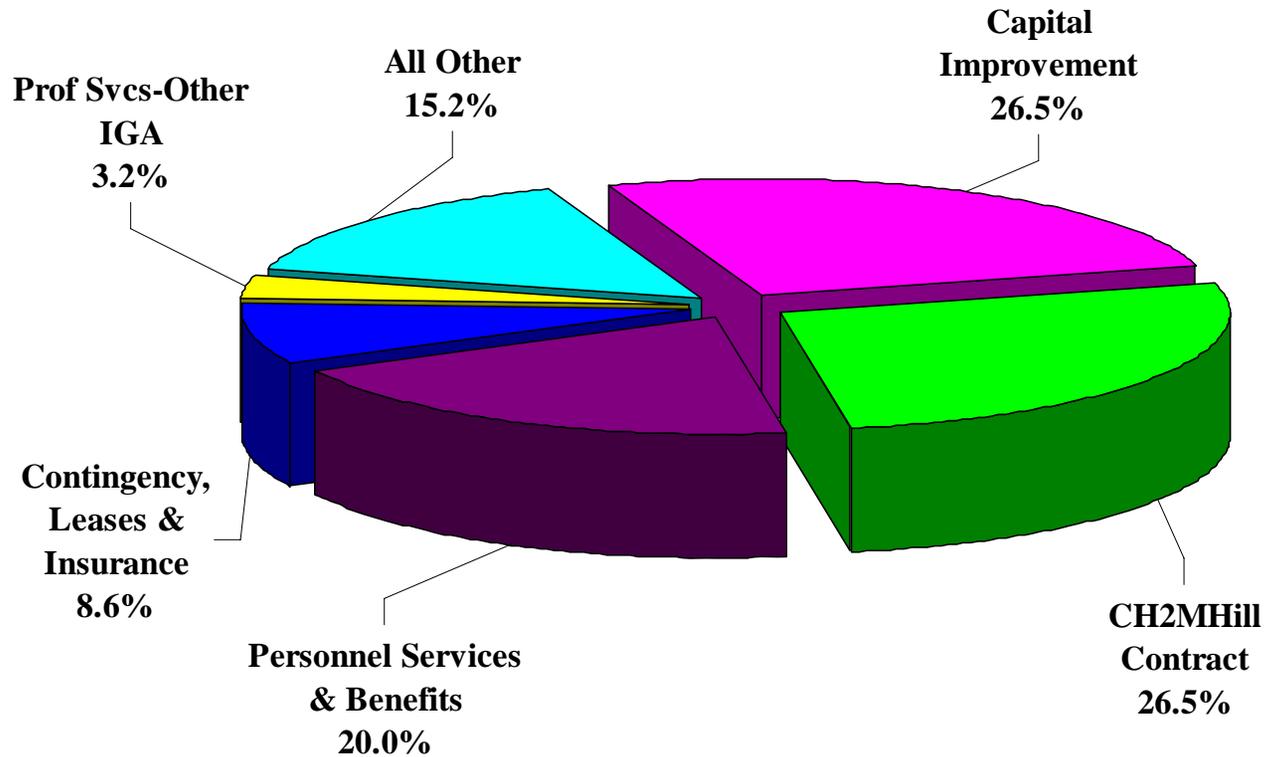
Description	2009 Budget	Percent
Capital Improvement	\$25,852,474	26.5%
CH2M HILL Contract	\$25,815,782	26.5%
Personnel Services & Benefits	\$19,470,019	20.0%
Contingency, Lease & Insurance	\$8,366,284	8.6%
Prof Svc- Other IGA	\$3,106,719	3.2%
All Other ¹	\$14,910,722	15.2%
Grand Total	\$97,522,000	100.0%

Note¹: Primarily reflects Emergency Services startup \$2,511,316, professional services \$1,742,036; utilities \$1,223,000, fuel costs \$896,000, legal services \$826,000, and jail services \$775,000.



Sandy Springs FY2009 General Fund Proposed Budget

Major Expenditure Categories



Public Safety Enhancements



➤ Patrol & Community Relations

- Uniform Patrol 6 FTE
- Community Relations/Neighborhood 1 FTE \$619,693

➤ Specialized Officers

- Detectives 3 FTE
- Traffic Unit 1 FTE
- Gang 1 FTE
- CID 1 FTE \$656,883

➤ Reorganization

- Lieutenant (Patrol) 1 FTE
- Sergeant (Training) 1 FTE
- Records Clerk 1 FTE \$300,967

- **Total 16 FTE \$1,577,543**



Public Safety Enhancements

- ➔ **Improved ambulance and EMS medical response services**
 - Dedicated ambulance units within Sandy Springs
 - Three (3) 24-hour units & two (2) 12-hour units

- ➔ **Reserve Pumper**
 - Ensures continuous operations

- ➔ **E-911 Operations Center**
 - Start-up operations and implementation



CH2M HILL Realignment Enhancements

- ➔ **Public Safety GIS Technician Support**
- ➔ **General Ledger Fixed Asset Accountant**
- ➔ **Municipal Court Clerk**
- ➔ **Traffic Management Control**
- ➔ **Parks Supervisor**
- ➔ **Parks Coordinator**



General Fund Expenditures - Leasing Detail

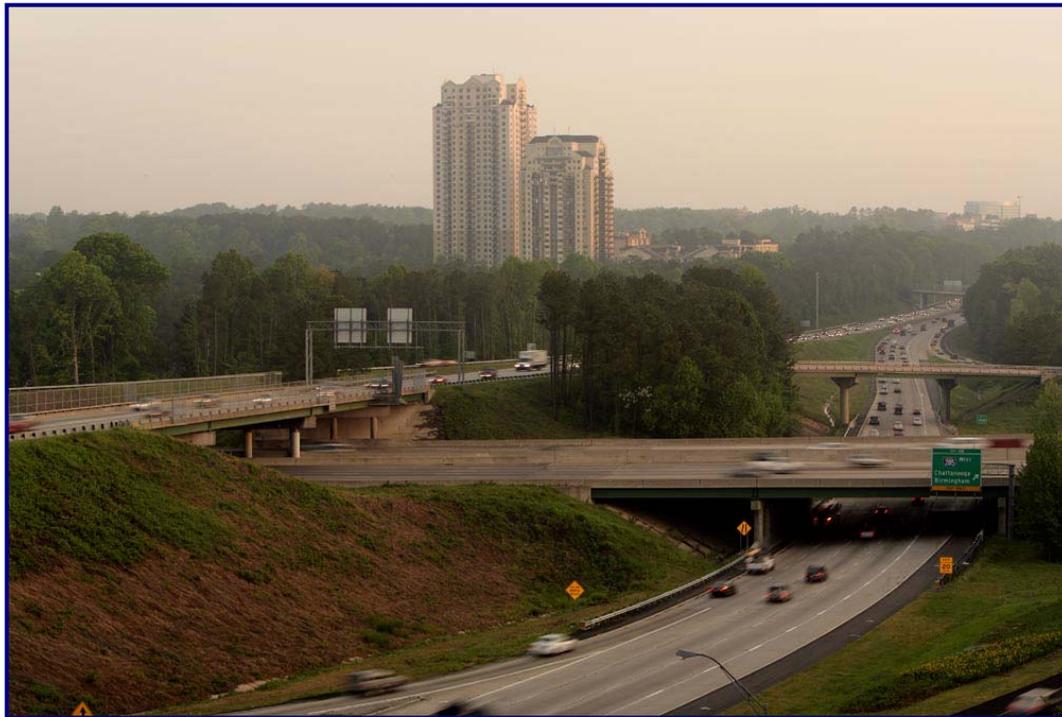
Description	2009 Budget	Percent
Police Capital Equipment Lease	\$2,704,500	50.4%
Building Operating Leases ¹	\$1,716,200	32.0%
Fire Capital Equipment Lease	\$947,584	17.6%
Grand Total	\$5,336,584	100.0%

Note¹: City Hall Lease \$948,200, Police Lease \$483,000 and Fire COPS Payment \$285,000.



CIP Priorities

Citywide Capital Projects (Consolidated Rankings with Budget Amounts)



FY 09 CIP-Transportation Priority Projects

Repaving Program	\$6,500,000	39.2%
Windsor Parkway Sidewalks	\$1,750,000	10.6%
Designated Capital Reserve	\$1,681,474	10.1%
Sidewalks Program	\$1,500,000	9.1%
Intersection Improvements	\$1,000,000	6.0%
CIP – Contingency	\$1,000,000	6.0%
Project/Construction Management	\$750,000	4.5%
Traffic Management Program	\$500,000	3.0%
Dunwoody Club at Spalding Dr	\$500,000	3.0%
Stormwater Repairs	\$500,000	3.0%
Hammond Drive Concept Plan	\$410,000	2.5%
Bridge Program	\$250,000	1.5%
Roswell Road ATMS	\$231,000	1.5%
Total	\$16,572,474	100.0%

Note: Reflects 64.1% of total capital allocation



FY 09 CIP-Facility Priority Projects

Police/Court Facility Program	\$2,750,000	100.0%
Total	\$2,750,000	100.0%

Note: Reflects 10.6% of total capital allocation



FY 09 CIP-Parks Priority Projects

Morgan Falls Athletic Fields	\$3,000,000	45.9%
Morgan Falls River Park	\$1,700,000	26.0%
Abernathy Park - Greenway	\$1,080,000	16.5%
Recreation Improvements Program	\$500,000	7.7%
Hammond Park Master Plan	\$250,000	3.9%
Total	\$6,530,000	100.0%

Note: Reflects 25.3% of total capital allocation



Capital Fund Expenditures - Capital Transfer Out

Description	2009 Budget
Road Program ¹	\$430,000
Capital Improvement Program ²	\$25,352,474
Grand Total	\$25,852,474

Note¹: The Solid Waste Fund has \$430,000 allocated for road resurfacing that is not reflected in this General Fund transfer.

Note²: Base allocation is primarily \$6,930,000-paving/repaving program; Morgan Falls Athletic Field \$3 M; Facility program \$2.75 M; Windsor Parkway Sidewalks \$1.75 M; Morgan Falls River Park \$1.7 M; Sidewalk program \$1.5 M; Intersection improvements \$1 M and Abernathy Park acquisition \$1.08 M.



General Fund Expenditures - Contingency Detail

Description	2009 Budget	Percent
Salary Adjustment	\$550,000	35.5%
Fire Department	\$300,000	19.4%
Police Department	\$300,000	19.4%
Matching Grants	\$250,000	16.1%
City Manager Contingency	\$150,000	9.6%
Grand Total	\$1,550,000	100.0%



Direct Expenditures in Support of City Priorities

Major Functional Area	Base	Capital	Contingency	Studies	Combined
Public Safety	\$33,618,413	\$2,750,000	\$600,000		\$36,968,413
Transportation	\$11,185,838	\$16,572,474		\$325,000	\$28,083,312
Planning/Zoning	\$6,693,399			\$200,000	\$6,893,399
Parks	\$1,393,989	\$6,530,000			\$7,923,989
Total	\$52,891,639	\$25,852,474	\$600,000	\$525,000	\$79,869,113
				2009 Budget Percent	\$97,552,000 81.87%



FY2009 Confiscated Assets Fund Budget Summary

Revenues	\$460,000
Expenditures	\$652,934
Fund Balance	\$192,934



Confiscated Assets Fund Revenues

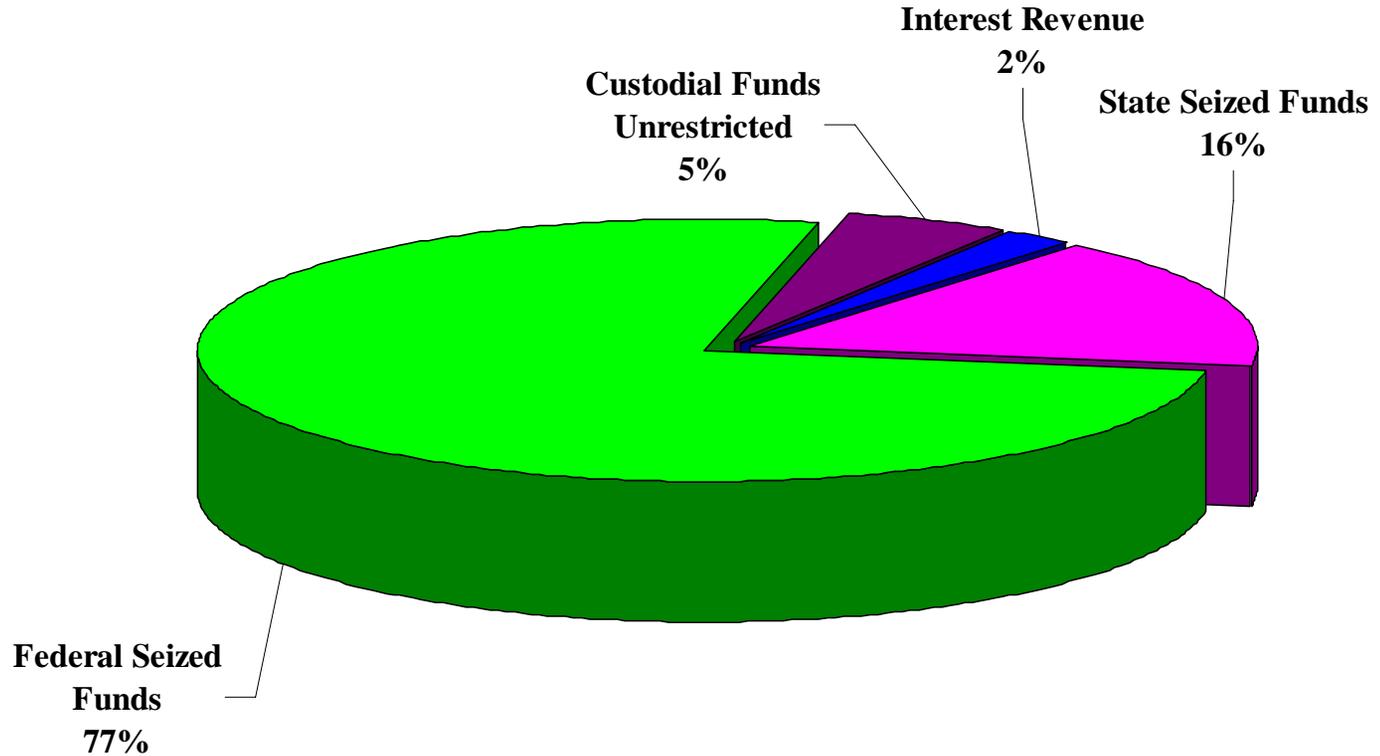
Revenue Description	2009 Budget	Percent
Fund Balance	\$192,934	29.5%
Confiscated Assets	\$460,000	70.5%
Grand Total	\$652,934	100.0%

Two dotted arrows point downwards from the 'Grand Total' row to the note box below.

Note: Appropriates \$192,934 of the undesignated fund balance for purposes allowed under the seizures law.



Sandy Springs FY2009 Confiscated Assets Fund Proposed Budget Major Revenue Categories



Confiscated Assets Fund Expenditure

Description	2009 Budget	Percent
Contingency	\$652,934	100.0%
Grand Total	\$652,934	100.0%

Note: Expenditures are programmed based on departmental needs once seizure revenues have been properly adjudicated and posted in the financial system per State law.



FY2009 Emergency Services Fund Budget Summary

Revenues	\$2,511,316
Expenditures	\$2,511,316
Fund Balance	\$0



Emergency Services Fund Revenue

Description	2009 Budget	Percent
General Fund Transfer	\$2,511,316	100.0%
Grand Total	\$2,511,316	100.0%

Note: The Enterprise Fund should become self-sustaining once the E-911 center becomes fully operational.



Emergency Services Fund Expenditure

Description	2009 Budget	Percent
Professional Services	\$2,511,316	100.0%
Grand Total	\$2,511,316	100.0%

Note: Emergency Services will be reallocated based on the decision to operate in-house or to outsource.



FY2009 State Grant Fund Budget Summary

Revenues	\$691,667
Expenditures	\$691,667
Fund Balance	\$0



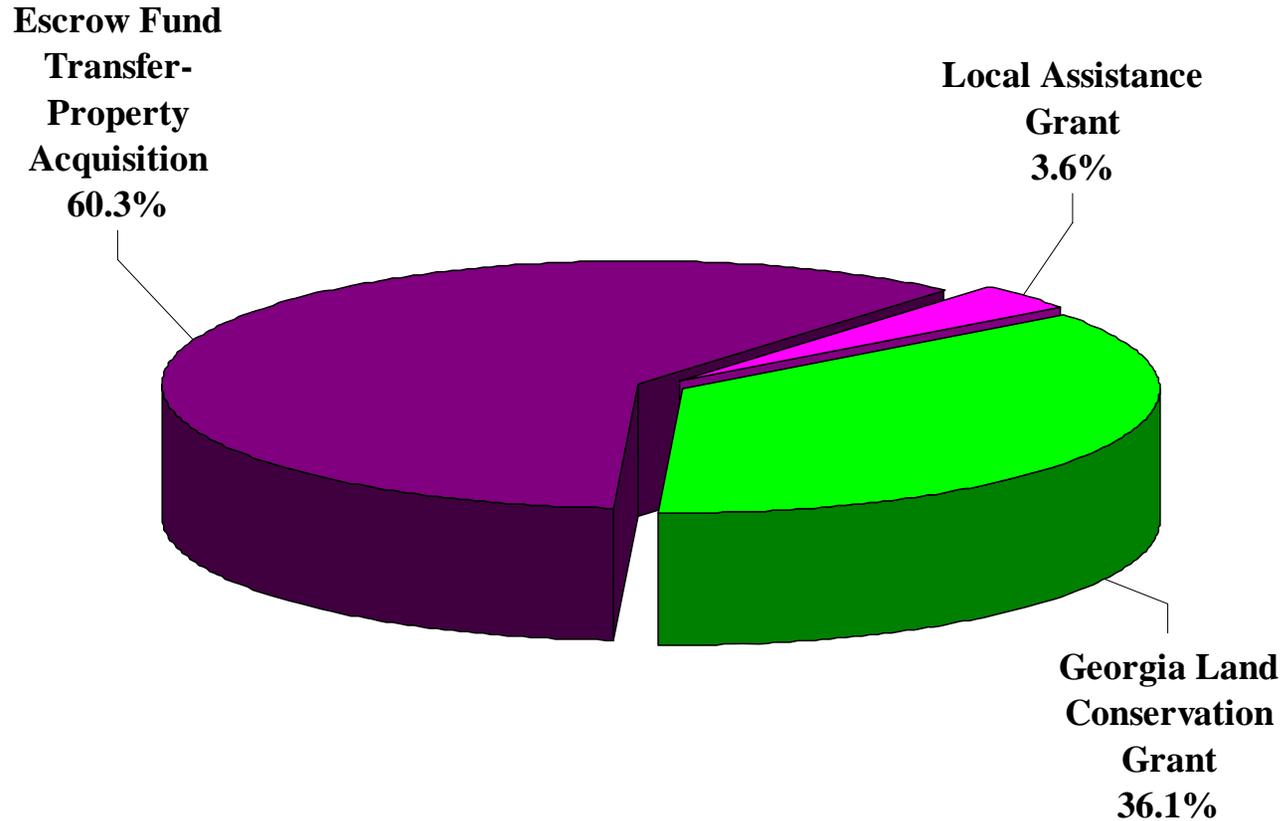
State Grant Fund Revenues

Description	2009 Budget	Percent
Local Assistance Grant	\$25,000	3.6%
Georgia Land Conservation Grant	\$250,000	36.1%
Escrow Fund Transfer-Property Acquisition	\$416,667	60.3%
Grand Total	\$691,667	100.0%

Note: Primarily represents the funds to assist with the acquisition of land dedicated for future recreational use.



Sandy Springs FY2009 State Grant Fund Proposed Budget Major Revenue Categories



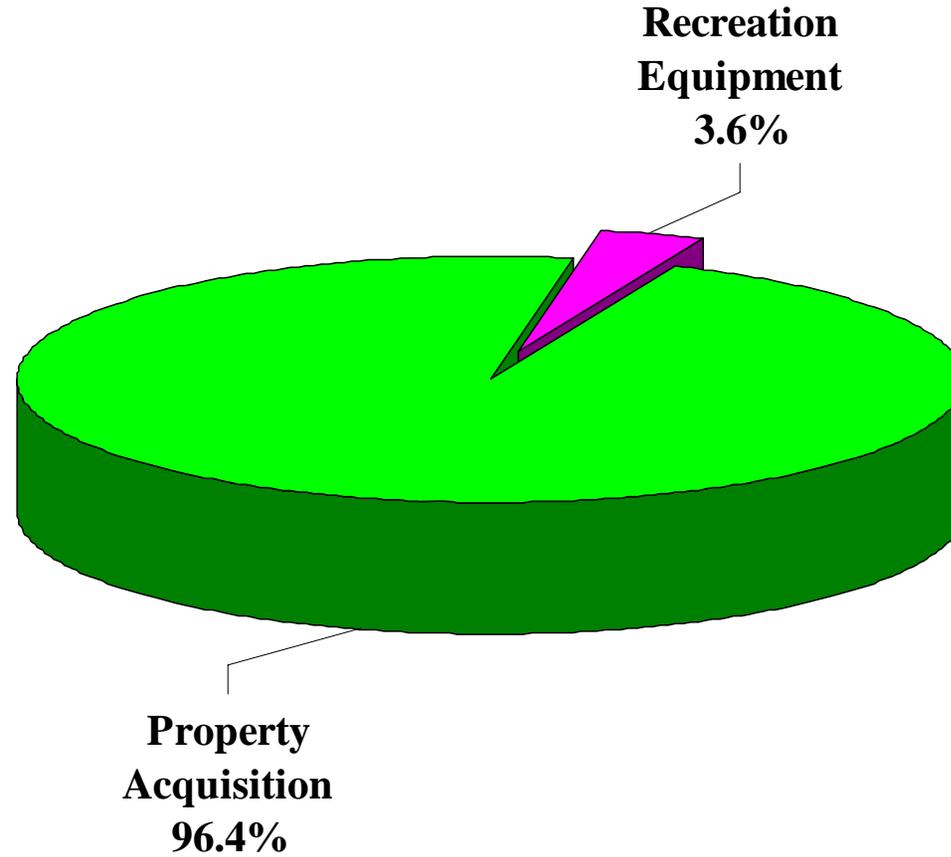
State Grant Fund Expenditures

Description	2009 Budget	Percent
Recreation Equipment	\$25,000	3.6%
Property Acquisition	\$666,667	96.4%
Grand Total	\$691,667	100.0%

Note: Primarily represents the funds to assist with the acquisition of land dedicated for future recreational use and recreational equipment for Hammond Park.



Sandy Springs FY2009 State Grant Fund Proposed Budget Major Expenditure Categories



FY2009 Federal Grant Fund Budget Summary

Revenues	\$675,056
Expenditures	\$990,070
Fund Balance	\$315,014

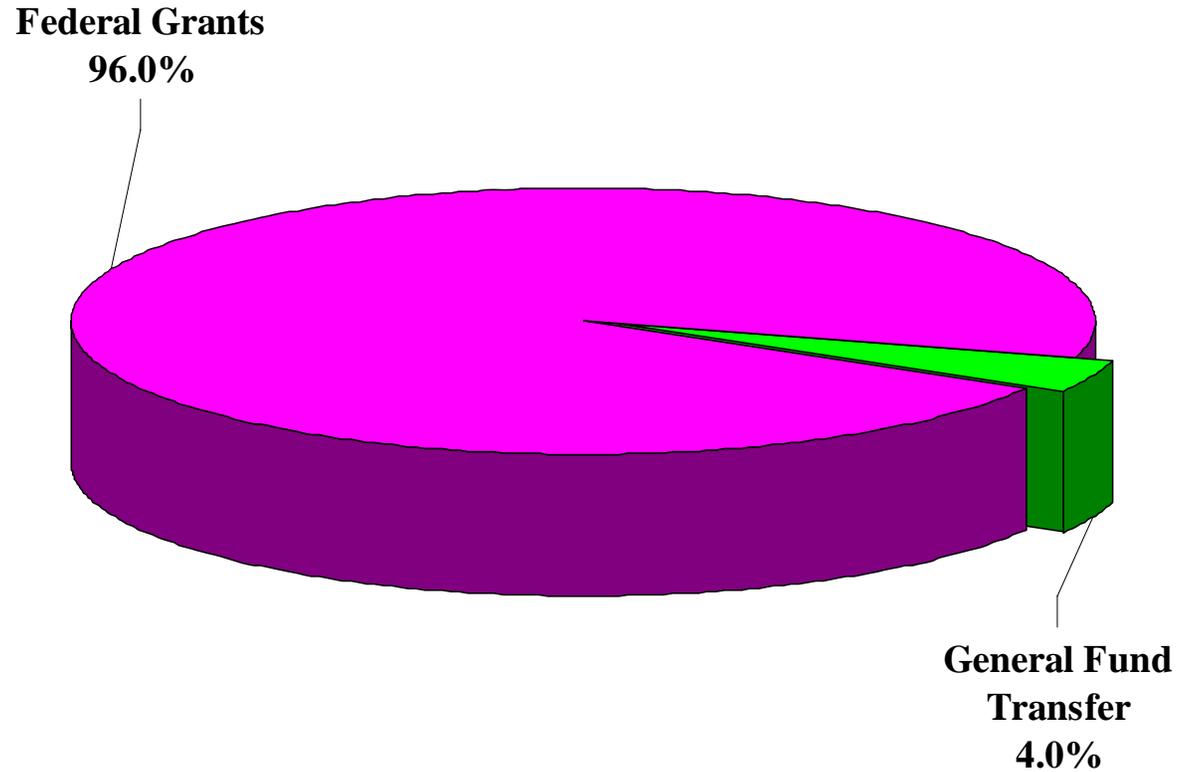


Federal Grant Fund Revenues

Description	2009 Budget	Percent
Operating Transfers In	\$26,836	2.7%
Fund Balance	\$315,014	31.8%
Federal Grants	\$648,220	65.5%
Grand Total	\$990,070	100.0%



Sandy Springs FY2009 Federal Fund Proposed Budget Major Revenue Categories

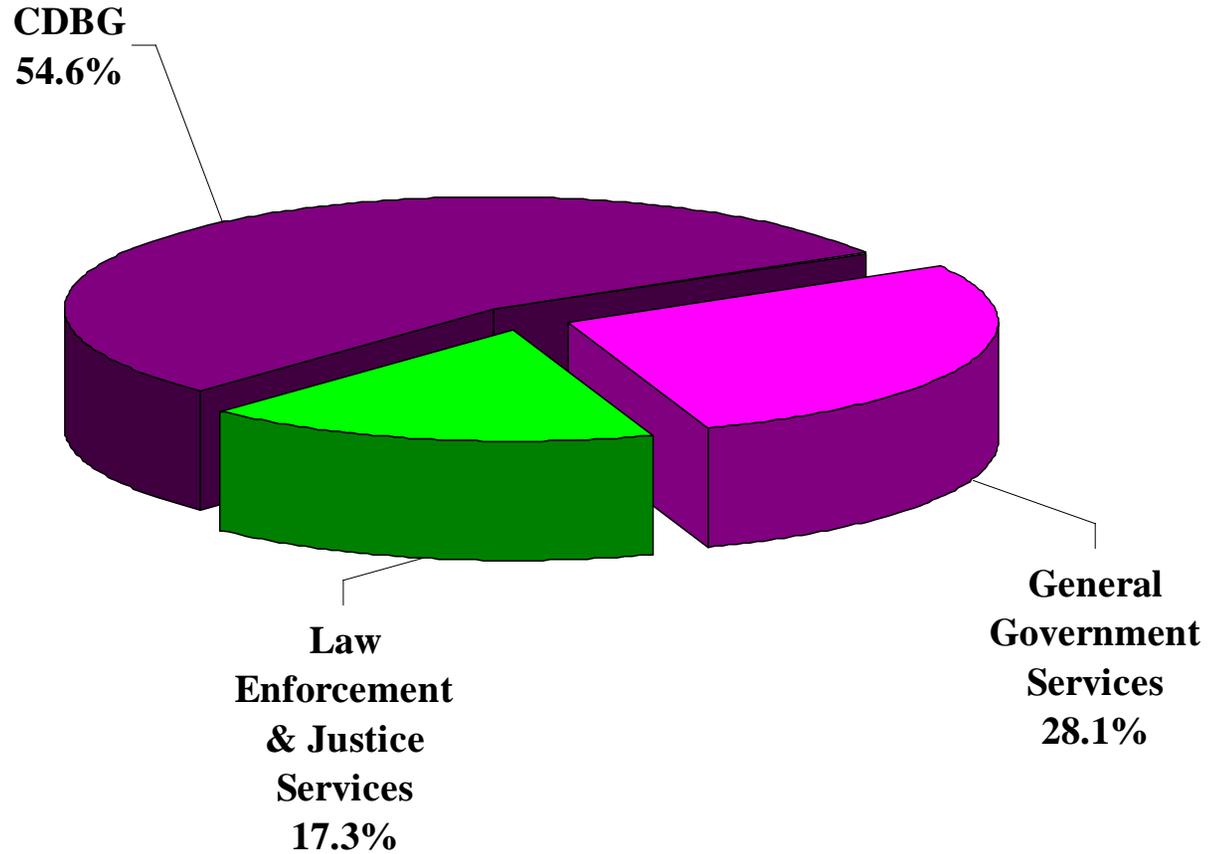


Federal Fund Expenditures

Description	2009 Budget	Percent
General Government Services	\$277,730	28.1%
Law Enforcement & Justice Services	\$171,465	17.3%
CDBG	\$540,875	54.6%
Grand Total	\$990,070	100.0%



Sandy Springs FY2009 Federal Fund Proposed Budget Major Expenditure Categories



FY2009 Special Revenue Fund Budget Summary

Revenues	\$50,000
Expenditures	\$50,000
Fund Balance	\$0



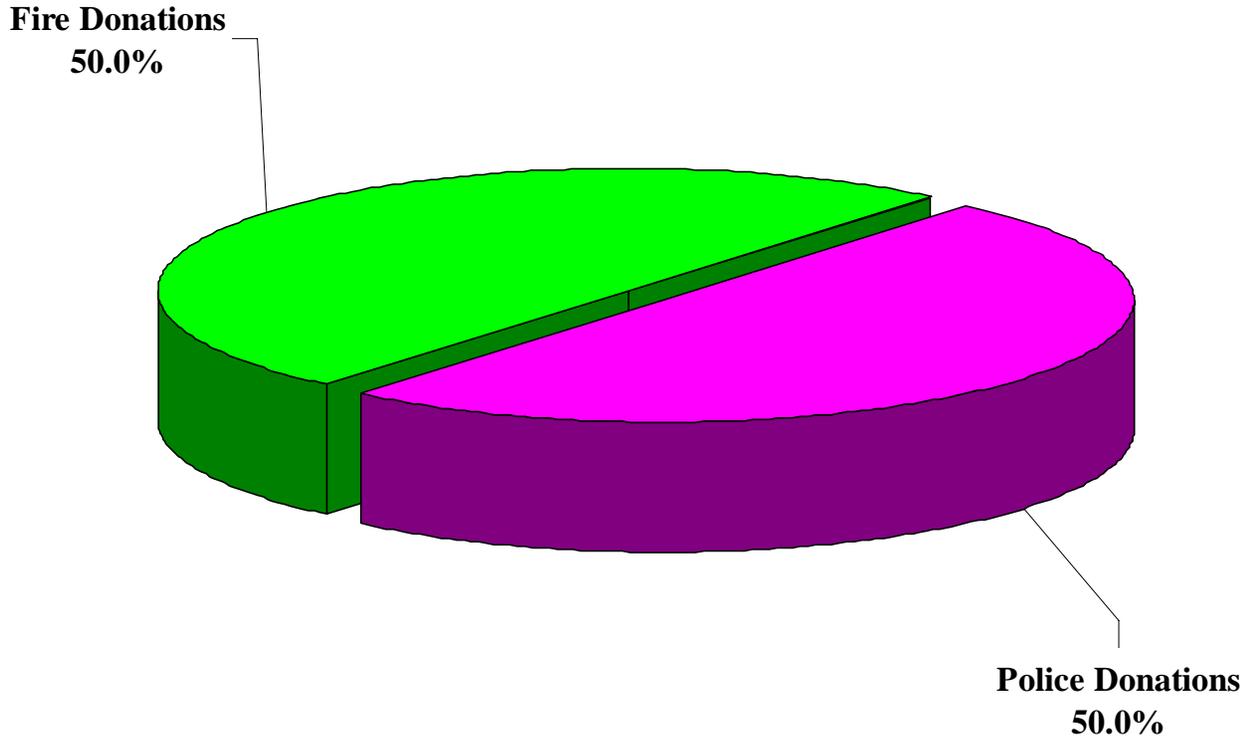
Special Revenue Fund Revenues

Description	2008 Budget	Percent
Police Donations	\$25,000	50.0%
Fire Donations	\$25,000	50.0%
Grand Total	\$50,000	100.0%

Note: Funds received from private donations for a variety of reasons and purposes. Restricted for Police and Fire public safety related enhancements.



Sandy Springs FY2009 Special Revenue Fund Proposed Budget Major Revenue Categories



Special Revenue Fund Expenditure

Description	2009 Budget	Percent
Fire Contingency	\$25,000	50.0%
Police Contingency	\$25,000	50.0%
Grand Total	\$50,000	100.0%

Note: Expenditures are programmed based on departmental needs once revenues have been posted.



FY2009 Hotel/Motel Tax Fund Budget Summary

Revenues	\$4,500,000
Expenditures	\$4,500,000
Fund Balance	\$0



Hotel/Motel Tax Fund Revenues

Description	2008 Budget	Percent
Hotel/Motel Tax	\$4,500,000	100.0%
Grand Total	\$4,500,000	100.0%



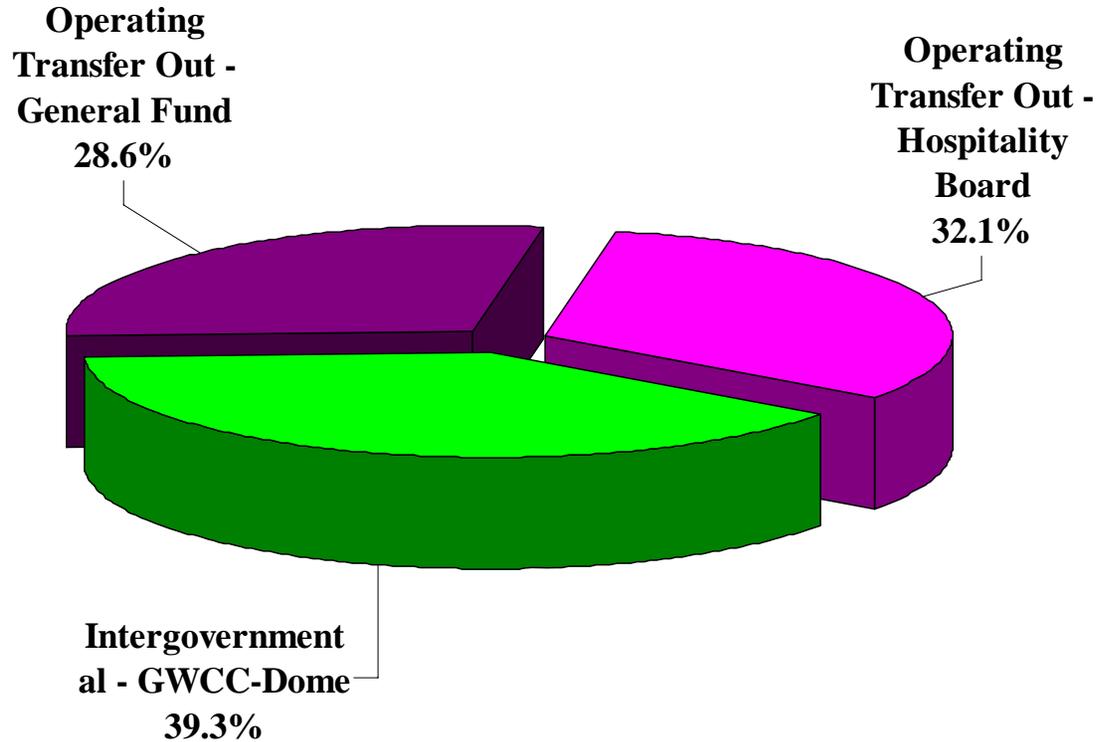
Hotel/Motel Tax Fund Expenditures

Description	2008 Budget	Percent
Hospitality Board	\$1,446,000	32.1%
Intergovernmental-GWCC-Dome	\$1,769,000	39.3%
Transfer to General Fund	\$1,285,000	28.6%
Grand Total	\$4,500,000	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 FY2009 Hotel/Motel Tax Fund Proposed Budget Major Expenditure Categories



FY2009 Capital Fund Budget Summary

Revenues	\$25,782,474
Expenditures	\$41,920,054
Fund Balance	\$16,137,580

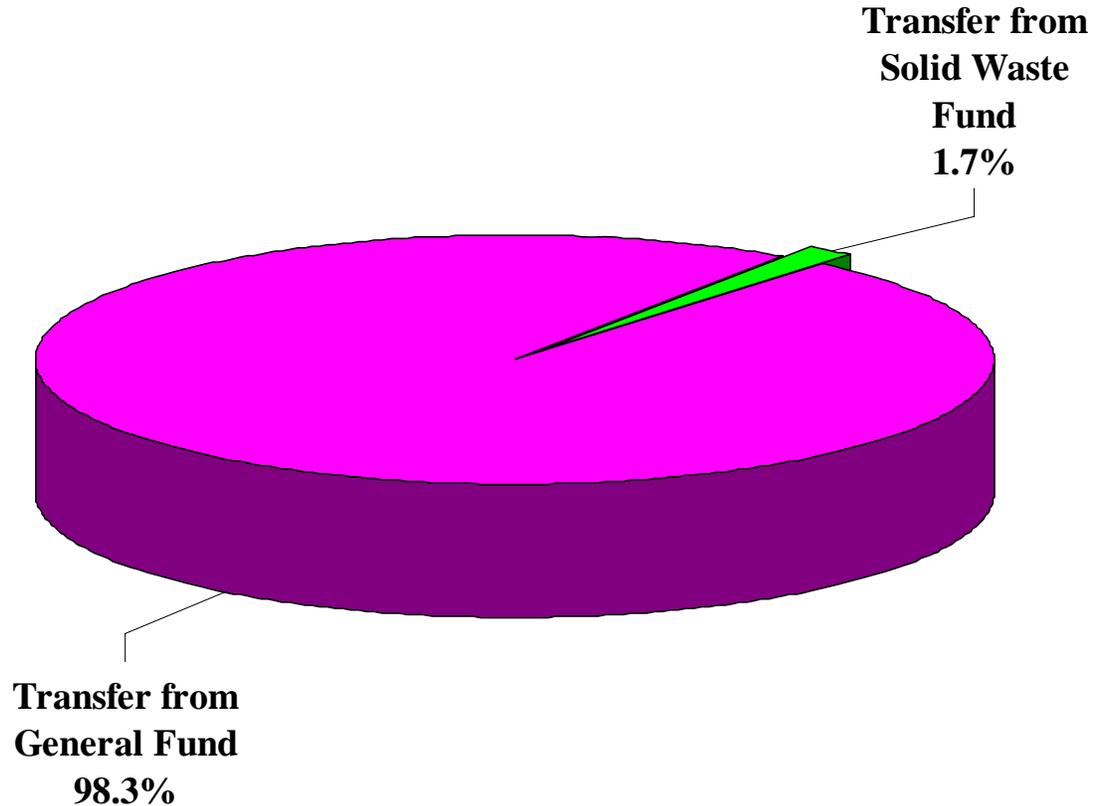


Capital Fund Revenues

Description	2009 Budget	Percent
Transfer from General Fund	\$25,352,474	98.3%
Transfer from Solid Waste Fund	\$430,000	1.7%
Grand Total	\$25,782,474	100.0%



Sandy Springs FY2009 Capital Fund Proposed Budget Major Revenue Categories



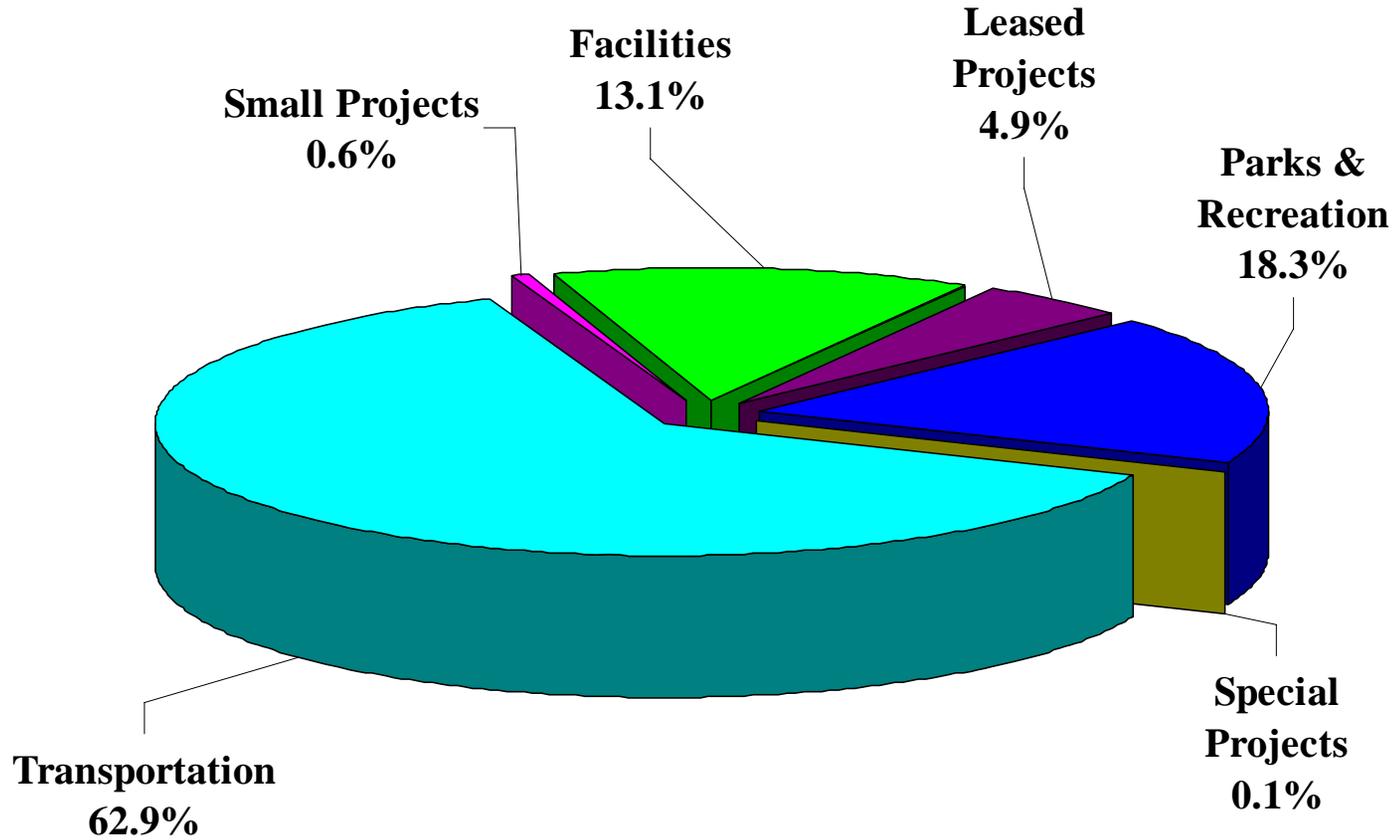
Capital Fund Expenditures

Description	2009 Budget	Percent
Small Projects	\$266,251	0.6%
Facilities	\$5,500,000	13.1%
Leased Projects	\$2,062,688	4.9%
Parks & Recreation	\$7,675,195	18.3%
Special Projects	\$31,278	0.1%
Transportation	\$26,384,643	63.0%
Grand Total	\$41,920,054	100.0%

Note: Includes \$25,782,474 for FY09 Capital funding and carryover funding (contractual obligations and remaining fund balances from previous years allocations) – actual carryover will be based upon YE actual.



Sandy Springs FY2009 Capital Fund Proposed Budget Major Expenditure Categories



FY2009 Solid Waste Fund Budget Summary

Revenues	\$430,000
Expenditures	\$430,000
Fund Balance	\$0



Solid Waste Fund Revenues

Revenue Description	2009 Budget	Percent
Solid Waste Franchise Fee	\$430,000	100.0%
Grand Total	\$430,000	100.0%

Two dotted arrows point downwards from the 'Grand Total' row to the note box below.

Note: Nonexclusive Franchise Agreement for an infrastructure maintenance fee that is dedicated to road paving for waste haulers operating with Sandy Springs city limits.



Solid Waste Fund Expenditures

Description	2009 Budget	Percent
Street Resurfacing Program	\$430,000	100.0%
Grand Total	\$430,000	100.0%

Note: This is in addition to the \$6.5M General Fund transfer budgeted for the Road Paving Program.



FY2009 Impact Fee Fund Budget Summary

Revenues	\$390,000
Expenditures	\$395,681
Fund Balance	\$5,681

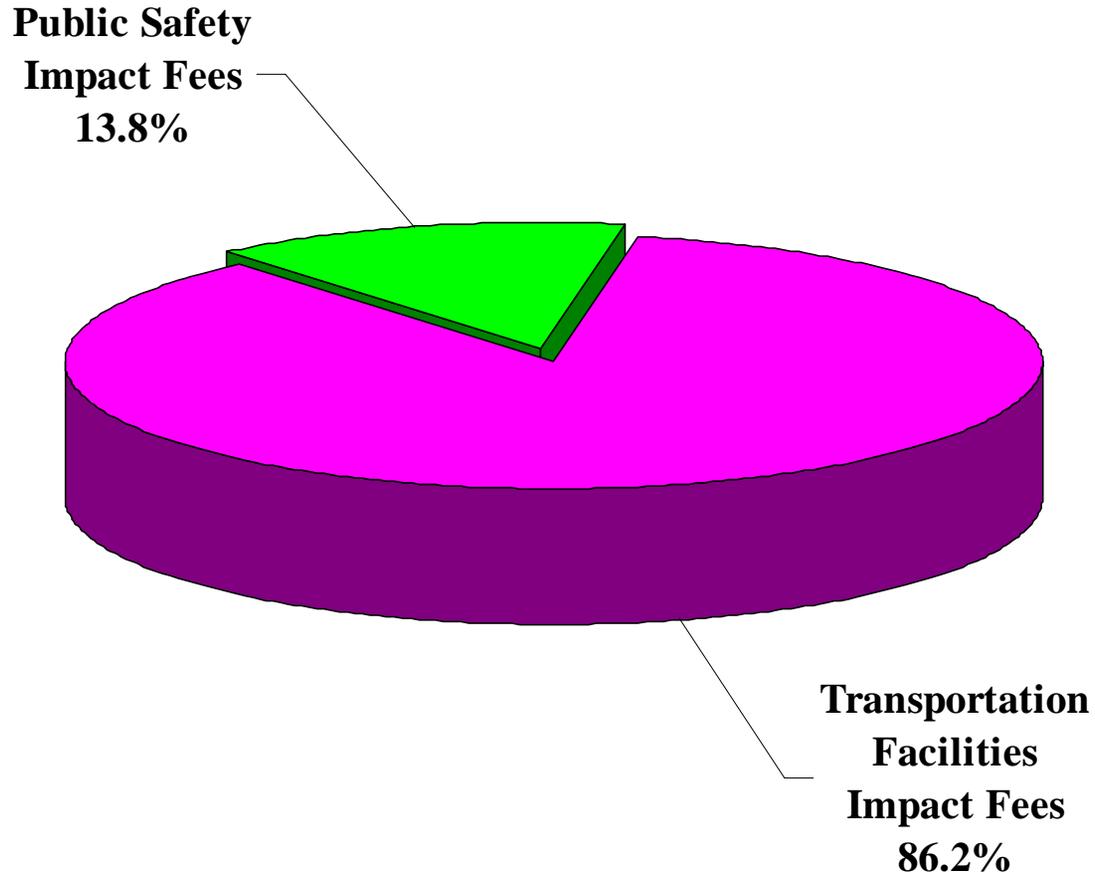


Impact Fee Fund Revenues

Description	2009 Budget	Percent
Transportation Facilities Impact Fees	\$336,000	86.2%
Public Safety Impact Fees	\$54,000	13.8%
Grand Total	\$390,000	100.0%



Sandy Springs FY2009 Impact Fee Fund Proposed Budget Major Revenue Categories



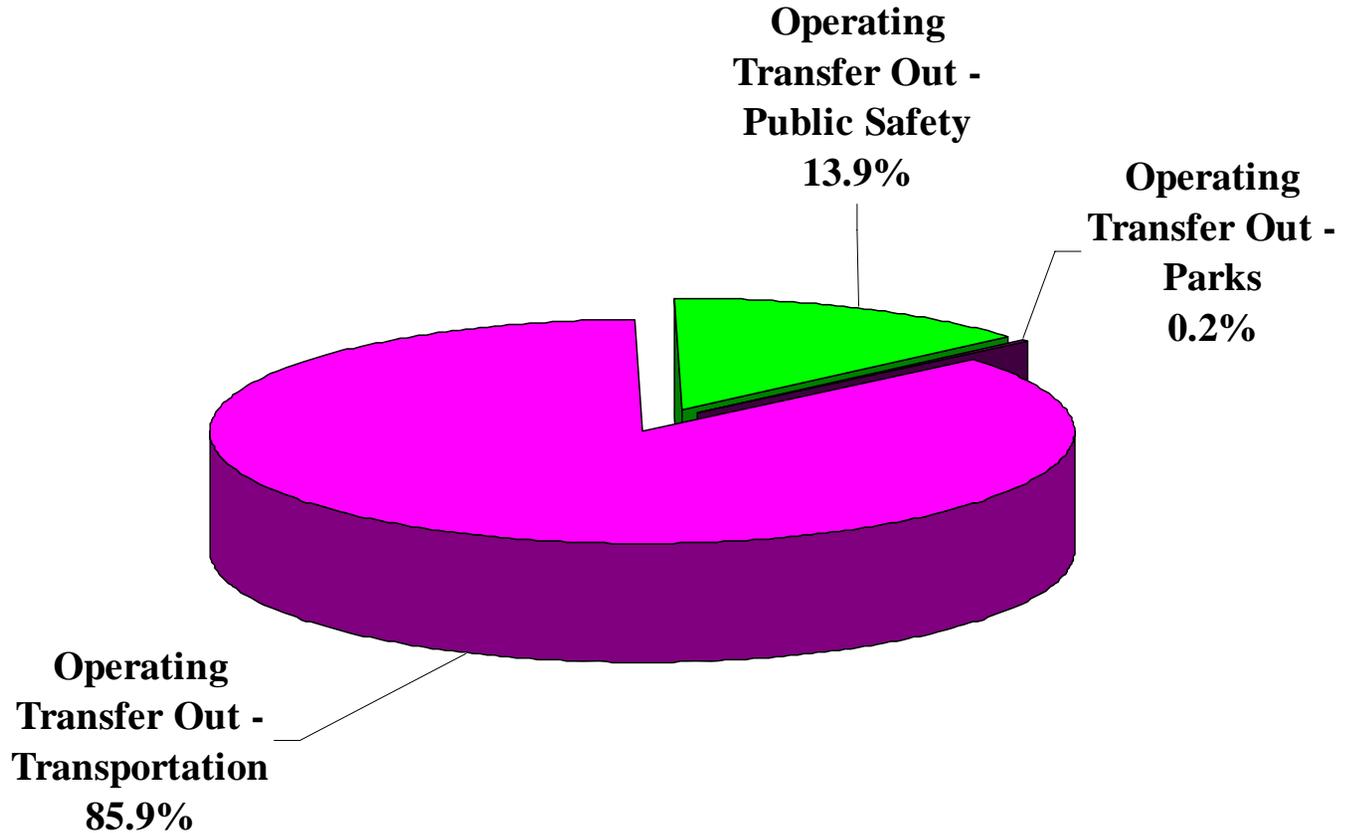
Impact Fee Fund Expenditures

Description	2009 Budget	Percent
Transportation	\$340,031	85.9%
Public Safety	\$54,825	13.9%
Parks	\$825	0.2%
Grand Total	\$395,681	100.0%

Note: Primarily based upon Prado & Grand Bohemian Hotel.



Sandy Springs FY2009 Impact Fee Fund Proposed Budget Major Expenditure Categories



FY2009 Debt Service Fund Budget Summary

Revenues	\$3,937,084
Expenditures	\$3,761,437
Fund Balance	\$175,647

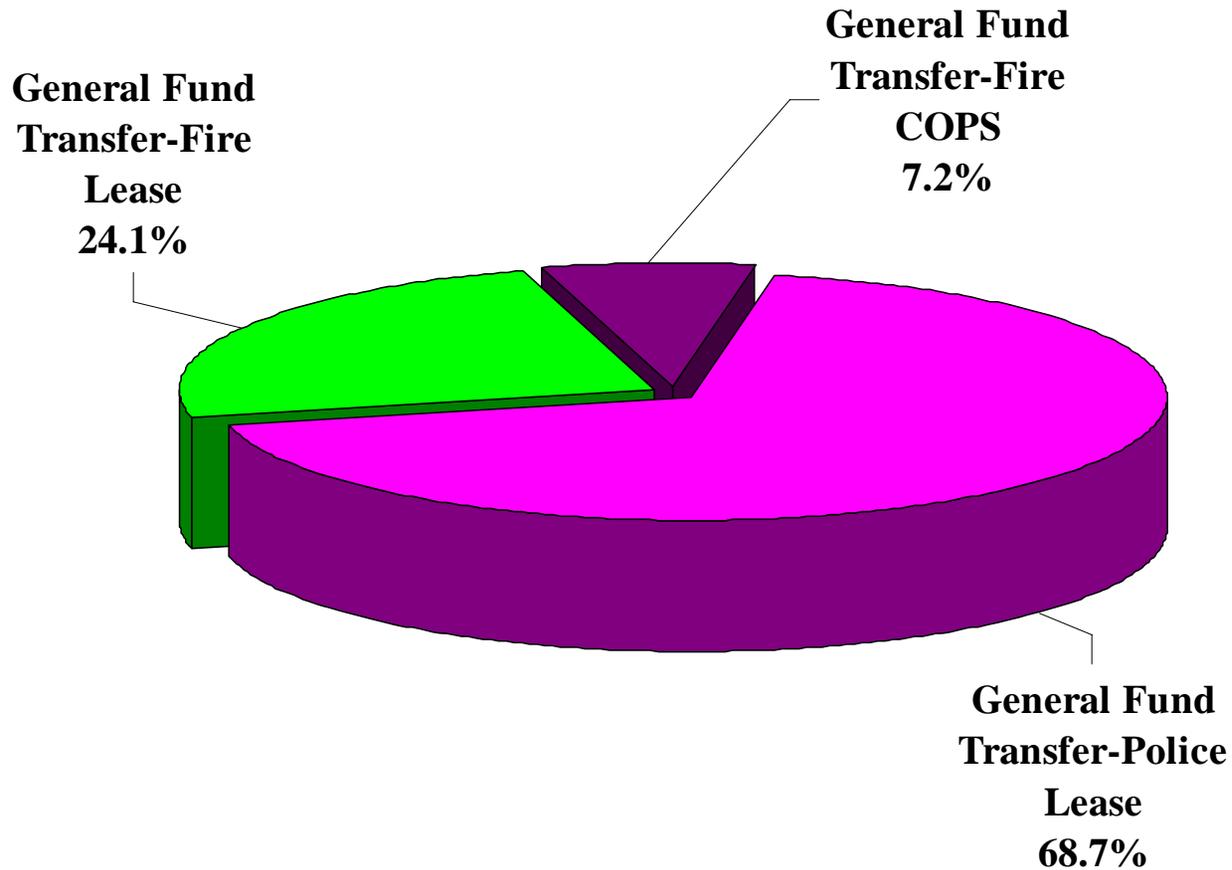


Debt Service Fund Revenues

Description	2009 Budget	Percent
General Fund Transfer-Police Lease	\$2,704,500	68.7%
General Fund Transfer-Fire Lease	\$947,584	24.1%
General Fund Transfer-Fire COPS	\$285,000	7.2%
Grand Total	\$3,937,084	100.0%



Sandy Springs FY2009 Debt Service Fund Proposed Budget Major Revenue Categories

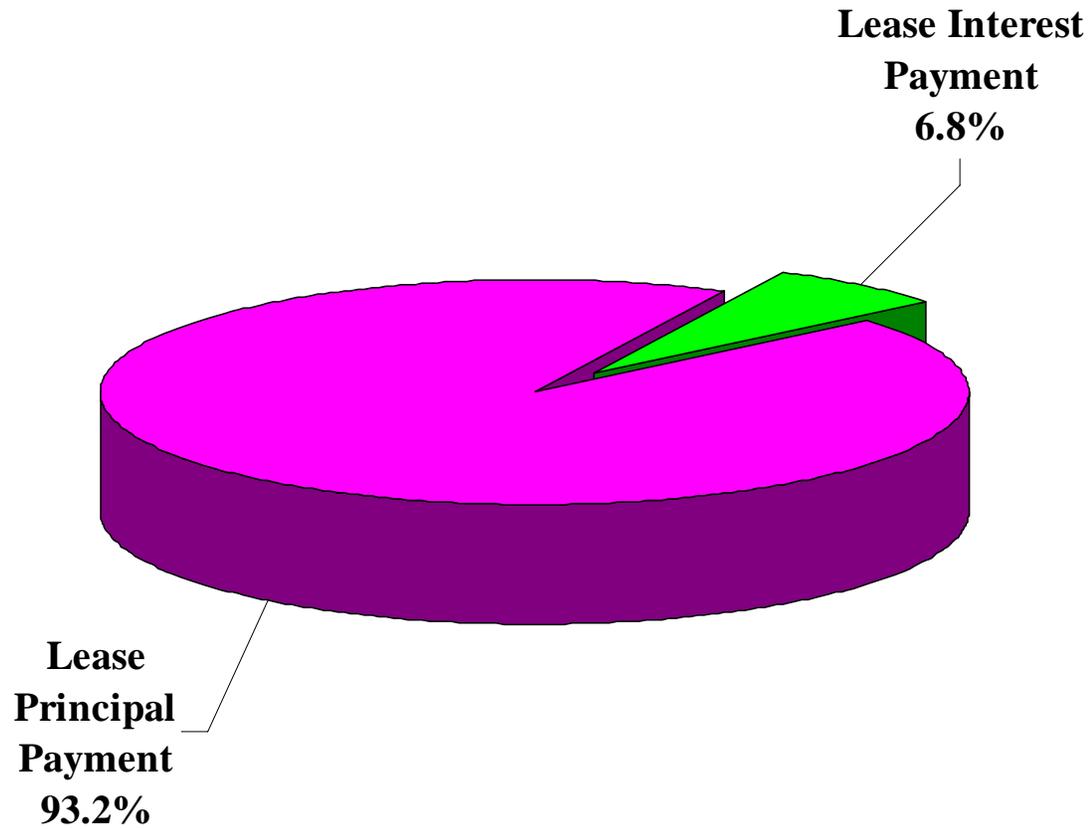


Debt Service Fund Expenditures

Description	2009 Budget	Percent
Lease Principal Payment	\$3,506,921	93.2%
Lease Interest Payment	\$254,516	6.8%
Grand Total	\$3,761,437	100.0%



Sandy Springs FY2009 Debt Service Fund Proposed Budget Major Expenditure Categories



FY2009 Storm Water Fund Budget Summary

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



Storm Water Fund Revenues

Revenue Description	2009 Budget	Percent
General Fund Transfer-Storm Water	\$500,000	100.0%
Grand Total	\$500,000	100.0%

Two dotted arrows point downwards from the 'Grand Total' row to the note box below.

Note: Funds are used for storm water repairs and maintenance projects.



Storm Water Fund Expenditures

Description	2009 Budget	Percent
Storm Water Repairs	\$500,000	100.0%
Grand Total	\$500,000	100.0%



FY2009 Hospitality Fund Budget Summary

Revenues	\$1,482,000
Expenditures	\$1,772,000
Fund Balance	\$290,000

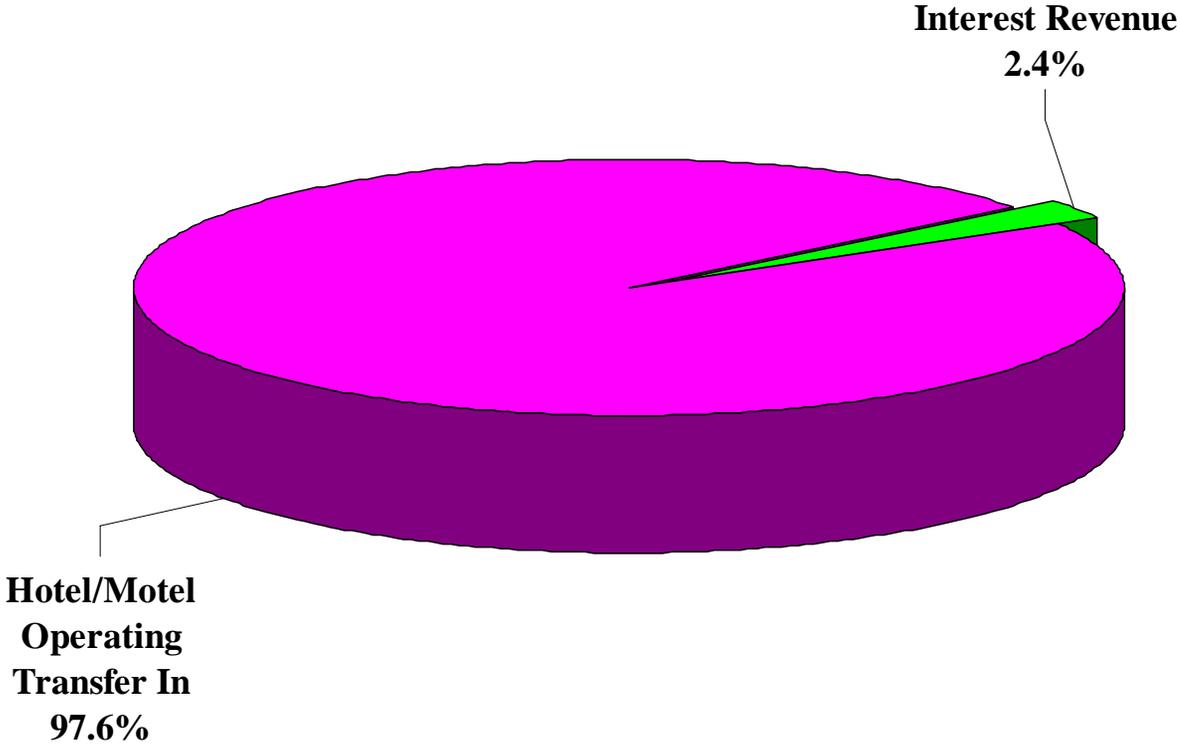


Hospitality Fund Revenues

Description	2009 Budget	Percent
Hotel/Motel Tax Fund Transfer-Hospitality	\$1,446,000	97.6%
Interest Revenue	\$36,000	2.4%
Grand Total	\$1,482,000	100.0%



Sandy Springs FY2009 Hospitality Fund Proposed Budget Major Revenue Categories

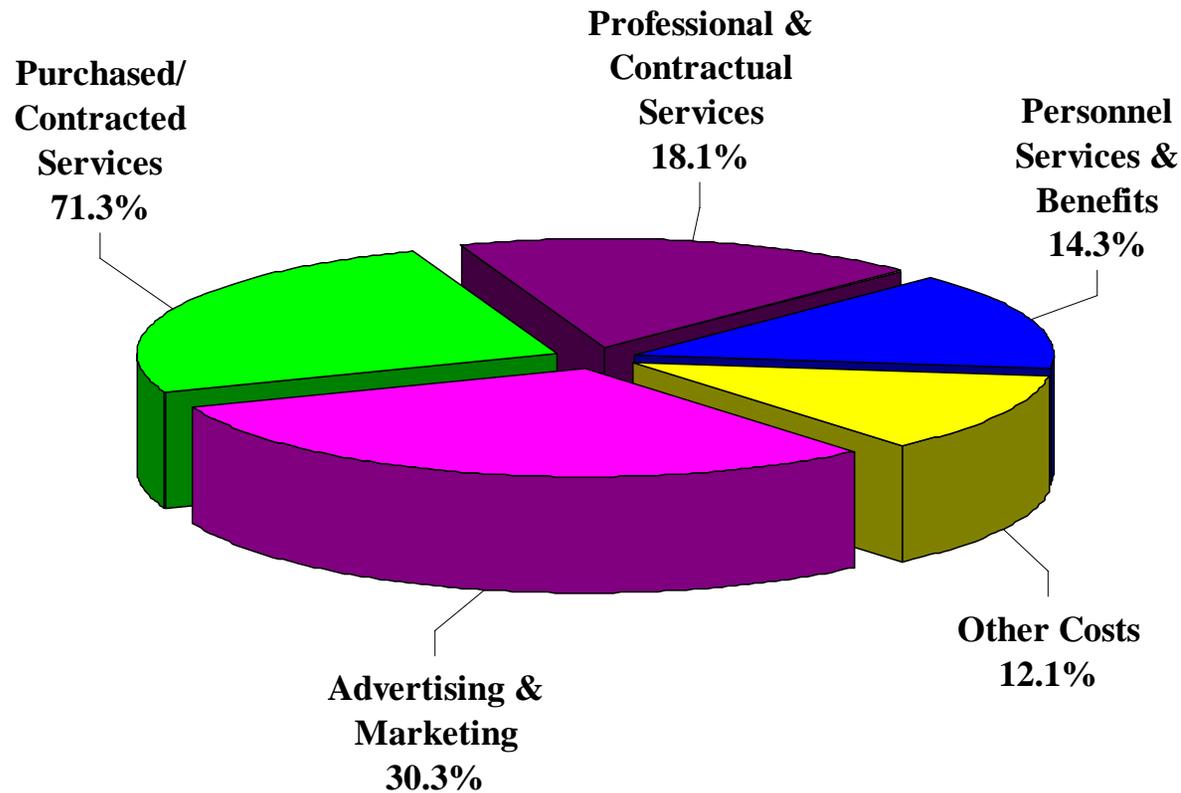


Hospitality Fund Expenditures

Description	2009 Budget	Percent
Advertising & Marketing	\$536,986	30.3%
Printing & Binding	\$446,900	25.2%
Professional & Contractual Services	\$321,250	18.1%
Personnel Services & Benefits	\$253,143	14.3%
Other Costs	\$213,721	12.1%
Grand Total	\$1,772,000	100.0%



Sandy Springs FY2009 Hospitality Fund Proposed Budget Major Expenditure Categories



Budget Summary for FY2009

- ➔ Budget calls for a partial or full millage rate rollback.
- ➔ Significant enhancement of public safety services:
 - Fifteen (15) new sworn Police officers;
 - Improved ambulance and EMS medical response services;
 - Reserve (back-up) fire engine.
- ➔ Budget includes \$25.8 M for the Capital Improvement Program.
- ➔ Budget continues to leverage the efficiencies of the public-private partnership model by reallocating existing contractual positions to improve overall effectiveness.





SANDY SPRINGS
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Questions?

