



CITY OF ALPHARETTA, GA ANNUAL IMPACT FEE FINANCIAL REPORT FISCAL YEAR 2019

	Impact Fee Fund				General Fund	
	Roads	Public Safety	Recreation and Parks	Total Impact Fee Fund	Administrative Costs*	Total
Impact Fee Fund Balance on July 1, 2018	\$ 1,821,113.53	\$ 70,774.81	\$ 852,299.06	\$ 2,744,187.40	\$ -	\$ 2,744,187.40
Fiscal Year 2019 Activity						
Sources:						
Impact Fees Collected	\$ 303,870.16	\$ 159,621.52	\$ 755,176.01	\$ 1,218,667.69	\$ 42,725.34	\$ 1,261,393.03
Impact Fee Refunds	(57,508.24)	(10,184.10)	(198,516.80)	(266,209.14)	(7,837.45)	(274,046.59)
General Revenue (e.g. Accrued Interest)	46,355.84	4,937.48	39,742.81	91,036.13	-	91,036.13
Total Sources	\$ 292,717.76	\$ 154,374.90	\$ 596,402.02	\$ 1,043,494.68	\$ 34,887.89	\$ 1,078,382.57
(Uses):						
Project Expenditures/Debt Service	\$ (38,160.00)	\$ (40,000.00)	\$ (313,606.00)	\$ (391,766.00)	\$ -	\$ (391,766.00)
Administrative Costs	-	-	-	-	(34,887.89)	(34,887.89)
Total Uses	\$ (38,160.00)	\$ (40,000.00)	\$ (313,606.00)	\$ (391,766.00)	\$ (34,887.89)	\$ (426,653.89)
Impact Fee Fund Balance on June 30, 2019	\$ 2,075,671.29	\$ 185,149.71	\$ 1,135,095.08	\$ 3,395,916.08	\$ -	\$ 3,395,916.08
Impact Fees Encumbered at June 30, 2019	\$ 561,697.95	\$ -	\$ -	\$ 561,697.95		\$ 561,697.95

* Administrative Costs exceed 3% due to multiple transactions involving developers utilizing impact fee credits to reduce their impact fee obligations (in accordance with our Impact Fee Ordinance) but still remitting the required 3% administrative fee.



CITY OF ALPHARETTA, GA
CAPITAL IMPROVEMENT ELEMENT (FY's 2019-2023)
Service Area for each Public Facility: Citywide

Public Facility	Project Description	Project Start Date (Fiscal Year)	Project End Date (Fiscal Year)	Local Cost of Project	Maximum % of Funding from Impact Fees	Maximum Funding from Impact Fees	Impact Fees Expended in FY 2019	Impact Fees Expended in Previous Years	Total Impact Fees Expended to Date	Impact Fees Encumbered as of the end of FY 2019	Current/Forecasted Funding Sources	Status/ Comment	Responsible Department
Roads													
	Impact Fee Ordinance Update	2014	2016	\$ 35,000	100.00%	\$ 35,000	\$ -	\$ 34,999.98	\$ 34,999.98	\$ -	Impact Fees (100%)	Completed	Community Development
	Rucker Rd Corridor Improvements	2017	2020	16,759,572	24.10%	4,039,057	23,700.00	-	23,700.00	515,763.35	GO Bond (89%); Impact Fees (7%); General Revenues (4%)	Construction Phase	Public Works
	Kimball Bridge Rd Congestion Mitigation (North Point Pkwy to Waters Rd)	2017	2023	9,707,887	24.10%	2,339,601	-	-	-	-	GO Bond (100%)	Construction Phase	Public Works
	Windward Pkwy Corridor Improvements (S.R. 9 to Westside Pkwy)	2017	2023	401,613	24.10%	96,789	-	-	-	-	GO Bond (100%)	On Hold	Public Works
	Northwinds Traffic Signal (temporary)	2017	2018	56,079	75.90%	42,564	-	42,564.32	42,564.32	-	Impact Fees (76%); General Revenue (4%)	Completed	Public Works
	Kimball Bridge Rd Bicycle/Pedestrian/Operational Improvements	2017	2024	2,359,741	24.10%	568,698	-	-	-	-	TSPLOST (100%)	Conceptual Design Phase	Public Works
	Bethany Rd at Mid-Broadwell Rd Intersection Improvements	2017	2021	1,247,355	24.10%	300,613	-	-	-	-	TSPLOST (100%)	Construction Phase	Public Works
	Bethany Rd at Mayfield Rd Intersection Improvements	2017	2021	2,171,659	24.10%	523,370	-	-	-	-	TSPLOST (81%); GO Bond (19%)	Construction Phase	Public Works
	Morris Rd Operational Improvements	2017	2021	3,480,759	24.10%	838,863	-	-	-	-	TSPLOST (100%)	Construction Phase	Public Works
	Old Milton Parkway Capacity Improvements	2017	2023	5,790,676	24.10%	1,395,553	-	-	-	-	TSPLOST (100%)	Conceptual Design Phase	Public Works
	Windward Parkway Business District/Union Hill Rd Capacity Improvements	2017	2023	185,600	24.10%	44,730	-	-	-	-	TSPLOST (100%)	Split into Projects Below	Public Works
	Windward Parkway East Improvements	2017	2023	1,602,655	24.10%	386,240	-	-	-	-	TSPLOST (100%)	Construction Phase	Public Works
	Windward Parkway West Improvements	2017	2023	1,490,240	24.10%	359,148	-	-	-	-	TSPLOST (100%)	Construction Phase	Public Works
	Academy St/Webb Bridge Rd Operational and Pedestrian Improvements	2018	2020	442,595	24.10%	106,665	-	-	-	-	TSPLOST (98%); General Revenue (2%)	Split into Projects Below	Public Works
	Academy St Improvements	2021	2025	3,289,576	24.10%	792,788	-	-	-	-	TSPLOST; TBD	Conceptual Design Phase	Public Works
	Webb Bridge Road Improvements (Greenway to Webb Bridge Way)	2021	2025	18,000,000	24.10%	4,338,000	-	-	-	-	TSPLOST; TBD	Conceptual Design Phase	Public Works
	Webb Bridge Road Improvements (Morris Road to the Greenway)	2021	2025	8,000,000	24.10%	1,928,000	-	-	-	-	TSPLOST; TBD	Conceptual Design Phase	Public Works
	Haynes Bridge Rd Capacity Improvements	2020	2025	8,250,000	24.10%	1,988,250	-	-	-	-	TSPLOST (100%)	IGA Phase (City of Johns Creek)	Public Works
	McGinnis Ferry Rd Capacity Improvements	2020	2025	8,900,000	24.10%	2,144,900	-	-	-	-	TSPLOST (61%); GO Bond (38%); General Revenue (1%)		Public Works
	Academy St/Webb Bridge Rd GA 400 Bridge (GDOT PI 0001757)	2020	2025	1,703,000	24.10%	410,423	-	-	-	-	TSPLOST (100%)	Conceptual Design Phase	Public Works
	Kimball Bridge Rd/GA 400 Bridge (GDOT PI 0001757)	2020	2025	1,317,000	24.10%	317,397	-	-	-	-	TSPLOST (100%)	Conceptual Design Phase	Public Works
	Tradewinds GA 400 Bridge (GDOT PI 0001757)	2020	2025	1,866,000	24.10%	449,706	-	-	-	-	TSPLOST (100%)	Conceptual Design Phase	Public Works
	Milton Ave Improvements	2022	2025	4,550,000	24.10%	1,096,550	-	-	-	-	TBD		Public Works
	Alpharetta Downtown Streets	2027	2030	1,500,000	24.10%	361,500	-	-	-	-	TBD		Public Works
	Pedestrian Safety Improvements	2022	2025	225,000	24.10%	54,225	-	-	-	-	TBD		Public Works
	Midblock Crosswalks	2022	2030	1,094,900	24.10%	263,871	-	-	-	-	TBD		Public Works
	92 Milton Ave Mid-Block Crosswalk	2022	2025	280,000	24.10%	67,480	-	-	-	-	TBD		Public Works
	Roswell at Old Roswell Pedestrian Improvements (RRFB)	2022	2025	140,000	24.10%	33,740	-	-	-	-	TBD		Public Works
	Roundabout Studies	2022	2025	125,000	24.10%	30,125	-	-	-	-	TBD		Public Works



CITY OF ALPHARETTA, GA
CAPITAL IMPROVEMENT ELEMENT (FY's 2019-2023)
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Public Facility	Project Description	Project Start Date (Fiscal Year)	Project End Date (Fiscal Year)	Local Cost of Project	Maximum % of Funding from Impact Fees	Maximum Funding from Impact Fees	Impact Fees Expended in FY 2019	Impact Fees Expended in Previous Years	Total Impact Fees Expended to Date	Impact Fees Encumbered as of the end of FY 2019	Current/Forecasted Funding Sources	Status/ Comment	Responsible Department
	Major Intersection Improvements	2022	2030	2,300,000	24.10%	554,300	-	-	-	-	TBD		Public Works
	Davis Dr Extension to Westside Parkway	2022	2025	2,500,000	75.90%	1,897,500	-	-	-	-	TBD		Public Works
	Hembree Road Turn Lanes	2023	2027	765,000	24.10%	184,365	-	-	-	-	TBD		Public Works
	Dryden Rd Extension	2022	2025	2,900,000	75.90%	2,201,100	-	-	-	-	TBD		Public Works
	Hembree Road Improvements	2023	2027	4,000,000	24.10%	964,000	-	-	-	-	TBD		Public Works
	Cumming Street at Henderson Parkway Roundabout	2022	2025	1,750,000	24.10%	421,750	-	-	-	-	TBD		Public Works
	Mayfield Road at Canton Street Roundabout	2022	2025	1,750,000	24.10%	421,750	-	-	-	-	TBD		Public Works
	Mayfield Road at Providence Road Roundabout	2022	2025	2,000,000	24.10%	482,000	-	-	-	-	TBD		Public Works
	Windward Parkway at Clubhouse Drive Roundabout	2022	2026	3,000,000	24.10%	723,000	-	-	-	-	TBD		Public Works
	Southlake Traffic Calming	2022	2025	2,150,000	24.10%	518,150	-	-	-	-	TBD		Public Works
	Marjean Way Extension	2022	2025	3,000,000	75.90%	2,277,000	-	-	-	-	TBD		Public Works
	Wills Road Widening (Milton Avenue to Old Milton Pkwy)	2022	2025	1,233,293	24.10%	297,223	14,460.00	-	14,460.00	-	Impact Fees (1%); General Revenue (2%); TBD (97%)	Conceptual Design Phase	Public Works
	Waters Rd Traffic Calming	2022	2026	3,400,000	24.10%	819,400	-	-	-	-	TBD		Public Works
	Kimball Bridge Rd Improvements (Waters Rd to Buice Rd)	2022	2026	3,000,000	24.10%	723,000	-	-	-	-	TBD		Public Works
	Douglas Rd Traffic Calming (no roundabout)	2022	2025	500,000	24.10%	120,500	-	-	-	-	TBD		Public Works
	Douglas Rd Traffic Calming (roundabout)	2021	2026	1,750,000	24.10%	421,750	-	-	-	-	TBD		Public Works
	Park Plaza Signalization Upgrade	2019	2021	264,006	24.10%	63,626	-	-	-	45,934.60	Impact Fees (17%); General Revenue (83%)	Construction Phase	Public Works
	Haynes Bridge Rd Street lighting (Old Milton Pkwy to Academy)	2022	2025	460,000	24.10%	110,860	-	-	-	-	TBD		Public Works
				\$ 141,694,205		\$ 38,555,118	\$ 38,160.00	\$ 77,564.30	\$ 115,724.30	\$ 561,697.95			

Public Safety

	Impact Fee Ordinance Update	2014	2016	\$ 15,625	100.00%	\$ 15,625	\$ -	\$ 15,625.01	\$ 15,625.01	\$ -	Impact Fees (100%)	Completed	Community Development
	Public Safety Headquarters Expansion	2017	2019	4,573,815	100.00%	4,573,815	40,000.00	678,750.00	718,750.00	-	General Revenues (55%); Impact Fees (16%); DEA (13%); E-911 Fees (16%)	Completed	Public Safety/ Public Works
	E911 Facility Renovations	2022	2024	50,000	100.00%	50,000	-	-	-	-	TBD		Public Safety/ Public Works
	Hazardous Materials Truck & Trailer	2020	2021	250,000	62.30%	155,750	-	-	-	-	Impact Fees (62%); General Revenue (38%)		Public Safety
	Quint Apparatus for Fire Station 81	2022	2023	1,600,000	62.30%	996,800	-	-	-	-	TBD		Public Safety
	New and Expanded Municipal Court Facility	2022	2026	4,050,000	TBD	TBD	-	-	-	-	TBD		Public Safety
				\$ 10,539,440		\$ 5,791,990	\$ 40,000.00	\$ 694,375.01	\$ 734,375.01	\$ -			

Recreation and Parks

	Impact Fee Ordinance Update	2014	2016	\$ 11,875	100.00%	\$ 11,875	\$ -	\$ 11,875.01	\$ 11,875.01	\$ -	Impact Fees (100%)	Completed	Community Development
	Sidewalk Improvements	2017	2030	5,753,849	24.00%	1,380,924	-	-	-	-	General Revenue (5%); GO Bond (14%); TBD (81%)	Design Phase	Public Works
	Waters Rd Sidewalk Improvements	2022	2025	990,000	24.00%	237,600	-	-	-	-	TBD		Public Works
	City Center Walking Trail	2017	2019	300,000	100.00%	300,000	300,000.00	-	300,000.00	-	Impact Fees (100%)	Complete (FY 2019)	Public Works
	Eastside Community Center/YMCA Partnership	2017	2022	2,500,000	30.96%	774,000	-	-	-	-	GO Bond (100%)	Construction Phase	Parks



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	Alpharetta Arts Center Development	2017	2019	3,387,246	54.17%	1,834,871	13,606.00	1,286,395.33	1,300,001.33	-	GO Bond (44%); Impact Fees (38%); General Revenues (2%); Hotel/Motel Taxes (16%)	Completed	Parks/Public Works
	Wills Park Pool Renovation/Expansion	2017	2019	6,140,453	36.12%	2,217,932	-	1,100,000.00	1,100,000.00	-	GO Bond (44%); Impact Fees (18%); General Revenues (38%)	Completed	Parks/Public Works
	Parkland Acquisition	2017	2019	8,488,751	100.00%	8,488,751	-	-	-	-	GO Bond (41%); TBD (59%)	Land Acquisition/Demolition Phase	Parks
	Greenway Extension to Forsyth County	2017	2021	11,983,705	25.63%	3,071,423	-	-	-	-	GO Bond (82%); Impact Fees (9%); TSPLOST (8%); General Revenues (1%)	Construction Phase	Parks/Public Works
	AlphaLoop City Trail	2017	2022	11,517,557	100.00%	11,517,557	-	-	-	-	General Revenues (12%); ABC (6%); GO Bond (4%); TBD (78%)	Design Phase	Community Development/ Public Works
	Parks along AlphaLoop	2022	2025	3,000,000	100.00%	433,693	-	-	-	-	TBD		Parks
	Athletic Field Reallocations	2022	2025	1,250,000	36.16%	452,000	-	-	-	-	TBD		Parks
	Park Master Plans for newly acquired Park Lands	2018	2020	296,451	100.00%	296,451	-	-	-	-	General Revenue (100%)		Parks
	Neighborhood Park Renovation/Development	2022	2027	2,750,000	43.34%	1,191,850	-	-	-	-	TBD		Parks
	Wills Park Equestrian Center Improvements	2022	2025	4,825,000	68.93%	3,325,873	-	-	-	-	TBD		Parks
	Pocket Park Development	2022	2027	425,000	36.12%	153,510	-	-	-	-	TBD		Parks
	Georgia 400 Bicycle Expressway and Greenway	2025	2030	16,000,000	25.63%	4,100,800	-	-	-	-	TBD		Public Works
	Windward Parkway Pedestrian Bridges	2022	2024	2,900,000	25.63%	743,270	-	-	-	-	TBD		Public Works
	Providence Rd Sidewalk Improvements	2022	2024	600,000	24.00%	144,000	-	-	-	-	TBD		Public Works
	Alpharetta Arts Center Parking Expansion	2022	2024	950,000	54.17%	514,615	-	-	-	-	TBD		Parks/Public Works
	Design and Construction of new Park Spaces	2018	2023	1,000,000	43.34% to 48.15%	433,693	-	-	-	-	Impact Fees (43%); General Revenue (57%)		Parks/Public Works
	Activity Centers Interior Improvements	2022	2025	1,850,000	54.17%	1,002,145	-	-	-	-	TBD		Parks
	Historic Preservation Initiative	2022	2030	325,000	36.12%	117,390	-	-	-	-	TBD		Parks
	North Park Master Plan/Development	2022	2028	1,600,000	9.06% to 91.91%	TBD	-	-	-	-	TBD		Parks
	Webb Bridge Park Master Plan/Development	2023	2028	1,600,000	9.06% to 91.91%	TBD	-	-	-	-	TBD		Parks
	Wills Park Master Plan/Development	2021	2029	2,170,000	9.06% to 91.91%	TBD	-	-	-	-	TBD		Parks
				\$ 92,614,886		\$ 42,744,222	\$ 313,606.00	\$ 2,398,270.34	\$ 2,711,876.34	\$ -			
Total							\$ 391,766.00	\$ 3,170,209.65	\$ 3,561,975.65	\$ 561,697.95			

BACKUP

CITY OF ALPHARETTA
COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

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	<i>Special Revenue Funds</i>				
	<i>Hotel Motel</i>	<i>Impact Fee</i>	<i>Confiscated Assets</i>	<i>Grant Operating</i>	<i>E911</i>
ASSETS					
Cash and cash equivalents	\$1,567,185	\$2,084,263	\$498,216	\$59,017	\$729,751
Investments	986,250	1,311,654	3,836	37,140	459,242
Taxes receivable, net	768,508	—	—	—	—
Accounts receivable	—	—	—	25,756	735,028
Intergovernmental receivable	—	—	—	—	—
Total assets	\$3,321,943	\$3,395,917	\$502,052	\$121,913	\$1,924,021
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$376	—	—	\$847	\$39,777
Retainage payable	—	—	—	—	—
Accrued expenditures	336,222	—	7,414	—	75,677
Due to other funds	288,191	—	—	—	—
Total liabilities	624,789	—	7,414	847	115,4544
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	—	—	—	—	—
Unavailable revenue - other	—	—	—	3,028	—
Total deferred inflows of resources	—	—	—	3,028	—
FUND BALANCES					
Restricted:					
Capital projects	—	3,395,917	—	—	—
Law enforcement	—	—	494,638	—	—
Emergency telephone system activities	—	—	—	—	1,808,567
Tourism	2,697,154	—	—	—	—
Debt service	—	—	—	—	—
Assigned for:					
Grant projects	—	—	—	118,038	—
Stormwater projects	—	—	—	—	—
Total fund balances	2,697,154	3,395,917	494,638	118,038	1,808,567
Total liabilities, deferred inflows of resources, and fund balances	\$3,321,943	\$3,395,917	\$502,052	\$121,913	\$1,924,021

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Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2019



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City of
Alpharetta**
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