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

Johnson Ferry Abernathy Ground Breaking
Fill-The-Boot Drive
Glenridge Road Repaving Project
Hammond Park Playground
Peachtree Dunwoody Road Bridge Opening
INTRODUCTION
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Mayor
Eva Galambos, PhD
eva.galambos@sandyspringsga.org

City Council District 1
John Paulson
john.paulson@sandyspringsga.org

City Council District 2
Dianne Fries
dianne.fries@sandyspringsga.org

City Council District 3
Chip Collins
chip.collins@sandyspringsga.org

City Council District 4
Ashely Jenkins
ashley.jenkins@sandyspringsga.org

City Council District 5
Tiberio “Tibby” DeJulio
tiberio.dejulio@sandyspringsga.org

City Council District 6
Karen Meinzen McEnerny
karen.mcenerny@sandyspringsga.org
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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$71,305,167</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>998,432</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>722,242</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
<td>4,500,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>400,000</td>
</tr>
<tr>
<td>Use of Fund Balance</td>
<td>5,142,561</td>
</tr>
</tbody>
</table>

**Total Estimated General Fund Revenues** $83,068,402

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:

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

**Total Estimated General Fund Expenditures** $83,068,402
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:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Seized Funds</td>
<td>$75,000</td>
</tr>
<tr>
<td>Federal Seized Funds</td>
<td>$350,000</td>
</tr>
<tr>
<td>Custodial Funds</td>
<td>$25,000</td>
</tr>
<tr>
<td><strong>Total Confiscated Asset Fund Revenues</strong></td>
<td><strong>$450,000</strong></td>
</tr>
</tbody>
</table>

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Operations</td>
<td>$450,000</td>
</tr>
<tr>
<td><strong>Total Confiscated Asset Fund Expenditures</strong></td>
<td><strong>$450,000</strong></td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>$2,843,861</td>
</tr>
<tr>
<td><strong>Total Emergency 911 Telephone Fund Revenue</strong></td>
<td><strong>$2,843,861</strong></td>
</tr>
</tbody>
</table>

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-911 Operations</td>
<td>$2,843,861</td>
</tr>
<tr>
<td><strong>Total Emergency 911 Telephone Fund Expenditures</strong></td>
<td><strong>$2,843,861</strong></td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State and Federal Grants</td>
<td>$1,501,894</td>
</tr>
<tr>
<td>General Fund Matching Funds</td>
<td>$166,134</td>
</tr>
<tr>
<td><strong>Total Multiple Grant Fund Revenues</strong></td>
<td><strong>$1,668,027</strong></td>
</tr>
</tbody>
</table>

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peachtree Dunwoody Fiber Optic (PCID03)</td>
<td>$28,910</td>
</tr>
<tr>
<td>Cert (08CERT)</td>
<td>$1,067</td>
</tr>
</tbody>
</table>
### 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:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008 CDBG Award</td>
<td>$ 66,601</td>
</tr>
<tr>
<td>2009 CDBG Award</td>
<td>539,982</td>
</tr>
<tr>
<td>2010 Stimulus Grant Award</td>
<td>39,696</td>
</tr>
<tr>
<td>2010 CDBG Award</td>
<td>581,336</td>
</tr>
</tbody>
</table>

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

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008 CDBG Award</td>
<td>$ 66,601</td>
</tr>
<tr>
<td>2009 CDBG Award</td>
<td>539,982</td>
</tr>
<tr>
<td>2010 Stimulus Grant Award</td>
<td>39,696</td>
</tr>
<tr>
<td>2010 CDBG Award</td>
<td>581,336</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Donations</td>
<td>$ 40,044</td>
</tr>
<tr>
<td>Fire Donations</td>
<td>47,750</td>
</tr>
</tbody>
</table>

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

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Operations</td>
<td>$ 40,044</td>
</tr>
<tr>
<td>Fire Operations</td>
<td>47,750</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$3,291,848</td>
</tr>
</tbody>
</table>

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

The following disbursements are authorized for the fiscal year 2011:

<table>
<thead>
<tr>
<th>Project</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Georgia World Congress Center</td>
<td>$1,293,696</td>
</tr>
<tr>
<td>City of Sandy Springs General Fund</td>
<td>940,152</td>
</tr>
<tr>
<td>Sandy Springs Hospitality Board</td>
<td>1,058,000</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal and State Funding</td>
<td>$33,142,692</td>
</tr>
<tr>
<td>Transfer in From General Fund</td>
<td>16,700,000</td>
</tr>
<tr>
<td>Use of Fund Balance</td>
<td>19,662,063</td>
</tr>
</tbody>
</table>

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

The following disbursements are authorized for the fiscal year 2011:

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

[Signature]

Eva Galambos, Mayor

ATTEST:

[Signature]

Michael Casey, City Clerk
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
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
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 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 Raod 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.
## General Fund Revenue - 100

<table>
<thead>
<tr>
<th><strong>2008 Actual</strong></th>
<th><strong>2009 Actual</strong></th>
<th><strong>2010 Budget</strong></th>
<th><strong>2010 Projected Revenue</strong></th>
<th><strong>2011 Projected Budget</strong></th>
<th><strong>% Change from 2010</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem (Real) Property</td>
<td>26,599,489</td>
<td>29,622,465</td>
<td>27,959,000</td>
<td>30,893,720</td>
<td>-12%</td>
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<tr>
<td>Homestead Tax relief</td>
<td>586,332</td>
<td>511,126</td>
<td>-</td>
<td>-</td>
<td>0%</td>
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<tr>
<td>Motor Vehicle</td>
<td>1,407,652</td>
<td>1,422,827</td>
<td>1,311,000</td>
<td>1,327,419</td>
<td>-12%</td>
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<td>Intangible Tax (Reg &amp; Rec)</td>
<td>592,783</td>
<td>409,924</td>
<td>395,000</td>
<td>368,528</td>
<td>-12%</td>
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<tr>
<td>Real Estate Transfer Tax</td>
<td>246,116</td>
<td>94,855</td>
<td>87,000</td>
<td>84,552</td>
<td>-4%</td>
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<tr>
<td>GA Power Franchise Fee</td>
<td>5,684,382</td>
<td>6,076,124</td>
<td>6,258,000</td>
<td>5,733,731</td>
<td>-1%</td>
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<tr>
<td>Atlanta Gas Franchise Fee</td>
<td>712,302</td>
<td>710,355</td>
<td>732,000</td>
<td>639,049</td>
<td>-5%</td>
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<tr>
<td>Television Franchise Fee</td>
<td>1,194,498</td>
<td>1,079,198</td>
<td>1,103,000</td>
<td>994,187</td>
<td>-5%</td>
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<tr>
<td>Telephone Franchise Fee</td>
<td>635,895</td>
<td>696,149</td>
<td>663,000</td>
<td>608,083</td>
<td>-5%</td>
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<tr>
<td>Solid Waste Franchise Fee</td>
<td>-</td>
<td>425,000</td>
<td>465,164</td>
<td>450,000</td>
<td>-3%</td>
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<tr>
<td>Local Option Sales Tax</td>
<td>23,096,772</td>
<td>19,477,723</td>
<td>20,383,000</td>
<td>20,276,882</td>
<td>-5%</td>
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<tr>
<td>Hotel/Motel Tax</td>
<td>1,249,543</td>
<td>1,054,395</td>
<td>1,177,000</td>
<td>940,152</td>
<td>11%</td>
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<td>Alcoholic Beverage Excise</td>
<td>1,543,556</td>
<td>1,326,488</td>
<td>1,277,000</td>
<td>1,246,502</td>
<td>-5%</td>
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<tr>
<td>Excise Mixed Drink Tax</td>
<td>230,740</td>
<td>288,275</td>
<td>273,000</td>
<td>257,934</td>
<td>-5%</td>
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<tr>
<td>Excise Tax on Rental MV</td>
<td>120,992</td>
<td>100,779</td>
<td>98,000</td>
<td>104,500</td>
<td>-5%</td>
</tr>
<tr>
<td>Business &amp; Occupational Tax</td>
<td>11,723,385</td>
<td>9,276,276</td>
<td>9,220,000</td>
<td>8,000,000</td>
<td>-21%</td>
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<tr>
<td>Business Audit Revenue</td>
<td>762,052</td>
<td>632,392</td>
<td>248,000</td>
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<td>FY 2013</td>
<td>FY 2014</td>
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## CITY OF SANDY SPRINGS
### FY 2011 BUDGET

### GENERAL FUND - 100

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<th>Fund</th>
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<th>Object</th>
<th>Description</th>
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<th>2011 Budget</th>
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## PERSONNEL INFORMATION - CITY COUNCIL

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<th>2011 Budget</th>
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## City of Sandy Springs
### FY 2011 Budget

#### General Fund - 100

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**TOTAL BUDGET** 531,438 687,011 713,988 696,511

### Personnel Information - City Manager

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**TOTAL POSITIONS** 3 3 3 3
## CITY OF SANDY SPRINGS
### FY 2011 BUDGET

#### GENERAL FUND - 100

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<th>Object</th>
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**TOTAL BUDGET**

| 1,735,000 | 1,700,000 |
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**TOTAL BUDGET**

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**225,000** **225,000**


## CITY OF SANDY SPRINGS
### FY 2011 BUDGET

**GENERAL FUND - 100**

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**TOTAL BUDGET**

|               | 955,759 | 1,149,765 | 882,731 | 2,120,917 |

### PERSONNEL INFORMATION - MUNICIPAL COURT

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## City of Sandy Springs
### FY 2011 Budget

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Part Time Employees

52

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**TOTAL EXPENDITURES**

|                      | 71,723,855 | 94,740,379 | 89,750,626 | 83,068,402 |
## CITY OF SANDY SPRINGS

### FY 2011 BUDGET

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**TOTAL EXPENDITURES**

| 52,367 | 193,705 | 450,000 | 450,000 |
# CITY OF SANDY SPRINGS
## FY 2011 BUDGET

**EMERGENCY TELEPHONE 911 - 215**

<table>
<thead>
<tr>
<th>REVENUES:</th>
<th>2008 Actual</th>
<th>2009 Actual</th>
<th>2010 Projected Actual</th>
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<td>215 0000 342.50-54 PNG Telecommunications</td>
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**TOTAL REVENUES**

| - | - | 1,865,150 | 2,843,861 |

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<tr>
<th>EXPENDITURES</th>
<th>2008 Actual</th>
<th>2009 Actual</th>
<th>2010 Projected Actual</th>
<th>2011 Budget</th>
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**TOTAL EXPENDITURES**

| - | - | 2,843,861 | 2,843,861 |
CITY OF SANDY SPRINGS  
FY 2011 BUDGET  

STATE GRANT FUND - 230

<table>
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<tr>
<th>REVENUES:</th>
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<th>2009 Actual</th>
<th>2010 Projected Actual</th>
<th>2011 Budget</th>
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**TOTAL REVENUES**

<table>
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<tr>
<th>EXPENDITURES</th>
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<th>2009 Actual</th>
<th>2010 Projected Actual</th>
<th>2011 Budget</th>
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<td>230 6110 541.10-00 Sites</td>
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<td>230 3210 531.16-00 Small Tools &amp; Equipment</td>
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<tr>
<td>230 3510 531.16-00 Small Tools &amp; Equipment</td>
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**TOTAL EXPENDITURES**

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<tr>
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<th>2009 Actual</th>
<th>2010 Projected Actual</th>
<th>2011 Budget</th>
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## FY 2011 Budget

### Multiple Grant Fund - 240

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<td>240 0000 State and Federal Grants</td>
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<td>2,739,782</td>
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<td>166,134</td>
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**TOTAL REVENUES**

<table>
<thead>
<tr>
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<th>Award Amount</th>
<th>Required Match</th>
<th>2010 Projected Actual</th>
<th>Balance of Grant/ 2011 Budget</th>
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<tr>
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<tr>
<td>08CERT CERT</td>
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<td>09DHS2 Assistance to Fire Prevention</td>
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**TOTAL EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
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<th>Required Match</th>
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<tbody>
<tr>
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### COMMUNITY DEVELOPMENT BLOCK GRANT FUND - 245

#### REVENUES:

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<tbody>
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<td>584,487</td>
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**TOTAL REVENUES**

<table>
<thead>
<tr>
<th>Award Amount</th>
<th>2010 Projected</th>
<th>Balance of Grant/ 2011 Budget</th>
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</thead>
<tbody>
<tr>
<td>1,812,102</td>
<td>584,487</td>
<td>1,227,615</td>
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#### EXPENDITURES:

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**TOTAL EXPENDITURES**

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<th>Award Amount</th>
<th>2010 Projected</th>
<th>Balance of Grant/ 2011 Budget</th>
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</thead>
<tbody>
<tr>
<td>1,812,102</td>
<td>584,487</td>
<td>1,227,615</td>
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## CITY OF SANDY SPRINGS
### FY 2011 BUDGET

#### DONATIONS FUND - 250

<table>
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<td><strong>Total Revenues</strong></td>
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<td><strong>565</strong></td>
<td><strong>87,794</strong></td>
<td><strong>87,794</strong></td>
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</table>

<table>
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<tbody>
<tr>
<td>250 3210 579.02-00 Police Department Donations</td>
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## HOTEL/ MOTEL TAX FUND - 275

### REVENUES:

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<td>361.00-00 Interest Income</td>
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<td>275 0000</td>
<td>289.00-00 Miscellaneous Income</td>
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<td>3,663,000</td>
<td>3,291,848</td>
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### EXPENDITURES:

<table>
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<th>Item Number</th>
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<td>521.21-08 GWCC Georgia Dome</td>
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<td>611.01-00 General Fund</td>
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<td>1,054,395</td>
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<td>275 1511</td>
<td>611.03-00 Hospitality Board</td>
<td>1,633,220</td>
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## CITY OF SANDY SPRINGS
### FY 2011 BUDGET

## CAPITAL PROJECTS FUND - 350

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<th>2009 Actual</th>
<th>2010 Projected Actual</th>
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<td><strong>17,456,598</strong></td>
<td><strong>30,238,187</strong></td>
<td><strong>24,106,842</strong></td>
<td><strong>69,504,755</strong></td>
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<tr>
<th>EXPENDITURES:</th>
<th>2008 Actual</th>
<th>2009 Actual</th>
<th>2010 Projected Actual</th>
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<td>350 Infrastructure Improvements</td>
<td>11,555,483</td>
<td>21,545,884</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>11,555,483</strong></td>
<td><strong>21,545,884</strong></td>
<td><strong>15,566,000</strong></td>
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# REVENUES:

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

**TOTAL REVENUES**: 69,504,755

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## EXPENDITURES:

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<tr>
<th>Project Code</th>
<th>Project Name</th>
<th>Total Outside Funding</th>
<th>Total City Funding to Date</th>
<th>Total Expenditures to Date</th>
<th>Encumbrances</th>
<th>Project to Date Encumbrances</th>
<th>2011 Budget Additions</th>
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<td><strong>Small Projects</strong></td>
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<td><strong>6,015,250</strong></td>
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<td>City Hall</td>
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<td><strong>9,086,711</strong></td>
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| **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 Imprvmts | 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              |              |
|              |                         |                       |                           |                           |              |                             |                       |              |
| **Total**    |                         |                       |                           |                           |              |                             |                       |              |
|              | **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

<table>
<thead>
<tr>
<th>Project Code</th>
<th>Project Name</th>
<th>Total Outside Funding</th>
<th>Total City Funding to Date</th>
<th>Total Expenditures to Date</th>
<th>Encumbrances</th>
<th>Project to Date Balance</th>
<th>2011 Budget Additions</th>
<th>2011 Budget</th>
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<td>T0005</td>
<td>River Valley Sidewalks</td>
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<td>1,348,580</td>
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<td>Hammond Dr -CD</td>
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<td>Morgan Falls Road</td>
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<td>Chattahoochee Bridge</td>
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<td>360,000</td>
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<td><strong>TOTAL CAPITAL PROJECTS</strong></td>
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<td><strong>38,894,314</strong></td>
<td><strong>22,021,227</strong></td>
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<table>
<thead>
<tr>
<th>Project Code</th>
<th>Project Name</th>
<th>Total Outside Funding</th>
<th>Total City Funding to Date</th>
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<th>Encumbrances</th>
<th>Project to Date Balance</th>
<th>2011 Budget Additions</th>
<th>2011 Budget</th>
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<tbody>
<tr>
<td></td>
<td><strong>CITY OF SANDY SPRINGS</strong></td>
<td><strong>35,619,418</strong></td>
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### Revenues:

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**Total Revenue** : 8,964 85,523 26,000 119,003

### Expenditures:

<table>
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<th>Description</th>
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**Total Expenditures** : - - - 119,003
### DEBT SERVICE FUND - 405

#### REVENUES:

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<th>2011 Budget</th>
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<tr>
<td>405 0000 391.20-05 Principal Payment - Lease</td>
<td>2,830,523</td>
<td>3,266,252</td>
<td>1,764,000</td>
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<tr>
<td>405 0000 39.20-05 Interest Payment - Lease</td>
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<td>307,920</td>
<td>165,000</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
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<td><strong>3,574,172</strong></td>
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#### EXPENDITURES:

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<th>2008 Actual</th>
<th>2009 Actual</th>
<th>2010 Projected Actual</th>
<th>2011 Budget</th>
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<tbody>
<tr>
<td>405 8000 581.20-00 Principal Payment - Lease</td>
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<td>3,266,252</td>
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<tr>
<td>405 8000 582.20-00 Interest Payment - Lease</td>
<td>371,670</td>
<td>307,920</td>
<td>165,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>3,202,193</strong></td>
<td><strong>3,574,172</strong></td>
<td><strong>1,929,000</strong></td>
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# CITY OF SANDY SPRINGS
## FY 2011 BUDGET
### STORMWATER MANAGEMENT FUND - 560

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<td><strong>1,800,000</strong></td>
<td><strong>1,787,000</strong></td>
<td><strong>2,775,872</strong></td>
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<td>560 4320 521.12-05 Professional Services</td>
<td></td>
<td>2,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>560 4320 522.22-05 Repair &amp; Maint</td>
<td>334,879</td>
<td>775,984</td>
<td>1,787,000</td>
<td>2,775,872</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>334,879</strong></td>
<td><strong>778,484</strong></td>
<td><strong>1,787,000</strong></td>
<td><strong>2,775,872</strong></td>
</tr>
</tbody>
</table>
SECTION IV

GLOSSARY OF TERMS

FISCAL YEAR 2011 APPROVED BUDGET
**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 in 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.
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
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.
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.”
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

 пен Fire Hydrant Inspection Program ($92,400)
• This will fund a twice annual inventory and inspection of the City’s 3,000 fire hydrants

 пен 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

 пен Personal Protective Equipment ($68,250)
• Annual replacement of 35 sets of fire fighter turnout gear
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
Specific Performance Requirements

- 90% of calls answered in \( \leq 10 \) sec; 99% in \( \leq 30 \) sec
- 90% of calls processed and ready for dispatch in \( \leq 60 \) sec; 99% in \( \leq 90 \) sec
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

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

$1,500,000
Abernathy Linear Park Phase III

$500,000

Gateway Features
Initial Plaza Construction
Playground
Overlook Structures
Central Pavilion
Lost Corner Preserve

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

$200,000
John Ripley Forbes Big Trees Preserve

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

$100,000
Second Gymnastics Facility

- 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)

$500,000
## Review of Potential FY11 Citywide Capital Projects

### 1. RANK CATEGORIES (1-16)

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<tr>
<th>PRIORITY</th>
<th>Rank</th>
<th>Est. Allocation</th>
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<td>Pavement Management/Resurfacing</td>
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<tr>
<td>Resurfacing</td>
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<td>Reconstruction</td>
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<tr>
<td>Morgan Falls Road Concept Design / Construction</td>
<td>1,500,000</td>
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<tr>
<td>Chattahoochee River Bridge / Roswell Road</td>
<td>360,000</td>
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<td>Roswell Road; Glenridge to Abernathy Access Management Study</td>
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<tr>
<td>Sidewalk Program</td>
<td>(Rank 1-2)</td>
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<tr>
<td>Continue Gap Fill and Extension (Collector and Arterial)</td>
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<td>Neighborhood Sidewalk Program</td>
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<td>Heritage Bluestone Building</td>
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<td>Abernathy Linear Park Phase III (P-0002)</td>
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<tr>
<td></td>
<td></td>
<td>13,210,000</td>
</tr>
</tbody>
</table>
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
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March – April</td>
<td>Departmental Budget Hearings/Finance Review Phase</td>
</tr>
<tr>
<td>April – May</td>
<td>Senior Management/Mayor Review Phase</td>
</tr>
<tr>
<td>May 4</td>
<td>Budget Workshop #1</td>
</tr>
<tr>
<td>May 11 - 5 p.m.</td>
<td>Budget Workshop #2</td>
</tr>
<tr>
<td>May 25</td>
<td>City Council Budget Presentation (Proposed Budget)</td>
</tr>
<tr>
<td>June 1</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; Public/Millage Rate Hearing &amp; Budget Workshop</td>
</tr>
<tr>
<td>June 8</td>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Public/Millage Rate Hearing &amp; Budget Workshop</td>
</tr>
<tr>
<td>June 15 - 6 p.m.</td>
<td>Final Public Hearing &amp; Adoption, City Council</td>
</tr>
</tbody>
</table>
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

梳 Compliance with adopted Budgetary Policies
梳 Economic impact on revenues during a recession (Sales Tax, Business License, Building Permits)
梳 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

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

\(^1\) Anticipates using $1M of $1,681,474 in Capital Fund Reserve
## Review of Council’s Adopted Priorities

### Citywide Capital Projects (Consolidated Rankings)

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

* Equal Averages

Total Allocation: 11,550,000
Updated Planning Assumptions

Consensus on original assumptions plus:

- Undesignated Fund Balance Allocation
- Capital Priorities
<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 25</td>
<td>5:00pm</td>
<td>City Council Budget Presentation (Proposed Budget)</td>
</tr>
<tr>
<td>June 1</td>
<td>6:00pm</td>
<td>1st Public Budget Hearing</td>
</tr>
<tr>
<td>June 15</td>
<td>6:00pm</td>
<td>Final Public Budget Hearing &amp; Adoption</td>
</tr>
<tr>
<td>TBD</td>
<td></td>
<td>1st Public Hearing on Millage Rate</td>
</tr>
<tr>
<td>TBD</td>
<td></td>
<td>2nd Public Hearing on Millage Rate</td>
</tr>
<tr>
<td>TBD</td>
<td></td>
<td>3rd Public Hearing on Millage Rate and Adoption</td>
</tr>
</tbody>
</table>
Review of Council’s Adopted Priorities

- Public Safety
- Transportation
- Recreation
- Code Enforcement

CUSTOMER SERVICE
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.”

* 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$77,926,141</td>
</tr>
<tr>
<td>Expenditures</td>
<td>83,068,402</td>
</tr>
<tr>
<td>Use of Fund Balance</td>
<td>$5,142,261</td>
</tr>
</tbody>
</table>
## Anticipated Amount For FY11 Capital

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30, 2009 Fund Balance</td>
<td>$24,946,264</td>
</tr>
<tr>
<td><strong>Add:</strong> Projected FY10 Revenue</td>
<td>87,022,468</td>
</tr>
<tr>
<td><strong>Less:</strong> Projected FY10 Expenditures</td>
<td>(86,801,738)</td>
</tr>
<tr>
<td><strong>Less:</strong> Target Fund Balance (25%)</td>
<td>(20,000,000)</td>
</tr>
<tr>
<td><strong>UNDESIGNATED FUND BALANCE</strong></td>
<td>5,166,994</td>
</tr>
<tr>
<td><strong>Add:</strong> General Fund 2011 Contribution</td>
<td>11,992,739</td>
</tr>
<tr>
<td><strong>Add:</strong> Capital Reserve</td>
<td>1,681,474</td>
</tr>
<tr>
<td><strong>TOTAL AMOUNT AVAILABLE FOR CAPITAL</strong></td>
<td>18,841,207</td>
</tr>
<tr>
<td><strong>Less:</strong> Land Acquisition</td>
<td>(3,500,000)</td>
</tr>
<tr>
<td><strong>Less:</strong> Capital Contingency</td>
<td>(2,500,000)</td>
</tr>
<tr>
<td><strong>TOTAL AVAILABLE FOR ALLOCATION</strong></td>
<td>$12,841,207</td>
</tr>
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</table>
### FY2011 Allocations to Capital Projects

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Project Budget</td>
<td>$17,960,000</td>
</tr>
<tr>
<td>General Fund Transfer</td>
<td>(16,700,000)</td>
</tr>
<tr>
<td>Use of Capital Reserve</td>
<td>(1,260,000)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 0</strong></td>
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</table>
General Fund Revenues (Excluding Fund Balance)

<table>
<thead>
<tr>
<th>Revenue Description</th>
<th>2011 Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real/Personal Property Tax</td>
<td>$27,186,474</td>
<td>34.9%</td>
</tr>
<tr>
<td>Local Option Sales Tax</td>
<td>19,250,000</td>
<td>24.7%</td>
</tr>
<tr>
<td>Business &amp; Occupational Tax</td>
<td>8,000,000</td>
<td>10.3%</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>8,279,253</td>
<td>10.6%</td>
</tr>
<tr>
<td>Insurance Premium Tax</td>
<td>4,318,642</td>
<td>5.5%</td>
</tr>
<tr>
<td>All Other¹</td>
<td>10,891,772</td>
<td>14.0%</td>
</tr>
<tr>
<td>Grand Total</td>
<td>$77,926,141</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2010 Projected</th>
<th>2011 Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$30,893,720</td>
<td>27,186,474</td>
<td>(3,707,246)</td>
</tr>
<tr>
<td>Local Option Sales Tax</td>
<td>20,276,882</td>
<td>19,250,000</td>
<td>(1,026,882)</td>
</tr>
<tr>
<td>Business &amp; Occupational Tax</td>
<td>10,147,915</td>
<td>8,000,000</td>
<td>(2,147,915)</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>8,440,214</td>
<td>8,279,253</td>
<td>(160,961)</td>
</tr>
<tr>
<td>Insurance Premium Taxes</td>
<td>4,756,465</td>
<td>4,318,642</td>
<td>(437,823)</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>12,507,270</td>
<td>10,891,772</td>
<td>(1,615,499)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$87,022,468</strong></td>
<td><strong>$77,926,141</strong></td>
<td><strong>($9,096,327)</strong></td>
</tr>
</tbody>
</table>
General Fund Expenditures by Category

<table>
<thead>
<tr>
<th>Expenditure Description</th>
<th>2011 Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>$28,319,010</td>
<td>34.1%</td>
</tr>
<tr>
<td>Government Services Contracts</td>
<td>24,850,000</td>
<td>29.9%</td>
</tr>
<tr>
<td>Capital Improvement Program</td>
<td>16,700,000</td>
<td>20.1%</td>
</tr>
<tr>
<td>All Other Departments¹</td>
<td>9,059,392</td>
<td>10.9%</td>
</tr>
<tr>
<td>Public Works</td>
<td>2,715,000</td>
<td>3.3%</td>
</tr>
<tr>
<td>Recreation and Parks</td>
<td>1,425,000</td>
<td>1.7%</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$83,068,402</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

¹All Other Departments includes City Council, City Manager, Finance, Legal, Municipal Court, General Administration and Contingencies.
# Expenditures FY2010 vs. FY2011

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

<table>
<thead>
<tr>
<th>Description</th>
<th>2011 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary Adjustment</td>
<td>$400,000</td>
</tr>
<tr>
<td>Business Audit Settlement</td>
<td>300,000</td>
</tr>
<tr>
<td>Fire Department</td>
<td>300,000</td>
</tr>
<tr>
<td>Police Department</td>
<td>300,000</td>
</tr>
<tr>
<td>Matching Grants</td>
<td>250,000</td>
</tr>
<tr>
<td>City Manager Contingency</td>
<td>150,000</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$1,700,000</strong></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Acquisition</td>
<td>$3,500,000</td>
<td>18.6%</td>
</tr>
<tr>
<td>Capital Contingency</td>
<td>2,500,000</td>
<td>13.9%</td>
</tr>
<tr>
<td>Pavement Management/Resurfacing</td>
<td>2,500,000</td>
<td>13.9%</td>
</tr>
<tr>
<td>Sidewalks Program</td>
<td>1,850,000</td>
<td>10.3%</td>
</tr>
<tr>
<td>Stormwater Maintenance</td>
<td>1,800,000</td>
<td>10.0%</td>
</tr>
<tr>
<td>Morgan Falls Road</td>
<td>1,500,000</td>
<td>8.4%</td>
</tr>
<tr>
<td>Heritage Bluestone</td>
<td>1,500,000</td>
<td>8.4%</td>
</tr>
<tr>
<td>Abernathy Park Project</td>
<td>500,000</td>
<td>2.8%</td>
</tr>
<tr>
<td>Intersection Improvement Program</td>
<td>500,000</td>
<td>2.8%</td>
</tr>
<tr>
<td>Bridge Program</td>
<td>500,000</td>
<td>2.8%</td>
</tr>
<tr>
<td>Gymnastics Facility</td>
<td>500,000</td>
<td>2.8%</td>
</tr>
<tr>
<td>Chattahoochee River Bridge/Roswell Road</td>
<td>360,000</td>
<td>2.0%</td>
</tr>
<tr>
<td>Traffic Management System</td>
<td>250,000</td>
<td>1.4%</td>
</tr>
<tr>
<td>Lost Corners Preserve</td>
<td>200,000</td>
<td>1.2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$17,960,000</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>
## FY2011 Other Funds

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

<sup>1</sup>Capital Projects Fund includes all unspent capital contributions from all sources since fund inception.