

FY2021 Budget Workshop 3 of the Sandy Springs City Council was held Tuesday, May 19, 2019, at 3:00 p.m., Mayor Paul Presiding.

Mayor Rusty Paul called the meeting to order at 3:00 p.m.

Council Members Present: Council Member John Paulson, Council Member Steve Soteres, Council Member Chris Burnett, Council Member Jody Reichel, Council Member Tibby DeJulio and Council Member Andy Bauman were present.

Staff Present: City Manager Andrea Surratt, Deputy City Manager Dave Wells, Assistant City Manager Jim Tolbert, Assistant City Manager Kristin Smith, Assistant to the City Manager Samantha Bullinger, Chief Financial Officer Karen Ellis, Police Chief Ken DeSimone, Fire Chief Keith Sanders, Director of Recreation and Parks Michael Perry, Director of Community Development Ginger Sottile, Communications Director Sharon Kraun, Director of IT Jonathan Crowe, Director Public Works Director William H. Martin, Jr., AIA, Economic Development Director Andrea Worthy, Performing Arts Center Director Shaun Albrechtson City Attorney Dan Lee, and City Clerk Raquel D. González.

I. FY2021 Budget Workshop 3

A. 2020-125 FY2021 Budget Workshop 3

City Manager Andrea Surratt presented the FY2021 proposed budget. Working with staff and the departments, the FY2021 Budget is based on the philosophy for strategic decisions.

We are invested in looking for grants in all avenues. As we move further throughout the year the list may grow. Traditionally, once we have identified a grant, we then find match monies through the General or Capital fund that can be allocated at the time of the grant award. Currently we are submitting a reimbursement request to Fulton County for \$149,342, the amount of our incurred costs so far for the COVID-19 Response.

These have been reduced by 21%; our overall budget reduction of over 10% specifically in the area of motor vehicles, Tax Local Option Sales Tax, and Hotel/Motel, Alcohol, as well as Business Occupational Tax. We are not planning to add positions; we are taking our time to fill positions that remain vacant. Pages 9 through 10 show FY2021 Budget Assumptions FY2021 Operating Budget Expenditure Assumptions with a total of \$17,829,740; nothing changed from last week's meeting. This is important because these are the types and sizes of projects that could have been removed but would have created a real gap in our service delivery, so they remain.

The FY2021 Capital Expenditure Assumptions total \$5,277,500. These are really our needs for our community. We have listed three top related to the Public Safety Headquarters Project, Fire Station No. 2 and the GA SR 400 Bridge Enhancement Grant Match. We are considering financing for Fire Station No. 2 and the Public Safety Headquarters. We will bring a proposal back before the Council. The FY2021 Capital Budget Expenditure Assumptions table shows what was done in FY2020. Those projects that have zero amounts were not in the FY2020 budget because they are new this year. Pavement Management is an item that is funded each year. The Art Program project includes the Sculpture Competition. Stormwater infrastructure improvements are ongoing stormwater maintenance.

Council Member Paulson asked does the displayed FY2020 include any funding from 2019 or 2018. We had put some money aside for that project for the Peachtree/Dunwoody / Windsor Intersection.. The table implies that there is no funding for that project to-date unless we fund it in FY2021.

City Manager Surratt stated that Peachtree/Dunwoody / Windsor Intersection is TSPLOST project, and is included in the TSPLOST Fund Budget.

Public Works Director Martin stated that we did fund a Roadway Safety Project on Peachtree/Dunwoody North of this intersection last year. The funds for that project are adequate. This project is a separate one that fell out of TSPLOST intersection improvements.

Council Member Bauman asked if project was on the list that was presented to voters.

Public Works Director Martin replied yes. We had investment and design in this one. We had not requested a ROW, utilities, or any of that. We moved it to Capital because this one is becoming underfunded as the budgets have been updated on the other TSPLOST intersection improvement projects. Intersection and improvement and sidewalk projects were on the list of candidate projects; they were not presented the same as we did the major projects in TSPLOST.

City Manager Surratt continued for FY2021 enhancements, we want to replace the aging, outdated computers in the vehicles. The drone is an add-on for our 3D image crime scene scanner. It will fly over the crime scene and will assist in police department investigations. The key use of this would be on the interstate and is really for keeping people safe along the roadways. Hiring with SSPD would not be frozen. We are also adding two (2) full-time and one (1) part-time civilian positions.

The SSFD FY2021 enhancements include vehicle repair and maintenance. These are always Capital needs for the fire department, so we need to continue to manage our fleet and keep it in good running condition. The PUC is a particular type of firetruck. It has a small vehicle footprint, a small space for fire suppression, and a better space for tools and equipment. It is more efficient. We are purchasing two (2) of PUCs and one (1) aerial to replace the larger, bulkier fire trucks. This is a trend nation-wide.

For the Government General Services enhancements, the Finance Department is adding an upgrade to DocuSign for better efficiency. The Communications Department is requesting funds to complete work for the Unified Platform, which is not just a redevelopment of our website, but is actually the back-end technology to provide greater efficiency. This will ensure there are no errors or out-of-date information. With the Art Center, in watching our budget carefully, the speaker upgrade for the Byers Theatre and structural reinforcement of the City Green state cover could possibly be delayed. We do not relish the thought of having to do that, but this is where we could watch for some savings. The speakers are something that we have budgeted, but it could be delayed if we have a different plan for the Performing Art Center this year. The speakers are well over \$100,000 and the permanent cover for the stage is several hundred thousand, this might be up to \$500,000. We do not have all prices on those yet, but that is our estimates.

City Manager Surratt continued the review of the General Fund Budget Summary, General Fund Revenues (approved FY2020 versus proposed FY2021), and General Fund Expenditures (approved FY2020 versus proposed FY2021).

Council Member Paulson asked what goes into the FY2021 Transfers to Other Funds of \$16,886,340.

City Manager Surratt stated that the detail will be provided before the next meeting.

Council Member Paulson stated that in Budget Workshop #2 there was a slide that described the fund balance, what is in there, what is going to be in there, and what will be remaining from it. Your previous slide had \$2.56M coming out of the Fund Balance, which drops the total we saw last week to \$13M.

City Manager Surratt stated we can call it back up, and continued with a review of the Public Works Contractor Analysis FY2020 and FY2021 reviews year-to-year, ongoing services.

The General Fund Contingency Detail table includes a list of departments that have a contingency. It is a good safety net for the unexpected. This is not used as another source of funds but as an occasional, unplanned small expense for departments. We do not Insource because all employees are now in-house, so that was a \$100,000 savings. The police department had \$200,000 and they never use it. We trimmed it, so there is another \$100,000 savings. Recreation and Parks FY2020 had \$100,000, but has now been reduced by 50%. The total savings for FY2021 in these three departments is \$250,000.

An FY2021 Summary of All Funds reflects a total budget of \$435,640,090, which is 11% down from \$489M (FY2020).

The Confiscated Assets Fund Budget table shows a two-year actual for FY2018 and FY2019. FY2020 is projected and FY2021 is proposed. This fund is used for small equipment and supplies, i.e., protective equipment, etc., to enhance training or the ability to even seek additional training. The 911 Fund Budget shows FY2018 actuals, FY2019 actuals, FY2020 projected and FY2021 proposed. This is an in-and-out fund. The revenues are sent to ChatComm.

The Tree Fund Budget tables reviews revenue that comes from the Lost Tree Canopy funds. The increase is due to left-over funds from the prior year. The Tree Fund Budget Detail outlines what is proposed for FY2021, should the projects be approved by Council. We also have an arborist on staff, mainly for the maintenance of the tree canopy, i.e., identify diseased trees, how to trim them properly, etc.

The Community Development Block Grant (CDBG) Fund Budget includes funds from the Section 108 Loan proceeds of \$2,792,085. We receive it each year; we are an entitlement City, so those dollars go into this fund.

The Hotel / Motel Tax Fund Budget is an in-and-out fund where 32% is transferred to Visit Sandy Springs to operate their tourism program. We anticipate a 55% decrease in revenues and expenditures due to the economic crisis for COVID.

The Excise Tax on Rental Motor Vehicles Fund Budget another fund that is hard hit by the economy. We are showing a 40% decrease. We receive it based on cars that are rented, and the funds go back into the General Fund and to pay for resurfacing pavement projects.

Voters approved the TSLOST in November of 2016, and the revenues began accumulating in April of 2017. The collection has held steadily around 90%; however, we anticipate the drop in revenue to begin showing up in our next collection report. It is worth noting that, overall, our Public Works Director assures me that we have the funding to get through the sidewalk projects and the intersection projects identified. Our budget is not shaping up to show a list of project cut as we have a few deferrals. The things that have been on the list are those projects that we can keep doing. No sidewalk projects have fallen off the list and only the Spalding Drive and the Peachtree / Dunwoody at Windsor projects were moved from TSPLOT to City. Referring to the TSPLOST Projects / Tiers table, we have been working in Tier One. Because of the forecasting that GA State University has done, showing that we get an 85% collection rate to fund the Tier One. We have not begun Tier Two and we will need to get to 100% in our revenue forecast to make that list begin to happen. Tier Three is proposed in the event we get to 115% of our revenues. We are thinking this will not be happening due to the economy at this time. This is just here for history and a refresher. The total approved budget is \$123M for TSPLOST Capital projects in all three tiers.

There are several Deferred FY2021 Capital Requests. For example, we have enough funds to do the design on Boylston and one protected buy, but we are going to hold off. This is a project that had a clear break in a place where we could hit the pause button. The Mt. Paran at Lake Forest Drive is still a candidate project in TSPLOST, but we do not have any of those funds remaining. The \$2M deferral helped us to get to the budget we are proposing. There are still right-of-way issues and a complex discussion related to this project. TS-114 is similarly at a point where it can go on pause. It is a candidate project, but it was not begun in TSPLOST and so no funds are left. We have not done right-of-way or design on this one. This provides a savings of \$1.5M. Finally, the sidewalks. You see \$1M there and we have been able to pay for our sidewalks in TSPLOST since the program begun. This 'ask' is always made each year. It is in as a deferral because eventually, we will come back to the City needing to support sidewalks, if we do not have future TSPLOST that can do so.

Council Member DeJulio asked are we deferring and have we put any money aside for Lake Forest Dam?

City Manager Surratt stated that it is in the Capital Budget program.

Public Works Director Martin stated that we do have some monies on account in the Capital program for Lake Forest Dam. For right now, no additional ask on the Lake Forest Dam project. Some work will be done this year, but not the major work.

City Manager Surratt reviewed the Capital Project Fund Budget, which includes FY2018 actuals, FY2019 actuals, projected FY2020 funds and proposed FY2021. The Project Detail Budget reflects a proposed FY2021 Budget of \$29M. There is a way to do work on many projects. The Heritage Blue Stone facility - restrooms- is a project where we will not spend all the money, so we were able to capture that as \$2,552 savings. Another project is the Cultural Center. Because of Heritage Sandy Springs, we don't propose new funds in FY2021, but we do have a balance of \$2.4M to work from. The conversations among staff have been how we make good use of those funds, as well as some private investment, so fundraising that has happened through the Holocaust group and the Anne Frank Museum. Can we may create a smaller scale facility? We can continue rethinking the design. It is a new day, and we have to be prudent with those funds.

Council Member Bauman stated that we were able to capture a savings on the restrooms in the Heritage Bluestone Facility, but those were not in the \$2M. It looks like we are not budgeting anything in the coming year, but we have money set aside for the outdoor restrooms, which we may be putting on hold. Is the \$2.1M a cumulative running total to-date?

Mayor Paul asked if the restrooms were under construction right now.

Deputy City Manager Dave Wells replied that there is construction going on there now.

Council Member DeJulio asked, does this include the renovations that were done to that building roughly 10 years ago?

Chief Financial Officer Ellis replied yes. The estimate for the restrooms was \$500,000. That is what the City gave for Bluestone in FY2019.

City Manager Surratt stated that the dollar amounts shown of \$2.1M are total expenditures/encumbrances to-date on Bluestone related projects from previous years. The latest upgrade is the restroom project.

Council Member Paulson asked if the \$200,000 for Trowbridge were extra monies in FY2021.

Deputy City Manager Wells replied that is correct. There was also a piece in there for a parking lot, which we did not do, so we dedicated those funds toward the renovation of that EOC that we are building over there. That is where we had some money left over, so we are pulling that out of the budget.

Council Member Burnett asked did any of that \$2.5M for the Cultural Center include the purchase price of the BMW landing facility.

Mayor Paul stated we had budgeted about \$2M for the acquisition of that property, but it came in about \$1.8M.

Council Member Bauman commented that there was a \$4M placeholder for general and acquisition in that area.

City Manager Surratt replied that the BMW landing should have come out of land acquisition. The Hammond Park Improvements include turf field at Hammond and stormwater improvements. That is the \$1M budget FY2021 for Hammond Park. Allen Road has the playground equipment budgeted, the \$105,000. We finished Ridgeview Park and saved \$8,000. Old Riverside Drive Park projects had \$98,000 left, so we have reduced that to \$0. Again, none of these are not ones that we can never come back, we just had to cut somewhere.

Mayor Paul stated these are all projects that we want to do but it is a matter of matching the revenue with the opportunity. Nothing here is dying. We are just deferring them until we get a better handle on the finances.

Council Member Bauman asked if we have other money left so we can make Triangle Park less of an eyesore when we someday get the billboards down.

City Manager Surratt stated that we did not put any monies in to build out the Triangle Park. There was just a balance left. We could find some funds for temporary landscaping but it will not be much unless Council decides that is one that we shift gears on.

There is lots of ongoing work for the Transportation Projects. A number of those are not being funded because they have either been funded or they are put on hold. Roswell Road SS Phase I is something that requires a federal project match, tied to a grant. We have the dollars there but we are not putting anything else in for that project. The Chattahoochee Pedestrian Bridge is a very important project. You see we have well over half a million there. We are not proposing adding more, but that will not build the bridge and Roswell does not have their monies in their budget. Again, these are deferrals. The Hammond PD Glenridge ATMS had a big budget there for a while, coming down to \$12,947 and we zeroed that out for FY2021. Peachtree at Windsor - we are not cutting this one. It is \$1.2M and it was a very important TSPLOST project, and it is a very important safety issue. If you wanted to defer, that is another deferral. We are proposing that we keep it, but we have to be careful with the budget. As we revisit, we may need to look at further cuts. The capital for the Underground Utility Program is tied to when redevelopment happens in or around City Springs, along Roswell Road, to take the utilities underground. There was \$500,000 which is not a lot to do that type of work, but with the slow movement for the utility companies for when projects are happening, it seemed like a logical place to remove from the 2021 funding. Under the Traffic Management Program, which we are funding for FY2021, this covers the UPS upgrade, the fire wall, improvements and security assessment, and implementation. The Lake Forrest Dam project is a line item under the Transportation Projects, with a project balance to-date of \$2.2M. This is being carried

forward into the FY2021 budget. This amount will not cover the major portion of the project. This is to do preparation work.

Mayor Paul stated the Superior Court of Fulton County already has a huge backlog of cases. This means that it may be several months before we are able to get back in to get those billboards adjudicated. If and when we get the billboards down, we will find the money to fix that area up. Until those billboard come down, we are hamstrung.

Council Member Bauman state the Lake Forrest Dam project has been waiting for whether the design team had come up with a way to mitigate some of the necessary slope angles.

Council Member DeJulio asked if we are also waiting to find out what we were going to get as far as homeowner contributions.

Public Works Director Martin commented there are several issues in play. We will get you a detailed update for this project.

City Manager Surratt continued with a review of the Stormwater Fund Budget and the Capital Projects Funding Summary . The Capital Projects Funding Summary is the historical look at Capital projects in Sandy Springs. This also shows the incredible amount of investment in the public right-of-ways for projects that improve the quality of life for Sandy Springs. It amounts to \$307M in public investment in roughly 15 years. It is an amazing story to tell.

Council Member Bauman stated that this represents a very conservative look at FY2021. Representing not just the 10% overall reduction in revenues, but an even more significant cut in expenditures on the capital side represented by the TBDs. This represents an extremely cautious, prudent look at things. Chances are this number will go up during the year and it is less likely to go down during the year. Our current budget that is being proposed allows for some revenue missed even below what we are projecting. That is why it is prudent and cautious.

City Manager Surratt confirmed that yes, this is the cautious, prudent outlook. Hopefully we can add to it with a fire station or the Public Safety building, or other projects.

Mayor Paul stated that we should take a very hard initial cut at the front of the fiscal year, hoping that if things turn around, we will come back in September or October with a much better revenue picture. Anything we are projecting right now is simply a guess that the experts tell us what they think will happen.

City Manager Surratt continued with a review of the Impact Fee Fund Budget. This fund consists of impact fees for Transportation, Public Safety and Recreation and Parks. Those projects are paid for out of this impact fee funds. The Public Facility Fund Budget is one that shows our debt and how we paid for the City Springs facility. Only debt is shown.

The Performing Arts Center Fund Budget requires a conversation around how we subsidize the PAC and the arts and cultural activities happening at City Springs. This is a very important part of our organization and a part of our community, and it is still in its fledgling years. This budget is able to be based on City subsidy of \$1.6M versus \$2.7M from last year. Assumptions Scenarios 1, 2 and 3 of the presented FY2021 Arts Center Budget each assume that the staffing remain in place. The impact to the budget is that staff is still in place or the events do not happen or are reduced or postponed. Scenario 4 is actually laying off the staff because events are postponed or cancelled. The FY2021 Arts Center Revenue Streams reflect where the cost centers and the revenue centers are, and we placed them in the order of what generates the most revenue for the PAC. The PAC creates 161%, meaning it covers its costs and then has 61% left over for

revenue. The Conference Center, similarly, a good money maker. Bluestone / Williams-Payne House has a moderate, but good, revenue streams as it covers its cost and generates revenue. Our education breaks even. And when we do City sponsored events, i.e., City Green Live and the Veteran's Day, the Lantern Parade, they come with a cost, as is typical. In a review of Impact to Other Local Programs, we are trying to get this to be a functioning, self-sustaining enterprise fund, but it does still rely upon the success and health of our arts partners and cultural organizations. While we have a good model for camps and classes, educational performances might be one of the most difficult to present because, in this climate of social distancing, there are unknown impacts of whether or not these could be viable. All of this is going to affect the ability for us to deliver services to what becomes a category of Arts education. Similarly, our cultural organizations also present a mutual benefit. We benefit by having events and they benefit by having the space. In some cases, we have generated rentals for the conference center at approximately \$350K, plus the fees. Then, the non-profits generate revenue from their ticket sales and use of our facility at \$2.3M. Of what we can understand right now, there's already over \$500K plus in lost revenue. In the Subsidy Scenarios for COVID-19, Scenario 1 is a best case scenario of limiting events and following the social distancing restrictions. We could do that a number of way, including: program the events and use the clause in our contracts for these programmed events; decrease events without alternate dates; or figure out how to creatively use the City Green safely and sure events are right-sized. Scenario 2 is really just a hard stop, assuming no events in any of our venues through December 2020. That immediately would generate \$400K that we would have to find to subsidize, in addition to the \$1.6M. Scenario 3 is even worse and more drastic. It is closing the entire performance season. We would have to locate \$600K in addition to the \$1.6M. This would include retaining the staff so there is still an operational cost to this function. A lot of the cost is in the staffing when the facility is not being used. Scenario 4 is the worst scenario where we begin laying off staff. Scenario 4 would require conversations with HR to determine what staff would be cut and which performances would need to go away and what those alternate budgets look like. We are currently operating in Scenario 1, which is doing everything we can to limit but certainly keeping our folks on the payroll and furloughed where we can until we can come out of this crisis.

Mayor Paul stated that he would not anticipate that we would have no events in the facility in the year ahead. There are a lot of events out there that may not use the full capacity of the theatre. We have had some very successful events in there that hold 400-500 people. It makes us attractive to smaller events that cannot go to smaller venues. It is going to take a change in how we operate that facility. We are looking at Scenarios 1 and 2 as the most likely outcomes, though Scenario 2 is less likely.

PAC Director Albrechtson stated there are a lot of different organizations that are offering some little bits of guidelines. We easily can begin making adjustments, as we have been doing that since the beginning of the closure. We can look at moving the events. Social distancing for seating capacities is probably going to begin around 30%. In talking with other organizations similar to ours and facilities similar to ours, they are doing the same thing. If this is the case, we would adjust all of our events to fit within that new financial model. The good news about our facilities is 30% in the Byers is roughly the capacity or just shy of the capacity of the Studio Theatre. We already have a working model of what works with those numbers in our smaller space. We can make sure we are taking the proper steps forward, but accommodating the events as our finances demand. The bigger issue is going to be our local non-profits and organizations that use the space. We will have to adjust our financial expectations for those events. When we get down to 30%, most organizations' break-even point are closure to 60%. We are being put into a situation where a lot of these users will not be able to go into our space accordingly.

Council Member Paulson asked are customer cancelling or does everyone have a wait-and-see attitude?

PAC Director Albrechtson replied the majority of them are asking for alternate dates. They want something later in the year that is further away from this summer. This puts us into an overcrowding mode.

A lot of our non-profit organizations rely on the spaces that we have and being able to use it for their livelihood; this is how they earn their revenues every year. Those are the ones that are being put in a more difficult situation than us.

Council Member DeJulio asked if there had been any analysis on what it would cost us to shut the facility down for the year and what it would cost us again to re-open the facility. If we were going to go ahead and go Scenario 3, we obviously are not going to keep all the staff.

City Manager Surratt stated we have not done that piece of Scenario 4, where we are adjusting the number of people on the payroll and then applying to either 2 or 3. We could run those scenarios and get that back to you.

Mayor Paul stated he would caution if we let all the staff go, and then things turn around, you have to rehire staff. We ought to try to preserve the human capital as long as we can. If things turn around quickly, we are able to fire this thing back up more quickly than we would if we let all the staff go. We may get to that point, but that the last ditch because if we devastate our staff then we could be looking at a closure for much more than 12 months.

PAC Director Albrechtson agreed. The cost of re-opening includes all these ancillary costs. If we can keep from laying off staff and keep from having to regain our patronage that we have earned over the last few years, then that would ultimately save us more budget dollars in the long run

Council Member Burnett stated the Council approved a FY2020 subsidy of \$2.7M. How close do you think we will hit the \$2.7M when we get to June 30 of this year?

City Manager Surratt responded the PAC is doing so well that we may have \$1M of that left over. Under the leadership of PAC Director Albrechtson, making good decisions and using best business practices, being conservative in the expenditures and being prudent with their planning, they haven't used it fully. There's a bit of a buffer.

Council Member Burnett asked, do you think that they would do about a \$1.7M subsidy for FY2020? ? That would be without revenue. We are in the eighth week since we have had any revenue and it is safe to assume we have six weeks more before our fiscal year ends. At that point, we will have been about 14 weeks, in this fiscal year, without revenue and still be tracking at \$1.7M. So if you pro forma that out, 14, 16, 18 weeks before we could get open again, that puts us maybe towards September-October timeframe? As you look ahead to your events later this fall and early next year, are you seeing events that would be smaller groups versus the full theatre; the full 1,000 seat theatre?

PAC Director Albrechtson replied we are going to see a mixture. Full houses should not be expected for the rest of this calendar year. Under the current circumstances that we are in, it is more prudent for us to be as cautious as possible moving forward. We can foresee a lot of events that are in the 300-400 range to help get us through the remainder of this calendar year.

Council Member Burnett asked has there been talk about the size of social gatherings going forward.

Mayor Paul said that we will get guidance from the State fairly soon. Almost every week we get new information from either the CDC or the Georgia Public Health Department about how to pull these things off successfully and still protect the public. Our first job is to make sure that we have a protocol that ensures that the people have a high degree of confidence that they are going to be safe by attending these events. There is a lot of creativity going on that will allow us to hold a reasonable number of events to get us

through the year. We will incorporate guidance from the Governor's Office, the Public Health Department and CDC into our procedures.

Council Member DeJulio asked, are we losing money if we move an event from the Studio Theatre into the Byers Theatre?

PAC Director Albrechtson stated not necessarily. When an event goes into the Byers Theatre, because of the grand scale in there and the lack of intimacy that the Studio Theatre has, there is an artistic drive to increase the size of the production. This could add costs exponentially. The theory behind it is that you take the events that are right-sized for the Studio Theatre, and you produce them at the same level in Byers. We can elevate the event with lighting and with art of the event itself. We can make sure that it is fine without a cost increase.

Council Member Bauman stated cash flow is it head count mostly; personnel costs. What are people doing and is there a productive use of time right now?

City Manager Surratt stated that there are quite a bit of costs for staffing, including the food for the catering kitchen.

PAC Director Albrechtson stated that during the closure, staff have used this time to take care of a large backlog, including the revision of all processes, relooking at all of our contracts, we have transitioned from one ticket organization to another ticketing organization, and transitioned from a venue-management system to a new one.

Council Member Bauman stated these are good projects. What is the organizational chart was for the PAC?

PAC Director Albrechtson stated that we are not filling positions. We have roughly 16 FTEs in five different divisions, which are Food & Beverage, Events & Sales, Operations, Special Events, and, direct Marketing & Front of House.

Council Member Paulson stated I am against Scenarios 2 and 3. We do not need to send any signals that we are just closing everything down for the rest of this year or next year.

Mayor Paul replied I do not feel there is a need to shut down. The presentation of scenarios is in response to Council's request to better understand the 'What Ifs' scenarios of the FY2021 Art Center Budget Assumptions.

Council Member Reichel asked if we will have anything outdoors this summer.

Mayor Paul responded we are going to try. The re-opening plan for the City is a phased process. The goal for all phased opening begins on May 18 when we allow employees and the public back into City Hall. Then we will go through a Phase 2, which will go into June. All the time, we will look at what is the rate of re-infection. The numbers right now are down. This week for the first time since they began keeping numbers in April, the number of hospitalizations in Georgia is below 1,000. The number of cases in Sandy Springs have flattened. Four new cases in the last five days in Sandy Springs. If it continues that way, then in Phase 2 we will have more public exposure. Then by July, if we do not see any spikes in the numbers, we are going to look at how we begin to bring some of these concerts back.

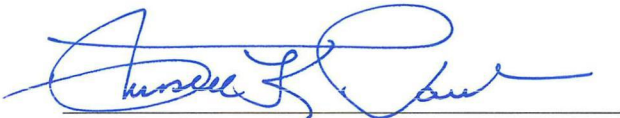
Council Member Burnett stated he is encouraged by what he sees and is hopeful that we will be able to safely re-open faster than we think and reduce the deficit.

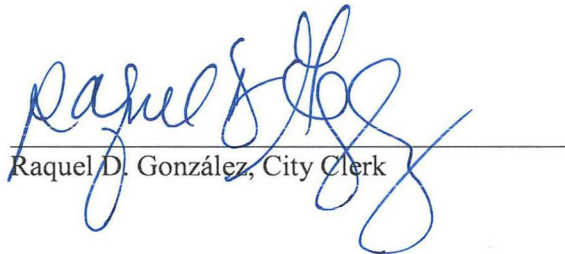
City Manager Surratt reviewed the Development Authority Fund Budget and the FY2021 Key Budget Assumptions. Revenue assumptions include a 10% overall reduction; 21% total reduction in expenditures; and the full budget is 11% less than the previous year. Staff will report monthly monitoring and updates on the COVID impact in the unaudited financials. We have to have contingency plans. The overall budget is prudent, right on track, and has the ability to be nimble and flexible and defer a number of items. But, it has not eliminated the human capital, and we feel that is very important.

Mayor Paul congratulated City Manager Surratt on her very first budget as the City Manager. She has done a phenomenal job especially given all the obstacles that she was facing. Staff have done an exemplary job. We are beginning at worst case scenario and we are going to do better than this as we go through the year. This is a prudent approach that we begin at a bare-bones budget that protects our human capital, which is our top priority. We will have two public hearings in June and on June 16 we will vote on the budget.

There being no further discussion, the meeting adjourned at 4:42 p.m.

Approved: June 16, 2020.



Russell K. Paul, Mayor

Raquel D. González, City Clerk

FY 2021 BUDGET WORKSHOP 3

Andrea Surratt
City Manager

May 19, 2020



SANDY SPRINGS™
GEORGIA

FY2021 Budget Calendar

March - April	Departmental Budget Meetings / Finance Review Phase	
April - May	Senior Management / Mayor Review Phase	
May 5	Budget Workshop 1	
May 12	Budget Workshop 2	
May 19	City Council Presentations / Receive Proposed Budget	
June 2, 6:00 PM	First Public Hearing and Budget Workshop	
June 16, 6:00 PM	Final Public Hearing and Budget Adoption	
June 23, 6:00 PM	Final Late Date for Budget Workshop / Adoption	

City Council Priorities

PUBLIC SAFETY

TRANSPORTATION

ECONOMIC DEVELOPMENT

DOWNTOWN DEVELOPMENT

COMMUNITY APPEARANCE

SUSTAINABLE GROWTH

WATER RELIABILITY

NATURAL RESOURCE PROTECTION

NORTH END REDEVELOPMENT

RECREATION AND CULTURAL ENHANCEMENT



CM Budget Philosophy for Strategic Decisions

1. City Budget reflects the culture and values of the community
2. Reflect Council's priorities
3. Greater focus on the economic crisis
4. Conservatively determine revenue and expenses
5. One-time revenue sources are not for ongoing expenses
6. Protect investment in human capital
7. Maintain fund balance and protect reserves
8. Infrastructure investment are strategic
9. Tech and Environmental investments are adding future capacity and protections
10. Take a wait-and-see approach to key decisions

COVID -19

- Pandemic
- Public Health State of Emergency – federal, state and local
- Temporary shut down and cautionary reopening of businesses and institutions
- Stay at home orders
- Social Distancing
- Uncertain economy
- Too early for data from recent reopening



Ongoing Grant Applications (General and COVID-19 Related)

Ongoing General Grant Applications

Grant	Application Due	General Purpose	Potential Amount	Match Required
BUILD Discretionary Grant Program	Already Applied	Public Works/ Infrastructure	\$5,023,268	\$1,255,817
Windsor Meadows Streambank 319(h) Grant	Already Applied	Prevent or abate source pollution	Up to \$400,000	FY2021 \$160,000 FY2022 \$217,500
Edward Byrne Memorial Justice Assistance Grant	Already Applied	Replacing older ballistic bunkers for SSPD patrol officers	TBD	TBD
GA Smart Communities Challenge Grant	6/12/2020	Innovation Partnership with Georgia Tech	\$100,000	\$25,000
Prosecuting Cold Cases Using DNA (BJA)	6/16/2020	Prosecuting cold cases using DNA	TBD	TBD
Georgia Outdoor Stewardship Program	10/16/2020	Support parks and trails	Up to \$3,000,000	TBD in FY2022 25% minimum

Ongoing COVID-19 Grant Applications

Grant	Application Due	General Purpose	Potential Amount	Match Required
Public Assistance Program Grant - SSFR	ongoing	Disaster relief and emergency assistance	Up to 75% reimbursement	At least 25% not reimbursed
Coronavirus Emergency Supplemental Funding - SSPD	5/29/2020	Supplies for protection from and prevention of COVID-19	Up to \$36,000	N/A

FY2021 Budget Assumptions

- Revenue Assumptions include:
 - 10% overall reduction
 - Reductions to sensitive revenues
 - Motor Vehicle and Title Ad Valorem Tax (TAVT) - 40%
 - Local Option Sales Tax - 25%
 - Business Occupational Tax - 25%
 - Alcohol Taxes - 25%
 - Hotel/Motel Tax - 55%
 - No request to increase current millage rate of 4.731
- Expenditure Assumptions
 - 21% total reduction
 - 20% reductions to operating expenditures
 - No new positions added except in Police department
 - 75% reductions to capital transfers
 - Performance increases not included, postponed to mid-year review

FY 2021 Operating Budget Expenditure Assumptions

Funding to PFA for Principal & Interest on Bonds	\$8,211,300
Performing Arts Center Operations	\$1,614,740
Subcontractor Agreement Renewals	\$4,648,200
Fund Add'l SSPD Personnel and Retention	\$125,000
Fund Add'l SSFR Personnel and Retention	\$70,000
Continued Fleet Replacement SSPD - 9 vehicles	\$506,000
Continued Funding for Community Events/Nonprofits	\$462,500
Debt Service for Fire Trucks	\$1,162,000
E911 Center Operations	\$150,000
Radio Authority Operations	\$620,000
Continued EMS Subsidy with Enhanced Services	\$260,000
Total	\$17,829,740

FY 2021 Capital Budget Expenditure Assumptions

	2021 Funding	2020 Funding
Public Safety Headquarters Project	TBD	\$0
Fire Station 2	TBD	\$4,000,000
GA 400 Bridge Enhancements	TBD	\$0
Pavement Management Program	2,600,000	3,000,000
Continued Funding for Stormwater Infrastructure Imp	1,225,000	1,750,000
Peachtree Dunwoody/Windsor Intersection	1,200,000	0
Hammond Park Field Replacement	1,000,000	0
Traffic Management Program	300,000	600,000
Intersection & Operation Improvements	200,000	500,000
Allen Road Park Playground Replacement	105,000	0
Access Management Study	100,000	0
SR400 Multi-Use Trail	75,000	0
Art Program	72,500	50,000
Subtotal	\$6,877,500	
Amount available from other projects	-\$1,600,000	
Total	\$5,277,500	

Service Enhancements



SSPD FY2021 Enhancements

- Continue to replace aging/outdated computers in patrol vehicles
- Unmanned Aerial Vehicle (UAV) add-on for 3D image crime scene scanner
- Add 2 FTE and 1 PTE Administrative staff members
 - 1 FT GCIC Specialist
 - 1 FT Records Clerk
 - 1 PT Court Officer



SSFR FY2021 Enhancements

- Vehicle Repair & Maintenance - maintaining reserve trucks to ensure no disruption to fire & EMS response when front line trucks are out of service
- Phase II of Apparatus Replacement project
- Purchase 1 aerial & 2 PUC pumpers to replace aging apparatus, includes trade-in of 1 aerial & 1 pumper



GGs FY2021 Enhancements

- Finance – DocuSign upgrade for online processing and continued citywide efficiencies
- Communications – Redevelop City website on Unified Platform
- Arts Center – Speaker upgrade for Byers Theatre and structural reinforcement of City Green stage cover

FY2021 General Fund Budget Summary

	FY 2020 Budget	FY 2021 Budget	Variance	% Change
Revenues	\$98,391,770	\$88,925,120	-\$9,466,650	-10%
Expenditures	116,158,600	91,492,725	-24,665,875	-21%
Subtotal	(\$17,766,830)	(\$2,567,605)	\$15,199,225	-86%
Use of Fund Balance	\$17,766,830	\$2,567,605	(\$15,199,225)	
Total	\$0	\$0	\$0	

General Fund Revenues

Approved FY 2020 vs. Proposed FY 2021

Revenues	2019 Actual	2020 Budget	2021 Budget	Variance	% Change FY20 Budget	% Change FY19 Actual
Property Taxes	\$38,183,182	\$35,625,000	\$37,625,000	\$2,000,000	5.61%	-1.46%
Sales Taxes	28,981,123	26,375,000	21,129,000	-5,246,000	-19.89%	-27.09%
Business & Occupational Tax	9,767,768	9,500,000	7,250,000	-2,250,000	-23.68%	-25.78%
Franchise Taxes	9,626,740	9,025,000	8,925,000	-100,000	-1.11%	-7.29%
Insurance Premium Tax	6,724,330	6,250,000	6,250,000	0	0.00%	-7.05%
Municipal Court	2,543,046	2,500,000	1,900,000	-600,000	-24.00%	-25.29%
Licenses & Permits	2,774,205	2,495,000	2,371,000	-124,000	-4.97%	-14.53%

General Fund Revenues

Approved FY 2020 vs. Proposed FY 2021 continued

Revenues	2019 Actual	2020 Budget	2021 Budget	Variance	% Change FY20 Budget	% Change FY19 Actual
Transfer from Other Funds	4,614,519	4,282,650	2,391,000	-1,891,650	-44.17%	-48.19%
Intergovernmental	141,120	141,120	141,120	0	0.00%	0.00%
Charges for Services	793,932	820,000	343,000	-477,000	-58.17%	-56.80%
Interest	1,782,060	1,000,000	250,000	-750,000	-75.00%	-85.97%
Miscellaneous	2,418,410	378,000	350,000	-28,000	-7.41%	-85.53%
Total	\$108,350,433	\$98,391,770	\$88,925,120	-\$9,466,650	-9.62%	-17.93%

General Fund Expenditures

Approved FY 2020 vs. Proposed FY 2021

Expenditures	2019 Actual	2020 Budget	2021 Budget	Variance	% Change	% Change
City Council	\$215,649	\$226,400	\$226,400	\$0	0.00%	4.99%
City Manager	836,377	1,080,900	872,395	-208,505	-19.29%	4.31%
City Clerk	307,590	531,900	430,300	-101,600	-19.10%	39.89%
Finance	2,747,059	2,355,600	2,308,300	-47,300	-2.01%	-15.97%
City Attorney	970,049	900,000	900,000	0	0.00%	-7.22%
Information Services	2,673,288	2,836,000	2,565,700	-270,300	-9.53%	-4.02%
Human Resources	391,032	670,300	582,200	-88,100	-13.14%	48.89%
Facilities Management	3,624,010	5,167,600	4,076,600	-1,091,000	-21.11%	12.49%
Communications	1,804,573	2,023,000	1,626,150	-396,850	-19.62%	-9.89%
General Administration	2,064,157	2,878,500	2,861,000	-17,500	-0.61%	38.60%

General Fund Expenditures

Approved FY 2020 vs. Proposed FY 2021 continued

Expenditures	2019 Actual	2020 Budget	2021 Budget	Variance	% Change	% Change
Municipal Court	1,492,453	1,525,600	1,392,000	-133,600	-8.76%	-6.73%
Police	20,948,483	23,848,100	22,228,900	-1,619,200	-6.79%	6.11%
Fire	14,376,133	15,575,200	14,555,900	-1,019,300	-6.54%	1.25%
Emergency Management	750,940	1,503,300	1,331,200	-172,100	-11.45%	77.27%
Public Works	11,904,587	12,398,800	11,127,500	-1,271,300	-10.25%	-6.53%
Fleet Services	218,300	303,900	257,700	-46,200	-15.20%	18.05%
Recreation & Parks	4,104,894	3,939,200	3,348,940	-590,260	-14.98%	-18.42%
Community Development	4,397,980	4,019,200	3,555,700	-463,500	-11.53%	-19.15%
Economic Development	286,037	402,500	359,500	-43,000	-10.68%	25.68%
Transfers to Other Funds	29,512,497	33,972,600	16,886,340	-17,086,260	-50.29%	-42.78%
Total	\$103,626,088	\$116,158,600	\$91,492,725	-\$24,665,875	-21.23%	-11.71%

Public Works Contractor Analysis

Contractor	Work Area	FY 2020 Amount	FY 2021 Amount	% Change
Blount	Street Maintenance	\$1,055,000	\$1,055,000	0.00%
Pateco	Street Sweeping	\$145,000	\$130,000	-10.34%
Pro Cutters	Citywide On-Call Litter	\$288,000	\$288,000	0.00%
Pro Cutters	State Route Mowing	\$137,500	\$72,000	-47.64%
Yellowstone	Citywide On-Call Mowing	\$630,000	\$649,000	3.02%
Wildcat - Tomal	Road Striping	\$225,000	\$150,000	-33.33%
AWP Inc.	Road Signage	\$450,000	\$435,000	-3.33%
Odd Job Tree / Richmond	Tree Removal	\$300,000	\$300,000	0.00%
GTG	Traffic Signals	\$832,200	\$869,200	4.45%
Blount	Stormwater Maintenance	\$670,000	\$700,000	4.48%
	Materials	\$440,000	\$410,000	-6.82%
	TOTAL	\$5,172,700	\$5,058,200	-2.21%

General Fund Contingency Detail

Description	2021 Budget	2020 Budget
General Administration	\$300,000	\$300,000
City Manager	150,000	150,000
Facilities	100,000	100,000
Insource	0	100,000
Police	100,000	200,000
Fire	200,000	200,000
Emergency Management	25,000	25,000
Public Works	100,000	0
Recreation & Parks	50,000	100,000
Total	\$1,025,000	\$1,175,000

FY2021 Summary of All Funds

Fund Name	FY2021
General Fund	\$91,492,725
Confiscated Assets Fund	200,000
Emergency 911 Fund	3,000,000
Tree Fund	484,000
Community Development Block Grant Fund	1,426,072
Hotel/Motel Tax Fund	2,550,800
Excise Tax on Rental Motor Vehicle Fund	60,000
TSPLOST Fund*	30,806,179
Capital Projects Fund*	57,506,205
Impact Fee Fund	750,000
Public Facilities Authority Fund*	238,970,650
Performing Arts Center Fund	5,785,260
Stormwater Management Fund*	1,955,000
Development Authority Fund	653,200
Total All Funds	\$435,640,090

* Multi-Year Funds

Confiscated Assets Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$367,997	\$454,191	\$274,646	\$209,746
Revenues	228,885	379,725	277,100	200,000
Expenditures	142,691	559,271	342,000	200,000
Ending Fund Balance	\$454,191	\$274,646	\$209,746	\$209,746

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

E911 Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	3,008,348	3,419,722	3,203,013	3,000,000
Expenditures	3,008,348	3,419,722	3,203,013	3,000,000
Ending Fund Balance	\$0	\$0	\$0	\$0

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Tree Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$250,357	\$384,428	\$480,220	\$561,670
Revenues	174,873	257,863	253,000	150,000
Expenditures	40,803	162,070	171,550	484,000
Ending Fund Balance	\$384,428	\$480,220	\$561,670	\$227,670

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Tree Fund Budget Detail

Balance of Funds Available 6/30/2019	\$480,220
Projected Revenue for FY2020	\$253,000
Projected Expense FY2020	(\$171,550)
Proposed Revenue for FY2021	\$150,000
Total Available for FY2021	\$711,670
Projects to be Approved by Council	
Park & CIP Tree Plantings/Replacements	\$325,000
Trees Atlanta Partnership	\$64,000
Canopy Assessment	\$30,000
Trees & Forest Maintenance	\$65,000
Total Outstanding Projects	\$484,000
Future Remaining to Allocate	\$227,670

Community Development Block Grant (CDBG) Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$0	\$0	\$2,804,178	\$2,735,971
Revenues	716,496	3,483,780	508,557	1,490,127
Expenditures	716,496	679,602	576,765	1,426,072
Ending Fund Balance	\$0	\$2,804,178	\$2,735,971	\$2,800,026

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Hotel/Motel Tax Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	5,531,780	5,681,086	3,600,000	2,550,800
Expenditures	5,531,780	5,681,086	3,600,000	2,550,800
Ending Fund Balance	\$0	\$0	\$0	\$0

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Excise Tax on Rental Motor Vehicles Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues	110,781	101,595	80,000	60,000
Expenditures	110,781	101,595	80,000	60,000
Ending Fund Balance	\$0	\$0	\$0	\$0

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

TSPLOST Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$3,712,741	\$17,841,222	\$28,708,164	\$30,140,978
Revenues	17,793,860	18,706,509	15,498,827	18,747,724
Expenditures	3,665,379	7,839,567	14,066,013	30,806,179
Ending Fund Balance	\$17,841,222	\$28,708,164	\$30,140,978	\$18,082,522

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

TSPLOST Projects/Tiers

Project Name/Title	Project Description	TSPLOST Budget
TIER ONE		
Traffic Efficiency Improvements	Provide for local intersection and traffic efficiency upgrades throughout the city	\$18,000,000
Perimeter Transit Last Mile Connectivity	Construct Perimeter Trails and acquire right-of-way for future high capacity transit linking the Perimeter CID and other alternative transportation options	\$6,500,000
Sidewalk Program	Continue filling sidewalk gaps throughout Sandy Springs	\$11,000,000
Johnson Ferry/Mt. Vernon Efficiency Improvements	Reconstruct Johnson Ferry Road and Mt. Vernon Hwy as a two-way grid, including multi-use trails	\$25,650,000
Mt. Vernon Multiuse Path	City Springs to Sandy Springs MARTA Station	\$11,000,000
Hammond Drive, Phase 1 Efficiency Improvements	Phase 1: Complete Design for Hammond Drive to include 4 lanes with sidewalks, bicycle lanes, and transit lanes and acquire right-of-way.	\$16,000,000
	Tier 1 Sub-Total	\$88,150,000
TIER TWO		
Perimeter Transit Last Mile Connectivity	Construct Perimeter Trails and acquire right-of-way for future high capacity transit linking the Perimeter CID and other alternative transportation options	\$1,500,000
SR 400 Trail System	Connect Path 400 Trail from terminus at Loridans Drive to I-285/SR 400 interchange trail	\$5,500,000
Roberts Drive Multi-use Path	Roswell Road to Island Ford Park	\$5,500,000
Johnson Ferry/Mt. Vernon Efficiency Improvements	Reconstruct Johnson Ferry Road and Mt. Vernon Hwy as a two-way grid, including multi-use trails	\$350,000
Roadway Maintenance and Paving	Provide for paving and roadway maintenance throughout the city	\$2,700,000
	Tier 2 Sub-Total	\$15,500,000
TIER THREE		
Roadway Maintenance and Paving	Provide for paving and roadway maintenance throughout the city	\$15,600,000
	Tier 3 Sub-Total	\$15,600,000
	TOTAL ALL TIERS	\$119,300,000

TSPLOST Detail Budget



TSPLOST PROJECTS FUND 335 FY 2021 PROPOSED BUDGET

SANDY SPRINGS
GEORGIA

Project Code	Description	Total Rec/Exp/Enc to Date	2021 Activity	2021 Budget	Total Approved Budget
REVENUES:					
TSPLOST FUNDING		55,846,984	18,747,724	74,594,708	119,321,802
GRANT FUNDING		0	0	0	4,500,000
INTEREST INCOME		233,993	0	233,993	0
TOTAL REVENUES		56,080,977	18,747,724	74,828,701	123,821,802

EXPENDITURES:

TIER 1

TS100	Tier 1 - Uncommitted (future TEI/LMC/SWP)	0	0	0	710,631
TS103	TEI-Spalding@Dalrymple/Trowbridge	2,185,130	0	2,185,130	2,271,725
TS105	TEI-Roswell@GrogansFerry	642,261	5,000,000	5,642,261	5,700,000
TS106	TEI-Riverview@Northside	334,159	2,148,134	2,482,293	2,500,000
TS107	TEI-SCOOT Upgrade	1,503,169	0	1,503,169	1,550,000
TS108	TEI-Roswell@Dalrymple	174,137	225,000	399,137	1,110,000
TS110	TEI-MountParan@PowersFerry	343,397	1,100,000	1,443,397	2,500,000
TS111	TEI-Spalding@Pitts	258,179	0	258,179	258,179
TS115	TEI-MountVernon@LongIsland	91,937	0	91,937	91,937
TS131	LMC-Peachtree Dunwoody BikePed Trail	0	185,000	185,000	9,000,000
TS136	LMC-Central Parkway Sidewalk	15,899	0	15,899	15,899
TS137	LMC-Johnson Ferry Glenridge	566,666	0	566,666	882,660
TS161	SWP-JohnsonFerry:Harleston/425	415,275	0	415,275	415,275

TSPLIST Detail Budget continued

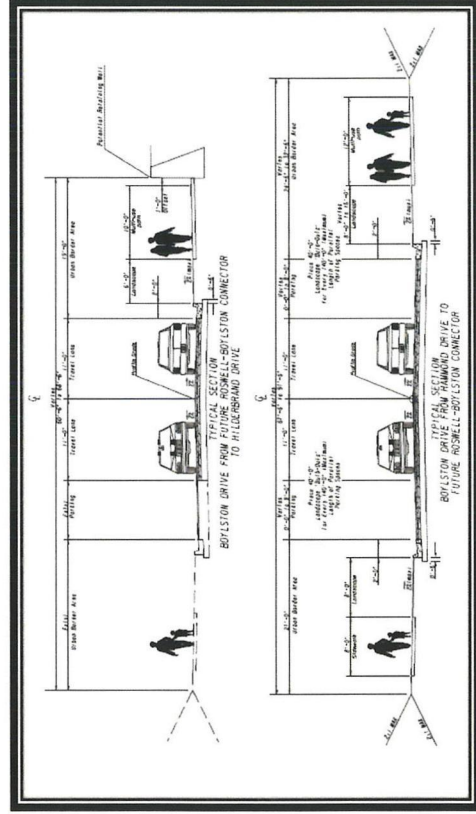
Project Code	Description	Total Rec/Exp/Enc to Date	2021 Activity	2021 Budget	Total Approved Budget
TS164	SWP-Windsor: PeachtreeDun/CityLimit	1,195,952	0	1,195,952	1,216,868
TS165	SWP-Northwood: Kingsport/Roswell	268,968	0	268,968	268,968
TS166	SWP-Spalding: SpaldingLake/Publix	561,136	800,000	1,361,136	1,418,537
TS167	SWP-BrandonMill: MarshCr/LostForest	1,308,733	0	1,308,733	1,666,086
TS168	SWP-Dalrymple: Princeton/Duncourtney	126,955	473,045	600,000	600,000
TS169	SWP-DunwoodyClub: Spalding/Fenimore	138,826	440,000	578,826	586,350
TS170	SWP-InterstateN: CityLimit/Northside	285,039	563,000	848,039	2,280,240
TS171	SWP-Roberts: Northridge/DavisAcademy	85,687	334,000	419,687	420,000
TS172	SWP-BrandonMill: LostForest/BrandonR	183,800	180,000	363,800	900,150
TS191	JohnsonFerry/MountVernon Efficiency	1,700,774	16,250,000	17,950,774	23,021,614
TS192	MountVernon Multiuse Path	918,321	750,000	1,668,321	9,873,198
TS193	Hammond Phase 1 (ROW/Design)	9,394,617	1,500,000	10,894,617	14,361,016
		22,699,016	29,948,179	52,647,195	83,619,333
TIER 2					
TS200	Tier 2 - Uncommitted (SWP/Rd Maint)	0	0	0	4,555,707
TS201	GA-400 Trail System	0	0	0	5,500,000
TS202	Roberts Drive Multiuse Path	0	0	0	5,500,000
		0	0	0	15,555,707
TIER 3					
TS301	Roadway Maintenance and Paving	0	0	0	15,617,086
		0	0	0	15,617,086
ADMINISTRATIVE COSTS					
TS999	TSPLIST Staff	3,240,983	858,000	4,098,983	9,029,676
		3,240,983	858,000	4,098,983	9,029,676
TOTAL TSPLIST CAPITAL PROJECTS		25,940,000	30,806,179	56,746,179	123,821,802

Deferred FY 2021 Capital Requests

Project	Estimated Cost
T0058-1 Boylston Streetscape/Hammond Int Realignment : • Recommended FY21 allocation • Current available funds can support design plus one protective buy • Remainder of right of way acquisition can be pursued in FY22 with slight schedule delay	\$600,000
TS-113 Mt. Paran at Lake Forrest Drive Intersection • Candidate project not started in TSPLOST/no TSPLOST funds remaining • Review scope and impact this FY for future consideration • Project ROW and Design has not begun	\$2,000,000
TS-114 Mt. Vernon Highway at Heards Ferry Drive Master Plan effort to incorporate newly acquired parcels • Candidate project not started in TSPLOST/no TSPLOST funds remaining • Review scope and impact this FY for future consideration • Project ROW and Design has not begun	\$1,500,000
T-6000 Capital Sidewalks • TSPLOST Sidewalks now fully programmed • Hold for this year while remaining TSPLOST Sidewalks delivered	\$1,000,000

T0058-1 Boylston Drive Streetscape

- **Project Budget (\$1,260,000 available balance)**
 - Design \$300,000 (currently encumbered)
 - ROW \$1,850,000
 - **FY 21 - \$590,000** difference from \$1,600,000 available
 - Excluding any portion of 336 Hammond Drive Total Cost = \$1,550,000
 - Utilities \$450,000
 - CST \$1,000,000
 - **TOTAL \$3,600,000**

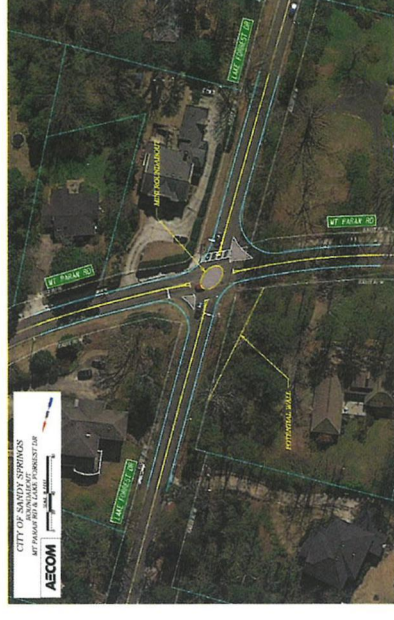


- **Streetscape Section - North**
 - 11' Travel Lane
 - 2' Curb & Gutter
 - 6' Grass Strip
 - 10' Multi-Use Path

- **Streetscape Section - South**
 - 11' Travel Lane
 - 8' On-Street Parking
 - 2' Curb & Gutter
 - 8' Grass Strip (8' to 16' required by Technical Manual)
 - 12' Multi-Use Path

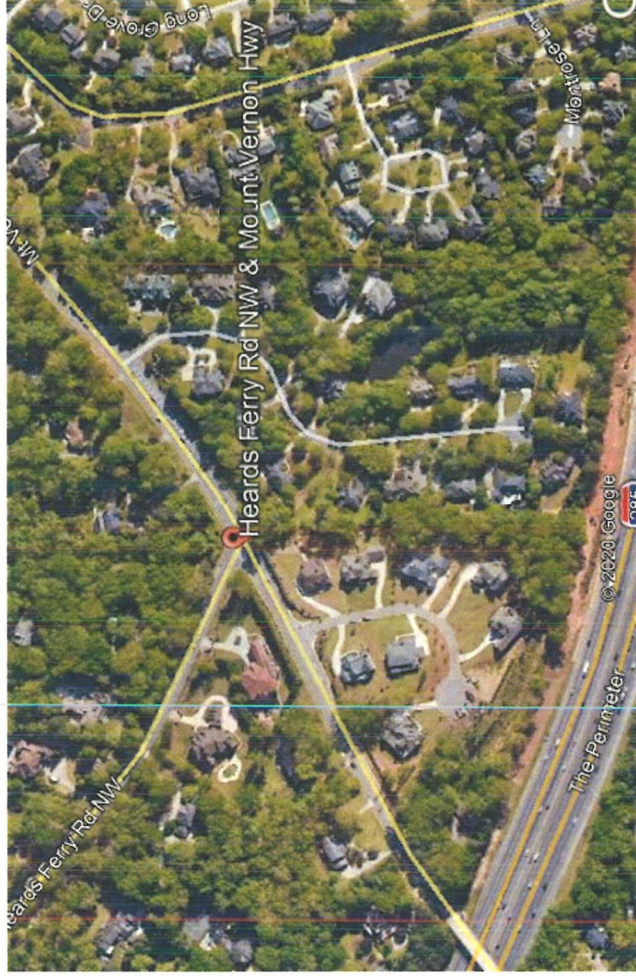
TS 113: Lake Forrest at Mount Paran Drive

- Background
 - City reevaluated in Spring 2019
 - Location meets signal warrants
 - Significant crash pattern (NB and EB right angle crashes)
 - Recommend concept development of signal with left turn lanes or mini-roundabout
- Planning-level cost estimate
 - PE \$160,000
 - UTL: \$90,000
 - ROW \$900,000
 - CST \$850,000
 - Total: \$2,000,000



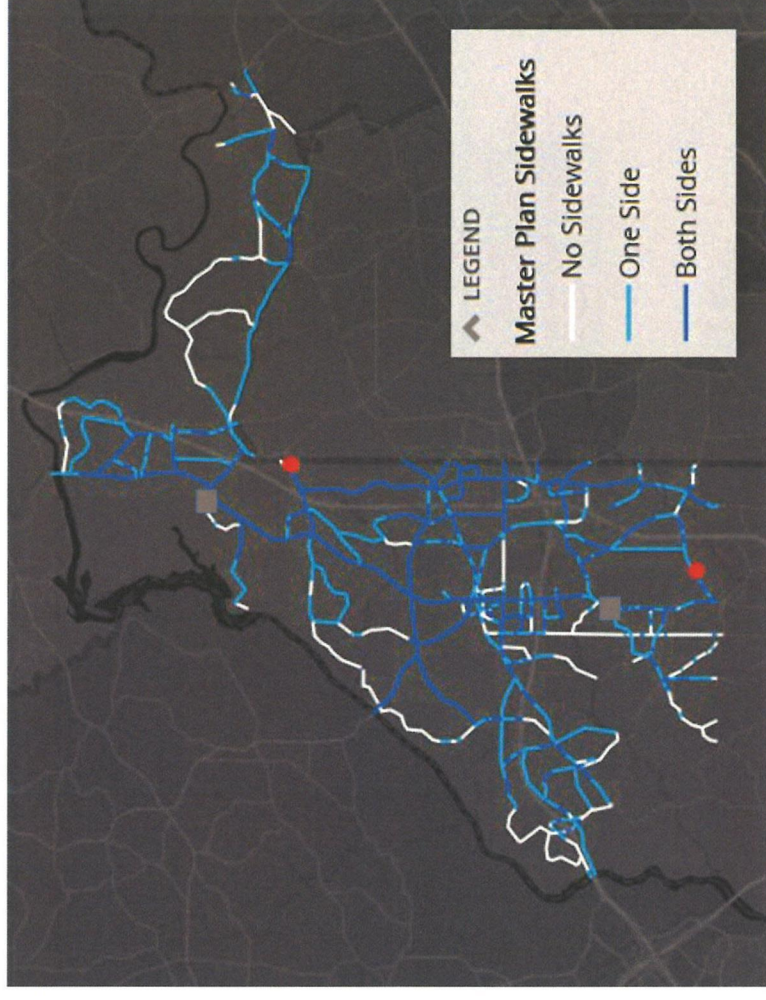
TS 114: Mt. Vernon Highway at Heards Ferry Drive

- Background
 - Congestion northbound
 - Proposed mini-roundabout or addition of northbound left turn lane
- Planning-level cost estimate
 - PE \$160,000;
 - UTL: \$60,000;
 - ROW \$580,000;
 - CST \$800,000
 - Total: \$1,600,000



Capital Sidewalk Program

- Previous Year's Scored Capital Sidewalk Projects being funded through TSPLOST collections.
- **Request \$1,000,000** to advance additional approximately \$30M in identified gap fill projects that are currently being scored



Deferred FY 2021 Capital Requests continued

Project	Estimated Cost
Trail Master Plan Implementation: Recommended FY21 allocation	\$8,949,106
Morgan Falls Athletic Complex Improvements: Safety netting around baseball fields and shade structures	\$200,000
Allen Road Park Master Plan: Master Plan effort to incorporate newly acquired parcels	\$75,000
Wayfinding Implementation: Signage/Installation, Project Management and Engineering	\$1,500,000

Capital Projects Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$31,805,684	\$27,938,573	\$37,336,789	\$40,922,099
Revenues	20,962,026	26,468,403	21,768,882	7,052,500
Expenditures	24,829,137	17,070,187	18,183,572	21,547,037
Ending Fund Balance	\$27,938,573	\$37,336,789	\$40,922,099	\$26,427,562

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Capital Projects Detail Budget

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
SMALL PROJECTS							
A0001	Art Sandy Springs	10,000	250,000	1' 8,810	141,190	72,500	213,690
C9999	Capital Contingency	0	7,825,115	0	7,825,115	1,700,000	9,525,115
CIPIT	Capital Purchase - Computer Eqpt	0	750,000	687,047	62,953	(62,953)	0
		10,000	8,825,115	805,857	8,029,258	1,709,547	9,738,805
FACILITY PROJECTS							
F0002	Heritage Blue Stone Facility	0	2,192,425	2,189,874	2,552	(2,552)	0
F0004	Fire Station	0	4,000,000	464,416	3,535,584	0	3,535,584
F0005	Trowbridge Facility	725,000	1,735,000	2,032,181	377,819	(200,000)	177,819
F0007	Backup 911 Center	0	500,000	0	500,000	(150,000)	350,000
F0008	Cultural Center	0	2,500,000	35,000	2,465,000	0	2,465,000
		725,000	10,927,425	4,771,470	6,880,955	(352,552)	6,528,404
CITY CENTER PROJECTS							
CC001	Land Acquisition	0	35,240,213	32,196,334	3,043,878	0	3,043,878
CC006	Transmission Relocation	0	2,770,000	40,000	2,730,000	0	2,730,000
CC010	Sandy Springs Circle Phase 2	4,784,245	3,303,325	6,032,565	2,055,005	0	2,055,005
CC011	City Springs FF&E	142,995	7,704,868	7,770,465	77,397	(13,307)	64,090
CC012	City Springs Parking Eqpt	0	1,531,884	1,531,884	0	0	0
		4,927,240	50,550,289	47,571,248	7,906,281	(13,307)	7,892,973

Capital Projects Detail Budget

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
PARKS PROJECTS							
P0006	SS Tennis Center	0	787,679	772,534	15,145	0	15,145
P0007	Hammond Park Improvements	6,340	3,152,641	3,065,338	93,643	1,000,000	1,093,643
P0009	Morgan Falls Overlook	0	4,415,033	4,158,279	256,754	0	256,754
P0010	Morgan Falls Athletic Fields	0	5,584,130	5,574,917	9,213	0	9,213
P0013	Allen Road Park	0	335,415	289,995	45,420	105,000	150,420
P0016	Ridgeview Park	0	125,000	117,024	7,976	(7,976)	0
P0019	Old Riverside Dr Park	0	1,677,000	1,578,439	98,561	(98,561)	0
P0020	Crooked Creek Park	448,607	0	399,221	49,386	0	49,386
P0024	Lake Forrest Elementary IGA	0	310,000	298,250	11,750	(11,750)	0
P0025	Ison Springs Elementary IGA	0	250,000	34,100	215,900	0	215,900
P0027	Path Foundation Trail Master Plan	0	85,000	82,100	2,900	(2,900)	0
P0028	City Trail Construction	0	750,000	7,420	742,580	0	742,580
P0029	Rivershore Floodplain	0	125,000	19,900	105,100	0	105,100
P0030	Triangle Park	0	25,000	22,524	2,476	0	2,476
P0031	Parkland Acquisition	0	1,250,000	35,900	1,214,100	0	1,214,100
		454,947	18,871,898	16,455,941	2,870,904	983,812	3,854,716

Capital Projects Detail Budget

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
TRANSPORTATION PROJECTS							
T0019	Roswell Road SS Phase I	6,243,775	2,163,051	231,521	8,175,305	0	8,175,305
T0035	Chattahoochee Pedestrian Bridge	0	760,000	94,594	665,406	0	665,406
T0043	Glenridge @ Roswell Rd Intersection	161,354	1,776,000	1,440,018	497,336	0	497,336
T0046	Carpenter Drive Realignment	0	3,586,199	3,384,553	201,646	(150,000)	51,646
T0054	Hammond PD Glenridge ATMS	1,251,735	470,000	1,708,788	12,947	0	12,947
T0058	City Ctr Transportation Network	3,915,000	0	3,100,243	814,757	0	814,757
T0060	Bike/Ped/Trail Design & Implem	1,551,919	500,000	1,837,782	214,137	75,000	289,137
T0062	City Springs Streetscape	0	2,350,000	1,664,664	685,336	(500,000)	185,336
T0063	North End Revitalization	0	1,750,000	585,019	1,164,981	0	1,164,981
T0064	Peachtree @ Telford Improvement Project	0	1,750,000	172,783	1,577,217	0	1,577,217
T0065	Signal Preemption Emergency Response	0	780,000	676,284	103,716	0	103,716
T0066	SR 140 Holcomb @ Spalding ROW	0	450,000	0	450,000	0	450,000
T0067	Mt. Vernon @ Dupree Signal Upgrade	0	350,000	70,432	279,568	0	279,568
T0068	Transportation Master Plan	0	350,000	350,000	0	0	0
T0069	Peachtree @ Windsor Intersection Project	0	0	0	0	1,200,000	1,200,000
T0070	Access Management Plan	0	0	0	0	100,000	100,000

Capital Projects Detail Budget

Project Code	Description	Previous Outside Funding	Previous City Funding to Date	Total Exp/Enc to Date	Project to Date Balance	2021 City Funding	2021 Budget
T2000	Water Reliability Program	0	1,000,000	744,887	255,113	0	255,113
T3000	Pavement Management Program	7,019,807	43,042,761	44,836,771	5,225,797	2,600,000	7,825,797
T4000	City Beautification Program	0	700,000	432,183	267,817	0	267,817
T6000	Sidewalk Program	0	10,630,500	10,154,081	476,419	0	476,419
T7000	Intersection & Operational Imp	0	6,191,048	5,849,220	341,827	200,000	541,827
T7500	Guardrail Replacement Program	0	734,150	308,123	426,027	0	426,027
T8000	Underground Utility Program	0	1,000,000	76,684	923,316	(500,000)	423,316
T9000	Lake Forrest Dam Maintenance	700,000	2,854,882	1,290,910	2,263,972	0	2,263,972
T9100	Bridge & Dam Maintenance	0	100,000	0	100,000	0	100,000
T9500	Traffic Management Program	0	6,086,507	5,163,520	922,987	300,000	1,222,987
T9600	Traffic Calming	0	330,000	209,319	120,681	0	120,681
		20,843,590	89,705,097	84,382,381	26,166,306	3,325,000	29,491,306
TOTAL CAPITAL PROJECTS		26,960,777	178,879,824	153,986,897	51,853,705	5,652,500	57,506,205

Stormwater Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$2,993,251	\$3,058,310	\$1,588,420	\$730,000
Revenues	2,000,000	1,500,000	1,750,000	1,225,000
Expenditures	1,934,941	2,969,890	2,608,420	1,955,000
Ending Fund Balance	\$3,058,310	\$1,588,420	\$730,000	\$0

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Capital Projects Funding Summary

Fiscal Year	Capital Project Fund	Stormwater Fund	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	18,223,455
2018	15,747,490	2,000,000	17,747,490
2019	15,695,325	1,500,000	17,195,325
2020	19,425,000	1,750,000	21,175,000
2021	4,052,500	1,225,000	5,277,500
Total	\$282,627,284	\$24,425,000	\$307,052,284

Impact Fee Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$4,382,957	\$9,373,599	\$7,459,021	\$7,433,621
Revenues	7,040,817	1,635,204	801,000	750,000
Expenditures	2,050,175	3,549,782	826,400	750,000
Ending Fund Balance	\$9,373,599	\$7,459,021	\$7,433,621	\$7,433,621

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Public Facilities Authority Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$55,340,593	\$9,547,912	\$4,179,490	\$2,840,260
Revenues	21,394,430	9,751,680	9,761,150	9,758,650
Expenditures	67,187,111	15,120,102	11,100,380	9,758,650
Ending Fund Balance	\$9,547,912	\$4,179,490	\$2,840,260	\$2,840,260

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

Performing Arts Center Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$151,564	\$363,961	\$219,957	\$1,777,493
Revenues	1,334,697	3,908,909	3,691,863	5,785,260
Expenditures	1,122,300	4,052,913	2,134,326	5,785,260
Ending Fund Balance	\$363,961	\$219,957	\$1,777,493	\$1,777,493

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

FY2021 Arts Center Budget Assumptions

Scenarios

1. **All Arts Center staff remain with proposed events**
2. All Arts Center staff remain with reduced events
3. All Arts Center staff remain with no events
4. Phasing of staff reductions as events are postponed or cancelled

Estimated FY2021 Subsidy-\$1.6M / Approved FY2020 Subsidy \$2.7M

FY2021 Arts Center Revenue Streams

Compartmentalized by Space & Revenue Stream	Cost Recovery of Direct Expenses
Sandy Springs Performing Arts Center	161%
Conference Center	140%
Blue Stone/Williams-Payne House	131%
Education	103%
City Sponsored Events	29%
Administration	6%

Estimated FY2021 Subsidy-\$1.6M / Approved FY2020 Subsidy \$2.7M

Impact to Other Local Programs

- Arts Education
 - Social distancing for camps, classes & performances
 - Unknown impact
 - Future school closures
 - Different landscape for assemblies/field trips
- Cultural Organizations
 - Annual rental in our facilities: approximately \$350,000 + Fees
 - Nonprofit organizations generate over \$2.3M in Ticket Sales
 - Organizations have currently lost approximately \$575,000

Estimated FY2021 Subsidy-\$1.6M / Approved FY2020 Subsidy \$2.7M

Subsidy Scenarios for COVID-19

1. Limiting events following social distancing restrictions
 - Programmed Events ("Force Majeure" Clause) Potentially No Financial Impact
 - Decrease Events w/o Alternate Dates \$100,000 - \$300,000 per qtr
 - Looking to using spaces in different ways
 - City Green/Heritage Entertainment Lawn
 - "Right Sizing" Events
2. Closing all venues through December 2020 \$400,000 increase to proposed \$1.6M subsidy
3. Closing all venues through FY2021 \$600,000 increase to proposed \$1.6M subsidy
4. Staffing Adjustments to be discussed as the fiscal year progresses...

Estimated FY2021 Subsidy-\$1.6M / Approved FY2020 Subsidy \$2.7M

Development Authority Fund Budget

	FY2018	FY2019	FY2020	FY2021
Beginning Fund Balance	\$347,532	\$267,243	\$247,784	\$245,776
Revenues	361,587	657,217	628,603	600,000
Expenditures	441,876	676,677	630,611	653,200
Ending Fund Balance	\$267,243	\$247,784	\$245,776	\$192,576

- FY 2018 and FY 2019 are audited actuals. FY 2020 is projected and FY 2021 is proposed budget.

FY 2021 Key Budget Assumptions

- Revenue Assumptions:
 - 10% overall reduction
 - Reductions to sensitive revenues
 - Motor Vehicle and Title Ad Valorem Tax (TAVT) – 40%
 - Local Option Sales Tax – 25%
 - Business Occupational Tax – 25%
 - Alcohol Taxes – 25%
 - Hotel/Motel Tax – 55%
- Expenditure Assumptions:
 - 21% total reduction
 - 20% reductions to operating expenditures
 - No new positions added except in Police department
 - 75% reductions to capital transfers
 - Performance increases not included, postponed to mid-year review
- **Monthly monitoring with updates on COVID impact to budget**
- **Ability to amend the budget as needed**

Total Budget Review

Fund Name	FY2021	FY2020	% CHANGE
General Fund	\$91,492,725	\$116,258,600	-21%
Confiscated Assets Fund	200,000	200,000	0%
Emergency 911 Fund	3,000,000	2,900,000	3%
Tree Fund	484,000	370,000	31%
Community Development Block Grant Fund	1,426,072	734,301	94%
Hotel/Motel Tax Fund	2,550,800	5,250,000	-51%
Excise Tax on Rental Motor Vehicle Fund	60,000	105,000	-43%
TSPLOST Fund*	30,806,179	58,443,695	-47%
Capital Projects Fund*	57,506,205	58,183,572	-1%
Impact Fee Fund	750,000	1,015,000	-26%
Public Facilities Authority Fund*	238,970,650	238,973,150	0%
Performing Arts Center Fund	5,785,260	3,619,800	60%
Stormwater Management Fund*	1,955,000	3,172,159	-38%
Development Authority Fund	653,200	653,750	0%
Total All Funds	\$435,640,090	\$489,879,027	-11%

* Multi-Year Funds

Questions?