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To the City Council and the Citizens of Alpharetta:

We are pleased to present the Annual Operating and Capital Budget for fiscal year 2008 of the City of Alpharetta, Georgia. The objective of the City's budget is to provide a management tool in which our local government can unite in its efforts to provide quality services while operating under available resources. The process results in the updating of the City's on-going financial plan, providing a vehicle for management decisions to be made as a result of the formulation of the respective data.

**BUDGET PROCESS AND OVERVIEW**

The fiscal year 2008 budget process began with an update of the City's financial condition, which was presented to the Mayor and City Council during the February 2007 City Council retreat. During this update, a financial plan was established which prioritized the use of available fund balance to most effectively position the City for financial success in the future. This information was also shared with the City's department directors during budget kick-off meetings.

Commensurate with the fiscal year 2008 budget process, departments were asked to submit an initial operating budget, mirroring the same level of service as the current fiscal year. In addition, improvements to the existing service levels, requiring budgetary appropriations, were submitted via operating initiatives and capital improvement requests.

During the week of March 26, 2007, each department presented their fiscal year 2008 budget requests to the Mayor, City Administrator, and Director of Finance. These meetings provided the conduit for reviews of the base-line operating and maintenance budgets, capital improvement requests, operating initiatives, and existing or previously funded capital improvement projects.

Subsequent to the department presentations, the Mayor and City Administrator provided feedback on funding decisions, resulting in the balancing of available resources with the needs of the government. The outcome of this process culminates within this document and transmittal to the City Council. The following information is the compilation of these efforts.

As required by Georgia law on local government budgets and the City of Alpharetta Code, citizen input will be solicited during the process of adopting the budget through publicly advertised meetings. The first legally required Public Hearing was held on June 4, 2007, and a workshop was held on June 11, 2007. The Second Ordinance Reading and final adoption will occur on June 18, 2007. Simultaneously with the budget adoption, the City Council will set the millage rate for ad valorem taxes for the upcoming fiscal year. The above referenced meetings will serve as official notice to our citizens for the establishment of this millage rate.

## BUDGET ISSUES AND PRIORITIES

The fiscal year 2008 budget formalized several key financial factors which have been themes for several years within the government:

- Bond ratings;
- Sustainability of existing services;
- Cost of government;
- Tax payer savings;
- Debt service payments / bond smoothing;
- Use of available fund balance;
- Commitment to funding recurring capital projects from operating budget;
- City Hall financing;
- Meeting the internal needs of operating departments; and
- Maintaining the quality of life through an effective Capital Improvement Program.

### Bond Ratings

In conjunction with the sale of \$26.3 million of G.O. Bonds in 2006, Moody's issued a rating of Aaa on all outstanding G.O. debt of the City. Likewise, Standard & Poor's issued a rating of AAA. These ratings represent the highest credit rating of each respective agency and reflect a sound financial position and performance as well as good management practices. These practices are supported by formal policies to guide budget practices, capital spending, and debt management. Other positive factors include: a vibrant local economy, strong residential and commercial building activity, a moderate debt burden, and manageable capital needs. The 2008 budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

### Sustainability of Existing Services

Governments across the country have experienced economic downturns, which have resulted in decreased services and deferred maintenance of assets and infrastructure. Although many of the circumstances which led to such downturns were not always in the control of the government, Alpharetta has deployed a philosophy of budgetary evaluation which reviews the needs of the City to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.

### Cost of Government

The City has historically acknowledged the need to provide a taxation rate commensurate with the government's level of service. The table below illustrates the annual millage rates levied by the City of Alpharetta since 2004. The millage rate of 6.248 is a decrease of .352 mills, reflecting our current estimate of the rollback rate based on approximately \$212 million of reassessments. The millage rate is split to fund both operations and debt service requirements as the chart below details:

| Fiscal Year | Operations | Debt | Total |
|-------------|------------|------|-------|
| 2008        | 4.508      | 1.74 | 6.248 |
| 2007        | 4.15       | 2.45 | 6.60  |
| 2006        | 4.55       | 2.45 | 7.00  |
| 2005        | 4.70       | 2.30 | 7.00  |
| 2004        | 4.75       | 2.25 | 7.00  |

The taxes generated from a levy of 6.248 mills provide approximately \$2,047,585 in additional property tax revenue due to new development and annexations over last year's budget, yielding total taxes of approximately \$23.65 million. Of this amount, \$6.59 million will be utilized by the debt service fund to cover annual payments on bonds, and \$17.06 million will be utilized by the General Fund. Additional

revenue to the General Fund amounts to \$2,254,644 over the 2007 budget. As further explained below this additional revenue is used to maintain the current level of service as well as provide for some additional initiatives such as department requests (\$714,360), on-going milling and resurfacing (\$700,000), and City Hall financing (\$350,000). Furthermore, such increase was partially offset by a reduction in the red light camera revenue (\$481,139) and is used to fund a 33% increase in the annual requirement to the defined benefit pension plan (\$561,408). On the other hand, property taxes of the Debt Service Fund are reduced from the previous budget year by \$1.77 million based on the millage rate above as explained in more detail below.

Based on current estimates, by adopting a millage rate of 6.248, the City will not need to advertise a "Property Tax Increase" as described by the Georgia Taxpayer Bill of Rights.

#### Taxpayer Savings

Based on a preliminary estimated tax base (net digest) of \$3.98 billion, the decreased millage rate of 0.352 mills accounts for approximately \$1,402,479 of tax savings for the citizens of Alpharetta. Additionally, the City Council raised the homestead exemption from \$20,000 to \$30,000 effective as of fiscal year 2008, resulting in an additional taxpayer savings of \$665,000. This total of over \$2.1 million in taxpayer savings is reflected within the budget.

#### Debt Service Payments/Bond Smoothing

The City utilizes general obligation bond proceeds as a method for financing large-scale capital improvement projects. Bond projects have provided for public safety facilities, transportation improvements, and recreation facilities among many other improvements that continue to define Alpharetta as a desirable community. Over the past few years, the annual budget has included transfers from the General Fund in order to establish a Fund Balance Reserve within the Debt Service Fund. The intent of such reserve, together with impact fees, is to stabilize the required taxes needed to fund the debt service, which virtually peaks in 2008. The year-end projected balance for fiscal year 2007 is approximately \$10.2 million. Of this amount, \$1.0 million is to be utilized in fiscal year 2008 in lieu of taxes, leaving a projected Fund Balance of \$9.2 million at the end of 2008. Principal and interest payments for fiscal year 2008 are budgeted at \$9,694,901 with the following five-year forecast:

|                    |
|--------------------|
| 2009 - \$9,694,484 |
| 2010 - \$9,698,907 |
| 2011 - \$9,705,828 |
| 2012 - \$7,329,360 |
| 2013 - \$2,176,561 |

It is projected that tax revenue can remain steady at \$6.5 million through 2011, providing sufficient monies to fund the debt payments above. Depending on the amount of reassessments and new construction, the millage rate levied for debt may be able to be lowered during these years. Tax revenue, thereafter, will be significantly reduced to \$2.2 million, beginning in 2013.

#### Use of Available General Fund Balance

Based on audited financial statements for the year ended June 30, 2006, the City's unreserved fund balance was \$11.48 million. Of this amount, approximately \$7.4 million has been designated as an emergency account based on a conservative policy of 18% of total appropriations (roughly 2 ½ months). It has been the City's policy to utilize the remaining fund balance above the emergency requirement for one-time capital expenditures. The amount available for 2008 capital projects is \$4,082,558. The recommended projects are detailed further in this document, beginning on page nine.

### Commitment to Funding Recurring Capital Projects from Operating Budget

As noted above, the City has historically used available fund balance to pay for recurring capital projects. While this is an acceptable practice, it is more fiscally prudent to appropriate on-going capital requirements within the operating budget. Therefore, the 2008 budget begins this commitment by appropriating \$700,000 to recurring capital projects such as milling and resurfacing of roads. This amount may need to increase to \$1.5 million or \$2.0 million in the future. The recommended projects are detailed further in this document, beginning on page nine.

Additionally, the operating budget includes \$250,000 for a ten-year lease of two replacement fire engines (#1 and #5) along with a ladder truck replacement. Leases provide an excellent financing tool to buy such large cost assets purchased infrequently. These vehicles are designed to last over ten years and by funding, via a lease, the City will be committed to providing an adequate fleet of these vehicles without relying on one-time monies (i.e. fund balance) to pay for the purchases. The lease will be designed at a competitive municipal interest rate. The cost of these trucks is estimated at \$1,635,000. In the future, the operating budget may need to be increased to provide an on-going appropriation for city-wide fleet replacement.

### New City Hall Funding

At the City Council retreat, the Community Development department presented an update on the City Center project in combination with financing projections for Alpharetta's new City Hall. The projected costs range from \$10.2 million to \$12.2 million, depending on the funding approach for the land. The applicable debt service requirements for the proposals range from \$750,000 to \$925,000 annually through 2027. The 2008 budget prepares for such annual cost by allocating \$350,000 to begin the funding for this project. Based on the estimates above, the 2009 budget will need to provide, at a minimum, an additional \$400,000.

### Meeting the Internal Needs of Operating Departments

During the fiscal year 2008 budget process, departments were asked to submit budget requests based on continuing to provide the current level of service to constituents, including increases or decreases due to the fluctuation in the cost of doing business. The departments also submitted separate requests for changes to service levels, improvements in service, or new services/programs. These requests were considered as initiatives and were funded as available budget allowed.

### Salary and Benefits

For fiscal year 2008, \$22,840,918 has been budgeted for salaries and \$9,750,944 for benefits, making benefit costs 42.5% of salaries. The total salary/benefits budgeted are 65.0% of the City's total operating expenditures. For comparison, in fiscal year 2007, the benefit costs were 38.3% of salaries, with the total being 68.8% of expenditures. In fiscal year 2006, the actual percent of benefits-to-salary was 36.2% with the total being 67.5% of total expenditures.

The budgeted components of salaries and benefits are as follows:

- Regular Salaries - \$21,267,767
- Overtime - \$895,408
- Paid Time Off - \$257,593
- Holiday Pay - \$420,150
- FICA - \$1,669,148
- Pension - \$2,247,472
- Deferred Compensation - \$797,147
- Group Insurance - \$5,449,774 less an employee contribution of \$782,579 (Net: \$4,667,195)
- Workers' Compensation - \$313,382
- Tuition Reimbursement - \$50,200
- Service Awards - \$6,400

Below are highlights of the personnel-related expenses which significantly affect the fiscal year 2008 budget's salaries and benefits.

#### Health Insurance

The City, in conjunction with our health insurance broker, Bryant & Wharton, negotiated renewal rates for the employee's health insurance plan. The City is anticipating an 8.9% increase in employee group health insurance costs equal to approximately \$360,000. The total projected cost of employee group insurance, which includes health, dental, vision, short and long-term disability, and the life insurance package, for fiscal year 2008 is \$5,449,774 (based on the enrollment of 390 employees). The net cost to the City after consideration of the employee's contributions is \$4,667,195. The current budget assumes the City will cover 50% of the employee's share of the increase, thus passing on an increase of approximately 4.5% to the employees. Such an increase will result in an employee contribution of no more than \$3.51 per employee per pay period, for a total increase of approximately \$27,500 over the current fiscal year's contribution.

The Human Resources Department, along with Bryant Wharton, proposed the addition of a second medical plan option for plan year 2007-2008 to the City Council on May 14, 2008. After careful contemplation, the Human Resources Department believes adding a high deductible health plan (HDHP) paired with a health reimbursement arrangement (HRA) will provide cost savings for the employees. Additionally, adding the HDHP is projected to lower the medical trend applied to our renewal each year. The HDHP will be offered to employees at a lower per pay cost. In a best and worst case scenario (personal health year), employees financially come out on top when enrolled in the HDHP option. This option will not materially amend the amounts currently budgeted and noted above.

#### Merit Increase

As in fiscal year 2007, the City is budgeting a 4.0% merit increase per approved position for fiscal year 2008. The total projected cost of the merit increase for fiscal year 2008 is \$583,018.

#### Pension

There are no scheduled pension benefit changes in fiscal year 2008. As noted on the fiscal year 2007 budget amendment and during the City Council retreat, the cost to fund the City's defined benefit plan is scheduled to increase from \$1,682,000 (the 2007 original budget) to approximately \$2,250,000, increasing \$568,000 (34%). The annual funding requirement was estimated by the City's pension actuary. The large increase is primarily due to more accurate actuarial assumptions since the City is no longer participating in the GMA plan. Additionally, the City's match to the deferred compensation plans is \$797,147.

#### New Employees

New employee requests were scrutinized, using the sustainability philosophy, and were only added as operational needs were justified as being a long-term need and not just a temporary operational shortfall. A total of five full time staff additions are recommended. The positions by department are as follows:

|                |   |   |
|----------------|---|---|
| Engineering/PW | Public Works Division   | 1 PW Crew Leader<br>1 PW Tech II<br>1 PW Tech I |
|                | Engineering Division  | 1 Performance Management Technician             |
| Public Safety  | Police Services Division<br>(Intergovernmental Agreement with Milton) | 1 Evidence and Property Technician              |

## Departmental Maintenance & Operating Budget Summary

### **Mayor and City Council**

The annual expense appropriation will remain at \$5,000 annually for all Councilmembers, with the Mayor's expense appropriation being \$9,000. From fiscal year 2007 to fiscal year 2008, in total, salary/benefits are budgeted at a 30.55% increase (\$53,563), and maintenance & operating is budgeted at a 2.59% decrease (-\$1,275). The increase in salary/benefits is due to a more applicable allocation of group insurance to reflect actual usage.

### **City Administration**

Recommended Operating Initiatives:

- Alpharetta Sesquicentennial Celebration – The costs associated with the year-long observance of our 150<sup>th</sup> birthday is \$70,320. This celebration is comprised of events, activities, and exhibits that honor our past, celebrate our present, and imagine our future.

In fiscal year 2008, the City Administration department's salary & benefit budget increased by 8.34% (\$67,151), while maintenance & operating increased by 28.13% (\$106,526). Of the increase in maintenance and operating expenditures, \$70,320 is attributable to the Alpharetta Sesquicentennial Celebration, as noted above, with the remaining increases explained as follows: a 110% increase in fees associated with GMA's membership dues and franchise fee administration for a total of \$25,184; ICMA Performance Measurement Consortium for \$5,250 plus the additional associated travel costs; and \$10,995 for alphaweb and website functioning improvements.

### **City Clerk**

The office of the City Clerk did not request any operating initiatives. The City Clerk's salary/benefits are budgeted at the same level as fiscal year 2007, while maintenance & operating is budgeted at a 9.49% increase (\$9,735). The increases in maintenance and operating costs can be attributed to the following: a 60% increase (\$1,275) in maintenance contracts for the reallocation of the main city hall copier, a request for a color copier for \$9,500, and a 5% increase (\$400) for the postage rate change. During fiscal year 2007, a summer intern position was reallocated to City Administration.

### **Community Development Department**

The Community Development department did not request any operating initiatives. The Department request for 2008 is down from the amended 2007 budget by 3.31% decrease (-\$66,929). In total, salary/benefits are budgeted at a 1.68% decrease (-\$28,234) while maintenance & operating is budgeted at an 11.31% decrease (-\$38,695).

### **Engineering/Public Works Department**

Recommended Operating Initiatives:

- One Additional Engineering/Public Works Crew - To maintain the current service level to our population and meet the needs of the expanding geographical size of our city, the Engineering/Public Works department will be adding one additional crew, consisting of 1 Crew Leader, 1 PW Tech II, & 1 PW Tech I. In recent years, the City has annexed 50 additional street miles (approximately 26% increase in the road mileage) while the crew level has remained consistent for seven years. The cost to the General Fund for these additions is \$136,540.

- Performance Management Technician – To ensure Engineering/Public Works is effectively and efficiently working to face the engineering and infrastructure needs of our community, this position has been included in the fiscal year 2008 budget. Over the past several months, the department has been working with a consultant in the development/measurement of key performance indicators (KPI). This initiative would bring the consultant in-house as an employee of the city with the long-term plan of developing other city-wide operational performance standards. The cost of this initiative is \$97,500.
- Recurring Milling and Resurfacing – To maintain the city's existing roads, the City's General Fund will provide \$700,000 towards the annual milling and resurfacing. Additional funding will be provided through the capital improvement program. See page 11 for the details.

In total, Engineering/Public Works Department's salary/benefits are budgeted at a 12.66% increase (\$488,563) and maintenance & operating is budgeted at a 46.77% increase (\$965,353). Of the \$965,353 increase in maintenance and operating, \$700,000 is dedicated to milling and resurfacing of our streets throughout the upcoming budget year. Additional information, related to the recurring milling and resurfacing can be found on page 11. Due to an increase in the number of traffic and streetlights in the newly-annexed areas, utilities are projected to be up \$171,000. Additionally, emergency repairs at the police buildings exceeded projections, leading to increased requests in facility repair and maintenance for fiscal year 2008 (\$33,000 increase).

### **Finance Department**

The Finance department did not request any operating initiatives. In total, salary/benefits are budgeted at a 12.15% decrease (-\$219,133) and maintenance & operating is budgeted at a 2.68% increase (\$17,445). In 2007, the Mid-Year Budget amendment appropriated the full pension impact, per the actuarial, to the Finance department, in lieu of allocation to other departments. The increases in maintenance and operating expense can be attributed to the following: 5% increase for postage costs in supplies; 12.32% increase (\$23,600) for audit, banking, and red light processing professional fees; and \$5,000 for machinery and equipment to cover the costs of 3 additional printers.

### **Finance Department - Solid Waste Fund**

In total, the Finance department solid waste fund's salary/benefits are budgeted at a 3.24% decrease (-\$1,657) while maintenance & operating is budgeted at a 22.21% increase (\$457,998). This maintenance and operating budgetary increase is directly associated with increases in the professional fees for the refuse collection fees due to annexations. Otherwise, the expenses are projected to remain consistent with fiscal year 2007.

### **Human Resources**

In total, the Human Resources department's salary/benefits are budgeted at a 19.30% decrease (-\$119,461), while maintenance & operating is budgeted at a 0.25% decrease (-\$745). The decrease in salary/benefits is primarily due to the elimination of the Human Resources Director position in 2007. The duties of which are now absorbed by the Assistant City Administrator position. Additionally, the fiscal year 2008 budget for risk management is at a 6.98% decrease (-\$91,293) from fiscal year 2007.

### **Internal Audit**

Internal Audit has no operating initiatives. In total, salary/benefits are budgeted at a 5.19% increase (\$6,453) and maintenance & operating is budgeted at a 1.42% decrease (-\$100). This reduction is associated with a decreased professional development request for the upcoming fiscal year.

## **Municipal Court**

Recommended Operating Initiatives:

- The budget proposes that the salary for the Judge be amended from \$40,000 to \$50,000 annually. In addition, the corresponding benefits were increased \$4,000 as well.

In total, Municipal Court's salary/benefits are budgeted at a 14.21% increase (\$71,109); maintenance & operating is budgeted at a 16.18% increase (\$43,355). In Mid-Year 2007, one Deputy Clerk I position was added and 2008 represents the full year impact (\$30,000). For fiscal year 2008, there will be approximately 224 court sessions with 250 cases being heard per session, totaling a projected 56,000 cases heard throughout the fiscal year. The increase in maintenance and operating is primarily attributed to increases in the professional fees account and the machinery/equipment for a copier replacement.

## **Public Safety Department**

Recommended Operating Initiatives:

- Evidence & Property Technician – As a result of the intergovernmental agreement with the City of Milton, the City of Alpharetta will employ an Evidence & Property Technician for the processing, storage, and control of police evidence. There will be no fiscal impact on the fiscal year 2008 budget related to this position. See below for more detail on the intergovernmental agreements.
- Replacement of Engine 1, Engine 5, and the Ladder Truck – Through a ten-year lease agreement with Oshkosh Capital, the City of Alpharetta will purchase (3) fire equipment vehicles for the replacement of Engine 1, Engine 5, and the Ladder Truck in the Public Safety department. For the upcoming budget year, lease costs are projected as \$250,000. The cost of these vehicles is estimated as \$1,635,000.
- Public Safety Software Platform - This software platform includes Computer Aided Dispatch (CAD), Records Management (RMS), mobile dispatch and property management reporting and analysis, and citizen access. In lieu of a direct purchase, this system will be financed (leased) over 5 years with payments ranging from \$160,000 (2008) to \$260,000 (thereafter).

In the spirit of cooperation and goodwill with our neighboring city, the City of Alpharetta's Public Safety department has joined with the City of Milton in two intergovernmental agreements. The intergovernmental agreements involve the processing, storage, and control of police evidence; and the requesting, sharing, and modification of the information from the Georgia Crime Information Center (GCIC) and subsidiary information systems. Since the City of Milton has agreed to pay \$60,200 for evidence-related services and the City of Alpharetta agrees to employ one additional Investigative Technician; the additional position will have no fiscal impact on our budget. Additionally, the City of Alpharetta will receive \$18,252 annually from the City of Milton for the shared information from GCIC.

In total, the Public Safety department's salary/benefits are budgeted at a 13.40% increase (\$1,983,558) and maintenance & operating is budgeted at a 15.98% increase (\$542,573). Salary/benefits are up primarily due to five new positions added during the fiscal year 2007, with partial year funding. Fiscal year 2008 will absorb the full impact of these additional positions. Beyond salary/benefits, one of the main contributors to the increase in maintenance and operating is related to the additional five red light camera locations. They have equated to \$62,196 increase over the fiscal year 2007 budget request. With the additional approaches, the City pays approximately \$58,000/month, not including the DMV charges. Additionally, there is an increase for \$60,000 for the replacement of extrication equipment. Public Safety is also cross-training police personnel to provide first responder services in emergency situations. The cross-training costs include increased professional development costs and increased supplies to

equipment each police vehicle accordingly. Also, \$160,000 of the increase in maintenance and operating is due to the platform lease as described above.

**Public Safety - Emergency 911 Division**

A special revenue fund of the City, the E-911 Fund, is responsible for managing the incoming emergency calls and dispatching of public safety in response to such calls. For fiscal year 2008, the City's General Fund will budget an operating subsidy to the E-911 Fund in the amount of \$319,305. In total, salary/benefits are budgeted at a 7.83% increase (\$94,243) and maintenance & operating is budgeted at a 16.40% increase (\$76,464). Large increases can be seen in the machinery/equipment and communications accounts. Currently, the E-911 recording system has some lines that are inoperable and it is out of warranty. The recorder replacement is projected at \$50,000. As this is a regulatory issue, the system replacement is very important. In addition, for communications, there is a \$30,000 increase for additional lines from BellSouth for the upcoming fiscal year.

**Recreation and Parks Department**

In total, the Recreation & Parks Department salary/benefits are budgeted at an 11.21% increase (\$364,756) and maintenance & operating is budgeted at a 4.08% increase (\$121,187). The main increases in maintenance and operating can be attributed to the following: an increase in the number of the Leisure Guides to be printed; an increase in maintenance contracts for stall cleaning, the Fourth of July firework display, the cleaning of the park restrooms, and the landscaping contract; and an increase in supplies for the postal rate change, stall shavings costs, and pool supplies.

**Technology Services**

In total, Technology Services's salary/benefits are budgeted at a 4.11% decrease (-\$34,627), while maintenance & operating is budgeted at 16.89% increase (\$55,978). The majority of the maintenance and operating increase is due to computer workstation and server replacements.

**Non-Departmental**

|  |            |
|--|------------|
| New City Hall Financing                    | \$ 350,000 |
| Contribution to P.A.L.                     | \$ 35,000  |
| Contribution to the Friends of the Library | \$ 10,000  |
| Contingency                                | \$ 470,000 |

**Maintaining the Quality of Life through an effective Capital Improvement Program**

The City's capital improvement program has the most visible and long-term effect on the quality of life for constituents, businesses and citizens. Through an aggressive capital improvement program, improvements to transportation, access to quality cultural and recreational opportunities, partnering with local businesses for continued economic development, and providing infrastructure and assets for public safety are afforded.

As part of the capital planning process for fiscal year 2008, departments submitted capital initiative requests. Of approximately \$13,000,000 in capital requests, \$4,082,558 will be funded in the upcoming budget, leaving \$8,848,160 as unfunded requests. The submitted requests were compiled and prioritized, with maintenance and repair of the City's current assets. Priority was given to 1) funding repair, maintenance & replacement of current assets, 2) additional funding needed for active projects, and 3) new projects. The fiscal year 2008 budget has \$4,082,558 available for the following capital projects.



Intersection of Windward Parkway at State Route 9 (Highway 9)

Total Project: \$150,000      FY08 Impact: \$150,000

This project will include milling and overlay for Windward Parkway at SR 9 to facilitate new striping, accommodating a dual left turn operation.

Intersection of Windward Parkway at North Point Parkway

Total Project: \$250,000      FY08 Impact: \$250,000

This initiative includes potential improvements at the intersection of Windward Parkway and North Point Parkway, include adding an eastbound right turn lane along Windward Parkway and constructing dual left turn lanes along the southbound approach from the ADP complex. These geometric improvements will increase the capacity, safety, and efficiency of the intersection

Intersection of State Route 9 at Vaughan Drive

Total Project: \$1,000,000      FY08 Impact: \$0

Improvements at this location include adding northbound and southbound left turn lanes along North Main Street (SR 9), and reconfiguring Vaughan Drive to better connect Hopewell Road traffic with the SR 9 arterial system. A signal warrant analysis will be performed. This project will not have an impact on fiscal year 2008. Funding is available upon re-appropriation of monies that were returned from the State, which had been allocated to a State project for widening State Route 9.

Recurring Milling & Resurfacing

Total Request: \$1,277,079      FY08 Impact: \$1,277,079

General Fund Impact: \$700,000

Capital Fund Impact: \$577,079

This capital expenditure request is for the ongoing maintenance of milling and resurfacing of City streets. Annexation reports during FY06-07 identified over \$1,050,000 is needed resurfacing for annexation areas in FY08. For FY08, the planned milling and resurfacing includes:

- Windward Pkwy from North Point Pkwy to Camp Creek (35% Rebuild)      \$330,540
- Rucker Road from Charlotte Drive to Spring Place Lane      \$330,665
- North Point Pkwy from Webb Bridge Rd to Windward Pkwy      \$330,540
- Windward Pkwy from Clubhouse Drive to East of Admiral Crossing      \$96,734
- Kimball Bridge Road from Rockmill Road East to Waters Road      \$188,600

Recurring Traffic Control Equipment

Total Request: \$200,000      FY08 Impact: \$150,000

This capital expenditure request is for the replacement and repair of traffic signal parts and supplies. It will provide ongoing maintenance of the existing system. This year the Georgia Department of Transportation (GDOT) is in the process of replacing/upgrading all of the City's signal cabinets. This funding will allow the Department to purchase spare cabinets and parts related to the new cabinets. Of the total \$200,000 request, \$50,000 is available in the fiscal year 2007 budget, reducing the fiscal year 2008 request to \$150,000.

Recurring Pavement Striping & Traffic Control

Total Request: \$150,000      FY08 Impact: \$12,000

This capital expenditure requests funding for the replacement and repair of pavement striping and traffic control signs. It will provide ongoing maintenance of the existing system. Originally, the total request was \$150,000; however, \$138,000 is available in the current budget, leaving \$12,000 to be funded in the upcoming year.

Recurring Communication Radios

Total Request: \$30,000      FY08 Impact: \$30,000

This expenditure request continues funding for the purchase of 41 radios, divided over four years. In year one (FY07), 11 radios were purchased. 10 radios will be purchased in FY08, FY09 and FY10, respectively. In the near future, communication radios will convert from analog to digital technology. In order to use radio communications, we will have to continue to replace the radios currently in use.

Recurring Loop Detector Maintenance                      Total Request: \$75,000                      FY08 Impact: \$75,000  
This loop detector request will improve traffic flow and reduce travel delay throughout the City. Traffic signal loop detectors are placed in the roadway; so, vehicles are detected at an intersection. Traffic signal loops are cut in the pavement at various depths. Loop detectors enhance traffic movement, reduce travel delay, and increase signal responsiveness. Based on recent inspections of 91 intersections by city forces, 54 traffic signal loop detectors are in failure presently.

Six Solar Speed Signs    Total Request: \$24,029                      FY08 Impact: \$24,029  
This expenditure is for (6) solar speed signs to be placed throughout the city at a projected cost of \$24,029.

**Public Safety**

Motorola Radios Replacement                                  Total Project: \$180,000                      FY08 Impact: \$180,000  
Replace old analog Motorola radios, which are not compatible with metro-area digital interoperability channels, with digital equivalents. Fiscal year 2008 will be the second year of a planned four-year replacement cycle for the Police department budgeted at \$80,000 per year. Fiscal year 2008 will be the first year of a four-year replacement cycle for the Fire department estimates at \$100,000 per year.

Replacement Vehicles for Police and Fire                  Total Project: \$798,000                      FY08 Impact: \$558,000  
The funding scheduled vehicle replacement includes:

- 18 Marked Police Cars at \$34,000 each                  \$612,000
- 4 Unmarked Police Cars at \$32,000 each                  \$128,000
- 1 Police Motorcycle at \$24,000 each                      \$ 24,000
- 1 Marked Fire Dept Car at \$34,000 each                  \$ 34,000

Of the \$798,000 total request, \$240,000 is available in the fiscal year 2007 budget, leaving the balance of \$558,000 to be funded for the fiscal year 2008 budget.

**Recreations and Parks**

North Park Drainage Improvements                          Total Project: \$370,000                      FY08 Impact: \$200,000  
The scope of the project would include enhancing storm drains in various areas of the park for improved stormwater retention and silt collection, and dredging the pond at North Park. Erosion in and around the pond due to stormwater run off has contributed to an unsightly appearance of the pond.

Webb Bridge Park Extension – Phase III                      Total Project: \$1,085,876                      FY08 Impact: \$0  
As a component of the last bond referendum, the project includes the development of 20 acres, adjacent to Webb Bridge Park. Currently, there is approximately \$564,001 in available funds in this bond account. The proposal is to reallocate \$521,875 from the Northern Greenway Extension project toward the cost of this project. See discussion below for funding from the Alpharetta Business Community which will be utilized to replenish the Greenway project. The total funding for this project is \$1,085,876; however, there will be no fiscal impact on the upcoming budget.

In addition to the funding of the pay-as-you-go projects listed above, the City will also receive an estimated \$521,875 from the Alpharetta Business Community (ABC) portion of the Hotel/Motel tax. This amount represents the portion of the Hotel/Motel tax collected to fund sidewalks within the City. The \$521,875 will be appropriated for the following proposed project.

ABC Proceeds                      Northern Greenway Extension                      \$521,875  
The 2006 Bond Fund allocated \$2 Million towards the Northern Greenway Extension. This project is ideal for utilization of the ABC funds. The 2008 ABC funds are proposed to be applied to this project, freeing up the same amount to fund the Webb Bridge Park Extension, Phase III as noted above.

## **EMERGENCY 911 REVENUE CONFIRMATION**

In accordance with State law O.C.G.A. 46-5-134(d)(3), each year the City must confirm the necessity for the monthly 911 charge. The two readings of this resolution will coincide with the public hearings for the annual budget appropriation.

## **ALPHARETTA CONVENTION AND VISITOR'S BUREAU (ACVB)**

The ACVB proposed revenue and expenditure budget has been included in the Appendix for Council information and review.

## **BUDGET POLICY**

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles for all funds. All annual appropriations lapse at year end except those capital project funds (Bond III – 1998 G.O. Bond, Bond IV – 2005 G.O. Bond, Capital Project Fund, and the Operating and Capital Grants Funds), which adopt project-length budgets.

## **CLOSING**

The budgetary appropriations for fiscal year 2008, as seen in the attached financial summaries, represent the balancing of needs with available resources encompassing a multi-year outlook. Based upon Council and staff input, the budget will migrate into the City's financial plan upon adoption and provide for services to be delivered at priority levels set by the Mayor, City Council, and City Administrator.

Respectfully Submitted,

Arthur G. Letchas  
Mayor

Robert J. Regus  
City Administrator

Thomas G. Harris  
Director of Finance

07/12/2007  
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|  | Special Revenue Funds |                     |                     |                  |                     |                       |                     |                         |                     | Enterprise Fund     |
|--|-----------------------|---------------------|---------------------|------------------|---------------------|-----------------------|---------------------|-------------------------|---------------------|---------------------|
|  | General Fund          | E-911 Fund          | Impact Fee Fund     | DEA Fund         | Hotel/Motel Fund    | Operating Grants Fund | Debt Service Fund * | Capital Projects Fund * | Capital Grants Fund | Solid Waste Fund    |
| <b>Revenues:</b>   |                       |                     |                     |                  |                     |                       |                     |                         |                     |                     |
| Property Taxes   | \$ 16,059,674         | \$ -                | \$ -                | \$ -             | \$ -                | \$ -                  | \$ 6,586,073        | \$ -                    | \$ -                | \$ -                |
| L.O.S.T  | 9,685,000             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Franchise Tax  | 4,100,000             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Insurance Premium Tax                                      | 1,825,000             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Motor Vehicle Tax  | 1,003,285             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Alcohol Beverage Tax                                       | 1,325,000             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Other Taxes  | 1,665,416             | -                   | -                   | -                | 3,125,000           | -                     | -                   | -                       | -                   | -                   |
| Licenses & Permits   | 2,546,513             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Intergovernmental  | 103,502               | -                   | -                   | -                | -                   | 134,575               | -                   | -                       | 583,440             | -                   |
| Charges for Service  | 2,923,159             | 1,500,000           | 1,020,000           | -                | -                   | -                     | -                   | -                       | -                   | 2,536,811           |
| Fines & Forfeitures  | 3,206,161             | -                   | -                   | 65,000           | -                   | -                     | -                   | -                       | -                   | -                   |
| Interest   | 555,500               | 21,500              | 25,000              | 2,500            | -                   | -                     | 150,000             | 50,000                  | -                   | 20,000              |
| Other Revenue  | 78,000                | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Fund Balance Reserve - Risk Mgmt                           | 500,000               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| <b>Subtotal:</b>   | <b>\$ 45,576,210</b>  | <b>\$ 1,521,500</b> | <b>\$ 1,045,000</b> | <b>\$ 67,500</b> | <b>\$ 3,125,000</b> | <b>\$ 134,575</b>     | <b>\$ 6,736,073</b> | <b>\$ 50,000</b>        | <b>\$ 583,440</b>   | <b>\$ 2,556,811</b> |
| <b>Other Financing Sources:</b>                            |                       |                     |                     |                  |                     |                       |                     |                         |                     |                     |
| Interfund Transfer from General Fund                       | \$ -                  | \$ 319,305          | \$ -                | \$ -             | \$ -                | \$ 42,950             | \$ -                | \$ 4,082,558            | \$ 20,000           | \$ -                |
| Interfund Transfer from Hotel/Motel Fund                   | 1,250,000             | -                   | -                   | -                | -                   | -                     | -                   | 521,875                 | -                   | -                   |
| Interfund Transfer from Impact Fee Fund                    | -                     | -                   | -                   | -                | -                   | -                     | 2,000,000           | -                       | -                   | -                   |
| Interfund Transfer from Capital Grants Fund                | -                     | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Budgeted Fund Balance                                      | 4,082,558             | -                   | 1,000,000           | -                | -                   | 39,125                | 973,828             | -                       | 73,360              | -                   |
| <b>Total Other Financing Sources:</b>                      | <b>\$ 5,332,558</b>   | <b>\$ 319,305</b>   | <b>\$ 1,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ 82,075</b>      | <b>\$ 2,973,828</b> | <b>\$ 4,604,433</b>     | <b>\$ 93,360</b>    | <b>\$ -</b>         |
| <b>Total Revenues:</b>                                     | <b>\$ 50,908,768</b>  | <b>\$ 1,840,805</b> | <b>\$ 2,045,000</b> | <b>\$ 67,500</b> | <b>\$ 3,125,000</b> | <b>\$ 216,650</b>     | <b>\$ 9,709,901</b> | <b>\$ 4,654,433</b>     | <b>\$ 676,800</b>   | <b>\$ 2,556,811</b> |
| <b>Expenditures:</b>                                       |                       |                     |                     |                  |                     |                       |                     |                         |                     |                     |
| City Administrator   | \$ 1,357,707          | \$ -                | \$ -                | \$ -             | \$ -                | \$ -                  | \$ -                | \$ -                    | \$ -                | \$ -                |
| City Clerk   | 302,820               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Community Development                                      | 1,954,456             | -                   | -                   | -                | -                   | -                     | -                   | 679,450                 | -                   | -                   |
| Engineering/Public Works                                   | 7,376,828             | -                   | -                   | -                | -                   | -                     | -                   | 2,465,108               | 250,000             | -                   |
| Finance  | 2,253,371             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | 2,549,440           |
| Human Resources  | 794,729               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Internal Audit   | 137,646               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Legal Services   | 400,000               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Mayor and Council  | 276,864               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Municipal Court  | 882,965               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Public Safety  | 20,721,587            | 1,840,805           | -                   | 50,000           | -                   | -                     | -                   | 738,000                 | 366,800             | -                   |
| Recreation and Parks                                       | 6,708,538             | -                   | -                   | -                | -                   | -                     | -                   | 200,000                 | 60,000              | -                   |
| Risk Management  | 1,216,707             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Technology Services  | 1,194,737             | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Non-Departmental   | 395,000               | -                   | 45,000              | 17,500           | -                   | -                     | 15,000              | -                       | -                   | -                   |
| Contingency  | 470,000               | -                   | -                   | -                | -                   | 216,650               | -                   | -                       | -                   | -                   |
| <b>Subtotal:</b>   | <b>\$ 46,443,955</b>  | <b>\$ 1,840,805</b> | <b>\$ 45,000</b>    | <b>\$ 67,500</b> | <b>\$ -</b>         | <b>\$ 216,650</b>     | <b>\$ 15,000</b>    | <b>\$ 4,082,558</b>     | <b>\$ 676,800</b>   | <b>\$ 2,549,440</b> |
| <b>Other Financing Uses:</b>                               |                       |                     |                     |                  |                     |                       |                     |                         |                     |                     |
| Interfund Transfer to Capital Project Fund                 | \$ 4,082,558          | \$ -                | \$ -                | \$ -             | \$ 521,875          | \$ -                  | \$ -                | \$ -                    | \$ -                | \$ -                |
| Interfund Transfer to General Fund                         | -                     | -                   | -                   | -                | 1,250,000           | -                     | -                   | -                       | -                   | -                   |
| Interfund Transfer to Solid Waste Fund                     | -                     | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Interfund Transfer to Operating Grants Fund                | -                     | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Interfund Transfer to E-911 Fund                           | 319,305               | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Interfund Transfer to Grant Funds                          | 62,950                | -                   | -                   | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Interfund Transfer to Debt Service Fund                    | -                     | -                   | 2,000,000           | -                | -                   | -                     | -                   | -                       | -                   | -                   |
| Inter-governmental Alpharetta Business Community Sidewalks | -                     | -                   | -                   | -                | -                   | -                     | -                   | 521,875                 | -                   | -                   |
| Payments to Other Entities                                 | -                     | -                   | -                   | -                | 1,353,125           | -                     | -                   | -                       | -                   | -                   |
| Bond Principal   | -                     | -                   | -                   | -                | -                   | -                     | 7,008,325           | -                       | -                   | -                   |
| Interest on Bonds  | -                     | -                   | -                   | -                | -                   | -                     | 2,686,576           | -                       | -                   | -                   |
| Reserve for Fund Balance                                   | -                     | -                   | -                   | -                | -                   | -                     | -                   | 50,000                  | -                   | 7,371               |
| <b>Total Other Financing Uses:</b>                         | <b>\$ 4,464,813</b>   | <b>\$ -</b>         | <b>\$ 2,000,000</b> | <b>\$ -</b>      | <b>\$ 3,125,000</b> | <b>\$ -</b>           | <b>\$ 9,694,901</b> | <b>\$ 571,875</b>       | <b>\$ -</b>         | <b>\$ 7,371</b>     |
| <b>Total Expenditures:</b>                                 | <b>\$ 50,908,768</b>  | <b>\$ 1,840,805</b> | <b>\$ 2,045,000</b> | <b>\$ 67,500</b> | <b>\$ 3,125,000</b> | <b>\$ 216,650</b>     | <b>\$ 9,709,901</b> | <b>\$ 4,654,433</b>     | <b>\$ 676,800</b>   | <b>\$ 2,556,811</b> |

**GENERAL FUND  
Statement of Revenues and Expenditures**

|  | ACTUAL<br>FY 2004 | ACTUAL<br>FY 2005 | ACTUAL<br>FY 2006 | REVISED BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|--|-------------------|-------------------|-------------------|---------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:                | \$ 13,928,632     | \$ 19,194,687     | \$ 20,946,358     | \$ 22,405,741             | \$ 12,405,741          | \$ 8,323,183         | \$ 8,279,334         |
| <b>Revenues:</b>                       |                   |                   |                   |                           |                        |                      |                      |
| Property Taxes                         | \$ 11,687,893     | \$ 12,574,059     | \$ 14,096,517     | \$ 13,408,585             | \$ 16,059,674          | \$ 17,344,448        | \$ 18,732,004        |
| L.O.S.T.                               | 7,353,813         | 7,748,031         | 8,838,133         | 8,313,570                 | 9,685,000              | 10,459,800           | 11,296,584           |
| Franchise Tax                          | 3,209,350         | 2,938,193         | 4,170,781         | 3,560,000                 | 4,100,000              | 4,223,000            | 4,349,690            |
| Insurance Premium Tax                  | 1,497,158         | 1,622,512         | 1,886,529         | 1,750,000                 | 1,825,000              | 1,879,750            | 1,936,143            |
| Motor Vehicle Tax                      | 1,273,631         | 1,259,788         | 1,422,656         | 1,400,000                 | 1,003,285              | 1,033,384            | 1,064,385            |
| Alcohol Beverage Tax                   | 1,071,032         | 1,144,076         | 1,247,570         | 1,300,000                 | 1,325,000              | 1,364,750            | 1,405,693            |
| Other Taxes                            | 1,490,756         | 1,476,930         | 165,223           | 1,615,342                 | 1,665,416              | 1,715,378            | 1,766,840            |
| Licenses & Permits                     | 1,321,281         | 2,276,966         | 2,428,720         | 2,401,000                 | 2,546,513              | 2,622,908            | 2,701,596            |
| Intergovernmental                      | 632,229           | 22,150            | 24,398            | 25,000                    | 103,502                | 106,607              | 109,805              |
| Charges for Service                    | 2,346,698         | 2,919,912         | 2,964,285         | 2,554,591                 | 2,923,159              | 3,010,854            | 3,101,179            |
| Fines & Forfeitures                    | 2,266,367         | 1,843,348         | 2,720,371         | 3,507,300                 | 3,206,161              | 3,302,346            | 3,401,416            |
| Interest                               | 139,091           | 412,956           | 591,631           | 500,000                   | 555,500                | 572,165              | 589,330              |
| Other Revenues                         | 450,884           | 147,303           | 238,329           | 62,600                    | 78,000                 | 80,340               | 82,750               |
| Fund Balance Reserve - Risk Mgmt       | -                 | -                 | -                 | 500,000                   | 500,000                | 515,000              | 530,450              |
| I/F Transfer from Hotel/Motel Fund     | 1,024,992         | 1,110,543         | 1,252,296         | 1,200,000                 | 1,250,000              | 1,287,500            | 1,326,125            |
| Total Operating Revenue:               | \$ 35,765,175     | \$ 37,496,767     | \$ 42,047,439     | \$ 42,097,988             | \$ 46,826,210          | \$ 49,518,230        | \$ 52,393,989        |
| <b>Expenditures:</b>                   |                   |                   |                   |                           |                        |                      |                      |
| City Administrator                     | \$ 1,114,916      | \$ 919,274        | \$ 952,664        | \$ 1,184,030              | \$ 1,357,707           | \$ 1,398,438         | \$ 1,440,391         |
| City Clerk *                           | 158,132           | 263,895           | 277,350           | 293,362                   | 302,820                | 308,876              | 311,965              |
| Community Development                  | 1,549,660         | 1,652,124         | 1,678,989         | 2,021,385                 | 1,954,456              | 2,052,179            | 2,144,937            |
| Engineering and Public Works           | 4,210,861         | 4,834,220         | 5,130,903         | 5,922,912                 | 7,376,828              | 7,874,764            | 8,429,147            |
| Finance                                | 1,571,362         | 1,710,779         | 1,687,985         | 2,455,059                 | 2,253,371              | 2,386,320            | 2,511,602            |
| Human Resources                        | 705,703           | 765,274           | 777,154           | 914,935                   | 794,729                | 810,624              | 826,836              |
| Internal Audit **                      | -                 | -                 | 60,838            | 131,293                   | 137,646                | 140,399              | 141,803              |
| Legal Services                         | 350,000           | 429,790           | 557,167           | 400,000                   | 400,000                | 400,000              | 400,000              |
| Mayor and Council                      | 152,618           | 157,905           | 184,650           | 224,576                   | 276,864                | 282,401              | 285,310              |
| Municipal Court                        | 521,007           | 576,093           | 612,836           | 768,501                   | 882,965                | 900,624              | 918,637              |
| Police Services                        | 6,243,866         | 6,638,708         | 7,918,206         | -                         | -                      | -                    | -                    |
| Fire & Emergency Services              | 5,726,310         | 6,432,424         | 7,497,595         | -                         | -                      | -                    | -                    |
| Public Safety Administration           | -                 | -                 | -                 | -                         | -                      | -                    | -                    |
| Public Safety Department ***           | -                 | -                 | -                 | 18,195,456                | 20,721,587             | 22,120,294           | 23,673,139           |
| Risk Management                        | 337,840           | 466,672           | 515,129           | 1,308,000                 | 1,216,707              | 1,253,208            | 1,290,804            |
| Recreation and Parks                   | 5,024,002         | 5,192,761         | 5,454,734         | 6,222,595                 | 6,708,538              | 7,161,364            | 7,644,756            |
| Technology Services                    | 1,012,413         | 975,447           | 1,000,805         | 1,173,386                 | 1,194,737              | 1,230,579            | 1,267,496            |
| Non-Departmental                       | 35,000            | 545,000           | 45,000            | 45,000                    | 395,000                | 402,900              | 406,929              |
| Contingency                            | -                 | -                 | -                 | 353,177                   | 470,000                | 479,400              | 484,194              |
| Total Operating Expenditures:          | \$ 28,713,690     | \$ 31,560,366     | \$ 34,352,005     | \$ 41,613,667             | \$ 46,443,955          | \$ 49,202,371        | \$ 52,177,948        |
| <b>Other Financing Sources (Uses):</b> |                   |                   |                   |                           |                        |                      |                      |
| Budgeted Fund Balance                  | -                 | -                 | -                 | -                         | -                      | -                    | -                    |
| Sale of Assets                         | 14,095            | 227,259           | 6,500             | -                         | -                      | -                    | -                    |
| I/F Transfer to Capital Project Fund   | (2,408,088)       | (2,494,274)       | (3,010,710)       | (7,000,000)               | (4,082,558)            | -                    | -                    |
| I/F Transfer to Emergency 911 Fund     | -                 | (499,215)         | (451,163)         | (484,321)                 | (319,305)              | (359,708)            | (406,293)            |
| I/F Transfer to Grant Funds            | -                 | (918,500)         | -                 | -                         | (62,950)               | -                    | -                    |
| I/F Transfer to Debt Service Fund      | -                 | (500,000)         | (2,525,000)       | (3,000,000)               | -                      | -                    | -                    |
| I/F Transfer to Solid Waste Fund       | -                 | -                 | (255,678)         | -                         | -                      | -                    | -                    |
| I/F Transfer to Fleet Fund             | -                 | -                 | -                 | -                         | -                      | -                    | -                    |
| Reserve for Fund Balance               | -                 | -                 | -                 | -                         | -                      | -                    | -                    |
| Total Other Financing Sources(Uses)    | \$ (2,393,993)    | \$ (4,184,730)    | \$ (6,236,051)    | \$ (10,484,321)           | \$ (4,464,813)         | \$ (359,708)         | \$ (406,293)         |
| Fund Balance, June 30                  | \$ 18,586,124     | \$ 20,946,358     | \$ 22,405,741     | \$ 12,405,741             | \$ 8,323,183           | \$ 8,279,334         | \$ 8,089,083         |
| Reserved/Designated Fund Balance       | \$ -              | \$ -              | \$ 7,407,017      | \$ 7,407,017              | \$ 8,323,183           | \$ 8,279,334         | \$ 8,089,083         |

\* City Clerk became independent department midyear FY04

\*\* Was previously included in Finance Department budget

\*\*\* Public Safety Department consolidation in FY07

**Statement of Expenditures to Revenues by Classification**

|                                      | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT          |
|--------------------------------------|-------------------------------|--------------------------|------------------------|
| Expenditure:                         |                               |                          |                        |
| City Administrator                   | \$ 1,357,707                  | \$ 353,820               | \$ (1,003,887)         |
| City Clerk                           | 302,820                       | 430,000                  | 127,180                |
| Community Development                | 1,954,456                     | 2,637,552                | 683,096                |
| Engineering and Public Works         | 7,376,828                     | 52,500                   | (7,324,328)            |
| Finance                              | 2,253,371                     | -                        | (2,253,371)            |
| Human Resources                      | 794,729                       | -                        | (794,729)              |
| Internal Audit                       | 137,646                       | -                        | (137,646)              |
| Legal Services                       | 400,000                       | -                        | (400,000)              |
| Mayor and Council                    | 276,864                       | -                        | (276,864)              |
| Municipal Court                      | 882,965                       | -                        | (882,965)              |
| Public Safety                        | 20,721,587                    | 3,475,913                | (17,245,674)           |
| Recreation and Parks                 | 6,708,538                     | 1,829,050                | (4,879,488)            |
| Risk Management                      | 1,216,707                     | -                        | (1,216,707)            |
| Technology Services                  | 1,194,737                     | -                        | (1,194,737)            |
| Non-Departmental                     | 395,000                       | -                        | (395,000)              |
| Contingency                          | 470,000                       | -                        | (470,000)              |
| Subtotal:                            | <u>\$ 46,443,955</u>          | <u>\$ 8,778,835</u>      | <u>\$ (37,665,120)</u> |
| General Revenues:                    |                               |                          |                        |
| Property Tax                         | \$ -                          | \$ 16,059,674            | \$ 16,059,674          |
| L.O.S.T.                             | -                             | 9,685,000                | 9,685,000              |
| Franchise Tax                        | -                             | 4,100,000                | 4,100,000              |
| Insurance Premium Tax                | -                             | 1,825,000                | 1,825,000              |
| Motor Vehicle Tax                    | -                             | 1,003,285                | 1,003,285              |
| Alcohol Beverage Tax                 | -                             | 1,325,000                | 1,325,000              |
| Other Taxes                          | -                             | 1,665,416                | 1,665,416              |
| Transfer in from Hotel/Motel Fund    | -                             | 1,250,000                | 1,250,000              |
| Interest                             | -                             | 555,500                  | 555,500                |
| Other Revenues                       | -                             | 578,500                  | 578,500                |
| Subtotal:                            | <u>\$ -</u>                   | <u>\$ 38,047,375</u>     | <u>\$ 38,047,375</u>   |
| Other Financing Sources & Uses:      |                               |                          |                        |
| Budgeted Fund Balance                |                               | \$ 4,082,558             | \$ 4,082,558           |
| I/F Transfer to Debt Service Fund    |                               | -                        | -                      |
| Transfer out to E-911 Fund           | 319,305                       | -                        | (319,305)              |
| I/F Transfer to Grant Funds          | 62,950                        | -                        | (62,950)               |
| I/F Transfer to Capital Project Fund | 4,082,558                     | -                        | (4,082,558)            |
| Subtotal:                            | <u>\$ 4,464,813</u>           | <u>\$ 4,082,558</u>      | <u>\$ (382,255)</u>    |
| Grand Total                          | <u>\$ 50,908,768</u>          | <u>\$ 50,908,768</u>     | <u>\$ -</u>            |

**Emergency 911  
Statement of Revenues and Expenditures**

|                                  | ACTUAL<br>FY 2006   | REVISED BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|----------------------------------|---------------------|---------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:          | \$ 806,225          | \$ 1,139,317              | \$ 1,139,317           | \$ 1,139,317         | \$ 1,139,317         |
| Revenues:                        |                     |                           |                        |                      |                      |
| Charges for Service              | \$ 1,225,202        | \$ 1,170,777              | \$ 1,500,000           | \$ 1,550,000         | \$ 1,600,000         |
| Interest                         | 28,454              | 15,000                    | 21,500                 | 22,000               | \$ 22,000            |
| Subtotal:                        | <u>\$ 1,253,656</u> | <u>\$ 1,185,777</u>       | <u>\$ 1,521,500</u>    | <u>\$ 1,572,000</u>  | <u>\$ 1,622,000</u>  |
| Other Financing Sources:         |                     |                           |                        |                      |                      |
| I/F Transfer from General Fund   | \$ 451,163          | \$ 484,321                | \$ 319,305             | \$ 359,708           | \$ 406,293           |
| Total Revenue:                   | <u>\$ 1,704,819</u> | <u>\$ 1,670,098</u>       | <u>\$ 1,840,805</u>    | <u>\$ 1,931,708</u>  | <u>\$ 2,028,293</u>  |
| Expenditures:                    |                     |                           |                        |                      |                      |
| Police Services                  | \$ 1,371,727        | \$ 1,670,098              | \$ 1,840,805           | \$ 1,931,708         | \$ 2,028,293         |
| Total Expenditures:              | <u>\$ 1,371,727</u> | <u>\$ 1,670,098</u>       | <u>\$ 1,840,805</u>    | <u>\$ 1,931,708</u>  | <u>\$ 2,028,293</u>  |
| Fund Balance, June 30            | <u>\$ 1,139,317</u> | <u>\$ 1,139,317</u>       | <u>\$ 1,139,317</u>    | <u>\$ 1,139,317</u>  | <u>\$ 1,139,317</u>  |
| Reserved/Designated Fund Balance | \$ 1,139,317        | \$ 1,139,317              | \$ 1,139,317           | \$ 1,139,317         | \$ 1,139,317         |

**Statement of Expenditures to Revenues by Classification**

|                                 | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT         |
|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Expenditures:                   |                               |                          |                       |
| E-911 Operations                | \$ 1,840,805                  | \$ -                     | \$ (1,840,805)        |
| Contingency                     | -                             |                          | -                     |
| Subtotal:                       | <u>\$ 1,840,805</u>           | <u>\$ -</u>              | <u>\$ (1,840,805)</u> |
| General Revenues:               |                               |                          |                       |
| Charges for Service             | \$ -                          | \$ 1,500,000             | \$ 1,500,000          |
| Interest                        | -                             | 21,500                   | 21,500                |
| Subtotal:                       | <u>\$ -</u>                   | <u>\$ 1,521,500</u>      | <u>\$ 1,521,500</u>   |
| Other Financing Sources & Uses: |                               |                          |                       |
| I/F Transfer from General Fund  | \$ -                          | \$ 319,305               | \$ 319,305            |
| Grand Total:                    | <u>\$ 1,840,805</u>           | <u>\$ 1,840,805</u>      | <u>\$ -</u>           |

**Solid Waste Fund  
Statement of Revenues and Expenditures**

|                                | ACTUAL<br>FY 2006 | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|--------------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------|
| Beginning Retained Earnings:   | \$ 435,139        | \$ 467,185                   | \$ 467,185             | \$ 474,556           | \$ 474,556           |
| Operating Revenues:            |                   |                              |                        |                      |                      |
| Charges for Service            | \$ 1,985,355      | \$ 2,098,099                 | \$ 2,536,811           | \$ 2,540,000         | \$ 2,550,000         |
| Non-Operating Revenues:        |                   |                              |                        |                      |                      |
| Interest Income                | \$ 27,483         | \$ 15,000                    | \$ 20,000              | \$ 20,000            | \$ 20,000            |
| Other Financing Sources        |                   |                              |                        |                      |                      |
| I/F Transfer from General Fund | 250,868           | -                            | -                      | -                    | -                    |
| Total Revenue:                 | \$ 2,263,706      | \$ 2,113,099                 | \$ 2,556,811           | \$ 2,560,000         | \$ 2,570,000         |
| Operating Expenses:            |                   |                              |                        |                      |                      |
| Solid Waste Operations         | \$ 2,231,660      | \$ 2,113,099                 | \$ 2,549,440           | \$ 2,560,000         | \$ 2,570,000         |
| Contingency                    | -                 | -                            | -                      | -                    | -                    |
| Total Expenses:                | \$ 2,231,660      | \$ 2,113,099                 | \$ 2,549,440           | \$ 2,560,000         | \$ 2,570,000         |
| Retained Earnings, June 30     | \$ 467,185        | \$ 467,185                   | \$ 474,556             | \$ 474,556           | \$ 474,556           |

**Statement of Expenditures to Revenues by Classification**

|                                 | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT  |
|---------------------------------|-------------------------------|--------------------------|----------------|
| Expenditure:                    |                               |                          |                |
| Solid Waste Administration      | \$ 2,549,440                  | \$ -                     | \$ (2,549,440) |
| Contingency                     | -                             | -                        | -              |
| Subtotal:                       | \$ 2,549,440                  | \$ -                     | \$ (2,549,440) |
| General Revenues:               |                               |                          |                |
| Charges for Service             | \$ -                          | \$ 2,536,811             | 2,536,811      |
| Interest                        | -                             | 20,000                   | 20,000         |
| Subtotal:                       | \$ -                          | \$ 2,556,811             | \$ 2,556,811   |
| Other Financing Sources & Uses: |                               |                          |                |
| I/F Transfer from General Fund  | \$ -                          | \$ -                     | \$ -           |
| Reserve for Fund Balance        | 7,371                         | -                        | (7,371)        |
| Subtotal:                       | \$ 7,371                      | \$ -                     | \$ (7,371)     |
| Grand Total                     | \$ 2,556,811                  | \$ 2,556,811             | \$ -           |

**Capital Project Fund  
Statement of Revenues and Expenditures**

|                                  | ACTUAL<br>FY 2006   | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|----------------------------------|---------------------|------------------------------|---------------------|----------------------|----------------------|
| Beginning Fund Balance:          | \$ 4,035,953        | \$ 3,543,923                 | \$ 3,593,923        | \$ 3,643,923         | \$ 3,693,923         |
| Revenues:                        |                     |                              |                     |                      |                      |
| Intergovernmental (ABC Projects) | \$ -                | \$ 501,000                   | \$ 521,875          | \$ 521,875           | \$ 521,875           |
| Donations                        | 310,400             | -                            | -                   | -                    | -                    |
| Interest Income                  | 139,502             | 50,000                       | 50,000              | 50,000               | 50,000               |
| Subtotal:                        | <u>\$ 449,902</u>   | <u>\$ 551,000</u>            | <u>\$ 571,875</u>   | <u>\$ 571,875</u>    | <u>\$ 571,875</u>    |
| Other Financing Sources:         |                     |                              |                     |                      |                      |
| I/F Transfer from General Fund   | \$ 3,010,710        | \$ 7,000,000                 | \$ 4,082,558        | \$ -                 | \$ -                 |
| Budgeted Fund Balance            | -                   | -                            | -                   | -                    | -                    |
| Total Other Financing Sources:   | <u>\$ 3,010,710</u> | <u>\$ 7,000,000</u>          | <u>\$ 4,082,558</u> | <u>\$ -</u>          | <u>\$ -</u>          |
| Total Revenue:                   | <u>\$ 3,460,612</u> | <u>\$ 7,551,000</u>          | <u>\$ 4,654,433</u> | <u>\$ 571,875</u>    | <u>\$ 571,875</u>    |
| Expenditures:                    |                     |                              |                     |                      |                      |
| Capital Outlay                   | \$ 3,952,642        | \$ 7,000,000                 | \$ 4,082,558        | \$ -                 | \$ -                 |
| ABC Sidewalk Projects            | -                   | 501,000                      | 521,875             | 521,875              | 521,875              |
| Total Expenditures:              | <u>\$ 3,952,642</u> | <u>\$ 7,501,000</u>          | <u>\$ 4,604,433</u> | <u>\$ 521,875</u>    | <u>\$ 521,875</u>    |
| Fund Balance, June 30            | <u>\$ 3,543,923</u> | <u>\$ 3,593,923</u>          | <u>\$ 3,643,923</u> | <u>\$ 3,693,923</u>  | <u>\$ 3,743,923</u>  |
| Reserved/Designated Fund Balance | \$ 3,543,923        | \$ 3,593,923                 | \$ 3,643,923        | \$ 3,693,923         | \$ 3,743,923         |

**Statement of Expenditures to Revenues by Classification**

|                                 | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT         |
|---------------------------------|-------------------------------|--------------------------|-----------------------|
| Expenditure:                    |                               |                          |                       |
| Capital Outlay:                 |                               |                          |                       |
| City Administration             | \$ -                          | \$ -                     | \$ -                  |
| Community Development           | 679,450                       | -                        | (679,450)             |
| Engineering/Public Works        | 2,465,108                     | -                        | (2,465,108)           |
| Finance                         | -                             | -                        | -                     |
| Public Safety                   | 738,000                       | -                        | (738,000)             |
| Recreation & Parks              | 200,000                       | -                        | (200,000)             |
| Technology Services             | -                             | -                        | -                     |
| Unallocated Capital Projects    | -                             | -                        | -                     |
| ABC Sidewalk Projects           | 521,875                       | -                        | (521,875)             |
| Subtotal:                       | <u>\$ 4,604,433</u>           | <u>\$ -</u>              | <u>\$ (4,604,433)</u> |
| General Revenues:               |                               |                          |                       |
| Intergovernmental (ABC)         | \$ -                          | \$ 521,875               | \$ 521,875            |
| Interest                        | -                             | 50,000                   | 50,000                |
| Subtotal:                       | <u>\$ -</u>                   | <u>\$ 571,875</u>        | <u>\$ 571,875</u>     |
| Other Financing Sources & Uses: |                               |                          |                       |
| Reserve for Fund Balance        | \$ 50,000                     | \$ -                     | \$ (50,000)           |
| I/F Transfer from General Fund  | -                             | 4,082,558                | 4,082,558             |
| Subtotal:                       | <u>\$ 50,000</u>              | <u>\$ 4,082,558</u>      | <u>\$ 4,032,558</u>   |
| Grand Total                     | <u>\$ 4,654,433</u>           | <u>\$ 4,654,433</u>      | <u>\$ -</u>           |

**Impact Fee Fund  
Statement of Revenues and Expenditures**

|                                   | ACTUAL<br>FY 2006   | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|-----------------------------------|---------------------|------------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:           | \$ 1,409,594        | \$ 1,638,704                 | \$ 1,937,409           | \$ 937,409           | \$ 937,409           |
| Revenues:                         |                     |                              |                        |                      |                      |
| Impact Fees                       | \$ 724,847          | \$ 1,296,861                 | \$ 1,020,000           | \$ 770,000           | \$ 520,000           |
| Interest                          | 50,596              | 25,000                       | 25,000                 | 25,000               | 25,000               |
| Subtotal:                         | <u>\$ 775,443</u>   | <u>\$ 1,321,861</u>          | <u>\$ 1,045,000</u>    | <u>\$ 795,000</u>    | <u>\$ 545,000</u>    |
| Expenditures:                     |                     |                              |                        |                      |                      |
| Administration                    | \$ 21,333           | \$ 43,156                    | \$ 45,000              | \$ 45,000            | \$ 45,000            |
| Subtotal:                         | <u>\$ 21,333</u>    | <u>\$ 43,156</u>             | <u>\$ 45,000</u>       | <u>\$ 45,000</u>     | <u>\$ 45,000</u>     |
| Other Financing Uses:             |                     |                              |                        |                      |                      |
| I/F Transfer to Debt Service Fund | \$ 525,000          | \$ 980,000                   | \$ 2,000,000           | \$ 750,000           | \$ 500,000           |
| Total Expenditures                | <u>\$ 546,333</u>   | <u>\$ 1,023,156</u>          | <u>\$ 2,045,000</u>    | <u>\$ 795,000</u>    | <u>\$ 545,000</u>    |
| Fund Balance, June 30             | <u>\$ 1,638,704</u> | <u>\$ 1,937,409</u>          | <u>\$ 937,409</u>      | <u>\$ 937,409</u>    | <u>\$ 937,409</u>    |
| Reserved/Designated Fund Balance  | \$ 1,638,704        | \$ 1,937,409                 | \$ 937,409             | \$ 937,409           | \$ 937,409           |

**Statement of Expenditures to Revenues by Classification**

|                                   | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT         |
|-----------------------------------|-------------------------------|--------------------------|-----------------------|
| Expenditure:                      |                               |                          |                       |
| Community Development             | \$ 45,000                     | \$ -                     | \$ (45,000)           |
| General Revenues:                 |                               |                          |                       |
| Impact Fees                       | \$ -                          | \$ 1,020,000             | \$ 1,020,000          |
| Interest                          | -                             | 25,000                   | 25,000                |
| Subtotal:                         | <u>\$ -</u>                   | <u>\$ 1,045,000</u>      | <u>\$ 1,045,000</u>   |
| Other Financing Sources & Uses:   |                               |                          |                       |
| I/F Transfer to Debt Service Fund | \$ 2,000,000                  | \$ -                     | \$ (2,000,000)        |
| Carry Forward Fund Balance        | -                             | \$ 1,000,000             | \$ 1,000,000          |
| Subtotal:                         | <u>\$ 2,000,000</u>           | <u>\$ 1,000,000</u>      | <u>\$ (1,000,000)</u> |
| Grand Total                       | <u>\$ 2,045,000</u>           | <u>\$ 2,045,000</u>      | <u>\$ -</u>           |

**Drug Enforcement Agency Fund  
Statement of Revenues and Expenditures**

|                                     | ACTUAL<br>FY 2006 | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|-------------------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:             | \$ 121,308        | \$ 112,309                   | \$ 62,309              | \$ 79,809            | \$ 79,809            |
| Revenues:                           |                   |                              |                        |                      |                      |
| Forfeiture Income                   | \$ 99,902         | \$ 65,000                    | \$ 65,000              | \$ 65,000            | \$ 65,000            |
| Interest                            | 2,939             | 2,500                        | 2,500                  | 2,500                | 2,500                |
| Subtotal:                           | <u>\$ 102,841</u> | <u>\$ 67,500</u>             | <u>\$ 67,500</u>       | <u>\$ 67,500</u>     | <u>\$ 67,500</u>     |
| Total Revenue:                      | <u>\$ 102,841</u> | <u>\$ 67,500</u>             | <u>\$ 67,500</u>       | <u>\$ 67,500</u>     | <u>\$ 67,500</u>     |
| Expenditures:                       |                   |                              |                        |                      |                      |
| Public Safety                       | \$ 111,840        | \$ 117,500                   | \$ 50,000              | \$ 67,500            | \$ 67,500            |
| Total Expenditures                  | <u>\$ 111,840</u> | <u>\$ 117,500</u>            | <u>\$ 50,000</u>       | <u>\$ 67,500</u>     | <u>\$ 67,500</u>     |
| Fund Balance, June 30               | <u>\$ 112,309</u> | <u>\$ 62,309</u>             | <u>\$ 79,809</u>       | <u>\$ 79,809</u>     | <u>\$ 79,809</u>     |
| Reserved/Designated<br>Fund Balance | \$ 112,309        | \$ 62,309                    | \$ 79,809              | \$ 79,809            | \$ 79,809            |

**Statement of Expenditures to Revenues by Classification**

|                          | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT      |
|--------------------------|-------------------------------|--------------------------|--------------------|
| Expenditure:             |                               |                          |                    |
| Public Safety            | \$ 50,000                     | \$ -                     | \$ (50,000)        |
| Unallocated              | 17,500                        |                          | \$ (17,500)        |
| Subtotal:                | <u>\$ 67,500</u>              | <u>\$ -</u>              | <u>\$ (67,500)</u> |
| General Revenues:        |                               |                          |                    |
| Confiscation             | \$ -                          | \$ 65,000                | \$ 65,000          |
| Interest                 | -                             | 2,500                    | 2,500              |
| Subtotal:                | <u>\$ -</u>                   | <u>\$ 67,500</u>         | <u>\$ 67,500</u>   |
| Other Financing Sources: |                               |                          |                    |
| Budgeted Fund Balance    | \$ -                          | \$ -                     | \$ -               |
| Grand Total              | <u>\$ 67,500</u>              | <u>\$ 67,500</u>         | <u>\$ -</u>        |

**Hotel/Motel Fund  
Statement of Revenues and Expenditures**

|                                  | ACTUAL<br>FY 2006   | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|----------------------------------|---------------------|------------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:          | \$ 10,722           | \$ 10,722                    | \$ 10,722              | \$ 10,722            | \$ 10,722            |
| Revenues:                        |                     |                              |                        |                      |                      |
| Hotel/Motel Tax                  | \$ 3,130,740        | \$ 3,000,000                 | \$ 3,125,000           | \$ 3,125,000         | \$ 3,125,000         |
| Total Revenue:                   | <u>\$ 3,130,740</u> | <u>\$ 3,000,000</u>          | <u>\$ 3,125,000</u>    | <u>\$ 3,125,000</u>  | <u>\$ 3,125,000</u>  |
| Expenditures:                    |                     |                              |                        |                      |                      |
| Alpharetta Convention & Visitors | \$ 1,356,654        | \$ 1,299,000                 | \$ 1,353,125           | \$ 1,353,125         | \$ 1,353,125         |
| Alpharetta Business Community    | 521,790             | 501,000                      | 521,875                | 521,875              | 521,875              |
| Subtotal:                        | <u>\$ 1,878,444</u> | <u>\$ 1,800,000</u>          | <u>\$ 1,875,000</u>    | <u>\$ 1,875,000</u>  | <u>\$ 1,875,000</u>  |
| Other Financing Sources:         |                     |                              |                        |                      |                      |
| I/F Transfer to General Fund:    | \$ 1,252,296        | \$ 1,200,000                 | \$ 1,250,000           | \$ 1,250,000         | \$ 1,250,000         |
| Total Expenditures:              | <u>\$ 3,130,740</u> | <u>\$ 3,000,000</u>          | <u>\$ 3,125,000</u>    | <u>\$ 3,125,000</u>  | <u>\$ 3,125,000</u>  |
| Fund Balance, June 30            | <u>\$ 10,722</u>    | <u>\$ 10,722</u>             | <u>\$ 10,722</u>       | <u>\$ 10,722</u>     | <u>\$ 10,722</u>     |
| Reserved/Designated Fund Balance | \$ -                | \$ -                         | \$ -                   | \$ -                 | \$ -                 |

**Statement of Expenditures to Revenues by Classification**

|                                 | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT  |
|---------------------------------|-------------------------------|--------------------------|----------------|
| Expenditures:                   |                               |                          |                |
| Administration                  | \$ 1,875,000                  | \$ -                     | \$ (1,875,000) |
| Other Financing Sources & Uses: |                               |                          |                |
| I/F Transfer to General Fund    | \$ 1,250,000                  | \$ -                     | \$ (1,250,000) |
| General Revenues:               |                               |                          |                |
| Hotel/Motel Tax                 | \$ -                          | \$ 3,125,000             | \$ 3,125,000   |
| Grand Total                     | <u>\$ 3,125,000</u>           | <u>\$ 3,125,000</u>      | <u>\$ -</u>    |

**Debt Service Fund  
Statement of Revenues and Expenditures**

|                                   | ACTUAL<br>FY 2006    | REVISED<br>BUDGET<br>FY 2007 | RECOMMENDED<br>FY 2008 | PROJECTED<br>FY 2009 | PROJECTED<br>FY 2010 |
|-----------------------------------|----------------------|------------------------------|------------------------|----------------------|----------------------|
| Beginning Fund Balance:           | \$ 3,635,721         | \$ 6,867,998                 | \$ 10,184,160          | \$ 9,210,332         | \$ 6,875,848         |
| Revenues:                         |                      |                              |                        |                      |                      |
| General Property Taxes            | \$ 6,821,554         | \$ 8,354,633                 | \$ 6,586,073           | \$ 6,500,000         | \$ 6,500,000         |
| Interest                          | 238,976              | 150,000                      | 150,000                | 125,000              | 100,000              |
| Other                             | -                    | -                            | -                      | -                    | -                    |
| Subtotal:                         | <u>\$ 7,060,530</u>  | <u>\$ 8,504,633</u>          | <u>\$ 6,736,073</u>    | <u>\$ 6,625,000</u>  | <u>\$ 6,600,000</u>  |
| Other Financing Sources:          |                      |                              |                        |                      |                      |
| Budgeted Fund Balance:            | \$ -                 | \$ -                         | \$ -                   | \$ -                 | \$ -                 |
| I/F Transfer from General Fund    | 2,525,000            | 3,000,000                    | -                      | -                    | -                    |
| I/F Transfer from Impact Fee Fund | 525,000              | 980,000                      | 2,000,000              | 750,000              | 500,000              |
| I/F Transfer - Residual Equity    | -                    | -                            | -                      | -                    | -                    |
| Total Revenue:                    | <u>\$ 10,110,530</u> | <u>\$ 12,484,633</u>         | <u>\$ 8,736,073</u>    | <u>\$ 7,375,000</u>  | <u>\$ 7,100,000</u>  |
| Expenditures:                     |                      |                              |                        |                      |                      |
| Bond Principal                    | \$ 4,856,725         | \$ 6,345,025                 | \$ 7,008,325           | \$ 7,351,625         | \$ 7,724,925         |
| Interest                          | 2,006,528            | 2,808,446                    | 2,686,576              | 2,342,859            | 1,973,982            |
| Administrative Charges            | 15,000               | 15,000                       | 15,000                 | 15,000               | 15,000               |
| Total Expenditures                | <u>\$ 6,878,253</u>  | <u>\$ 9,168,471</u>          | <u>\$ 9,709,901</u>    | <u>\$ 9,709,484</u>  | <u>\$ 9,713,907</u>  |
| Fund Balance, June 30             | <u>\$ 6,867,998</u>  | <u>\$ 10,184,160</u>         | <u>\$ 9,210,332</u>    | <u>\$ 6,875,848</u>  | <u>\$ 4,261,941</u>  |
| Reserved/Designated Fund Balance  | \$ 6,867,998         | \$ 10,184,160                | \$ 9,210,332           | \$ 6,875,848         | \$ 4,261,941         |

**Statement of Expenditures to Revenues by Classification**

|                                   | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT         |
|-----------------------------------|-------------------------------|--------------------------|-----------------------|
| Expenditure:                      |                               |                          |                       |
| Bond Repayment                    | \$ 9,694,901                  | \$ -                     | \$ (9,694,901)        |
| Administration                    | 15,000                        | -                        | (15,000)              |
| Subtotal:                         | <u>\$ 9,709,901</u>           | <u>\$ -</u>              | <u>\$ (9,709,901)</u> |
| General Revenues:                 |                               |                          |                       |
| Property Taxes                    | \$ -                          | \$ 6,586,073             | \$ 6,586,073          |
| Interest                          | -                             | 150,000                  | 150,000               |
| Subtotal:                         | <u>\$ -</u>                   | <u>\$ 6,736,073</u>      | <u>\$ 6,736,073</u>   |
| Other Financing Sources:          |                               |                          |                       |
| I/F Transfer from General Fund    | \$ -                          | \$ -                     | \$ -                  |
| I/F Transfer from Impact Fee Fund | -                             | 2,000,000                | 2,000,000             |
| Carry Forward Fund Balance        | -                             | 973,828                  | 973,828               |
| Subtotal:                         | <u>\$ -</u>                   | <u>\$ 2,973,828</u>      | <u>\$ 2,973,828</u>   |
| Grand Total                       | <u>\$ 9,709,901</u>           | <u>\$ 9,709,901</u>      | <u>\$ -</u>           |

**Statement of Expenditures to Revenues by Classification  
Operating Grant Fund**

|  | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT       |
|--|-------------------------------|--------------------------|---------------------|
| Expenditures:  |                               |                          |                     |
| Council Approved Grant Applications:   |                               |                          |                     |
| Public Safety : Bulletproof Vest Replacements  | \$ 15,900                     | \$ -                     | \$ (15,900)         |
| Engineering: Filemaker   | 27,000                        |                          | (27,000)            |
| Engineering: Recycling and Waste Reduction   | 47,500                        |                          | (47,500)            |
| Community Development: LCI Supplemental Study  | 75,000                        | -                        | (75,000)            |
| Administration: Access to Artistic Excellence  | 46,250                        | -                        | (46,250)            |
| Administration: Trailblazer Assistance Grant   | 5,000                         | -                        | (5,000)             |
| Subtotal:  | <u>\$ 216,650</u>             | <u>\$ -</u>              | <u>\$ (216,650)</u> |
| Revenues:  |                               |                          |                     |
| Council Approved Grant Applications:   |                               |                          |                     |
| Public Safety : Bulletproof Vest Replacements  | \$ -                          | \$ 7,950                 | \$ 7,950            |
| Engineering: Filemaker   |                               | 13,500                   | 13,500              |
| Engineering: Recycling and Waste Reduction   |                               | 45,000                   | 45,000              |
| Engineering: Recycling and Waste Reduction -<br>Intergovernmental from City of Roswell |                               | 2,500                    | 2,500               |
| Community Development: LCI Supplemental Study  | -                             | 37,500                   | 37,500              |
| Administration: Access to Artistic Excellence  | -                             | 23,125                   | 23,125              |
| Administration: Trailblazer Assistance Grant   | -                             | 5,000                    | 5,000               |
| Subtotal:  | <u>\$ -</u>                   | <u>\$ 134,575</u>        | <u>\$ 134,575</u>   |
| Other Financing Sources & Uses:  |                               |                          |                     |
| Interfund Transfer from General Fund   | \$ -                          | \$ 42,950                | \$ 42,950           |
| Budgeted Fund Balance  | -                             | 39,125                   | 39,125              |
| Subtotal:  | <u>\$ -</u>                   | <u>\$ 82,075</u>         | <u>\$ 39,125</u>    |
| Grand Total:   | <u><u>\$ 216,650</u></u>      | <u><u>\$ 216,650</u></u> | <u><u>\$ -</u></u>  |

**Statement of Expenditures to Revenues by Classification  
Capital Grant Fund**

|  | EXPENDITURE<br>APPROPRIATIONS | REVENUE<br>ANTICIPATIONS | NET<br>EFFECT       |
|--|-------------------------------|--------------------------|---------------------|
| Expenditures:                          |                               |                          |                     |
| Council Approved Grant Applications:   |                               |                          |                     |
| Fire: Assistance to Firefighters Grant | \$ 316,800                    | \$ -                     | \$ (316,800)        |
| Fire: Fire Prevention and Safety Grant | 50,000                        | -                        | (50,000)            |
| Engineering: 319(h)                    | 250,000                       | -                        | (250,000)           |
| Recreation: 2007 CDBG                  | 60,000                        | -                        | (60,000)            |
| Subtotal:                              | <u>\$ 676,800</u>             | <u>\$ -</u>              | <u>\$ (676,800)</u> |
| Revenues:                              |                               |                          |                     |
| Council Approved Grant Applications:   |                               |                          |                     |
| Fire: Assistance to Firefighters Grant | \$ -                          | \$ 253,440               | \$ 253,440          |
| Fire: Fire Prevention and Safety Grant | -                             | 40,000                   | 40,000              |
| Engineering: 319(h)                    | -                             | 230,000                  | 230,000             |
| Recreation: 2007 CDBG                  | -                             | 60,000                   | 60,000              |
| Subtotal:                              | <u>\$ -</u>                   | <u>\$ 583,440</u>        | <u>\$ 583,440</u>   |
| Other Financing Sources & Uses:        |                               |                          |                     |
| Interfund Transfer from General Fund   |                               | \$ 20,000                | \$ 20,000           |
| Budgeted Fund Balance                  | \$ -                          | 73,360                   | 73,360              |
| Subtotal:                              | <u>\$ -</u>                   | <u>\$ 93,360</u>         | <u>\$ 93,360</u>    |
| Grand Total:                           | <u>\$ 676,800</u>             | <u>\$ 676,800</u>        | <u>\$ -</u>         |

# **APPENDIX**

**The following is a summarized list by department of the operating initiatives recommended for funding:**

| Requesting Department   | Project   | Amount Requested     | Justification                              | City Council Related Goal                    |
|---|---|----------------------|--|--|
| <b>General Fund (100 Fund)</b>  |   |                      |  |  |
| City Administration   | Sesquicentennial Celebration                        | \$ 70,320            | Maintains its small town feel              | Maintains its small town feel                |
| Engineering/Public Works  | (1) PW Crew Leader, (1) PW Tech II, & (1) PW Tech 1 | \$ 136,540           | Improves efficiency                        | Alpharetta is a responsive, open government. |
| Engineering/Public Works  | Performance Management Technician                   | \$ 97,500            | Improves efficiency                        | Alpharetta is a responsive, open government. |
| Engineering/Public Works  | Milling and Resurfacing                             | \$ 700,000           | Improves efficiency                        |  |
| Public Safety   | Evidence & Property Technician                      | \$ 53,000            | * Improves efficiency                      | Alpharetta is safe, secure, & livable.       |
| Public Safety   | Lease for Engine 1 & 5 and Ladder Truck             | \$ 250,000           | Improves efficiency                        | Alpharetta is safe, secure, & livable.       |
| Public Safety   | Lease Public Safety Software Platform               | \$ 160,000           | Improves efficiency                        | Alpharetta is safe, secure, & livable.       |
| Non-Departmental  | New City Hall Financing                             | \$ 350,000           | Included in an approved comprehensive plan | Alpharetta is a responsive, open government. |
| <b>Total General Fund (100 Fund) Fiscal Impact: Recommended Operating Initiatives</b> |   | <b>\$ 1,817,360</b>  |  |  |
|   |   | <b>\$ (53,000) *</b> |  |  |
| <b>Fiscal Impact on FY08 Budget</b>   |   | <b>\$ 1,764,360</b>  |  |  |

\* This position will be funded from revenues from the Intergovernmental Agreement with the City of Milton. It has no fiscal impact on the FY08 budget.

**The following is a summarized list by department of the operating initiatives requested but not recommended for funding:**

| <b>Requesting Department</b>   | <b>Project</b>                               | <b>Amount Requested</b>  | <b>Justification</b> | <b>City Council Related Goal</b>  |
|--|--|--------------------------|----------------------|---|
| <b>General Fund (100 Fund)</b>   |  |                          |                      |   |
| Human Resources  | Employee-Computer Based Training & Education | \$ 15,000                | Improves efficiency  | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Municipal Court  | Reclass of Deputy Clerk I to Deputy Clerk II | \$ 7,530                 | Improves efficiency  | Alpharetta is a responsive, open government.  |
| Municipal Court  | (2) Additional Deputy Clerk 1 Positions      | \$ 97,250                | Improves efficiency  | Alpharetta is a responsive, open government.  |
| Public Safety  | Emergency Services Unit                      | \$ 122,900               | Improves efficiency  | Alpharetta is safe, secure, & livable.  |
| Public Safety  | AMPS   | \$ 14,600                | Improves efficiency  | Alpharetta is safe, secure, & livable.  |
| Public Safety  | Jail and Court Liaison                       | \$ 11,400                | Improves efficiency  | Alpharetta is safe, secure, & livable.  |
| Recreation & Parks   | Reindeer Dash Race                           | \$ 3,700                 | Improves efficiency  | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Technology Services  | Additional Staff                             | <u>\$ 40,000</u>         | Improves efficiency  | Alpharetta is a responsive, open government.  |
| <b>Total General Fund (100) Operating Initiatives: Not Recommended</b> |  | <b><u>\$ 312,380</u></b> |                      |   |

**The following is a summarized list by department of the capital improvement projects recommended for funding:**

| Requesting Department                                      | Project  | Amount Requested    | Justification               | City Council Related Goal  |
|--|--|---------------------|-----------------------------|--|
| <b>Capital Project Fund (301 Fund)</b>                     |  |                     |                             |  |
| Community Development                                      | City Hall-New Building: Design Fees                                  | \$ 652,450          | Included in an approved com | Alpharetta is a responsive, open government.   |
| Community Development                                      | Downtown Partners Program  | \$ 27,000           | Promotes development        | Alpharetta is a responsive, open government.   |
| Engineering & Public Works                                 | F-650 Crew Cab Bucket Truck  | \$ 140,000          | Improves Efficiency         | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | (2) Variable Message Boards  | \$ 40,000           | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Fleet Replacement  | \$ 95,000           | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Shady Grove Lane/Pebble Trail Drainage Improvements                  | \$ 32,000           | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Intersection Improvements-Windward Pkwy @ Hwy 9                      | \$ 150,000          | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Intersection Improvements-Windward Pkwy @ North Point Pkwy           | \$ 250,000          | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Intersection Improvements-North Point Pkwy @ Kimball Bridge Rd       | \$ 650,000          | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Mid-Broadwell Sidewalk-Broadwell Oaks to Foe Killer Creek (Phase II) | \$ 240,000          | Promotes Development        | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Intersection Improvements-SR9 @ Vaughan Dr                           | \$ -                | Removes/reduces a hazard    | Alpharetta is safe, secure, & livable  |
| Engineering & Public Works                                 | Recurring: Milling & Resurfacing                                     | \$ 577,079          | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| Engineering & Public Works                                 | Recurring: Traffic Control Equipment                                 | \$ 150,000          | Meets Legal Mandate         | Alpharetta is safe, secure, & livable.   |
| Engineering & Public Works                                 | Recurring: Pavement Striping & Traffic Control                       | \$ 12,000           | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| Engineering & Public Works                                 | Recurring: Communication Radios                                      | \$ 30,000           | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| Engineering & Public Works                                 | Recurring: Loop Detectors  | \$ 75,000           | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| Engineering & Public Works                                 | (6) Solar Speed Signs  | \$ 24,029           | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| Public Safety  | Motorola Radio Replacement   | \$ 180,000          | Improves efficiency         | Alpharetta is safe, secure, & livable.   |
| Public Safety  | Fleet Replacement Vehicles for Police & Fire                         | \$ 558,000          | Improves efficiency         | Alpharetta is safe, secure, & livable. Alpharetta leads with a proactive, environmentally sensitive community. |
| Recreation & Parks   | North Park Drainage Improvements/Erosion Control - Phase I of II     | \$ 200,000          | Reduces/removes a hazard    |  |
| Recreation & Parks   | Webb Bridge Park Park Phase 3 Development                            | \$ -                | Promotes development:       | Alpharetta offers recreational, educational, & cultural opportunities for all ages.                            |
| ABC  | ABC Sidewalks Projects-Northern Greenway Extension                   | \$ 521,875          |                             |  |
| <b>Total Capital Project Fund (301 Fund) Fiscal Impact</b> |  | <b>\$ 4,604,433</b> |                             |  |
| <b>Available from Fund Balance</b>                         |  | <b>\$ 4,082,558</b> |                             |  |
| <b>Available from ABC</b>                                  |  | <b>\$ 521,875</b>   |                             |  |
| <b>Difference</b>  |  | <b>\$ -</b>         |                             |  |
| <b>General Fund (100 Fund)</b>                             |  |                     |                             |  |
| Engineering & Public Works                                 | Recurring: Milling & Resurfacing                                     | \$ 700,000          | Removes/reduces a hazard:   | Alpharetta is safe, secure, & livable.   |
| <b>Total General Fund (100 Fund) Fiscal Impact</b>         |  | <b>\$ 700,000</b>   |                             |  |
| <b>Available from Operations</b>                           |  | <b>\$ 700,000</b>   |                             |  |
| <b>Difference</b>  |  | <b>\$ -</b>         |                             |  |

**The following is a summarized list by department of the capital improvement projects requested but not recommended for funding:**

| Requesting Department                                | Project   | Amount Requested    | Justification                         | City Council Related Goal   |
|--|---|---------------------|---------------------------------------|---|
| <b>Capital Project Fund (301 Fund)</b>               |   |                     |                                       |   |
| Community Development                                | City Hall-Temporary Relocation                            | \$ 382,000          | Promotes development                  | Alpharetta is a responsive, open government.  |
| Community Development                                | Downtown Road - Land Purchase: Masonic Lodge prop.        | \$ 692,000          | Included in an approved com           | Alpharetta is a responsive, open government.  |
| Community Development                                | Downtown Supplemental Circulation Plan                    | \$ 50,000           | Promotes development                  | Alpharetta is a responsive, open government.  |
| Community Development                                | Economic Development Plan                                 | \$ 45,500           | Promotes development                  | Alpharetta is a responsive, open government.  |
| Community Development                                | Roswell Street Detention Pond                             | \$ 170,000          | Promotes development/ Imp. Efficiency | Alpharetta is a responsive, open government.  |
| Courts   | Conference Room Improv.                                   | \$ 25,660           | Improves efficiency                   | Alpharetta is a responsive, open government.  |
| E-911  | Upgrade Telephone System                                  | \$ 240,000          | Improves efficiency.                  | Alpharetta is a responsive, open government.  |
| Engineering & Public Works                           | Lantern Ridge Court Stormwater Improvements               | \$ 145,000          | Improves Efficiency                   | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Intersection Improvements @ Maxwell & Hembree             | \$ 1,000,000        | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Stormwater Utility Feasibility Study                      | \$ 75,000           | Meets legal mandate                   | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Intersection Improvements-Mid-Broadwell & Bethany         | \$ 200,000          | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Old Roswell Road Drainage Improvements                    | \$ 75,000           | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Unfunded Recurring Milling & Resurfacing                  | \$ 300,000          |                                       |   |
| Engineering & Public Works                           | Pole Barn   | \$ 35,000           | Improves Efficiency                   | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Alpha Park Drainage Study                                 | \$ 50,000           | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Intersection Improvements-Rucker@Broadwell                | \$ 100,000          | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Wood Chipper Replacement                                  | \$ 35,000           | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | F-700 Box Dump Truck w/ Sand Spreader                     | \$ 100,000          | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Intersection Improvements-Bethany & Mayfield              | \$ 500,000          | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Intersection Improvements-Morris & Old Milton Pkwy        | \$ 350,000          | Removes/reduces a hazard              | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Mid-Broadwell Road Sidewalk-Foe Killer Creek to FS #5     | \$ 350,000          | Promotes Development                  | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Mid-Broadwell Road Sidewalk-FS #5 to Wieland Property     | \$ 275,000          | Promotes Development                  | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Mid-Broadwell Road Sidewalk-Wieland Property              | \$ 150,000          | Promotes Development                  | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Bethany Road-Mid-Broadwell Road to Chantilly Lane         | \$ 200,000          | Promotes Development                  | Alpharetta is safe, secure, & livable   |
| Engineering & Public Works                           | Webb Br Road-Westwind Subdivision to Webb Br Way          | \$ 500,000          | Promotes Development                  | Alpharetta is safe, secure, & livable   |
| Human Resources                                      | Performance Management & E Learning System                | \$ 25,500           | Improves efficiency & promot          | Alpharetta is a responsive, open government.  |
| Public Safety  | Renovation of Police HQ Training Rooms                    | \$ 400,000          | Improves efficiency                   | Alpharetta is safe, secure, & livable.  |
| Recreation & Parks                                   | Webb Bridge Park-Synthetic Turf Field                     | \$ 835,000          | Improves efficiency                   | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Wills Park Paving (Wacky World)                           | \$ 200,000          | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | North Park Paving (Senior Activity Center)                | \$ 65,000           | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Bus Replacement (Senior Center)                           | \$ 85,000           | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Webb Bridge Drainage/Erosion Control                      | \$ 110,000          | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Webb Bridge Park Paving Project                           | \$ 100,000          | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Greenway Connection Project                               | \$ 100,000          | Promotes development:                 | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Union Hill Park (Sandblast/Paint Beams/Rink)              | \$ 55,000           | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Union Hill Park-Polish Uncovered Rink Surface             | \$ 42,500           | Removes/reduces a hazard              | Alpharetta offers recreational, educational, & cultural opportunities for all ages. |
| Recreation & Parks                                   | Replacement of 1996 Ford F-250 Truck (over 100,000 miles) | \$ 20,000           | Improves efficiency                   | Alpharetta leads with a proactive, environmentally sensitive community.             |
| Recreation & Parks                                   | New Truck with maintenance bed                            | \$ 25,000           | Improves efficiency                   | Alpharetta leads with a proactive, environmentally sensitive community.             |
| Technology Services                                  | Study/Consultant Project                                  | \$ 45,000           | Improves efficiency.                  | Alpharetta is a responsive, open government.  |
| <b>Total Capital Project Fund (301 Fund) Request</b> |   | <b>\$ 8,153,160</b> |                                       |   |

**Alpharetta Convention & Visitor's Bureau  
Fiscal Year 2008 Proposed Operating Budget**

|   |           |                  |
|---|-----------|------------------|
| Occupancy Tax Revenue                       | \$        | 1,353,125        |
| Interest Income                             | \$        | 20,750           |
| Rental Income (20 North Main)               | \$        | 12,000           |
| Budget Surplus                              | \$        | 160,000          |
| <b>TOTAL REVENUE</b>                        | <b>\$</b> | <b>1,545,875</b> |
|   |           |                  |
| Advertising                                 | \$        | 126,075          |
| Accounting & Legal Fees                     | \$        | 15,800           |
| Business License/Taxes                      | \$        | 350              |
| Computer Equipment                          | \$        | 3,900            |
| Computer Software                           | \$        | 22,910           |
| Contingency Fund                            | \$        | 67,538           |
| Insurance                                   | \$        | 3,530            |
| Meeting Expenses                            | \$        | 43,250           |
| Membership Dues & Subscriptions             | \$        | 17,680           |
| Office Equipment/Leases                     | \$        | 15,555           |
| Office Rent (Utilities, Cleaning, Security) | \$        | 70,000           |
| Office Supplies/Furniture                   | \$        | 16,512           |
| Postage & Shipping                          | \$        | 5,600            |
| Premiums/Gifts/Retail                       | \$        | 29,160           |
| Printing/Production                         | \$        | 65,610           |
| Public Relations                            | \$        | 8,350            |
| Research                                    | \$        | 1,900            |
| Salary & Benefits                           | \$        | 696,400          |
| Special Projects                            | \$        | 32,800           |
| Sponsorships & Events                       | \$        | 75,600           |
| Staff Development                           | \$        | 13,195           |
| Taxes/Leased Equipment                      | \$        | 2,000            |
| Telephone & ISP                             | \$        | 18,600           |
| Tradeshows & Conference Fees                | \$        | 86,075           |
| <b>BUREAU TOTAL EXPENSES</b>                | <b>\$</b> | <b>1,438,390</b> |
|   |           |                  |
| Rent & Utilities (20 North Main)            | \$        | 42,900           |
| Cleaning Service                            | \$        | 1,200            |
| Events                                      | \$        | 3,000            |
| Extermination                               | \$        | 320              |
| Office Supplies                             | \$        | 1,800            |
| Parking                                     | \$        | 2,400            |
| Postage                                     | \$        | 10,400           |
| Staff Salary & Benefits                     | \$        | 37,645           |
| Telephone & ISP                             | \$        | 6,600            |
| Pitney Bowes New Postage Meter              | \$        | 1,070            |
| Business License                            | \$        | 150              |
| <b>WELCOME CENTER TOTAL EXPENSES</b>        | <b>\$</b> | <b>107,485</b>   |
| <b>TOTAL EXPENSES</b>                       | <b>\$</b> | <b>1,545,875</b> |