

# FY 2023 Budget Public Hearing #1

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City Manager

June 7, 2022



**SANDY SPRINGS™**  
GEORGIA

# FY 2023 Budget Calendar

Date	Item
March - April	Departmental Budget Meetings / Finance Review Phase
April - May	Senior Management / Mayor Review Phase
May 3	Budget Workshop 1
May 17	Budget Workshop 2
May 24	City Council Proposed Budget Presentation
June 7, 6:00 PM	First Public Hearing and Budget Workshop
June 21, 6:00 PM	Final Public Hearing and Budget Adoption

**CITY COUNCIL'S**  
**2022**  
**Adopted**  
**Priorities**



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# General Fund Revenues

## Approved FY 2022 vs Proposed FY 2023

Revenues	2022 Revised	2022 Projected*	2023 Proposed	Variance	% Change
Property Taxes	\$ 42,015,671	\$ 42,431,379	\$ 42,500,000	\$ 484,329	1%
Sales Taxes	25,000,000	28,500,000	26,500,000	1,500,000	6%
Business and Occupational Tax	8,583,413	9,742,344	9,750,000	1,166,587	14%
Franchise Taxes	8,400,000	8,710,381	8,350,000	(50,000)	-.5%
Insurance Premium Tax	7,500,000	7,782,186	7,700,000	200,000	3%
Other Revenue	42,791,302	15,910,144	14,890,420	(27,900,882)	-65%
<b>Total</b>	<b>\$ 134,290,386</b>	<b>\$ 113,076,435</b>	<b>\$ 109,690,420</b>	<b>(\$24,599,966)</b>	<b>-18%</b>

*\*Estimates*

# General Fund Expenditures – FY 2022 vs Proposed FY 2023

Expenditures	2022 Revised	2023 Proposed	Variance	% Change
City Council (page 4)	\$231,227	\$239,758	\$8,531	4%
City Manager (page 5)	1,281,566	1,051,249	(230,317)	-18%
City Clerk (page 6)	824,085	569,047	(255,038)	-31%
Finance (page 7)	2,421,703	2,737,997	316,294	13%
Legal (page 8)	1,319,482	1,238,645	(80,837)	-6%
Information Technology (page 9)	3,022,758	3,362,329	339,571	11%
Human Resources (page 10)	636,729	801,438	164,709	26%
Facilities Management (page 11)	5,616,297	6,213,888	597,591	11%
Communications (page 13)	1,692,696	1,999,320	306,624	18%
General Admin (page 14)	3,135,042	3,046,894	(88,148)	-3%
Municipal Court (page 15)	1,280,077	1,549,977	269,900	21%
Police (page 16-17)	25,300,315	27,026,039	1,725,724	7%
Fire (page 18-19)	15,180,289	16,551,969	1,371,680	9%
Emergency Management (page 20)	1,218,665	1,311,647	92,981	8%
Public Works (page 21-22)	12,083,040	13,475,951	1,392,912	12%
Fleet Management (page 23)	328,975	359,135	30,160	9%
Recreation and Parks (page 24-25)	3,885,073	3,970,339	85,266	2%
Community Development (page 26)	4,572,689	5,781,394	1,208,705	26%
Economic Development (page 27)	363,336	623,630	260,294	72%
Transfer to Other Funds (page 28)	49,721,678	38,709,325	(11,012,353)	-22%
<b>Total</b>	<b>\$134,115,722</b>	<b>\$130,619,972</b>	<b>(\$3,495,751)</b>	<b>-3%</b>

# FY 2023 Summary of All Funds

Fund Name	Balance
General Fund (page 1)	\$130,619,972
Performing Arts Center Fund (page 47-49)	7,297,147
Confiscated Assets Fund (page 29)	184,500
Emergency 911 Fund (page 30)	3,000,000
Tree Fund (page 31)	559,099
Community Development Block Grant Fund (page 33)	1,756,541
Hotel/Motel Tax Fund (page 34)	3,500,000
Excise Tax on Rental Motor Vehicle Fund (page 35)	75,000
TSPLOST I (2016) Fund (page 36)	102,851,298 *
TSPLOST II (2021) Fund (page 37-39)	114,680,913 *
Capital Projects Fund (page 40-42)	84,564,505 *
Impact Fee Fund (page 32)	1,275,000
Public Facilities Authority Fund (page 46)	542,560,874 *
Stormwater Management Fund (page 50)	2,240,100 *
Development Authority Fund (page 51)	182,700
<b>Total All Funds</b>	<b>\$995,347,649</b>

\* Multi-year Funds

## Questions from Workshop 3

- Why do we show the full value of previously completed projects in the Public Facilities Authority Fund?
  - Auditor has advised that as a multi-year fund with project linked budgets, we must show the cumulative amounts in the budget; since debt service will continue, City Springs project will remain until satisfied.
- Can Tree Fund dollars be used for personnel?
  - City Attorney's Office has opined that the funds are to be used for the purposes of replacing tree canopy or canopy preservation, and that the ordinance does not limit use of funds to the purchase of trees.
- Can we participate in fuel hedging?
  - We continue to research options, but preliminary indications are that our consumption volume is too small compared to amounts required.

# Questions from Workshop 3

- When did we adopt the Five-Year CIP?
  - As part of the FY2022 Budget. However, it is a planning document only and the amounts that were specified for the FY2022 project allocations are the only amounts that were included in the ordinance adopting the FY2022 Budget.
- Do we have information on [SB 361](#) – Law Enforcement Strategic Support Act?
  - Law takes effect on July 1, 2022 and is applicable to tax years beginning on or after January 1, 2023. Places a limit on deductions at \$3 million/calendar year for qualified law enforcement foundations.



# Questions from Workshop 3

- Breakdown of Costs for Veterans Park (as presented April 19)

PROJECT BUDGETS		
VETERANS PARK	PARK AREA TSPLOST	TS-191 OVERALL PROJECT
\$4,747,802	\$729,217	\$25,300,000

Veterans Park		
Sandy Springs, Georgia		
Opinion of Probable Construction Costs - Schematic Design		
Date: 4/11/2022		
BARGE DESIGN SOLUTIONS		
DRAFT		
	TOTALS VETERANS PARK	TOTALS SPLOST
Utilities	\$ 36,900	\$ -
Earthwork	\$ 122,788	\$ 47,086
Demolition	\$ 10,720	\$ -
Erosion Control	\$ 17,000	\$ -
Electrical/Comm/Security	\$ 306,420	\$ 98,800
Storm Drainage	\$ 66,553	\$ -
Vehicular Paving	\$ -	\$ 9,596
Hardscape	\$ 230,301	\$ 287,254
Walls	\$ 341,046	\$ 79,200
Water Features	\$ 1,326,847	\$ -
Programmed Improvements	\$ 66,500	\$ -
Site Furnishings	\$ 63,600	\$ -
Landscape & Irrigation	\$ 381,166	\$ 24,966
Wayfinding	\$ 15,000	\$ -
General Requirements	\$ 119,394	\$ 21,876
Construction Subtotal Cost	\$ 3,104,235	\$ 568,778
Design Contingency	\$ 310,000	\$ 57,000
General Conditions	\$ 410,000	\$ 75,000
Total Estimated Construction Cost	\$ 3,979,446	\$ 729,217
Additional Project Costs	\$ 768,356	\$ -
Project Total Cost	\$ 4,747,802	\$ 729,217
This "Opinion of Probable Construction Costs" is made on the basis of judgment as experienced and qualified professionals generally familiar with site development projects. Cost items and estimated quantities were determined from in-progress schematic design drawings. Barge Design Solutions cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from this Opinion of Probable Construction Costs.		

# Capital Projects Funding Summary

- FY 2022 is projected

Fiscal Year	Capital Project Fund	Stormwater Fund	TSPLOST	Total
2006				
2007	\$ 6,180,936	\$ 0		\$ 6,180,936
2008	15,540,483	450,000		15,990,483
2009	29,152,474	1,800,000		30,952,474
2010	23,647,716	500,000		24,147,716
2011	14,900,001	1,800,000		16,700,001
2012	12,320,198	2,500,000		14,820,198
2013	26,571,822	2,500,000		29,071,822
2014	24,336,631	1,600,000		25,936,631
2015	29,428,429	1,750,000		31,178,429
2016	29,904,824	2,550,000		32,454,824
2017	15,723,455	2,500,000	\$ 387,040	18,223,455
2018	15,747,490	2,000,000	3,755,417	17,747,490
2019	15,695,325	1,500,000	7,772,568	17,195,325
2020	19,425,000	1,750,000	10,924,185	21,175,000
2021	4,052,500	1,225,000	7,042,842	5,277,500
2022	15,725,971	1,720,000	6,713,107	17,445,971
<b>Total</b>	<b>\$298,353,255</b>	<b>\$26,145,000</b>	<b>\$36,595,159</b>	<b>\$361,093,414</b>

# Discussion