

FY2015 Budget Presentation

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City Manager

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FY2015 Budget Calendar

March – April	Departmental Budget Hearings/Finance Review Phase
April – May	Senior Management/Mayor Review Phase
April 29	Budget Workshop #1
May 6	Budget Workshop #2
May 20	City Council Budget Presentation (Proposed Budget)
June 3	1 st Public Hearing on FY15 Budget and Discussion
June 17	Final Public Hearing and Adoption by City Council



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.



City Council Priorities





General Fund Budget

Revenues	\$ 83,129,280
Expenditures	90,185,932
Subtotal	(7,056,652)
Use of Fund Balance	7,056,652
Total	\$ 0

Total Budget for all funds = \$ 199,992,595



FY15 Budget Highlights – Operating

- Fixed Cost of General Government Services Contracts - \$13,434,296.96 (+2.01%)
- Renewal of subcontractor agreements - \$5,659,000 (1.59%)
- Continued funding for Police Fleet Replacement Program - \$626,840
- Vehicle Acquisition Costs - \$115,000 (4 Fire)
- Upgrade Court Management System - \$100,000
- Upgrade Community Development System - \$170,000
- Continued funding for Community Events/Non-profits - \$467,500
- Funding for bi-annual Household Hazardous Waste Event - \$75,000
- Debt service for Fire Department - \$774,316
- E-911 Center operation - \$700,000
- Continued EMS subsidy for enhanced service - \$450,000



FY15 Budget Highlights – Capital

- Continued funding for City Center Phase I Priority Projects - \$13,500,000
- Continued funding for Stormwater Infrastructure Improvements - \$1,750,000
- Pavement Management Program - \$2,500,000
- Intersection Improvements for Heards Ferry Elementary - \$2,000,000
- Riverside Drive Interchange Enhancements - \$500,000
- FCC Mandatory Portable Radio Update by 2017 - \$400,000
- Dupree Sidewalk to Heards Ferry Elementary - \$425,000
- Intersection Improvement for Interstate North Parkway/Rivers Edge - \$300,000
- T-0039 Spalding Drive/Mount Vernon Intersection - \$685,000
- C-0007 Marsh Creek BMP Contingency - \$250,000
- Transfer of funds from Morgan Falls Road – (\$1,000,000)
- Funding for Other Council Identified Priority Projects - \$4,190,000



Service Enhancements



SSPD FY15 Enhancements

- Vehicle replacement of 18 vehicles
- Restore 5 propane vehicles
- Replace 65 ballistic vests
- Complete patrol vehicle laptops replacement
- Complete propane systems on last 25 vehicles
- Replacement of 75 tasers (upgrades from X-26 to X-2)
- 4 PT positions:
 - GCIC Specialist
 - SSERV
 - Park Security





SSFR FY15 Enhancements

- Replacement of Mobile Data Computers (MDT)
 - Computers are dated / no longer serviceable
- Replacement of 4 Vehicles
 - (3-Inspector P/U's & 1-Rescue) Mileage, Age
- Upgrading Firefighter Gear
 - Annual replacement program
- Fire Station 4 renovations
 - Planned upgrades continuing from FY14





General Government Services Enhancements

- Financial Services
 - Increase .5 FTE Buyer 1 to 1.0 FTE to improve purchasing and procurement timelines
- Communications
 - Upgrade Communications Editor 1 to Communications Editor Lead 1
- Municipal Court
 - Funds to upgrade court case management system
- Public Works
 - Increasing “as needed” task order budget to \$175,000 to assist with traffic and transportation workload
- Community Development
 - Adding \$115,000 to the task order for “as needed” building and development staff support; funding to implement electronic plan submission and review
- Economic Development
 - Adding .5 FTE Economic Development Specialist



Revenue FY14 vs. FY15

	2014 Budget	2015 Projected Budget	Variance
Property Taxes	\$ 28,250,000	\$ 30,400,000	\$ 2,150,000
Sales Tax	23,375,000	23,125,000	(250,000)
Business & Occupational Tax	8,250,000	8,750,000	500,000
Franchise Fees	9,075,000	8,850,000	(225,000)
Insurance Premium Taxes	4,300,000	4,600,000	300,000
Other Revenues	7,107,120	7,404,280	297,160
Total Revenues	\$ 80,357,120	\$ 83,129,280	\$ 2,772,160

Expenditures FY14 vs. FY15



	2014 Budget	2015 Budget	Variance	Variance
City Council	188,061	224,922	38,861	19.60%
City Manager	772,151	786,745	14,594	1.89%
City Clerk	569,016	160,411	(408,605)	-71.81%
Finance	2,232,615	2,322,670	90,055	4.03%
Legal Services	808,000	823,000	15,000	1.86%
Information Services	2,088,479	2,085,783	(2,696)	-0.13%
Human Resources	295,407	276,047	(19,360)	-6.55%
Facilities Management	1,591,410	1,629,154	37,744	2.37%
Communications	1,537,556	1,228,451	(309,105)	-20.10%
General Administration	2,272,667	2,287,395	14,728	0.65%
Municipal Court	1,668,649	1,797,701	129,052	7.73%
Police	18,654,539	19,233,793	579,254	3.11%
Fire	11,726,355	11,861,209	134,854	1.15%
Emergency Management	1,752,339	1,406,400	(345,939)	-19.74%
Public Works	10,717,049	11,387,058	670,009	6.25%
Recreation and Parks	3,000,521	3,089,683	89,162	2.97%
Community Development	3,424,034	3,682,448	258,414	7.55%
Economic Development	265,935	328,063	62,128	23.36%
Transfers to Other Funds	25,786,131	25,575,000	(211,131)	-0.82%
Total General Fund:	\$89,350,913	\$90,185,932	835,019	0.93%



Task Order Analysis

Firm/Work Package	NTE Escalator	Actual Escalator	FY14 Amount	FY15 Amount	Difference
Finance/ST Services	2.50%	2.50%	\$1,673,836.00	\$1,755,000.00	4.85%
Information Services/ InterDev	5.25%	3.50%	1,315,828.80	1,361,882.81	3.50%
Communications/ Collaborative	2.20%	2.20%	513,249.00	549,917.00	7.14%
Municipal Court/Jacobs	3.00%	.86%	1,093,219.00	1,102,660.00	.86%
Call Center/Faneuil	n/a	n/a	819,757.26	450,537.98	-45.04%
Public Works/URS	4.00%	3.50%	3,514,549.00	3,732,558.22	6.20%
Recreation/Jacobs	3.00%	.86%	1,033,822.00	1,042,912.00	.86%
Community Development/ Collaborative	2.20%	2.20%	3,201,969.00	3,434,961.12	7.28%
	Total	3.14%	\$13,166,230.06	\$13,430,429.12	2.01%

**Re-bid during FY14 and awarded to Faneuil, resulting in annualized savings of \$369,218*



Public Works Contractor Analysis

Firm/Service	Escalator	FY14 Amount	FY15 Amount	Difference
Blount (Street Maintenance)	0%	\$1,445,000	\$1,445,000	0%
Optech (Park Maintenance, ROW, Street Cleaning)	0%	2,720,000	2,720,000	0%
ProCutters (Mowing on Interstates)	0%	220,000	220,000	0%
Multiple Contractors (Tree Removal)	---	200,000	200,000	0%
(Road Signage)	*	310,000	350,000	12.9%
Siemens (Traffic Signals)	3.0%	550,000	566,500	3.0%
Wildcat Striping (Road Striping)	2.0%	125,000	150,000	20.0%
Total	3.0%	\$5,570,000	\$5,659,000	1.59%

**Currently out for bid, FY15 amount is an estimate based on past budget amounts.*

General Fund Expenditures – Contingency Detail

Description	2015 Budget
Fire Department	200,000
Police Department	200,000
Emergency Management	90,000
Recreation	50,000
City Manager Contingency	150,000
General Contingency	225,000
Grand Total	\$915,000

FY15 - Capital Priority Projects

Sidewalk Program	\$ 750,000
Intersection Improvement Program	500,000
Abernathy/Johnson Ferry Roadway Improvements	500,000
Traffic Management Center	350,000
T-0046 Carpenter at SR9 Realignment	900,000
Lost Corner Preserve Entrance and Parking Lot	350,000
Windsor Parkway Pedestrian Bridge	250,000
Old Riverside Drive Park	250,000
Spalding Drive Park	100,000
Sandy Springs Tennis Center	240,000
Total	\$4,190,000

FY15 - Summary of All Funds

	FY15 Budget
General Fund	\$ 90,185,932
Anne Frank Fund	75,000
Innovations Fund	58,135
Confiscated Assets Fund	200,000
Emergency 911 Fund	2,552,210
Excise Tax on Rental Motor Vehicles Fund	95,000
Multiple Grant Fund	4,100,643
Community Development Block Grant	1,533,275
Donations Fund	25,000
Hotel/Motel Fund	3,600,000
Capital Projects Fund	95,717,400
Impact Fee Fund	100,000
Stormwater Management Fund	1,750,000
TOTAL ALL FUNDS	\$199,992,595

Summary of Fund Balance by Fund

	FY13 Audit
General Fund	\$ 32,500,794
Anne Frank Fund	(514)
Innovations Fund	183,135
Confiscated Assets Fund	867,577
Emergency 911 Fund	-----
Multiple Grant Fund	-----
Community Development Block Grant	41,595
Private Donations Fund	122,086
Hotel/Motel Fund	1,075
Excise Tax on Rental Motor Vehicles Fund	-----
Capital Projects Fund	52,795,595
Impact Fee Fund	1,715,328
Stormwater Management Fund	906,466
TOTAL ALL FUNDS	\$ 89,067,137



Anne Frank Fund

- City entered into agreement with Georgia Commission on the Holocaust in 2009 to host the Anne Frank in the World Exhibit
- Agreement was renewed January 1, 2013 for three years and requires City to provide funds for operating expenses

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 12,237	\$ 12,761	\$ (514)	\$ -----
Revenues	73,573	45,068	63,114	75,000
Expenditures	73,049	58,343	62,600	75,000
Ending Fund Balance	\$ 12,761	\$ (514)	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Innovations Fund

- Created in 2011 to support innovative programs implemented to bring efficiencies to the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ -----	\$ 44,559	\$ 183,135	\$ 58,135
Revenues	166,451	304,636	-----	-----
Expenditures	121,893	166,060	125,000	58,135
Ending Fund Balance	\$ 44,559	\$ 183,135	\$ 58,135	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Confiscated Assets Fund

- Used to account for funds and assets seized by the Sandy Springs Police Department as a result of narcotics arrests in conjunction with state and federal agencies
- Used by Police Departments to augment general fund budget, and can only be used for law enforcement programs or activities

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 343,914	\$ 346,442	\$ 867,577	\$ 1,267,977
Revenues	147,822	708,305	575,400	200,000
Expenditures	145,294	187,170	175,000	200,000
Ending Fund Balance	\$ 346,442	\$ 867,577	\$ 1,267,977	\$ 1,267,977

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



E911 Fund

- Accounts for revenues received from the 911 surcharge on telephone bills

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----
Revenues	2,518,968	2,748,115	2,560,000	2,552,210
Expenditures	2,518,968	2,748,115	2,560,000	2,552,210
Ending Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Multiple Grants Fund

- Accounts for the numerous grants received by the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ -----	\$ -----	\$ -----	\$ -----
Revenues	4,413,060	1,626,918	840,583	4,100,643
Expenditures	4,413,060	1,626,918	840,583	4,100,643
Ending Fund Balance	\$ -----	\$ -----	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Community Development Block Grant (CDBG) Fund

- Used to account for funds awarded under the Community Development Block Grant (CDBG)

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 41,221	\$ 41,221	\$ 41,595	\$ -----
Revenues	689,459	285,371	586,950	1,533,275
Expenditures	689,291	284,997	628,545	1,533,275
Ending Fund Balance	\$ 41,221	\$ 41,595	\$ -----	\$ -----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Private Donations Fund

- Accounts for donations from the public for specific projects in the recreation, police and fire departments

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 77,822	\$ 130,622	\$ 122,086	\$ 120,958
Revenues	64,273	4,740	3,040	25,000
Expenditures	10,909	13,276	4,169	25,000
Ending Fund Balance	\$ 130,622	\$ 122,086	\$ 120,958	\$ 120,958

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Hotel/Motel Fund

- Used to account for funds received through hotel/motel taxes. Under state law, 28.56% to the General Fund, 32.14% to the Sandy Springs Hospitality Board and 39.30% to the Georgia World Congress Center

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 923	\$ 987	\$ 1,075	\$ 1,100
Revenues	3,695,600	3,763,997	3,650,283	3,600,000
Expenditures	3,695,536	3,763,909	3,650,258	3,600,000
Ending Fund Balance	\$ 987	\$ 1,075	\$ 1,100	\$ 1,100

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Excise Tax on Rental Motor Vehicles

- Accounts for revenues received from the taxes on vehicles rented in the City

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----
Revenues	----	----	105,635	95,000
Expenditures	----	----	105,635	95,000
Ending Fund Balance	\$ ----	\$ ----	\$ ----	\$ ----

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Capital Projects Fund

- Used to fund all facilities, parks and infrastructure construction
- Funds are derived from contributions from the General Fund

	<u>CIP Fund</u>	<u>Stormwater Fund</u>	<u>Total</u>
FY 06	0	0	0
FY 07	\$ 6,180,936	0	\$ 6,180,936
FY 08	15,540,483	450,000	15,990,483
FY 09	29,152,474	1,800,000	30,952,474
FY 10	23,647,716	500,000	24,147,716
FY 11	14,900,001	1,800,000	16,700,001
FY 12	12,320,198	2,500,000	14,820,198
FY 13	23,571,822	2,500,000	29,071,822
FY 14	24,126,630	1,600,000	25,726,630
FY 15	23,750,000	1,750,000	25,500,000
TOTAL	\$ 176,190,261	\$ 12,900,000	\$ 189,090,261



Impact Fee Fund

- Amounts assessed on construction development projects to offset the anticipated cost of infrastructure needed as a result of the new development

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 324,676	\$ 1,548,674	\$ 1,715,328	\$ 1,925,378
Revenues	1,223,998	466,654	307,050	100,000
Expenditures	-----	300,000	97,000	100,000
Ending Fund Balance	\$ 1,548,674	\$ 1,715,328	\$ 1,925,378	\$ 1,925,378

FY 2012 and FY 2013 are actuals. FY 2014 is projected and FY 2015 is proposed budget.



Stormwater Maintenance Fund

- Used to account for construction projects to improve the City's stormwater infrastructure

	FY 2012	FY 2013	FY 2014	FY 2015
Beginning Fund Balance	\$ 425,864	\$ 1,558,193	\$ 906,466	\$ -----
Revenues	2,500,000	2,500,000	1,600,000	1,750,000
Expenditures	1,367,671	3,151,727	2,506,466	1,750,000
Ending Fund Balance	\$ 1,558,193	\$ 906,466	\$ -----	\$ -----

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Discussion

