

Alpharetta

GEORGIA ♦ USA



Budget Narrative

Fiscal Year 2017

(July 1, 2016 through June 30, 2017)

City of Alpharetta, GA

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Annual Operating & Capital Budget Narrative

for Fiscal Year 2017

(July 1, 2016 through June 30, 2017)



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MAYOR AND CITY COUNCIL

Mayor and City Council

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DAVID BELLE ISLE
MAYOR



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Mission Statement

TO MAKE A POSITIVE DIFFERENCE in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.

JIM GILVIN
CITY COUNCIL (POST 4)



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JASON BINDER
CITY COUNCIL (POST 5)



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DAN MERKEL
CITY COUNCIL (POST 6)



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VISION

Vision

Our Community Vision is to advance Alharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security;



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

EXECUTIVE MANAGEMENT TEAM

Executive Management Team



BOB REGUS
CITY ADMINISTRATOR



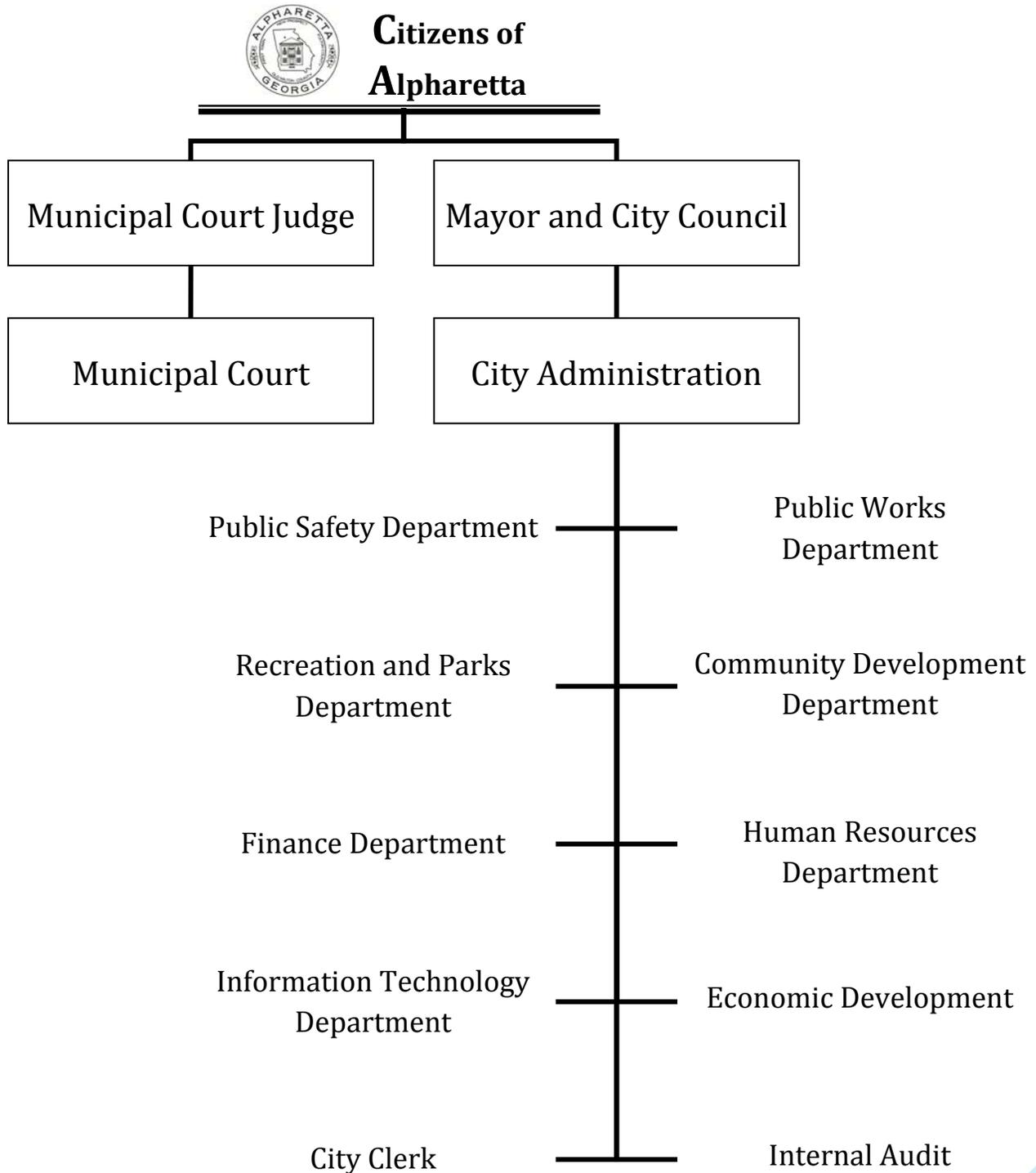
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EXECUTIVE STAFF

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James Drinkard	JDrinkard@alpharetta.ga.us	Assistant City Administrator
Gary George	GGeorge@alpharetta.ga.us	Director of Public Safety
Thomas G. Harris	THarris@alpharetta.ga.us	Director of Finance
Carl S. Mays	CMays@alpharetta.ga.us	Internal Auditor
Kathi Cook	KCook@alpharetta.ga.us	Director of Community Development
Mike Perry	MPerry@alpharetta.ga.us	Director of Recreation and Parks
Coty Thigpen	CThigpen@alpharetta.ga.us	City Clerk
Peter Tokar III	PTokar@alpharetta.ga.us	Director of Economic Development
Elizabeth Sahlin	ESahlin@alpharetta.ga.us	Director of Court Services
Pete Sewczwicz	PSewczwicz@alpharetta.ga.us	Director of Public Works
Barry Zimmerman	Blz@zimmermanattys.com	Chief Judge

ORGANIZATIONAL STRUCTURE

Organizational Structure



Reader's Guide

The City of Alpharetta Budget Narrative is intended to provide information at both the detailed and summary level – information that can be used by both citizens (as an informational tool) and city employees (as an operational tool) alike. Following is a brief description of the information included in each section of this document.

Introduction and Overview

Transmittal Letter

Comprehensive introduction to the city's fiscal year 2017 budget.

About Alpharetta

Brief history of our city and detail of our governmental structure, Mission, and Vision (i.e. Strategic Priorities).

Financial Structure, Policy, and Process

Financial Accounting Structure

Information on our financial accounting structure including classification (e.g. Governmental vs. Proprietary), descriptions, and a graph of all city funds.

Financial Reporting

Comprehensive listing of our financial reporting products aimed at ensuring the information needs of the government, authorities, regulatory agencies, and citizens/stakeholders are met.

Budget Process

Information on our budget basis and structure, budget process, and performance measurement program.

Financial Summaries

Citywide Budget Summaries

Information on the overall (i.e. all appropriated funds) fiscal year 2017 budget. Included are schedules that provide readers with revenue and expenditure summaries from several different perspectives including fund, revenue source, expenditure category, and expenditures by department. A detailed multi-year personnel listing by department is also provided.

General Fund Summary

Information on the fiscal year 2017 budget for the General Fund. Included are schedules that provide readers with revenue and expenditure summaries/narratives from several different perspectives including: fund summary; statement of budgetary comparisons (i.e. FY 2016 and FY 2017);

READER'S GUIDE

statement of revenues, expenditures, and changes in fund balance (FY 2013 through the FY 2019 forecast period); and a detailed narrative of revenue and expenditure trends including historical information.

Special Revenue/Enterprise/Internal Service Fund Summaries

Information on the fiscal year 2017 budget for the Special Revenue/Enterprise/Internal Service Funds. Included are schedules set forth by Fund that provide readers with revenue and expenditure summaries/narratives from several different perspectives including: fund summaries; statements of budgetary comparisons (i.e. FY 2016 and FY 2017); and statements of revenues, expenditures, and changes in fund balance (FY 2013 through the FY 2019 forecast period).

Capital and Debt

Capital Project Fund Summaries

Information on our capital budgeting process and capital funding methodology as well as a detailed capital improvement listing.

Debt Service Fund Summary

Listing and description of the city's outstanding debt obligations (including debt schedules) and the debt service requirements.

Departmental Information

Department Summaries

Detailed non-financial and financial information about each department's activities (General Fund only) including: departmental mission statement; goals and objectives and how they link with the city's vision/strategic priorities; revenue and expenditure summary and fiscal year 2017 budget narrative; changes in personnel; and performance measurement.

Appendix

Financial Management Policies

Excerpts of our financial management policies including: budgeting, capital improvement plan, revenue, capital asset, inventory, accounting, auditing, financial reporting, debt management, grant management, etc.

Community Profile

Demographic, economic, and statistical data of our city.

Glossary

Definition of the many terms used in city government/budget process.

READER'S GUIDE

Acronyms and Abbreviations

ABC	Alpharetta Business Community
BRC	Budget Review Committee
CAFR	Comprehensive Annual Financial Report
CF	Carryforward
CIP	Capital Improvement Plan
CO	Change Order
CPI	Consumer Price Index
CY	Current Year
DCA	Department of Community Affairs (Georgia)
DEA	Drug Enforcement Administration (Federal)
DOR	Department of Revenue (Georgia)
DSF	Debt Service Fund
E-911	Emergency 911
EPD	Georgia Environmental Protection Division
FT	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year
GAO	General Accounting Office (Federal)
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GDOT	Georgia Department of Transportation
GF	General Fund
GFOA	Government Finance Officers Association
GO Bonds	General Obligation Bonds
HX	Homestead Exemption
IT	Information Technology Department
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
MPP	Minimum Premium Plan
NTV	Net Taxable Value
O.C.G.A.	Official Code of Georgia Annotated
OMB	Office of Management and Budget (Federal)
PAFR	Popular Annual Financial Report
PO	Purchase Order
PT	Part-Time
PY	Prior-Year
SWAT	Special Weapons and Tactics (team)
TV	Taxable Value



GFOA Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Alpharetta, Georgia for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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June 20, 2016

To the City Council and Citizens of Alpharetta:

We are pleased to present our Annual Operating and Capital Budget (line-item budget detail) for Fiscal Year 2017 (the “Budget”) of the City of Alpharetta, Georgia. Our recommendations are based on direction provided at the City Council Retreat as well as a thorough review of our current financial status, revenue trends, economic data, and our standard of providing top level service while maintaining our focus on keeping Alpharetta an affordable option for our citizens and stakeholders.

This budget is the culmination of years of financial stewardship by the City Council, City Administrator, city departments, and includes the following:

- Tax-burden reductions for our homeowners and business owners including:
 - Maintenance of the city’s \$40,000 homestead exemption which saves our homeowners \$2.4 million annually. This savings equates to a 1.3 mill reduction for the average homeowner (see section entitled Taxpayer Savings for more information).
 - Maintenance of the city’s millage rate at 5.750 mills (flat with FY 2016) including funding \$4.5 million from General Fund operations for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.)
- Funding totaling \$16.8 million available for capital investment within our city (includes the \$4.5 million in recurring capital discussed above). The city’s capital plan for FY 2017 totals \$103 million and represents all estimated funding sources including the \$16.8 million 2017 budget request, \$25.2 million in 2016 Development Authority Bond proceeds for construction of a new Conference Center (discussed on the following page), \$52 million in 2016 Alpharetta Parks and Transportation Bond proceeds

MAYOR
DAVID BELLE ISLE

COUNCIL MEMBERS
JASON BINDER
JIM GILVIN
MIKE KENNEDY
DAN MERKEL
DONALD F. MITCHELL
CHRIS OWENS

CITY ADMINISTRATOR
ROBERT J. REGUS

INTRODUCTION AND OVERVIEW

(discussed below), and other sources which are available for your review and described in detail under the *Capital and Debt* tab.

- Funding for a new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties will construct a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that will include the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2017 budget includes funding within the Hotel/Motel Fund to cover debt service on the Series 2016 Development Authority Revenue Bonds that were issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.
- Funding for the 2016 Alpharetta Parks and Transportation Bond which will provide \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems. The bond was issued during FY 2017 and is funded through the city's existing millage rate structure.
- Continuation of the same high service levels our citizenry, business owners, and stakeholders have to expect from our city.

Expanded service levels within the City Administration and Public Safety Departments are available for your review and described in detail under the Operating Initiatives section of this transmittal letter.

Budget Process and Overview

The Fiscal Year 2017 Budget process was refined through an update of the city's financial condition which was presented during the City Council retreat (February 7-9, 2016). 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 the budget review process.

As provided monthly to the City Council through the Financial Management Reports, the Finance Department has closely monitored our revenue and expenditure trends, indicating spending would continue to be closely managed for FY 2016 to ensure operations are funded at an acceptable level while also maximizing available funding for recurring capital initiatives (e.g. milling and resurfacing of city streets, stormwater maintenance, etc.).

INTRODUCTION AND OVERVIEW

Accordingly, the Finance Department analyzed departmental spending needs and calculated target budgets for each department.

City departments responded to the direction provided by the Finance Department and submitted base operating budgets (non-personnel) for each activity and program in line with current revenue estimates that cover the city’s primary cost drivers (e.g. salaries, healthcare, etc.).

The FY 2017 Budget is balanced for all funds and totals \$113 million with the breakdown by fund type as follows:

FUNDS BY TYPE	\$	
General Fund	\$67,733,011	
Special Revenue Funds	14,856,985	(1)
Debt Service Fund	5,816,807	
Capital Project Funds	12,259,857	(1)
Solid Waste Fund	3,304,278	
Risk Management Fund	1,312,200	
Medical Insurance Fund	7,932,994	
Total	\$113,216,132	

(1) Amounts contained herein represent new appropriations for FY 2017. Unexpended FY 2016 appropriations for City Council approved projects are re-appropriated annually pursuant to city policy.

Several of the major points of the FY 2017 Budget are as follows.

- **Property Taxes:** The FY 2017 Budget is based on maintenance of the city’s millage rate at 5.750 mills. Property tax digest growth is estimated at 4% with additional new construction values forecasted for recent development within the city (e.g. Avalon).

The property tax revenue estimates are net of the city’s \$40,000 homestead exemption which saves our homeowners \$2.4 million annually (e.g. equates to a 1.3 mill reduction for the average homeowner). The city’s homestead exemption is more than double the amounts offered from our companion cities and goes great lengths in keeping Alpharetta an affordable place to live and raise a family.

- **Operating expenditures of the General Fund** are up 3.8% over FY 2016. This figure includes the incremental budgetary impact for the initiatives approved during the FY 2016 Mid-Year Budget (new positions including a Building Inspector and two part-time Parking Enforcement Officers; Alpharetta Bike Share Program startup/operating costs; Court facility use agreement with the City of Milton; reservation of expanded portion of the city’s share of Hotel/Motel taxes towards a debt service reserve on the Conference Center Bonds), the full impact of the capital leases for replacement of Fire Engines #4 and #6 (all fire apparatus are now under a capital leasing program and built into the city’s operating budget), and the operating

INTRODUCTION AND OVERVIEW

initiatives proposed for fiscal year 2017¹ (contracted marketing/public relations services within City Administration as well as funding for the lease replacement of the city's cardiac monitors). After adjusting for these new incremental budgetary impacts, the base operational budget growth totals 3.1%.

- Management of personnel and compensation program to align with current market environment:
 - ✓ Increase in Personnel staffing of 3.5 full-time equivalent positions (FTE) to a total staffing of 442.5 FTEs.
 - General Fund: Net reduction of -0.5 FTEs (reduction of one vacant Grants Administrator position² and the increase from part-time to full-time status for the fingerprint technician in Public Safety); and
 - E-911 Fund: Increase of 4.0 FTEs (addition of 4 Communication Officer positions for the Emergency 911 Center³).
 - ✓ Continuation of a performance-based merit program of 3% on April 1, 2017, per authorized/funded position (estimated cost of \$227,000 citywide⁴). This merit program is contingent upon a mid-year review of revenue trends to determine if sufficient funding is available. Research of national and local wage growth data indicates the 3% rate is a responsible average (i.e. not among the highest or the lowest).
 - ✓ Coverage of group insurance premiums (8% premium increase; \$480,669⁵ incremental budget impact citywide). The premium growth is due to claims patterns that are trending at 90% of premiums (industry standard is 80-85%), general medical cost inflation, and costs associated with the Affordable Care Act. Unfortunately, the city has experienced large claims at twice the actuarial assumed average over the last 12 months. The claims are primarily of a non-chronic nature outside of the reach of wellness initiatives.
 - ✓ Increase in the actuarially determined defined benefit pension contribution of 4%, or \$100,000 (citywide), compared to FY 2016. This increase is due to new pronouncements and their impact on certain assumptions which offset accrued liabilities as well as adjustments recommended by our actuary.

¹ Please refer to the *Operating Initiatives* section of this letter for detailed information.

² Job duties have been absorbed by the Finance Department.

³ Please refer to the *Operating Initiatives* section of this letter for detailed information.

⁴ This represents the financial impact in FY 2017 (i.e. April-June 2017).

⁵ The General Fund increased \$411,477 while the other operating funds (combined) increased \$69,192.

INTRODUCTION AND OVERVIEW

- Targeted growth (3.4% or \$456,862) in departmental maintenance and operations budgets (General Fund) including FY 2017 operating initiatives⁶.
- The departmental operating capital/lease budget primarily represents funding for the city's capital lease obligations (fire trucks, finance software, public works and community development software, etc.). The increase of \$161,969 is due to: (1) capital lease payments for the replacement of Fire Engines #4/#6 which were approved during FY 2016 but the first payment will not occur until FY 2017; and (2) FY 2017 Operating Initiative⁷ funding for the capital lease replacement of the city's cardiac monitors. The city has now programmed all of its fire apparatus and cardiac monitors into the operating budget under capital lease obligations which will allow replacement upon expiration of the underlying leases hereby guaranteeing functional emergency equipment to serve our customers.
- The Other Uses category includes the following: contingency (approximately 1% of the operating budget); Risk Management claims funding (this allocation represents funding for insurance premiums; funding for claims and administration/brokerage fees has been allocated to departments through the personnel services category); funding of debt service on the Gwinnett Technical College contribution (Alpharetta campus); continuation of funding for the Police Athletic League (\$35,000) and Friends of the Library (\$10,000); and debt service reserve for the Conference Center Bonds⁸.

Please refer to the *Financial Summaries* tab for (1) multi-year revenue/expense statements on both a citywide and individual fund basis (e.g. Special Revenue Funds, Enterprise Fund, etc.) as well as (2) a personnel listing by department. Also, the *Departmental Information* tab contains multi-year revenue/expense statements by department (e.g. Finance, Public Safety, etc.) within the General Fund along with a listing of personnel by position as well as any changes from FY 2016.

⁶ Please refer to the Operating Initiatives section of this letter for detailed information.

⁷ Please refer to the Operating Initiatives section of this letter for detailed information.

⁸ It is the city's intent to reserve \$1.5 million of surplus hotel/motel taxes for a debt service reserve on the Conference Center bonds. The intent of this reserve is to be fully funded through the Conference Center portion of the tax. However, the city will contribute taxes from its expanded portion towards the reserve in the early years and recapture those funds as they become available through the Conference Center portion.

INTRODUCTION AND OVERVIEW

Budget and Millage Rate Hearings

As set forth under Georgia law and the City of Alpharetta Code, citizen input is solicited during the process of adopting the budget through publicly advertised meetings as follows.

DATE	ACTION
April 25, 2016	Distribute 2017 Mayor's Recommended Budget
May 2, 2016	Council Meeting
May 16, 2016	Council Meeting
May 23, 2016	Council Meeting
June 6, 2016	Public Hearing and Council Meeting <i>1st reading of Budget Ordinance</i> <i>1st reading of Millage Rate Ordinance</i> <i>E-911 Resolution</i>
June 20, 2016	Public Hearing and Council Meeting <i>2nd reading of Budget Ordinance</i> <i>2nd reading of Millage Rate Ordinance</i>

Budget Issues and Priorities

The FY 2017 Budget formalizes numerous key financial factors which have been themes for several years within the government.

- ✓ Bond ratings;
- ✓ Sustainability of existing services;
- ✓ Cost of government;
- ✓ Taxpayer savings;
- ✓ Debt service payments;
- ✓ Expansion of departmental service levels;
- ✓ Maintaining an effective capital improvement program;
- ✓ Proper use of fund balance; and
- ✓ Funding recurring capital from operating budget

Bond Ratings

The city's AAA bond rating was reaffirmed by Moody's and Standard & Poor's ("S&P") during April 2016 in conjunction with the sale of \$25.9 million of Development Authority of Alpharetta Revenue Bonds, Series 2016, for a new state-of-the-art 44,000 sq. ft. Conference Center through a public-private partnership with North American Properties (developer of Avalon).

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This

INTRODUCTION AND OVERVIEW

rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city's current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base, moderate debt burden, and manageable capital needs. The FY 2017 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Alpharetta is one of only 214 (Moody's)/336 (S&P) cities in the United States to earn an AAA bond rating. Additionally, Alpharetta is one of only two cities in Georgia to earn an AAA rating from both Moody's and S&P.

S&P recently raised the city's Financial Management Assessment score from "good" to "strong" based on the city's formalized long-term financial projections (operations and capital) as part of the Conference Center bond review.

Sustainability of Existing Services

The City Council, City Administration, and City Departments have displayed impressive financial stewardship over the years through an established philosophy of budgetary evaluation. This philosophy entails reviewing the needs of the city relative to a standard that services and associated costs should not be appropriated unless they are justified as strategic goals of the organization that serve to accomplish our guiding principles.

This philosophy is the foundation of our budget process as evidenced by the Finance Department's direction to departments that base operating budgets should be submitted in line with the city's revenue trends. City departments responded to the direction provided by the Finance Department and submitted base operating budgets (non-personnel) for each activity and program in-line with current revenue estimates that cover the city's primary cost drivers (e.g. personnel compensation and healthcare).

As with many employers, one item that is affecting the sustainability of services is healthcare costs. The City of Alpharetta has been proactive in the latest wellness initiatives to help reduce these costs in the long run and as such has been recognized by the Atlanta Business Chronicle as one of "Atlanta's Healthiest Employers". To mitigate the rising costs of healthcare, the city is focused on the following initiatives:

- Continuation with our consumer driven HRA (Health Reimbursement Account) and HSA (Health Savings Account) healthcare plans supplemented with a wellness program. Together these programs engage the employee and his/her family into making more informed decisions about their medical care and overall health.
- Incentivizing our wellness program for all employees who elect city health coverage through discounts in their health insurance premiums. This includes the completion

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of a health risk assessment questionnaire, biometric screening, and in-person meetings with a trained wellness coach. Failure to enroll (employee and covered spouse) includes a loss of the wellness program discount and results in higher premiums paid by the employee.

- Instituting measures to facilitate trend management of chronic illnesses including allowing employees/spouses identified as high risk (including tobacco use) for chronic disease via the biometric screening receive wellness program discounts by actively meeting with a wellness coach through the year or by enrolling in a tobacco cessation program.
- Instituting a Minimum Premium Plan model with our insurance carrier (CIGNA) that reduces premium taxes while maintaining coverage benefits.

Cost of Government

The city has historically acknowledged the need to provide a taxation rate commensurate with the government’s level of service. The FY 2017 Budget is based on maintenance of the city’s millage rate at 5.750 mills.

The table to the right provides a historical snapshot of millage rate levies.

The portion of the millage rate funding operations and recurring capital investment (General Fund) will decrease from 5.00 mills in FY 2016 to 4.62 mills in FY 2017. Property tax revenue estimates for FY 2017 total \$19.9 million (excluding motor vehicle taxes). Of this amount, \$4.5 million is included for a recurring capital program (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). The capital funding will be transferred to the Capital Projects Fund and Stormwater Capital Fund to properly account for the capital improvement activities.

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%
2015	4.950	0.800	5.750	0.0%
2014	4.870	0.880	5.750	0.0%
2013	4.820	0.930	5.750	0.0%
2012	4.215	1.535	5.750	0.0%
2011	4.215	1.535	5.750	0.0%
2010	4.215	1.535	5.750	0.0%
2009	4.215	1.535	5.750	-8.0%
2008	4.508	1.740	6.248	-5.3%
2007	4.150	2.450	6.600	-5.7%
2006	4.550	2.450	7.000	0.0%
2005	4.700	2.300	7.000	0.0%
2004	4.750	2.250	7.000	-3.2%
2003	4.900	2.330	7.230	-3.3%
2002	5.060	2.420	7.480	-5.1%
2001	4.930	2.950	7.880	0.0%
2000	5.170	2.710	7.880	

The portion of the millage rate funding debt service (Debt Service Fund) will increase from 0.75 mills in FY 2016 to 1.13 mills in FY 2017 (0.38 mill increase). The FY 2017 Budget programs the operating millage reduction into the Debt Service Fund to fund the debt

INTRODUCTION AND OVERVIEW

service on the Alpharetta Parks and Transportation Bonds⁹ which were issued during FY 2017.

The city has estimated a 4% increase in digest values with additional new construction values forecasted for recent development within the city (e.g. Avalon).

Taxpayer Savings

The FY 2017 millage rate, coupled with the city's substantial Homestead Exemption, goes great lengths in keeping Alpharetta an affordable place to live and also strategically positions us relative to neighboring areas.

The city's homestead exemption totals \$40,000 and saves our homeowners over \$2.4 million annually (e.g. equates to a 1.3 mill reduction for the average homeowner). The city's homestead exemption is more than double the amounts offered from our companion cities and goes great lengths in keeping Alpharetta an affordable place to live and raise a family.

Debt Service Payments

The city's primary method of funding large scale capital projects is through the issuance of bonds (e.g. general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live.

Development Authority bonds were issued in 2016 to fund construction of a new state-of-the-art Conference Center. Alpharetta Parks and Transportation bonds were issued in FY 2017 to fund improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems.

Principal and interest payments for fiscal year 2017 are budgeted at \$6,874,377 with the following forecast: 2018 - 2041: \$7,152,000 (annual average). These figures include debt service associated with both the 2016 Conference Center bonds and the 2016 Parks/Transportation bonds (issued in FY 2017).

⁹ Please refer to the *Capital Initiatives* section for detailed descriptions of the bond projects.

INTRODUCTION AND OVERVIEW

Expansion of Departmental Service Levels (Operating Initiatives)

Recommended operating initiative funding for FY 2017 totals \$362,000 and has been programmed into the General Fund and E-911 Budgets.

	Net Budget Impact
General Fund	
City Administration	
Contracted Marketing/Public Relations Services	\$ 100,000
Public Safety	
Cardiac Monitors Replacement Lease	50,000
Fingerprint Technician (PT to FT)*	-
E-911 Fund	
Communication Officers (4 FTE)	212,000
	\$ 362,000

*\$40,000 (net cost) will be absorbed in base budget request; no additional budget allocation is being requested.

Maintaining an Effective Capital Improvement Program (Capital Initiatives)

The FY 2017 Budget includes funding of \$16.8 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$22.8 million. Recommended capital projects total \$15.6 million with an additional \$1.2 million set aside for future capital initiatives.

FY 2017 Capital Improvement Program Source and Use

	General Fund	Impact Fee Fund	E-911 Fund	DEA Fund	Capital Projects Fund	Total
Sources:						
Available Fund Balance	\$ 6,049,857	\$ 2,355,609	\$ -	\$ 1,750,000	\$ 1,730,000	\$ 11,885,466
(1) Recurring Capital Program	2,825,000	-	-	-	-	2,825,000
Recurring Stormwater Capital Program	1,675,000	-	-	-	-	1,675,000
Pay-as-you-go Capital Investment	-	394,391	32,000	-	-	426,391
	\$10,549,857	\$ 2,750,000	\$ 32,000	\$1,750,000	\$1,730,000	\$ 16,811,857
Uses:						
(2) Capital/Grant-Matching	\$ 10,549,857	\$ 2,750,000	\$ 32,000	\$ 1,750,000	\$ 516,037	\$ 15,597,894
	\$10,549,857	\$ 2,750,000	\$ 32,000	\$1,750,000	\$ 516,037	\$ 15,597,894
Non-Allocated:						
Future Capital/one-time Initiatives	\$ -	\$ -	\$ -	\$ -	\$1,213,963	\$ 1,213,963

(1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.).

(2) All Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, Impact Fee Fund, E-911 Fund, DEA Fund, and Operating Grants Fund.

Please refer to the *Capital and Debt* tab for a detailed listing of capital initiatives by funding source.

INTRODUCTION AND OVERVIEW

The city's capital plan for FY 2017 totals \$103 million and represents all estimated funding sources including the \$16.8 million 2017 budget request, \$25.2 million in 2016 Development Authority Bond proceeds for construction of a new Conference Center, \$52 million in 2016 Alpharetta Parks and Transportation Bond proceeds (issued during FY 2017), and other sources which are available for your review and described in detail under the *Capital and Debt* tab.

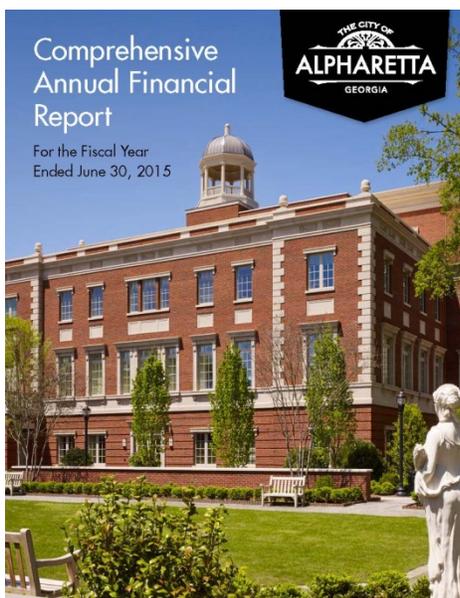
Proper Use of Fund Balance

General Fund - Based on audited financial statements for the year ended June 30, 2015, the city's fund balance totaled \$23.6 million. Of this amount, approximately \$5 million was appropriated in the FY 2016 Budget for capital/one-time initiatives and \$12.5 million has been designated as an emergency account based on a conservative policy of 21% of total appropriations (i.e. roughly 2½ months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time capital expenditures. Available capital/one-time initiative funding for FY 2017 totals \$6.1 million.

Funding Recurring Capital from Operating Budget

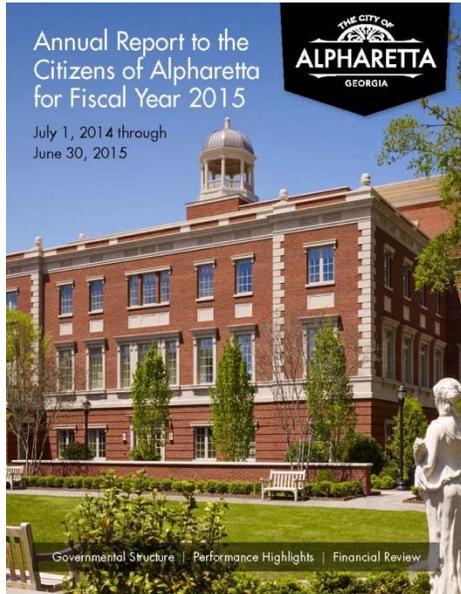
FY 2017 includes appropriations totaling \$4.5 million within the General Fund for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). By programming the capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

Awards and Acknowledgements



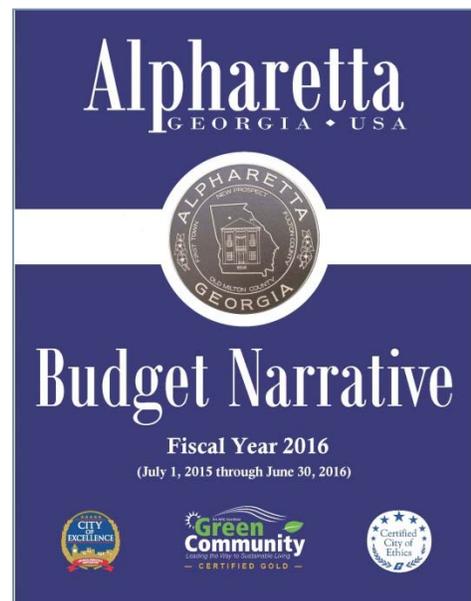
Financial Reporting: The Government Finance Officers Association ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the city for our Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2015. This program recognizes those governments that go beyond the minimum requirements of generally accepted accounting principles to prepare CAFR's that represent the spirit of transparency and full disclosure. This was the 27th consecutive year that the city has received this prestigious award.

INTRODUCTION AND OVERVIEW



Citizens Reporting: The city also received the GFOA Popular Annual Financial Reporting Award (“PAFR”) for our annual citizens’ report for the fiscal year ended June 30, 2015. This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This was the 13th consecutive year that the city has received this prestigious award.

Budgetary Reporting: Last but certainly not least, the city also received the GFOA Distinguished Budget Presentation Award for its annual budget narrative for the fiscal year ended June 30, 2016. This program recognizes those governments that prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA’s recommended practices on budgeting. This was the 13th consecutive year that the city has received this prestigious award.



In closing, while this budget is conveyed on behalf of the Mayor, this document is due in large part to the diligent work of staff, as well as the constructive management provided by the City Council and the feedback provided by our citizenry. We would like to thank our elected officials for their effective leadership and commitment to continuing our Signature City status in the region, despite the many demands on their time and interests.

This budget is committed to continuing our focus on providing effective and efficient savings to our citizens and stakeholders.

Respectfully Submitted,

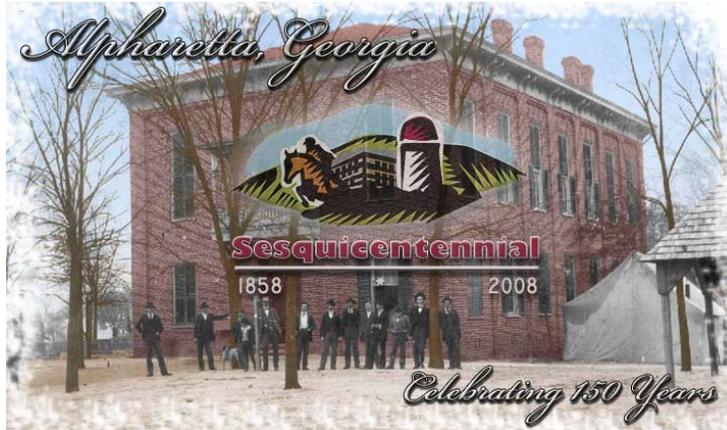

David Belle Isle
Mayor


Robert J. Regus
City Administrator


Thomas G. Harris
Finance Director

ABOUT ALPHARETTA

About Alpharetta



History¹⁰

From the North Georgia Mountains to the Chattahoochee River along a Cherokee Indian trail, a tiny village named *New Prospect Camp Ground* was formed. This village, made up of tents, a log school, and an arbor became a trading post where Indians and settlers exchanged their goods. The surrounding

countryside provided excellent farmland, especially for cotton. On December 11, 1858, the town was chartered and became the county seat of Milton County. The town was renamed Alpharetta from the Greek words “alpha” meaning first and “retta” meaning town.

Alpharetta and Milton County can trace their history to the time of the Cherokee Indian Nation resettlement in the 1830’s. First, drawn by the promise of free Indian lands, a few somewhat itinerant settlers moved into the area. These first pioneers were soon followed by permanent farmers and merchants who were the fortunate winners of the land lotteries of the early 1830’s.

The first permanent landmark in the area was the New Prospect Campground, often referred to as the “Methodist Camp Ground”. This campground was located next to a natural spring just north of the present “downtown” section of Alpharetta. A “Camp Meeting” in that era was the social and cultural highlight of the year for the families living on isolated farms with few travel options.

On December 11, 1858, Alpharetta was legally chartered. Prior to July of that year, the town was known as the “Town of Milton”. The original town charter provided that the city could pass a tax on every grocery store, retailing liquor store, hallway and billiard table of not more than \$25.00 per year. Another provision of that charter was the right to levy a tax of \$25.00 on every show that may be exhibited within the city. The first report of the city Trustees showed a balance of \$1,302.00 for fiscal year 1859.

A courthouse and jail were soon constructed, and with building costs being what they were, the final bill for the completed facility was \$2,400.00. This building served as a landmark

¹⁰ The information contained within this section is based upon original research by Anne Rogers Ferguson and accessed via the City of Alpharetta website.

ABOUT ALPHARETTA

for the city limits because, according to the charter, the limits were to extend in a one-half mile radius from the Courthouse.

By the time of the Civil War, Alpharetta had grown to a fair sized town with three hotels, several mercantile shops, numerous churches and a school. The farms around the area were for the most part small family farms and the majority of the farmers were not slave owners.

In 1863, an epidemic of smallpox spread through town. In one instance, 16 cases of the disease were recorded in two families alone. Guards were hired to keep people from leaving their quarantine and thereby spreading the sickness further.

Many of these early records are incomplete because as the left flank of the Union Army passed through Milton County, the original Courthouse was burned. In fairness, it was never established whether it was burned by the Union Troops or by retreating Confederate soldiers. In any case, one enterprising citizen, a Dr. O.P. Skeleton salvaged many of the court documents and carried them to a hiding place in Jackson County and promptly billed the city \$30.00 for "services rendered". Later, the city paid O.P.'s friend, John Webb, \$60.00 to bring them back.

As the Civil War drew to a close, Alpharetta, along with the rest of the South, suffered a period of economic hardship. These "hard times" tended to draw folks together and a sense of community identity began to grow. As hard as these times were, Milton County fared better than many areas. Since the area was populated primarily by small farms and merchants, the collapse of the "Plantation" economy had nowhere near the impact as in other communities.

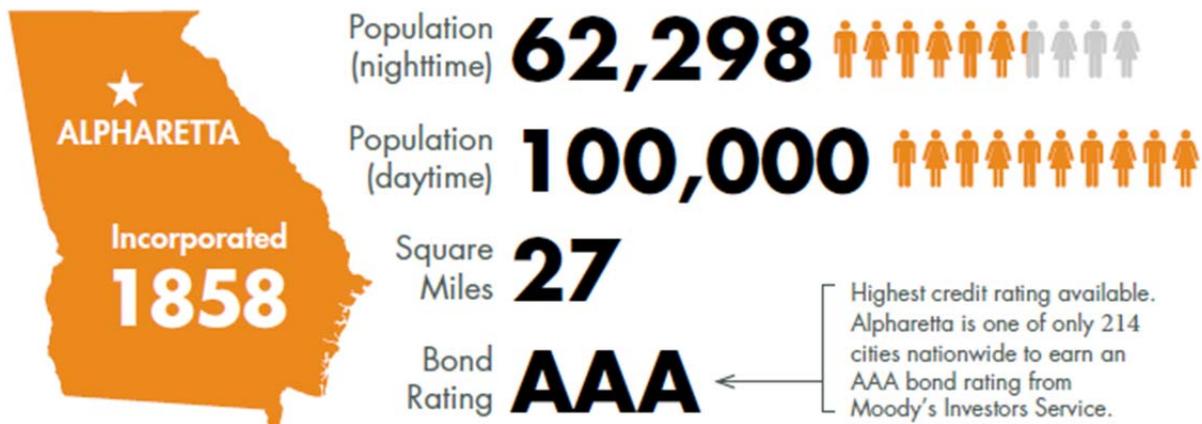
In the next decades, growth in Milton County was steady, but never spectacular. The area was hampered by the lack of a railroad, around which most growth in those times was centered. The nearest railroad dead-ended at the river in Roswell. It is ironic that in those times a railroad was so important, but today the absence of a noisy and dangerous railroad track is considered desirable for community development.

When the depression of the early 1930's devastated the nation's economy, Milton County found itself near bankruptcy. In order to save the area from disaster, it was decided that a merger of Milton County with Fulton County would be to everyone's advantage. It was because of this merger that the first roads began to be paved. Until that time, the only paved roads in the area were State Highway 19 (now Highway 9) and 120 (now Old Milton Parkway).

Today, Alpharetta represents one of fourteen incorporated cities/towns within Fulton County and is one of the fastest growing communities in the South. Its environment is considered ideal for raising families and living a quality lifestyle free from the problems found in so many similar sized cities.

ABOUT ALPHARETTA

Located approximately 25 miles north of the City of Atlanta, Alpharetta occupies a land area of approximately 27 square miles and serves an estimated population of over 100,000 (daytime) and 62,298 (nighttime). Population growth has been fueled in part by the city's strong economic base as well as the annexation of surrounding communities. With the recent incorporation of the City of Milton and the City of John's Creek, all unincorporated areas within north Fulton County have been absorbed. As such, future growth will be through internal development and redevelopment as opposed to annexation.



Government

The City of Alpharetta ("city") operates under a strong mayoral form of government, whereby the mayor possesses all of the executive and administrative powers granted to the government under the constitution and laws of the State of Georgia and the city charter. Policy making and legislative authority are vested in the governing council, consisting of the mayor and six (6) council members, all elected on a non-partisan basis. The mayor is chosen by popular vote. City Council members run for a specific post, but they are elected by a citywide vote. The city's elected officials serve four (4) year terms which begin on January 2nd immediately following the date of election into office. Council members elected for three (3) consecutive terms are not eligible for the succeeding term. A mayor elected and qualified for two (2) consecutive terms is not eligible for a succeeding term. Elections are held every two (2) years and are conducted by the Fulton County Board of Elections. The Mayor and City Council appoint a City Administrator to carry out the day to day operations of the city.

ABOUT ALPHARETTA

The city provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation services are provided through relationships with private operators.



Regularly scheduled public meetings of the Alpharetta City Council, boards and commissions are listed below. All meetings and hearings are held in the City Hall Council Chambers (2 Park Plaza, Alpharetta, GA 30009) and are open to the public. City residents and stakeholders are encouraged to attend.

MEETING	DATE/TIME
City Council	1 st Monday of each month (6:30 p.m. business meeting) 3 rd Monday of each month (6:30 p.m. business meeting) 4 th Monday of each month (6:30 p.m. public hearing)
Natural Resources Commission	3 rd Tuesday of each month (7:00 p.m.)
Planning Commission	1 st Thursday of each month (6:30 p.m.)
Recreation Commission	2 nd Thursday of each month (7:00 p.m.)
Board of Zoning Appeals	3 rd Thursday of each month (5:30 p.m.)
Code Enforcement Board	4 th Thursday of each month (3:00 p.m.)
Design Review Board	3 rd Friday of each month (8:30 a.m.)
Historic Preservation Commission	Quarterly meetings (please refer to the website for specific meeting dates/times)
Alpharetta Development Authority	Periodic meetings (please refer to the website for specific meeting dates/times)

All meetings are subject to change. Please confirm the dates/times on the city's website:

<http://www.alpharetta.ga.us>

ABOUT ALPHARETTA

Mission¹¹

To make a positive difference in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.

Vision¹²

Our Community Vision is to advance Alpharetta as a signature City by:

Strategic Priorities

Offering the highest quality of environment for our residents and businesses;

Fostering strong sense of community including safety and security; and

Providing a business climate that attracts the top echelon companies.



Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission.

In summary, our vision for the future guides the city's decision making process. As you read this document, you will notice that direct linkages are identified between the city's vision/strategic priorities and departmental goals & objectives as well as the projects set forth in the Capital Improvement Plan. When funding initiatives (e.g. annual departmental budgets) are brought before the City Council for consideration, discussion is centered on how the initiatives link with the city's vision for the future.

¹¹ The Mission Statement details our City's reason for existence and embodies our philosophies, goals, ambitions, and character.

¹² The Vision Statement represents what we want our City to become and details how the City's future will look if we continue to achieve our Mission.

ABOUT ALPHARETTA



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FINANCIAL ACCOUNTING STRUCTURE

Financial Accounting Structure

The accounting policies of the city shall conform to the generally accepted accounting principles (“GAAP”) as applicable to local governments.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. From an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other.

Each accounting entity is accounted for in a separate “fund”. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The city’s accounting records for governmental funds are maintained on a modified accrual basis with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the city’s proprietary and fiduciary funds are maintained on an accrual basis.

Fund Classification

The city’s accounting system is organized and operated on a “fund” basis and each fund is classified in one of three categories:

CLASSIFICATION	FUND TYPE
Governmental Funds	General Fund
	Special Revenue Funds
	Debt Service Fund
	Capital Project Funds
Proprietary Funds	Enterprise Fund
	Internal Service Funds
Fiduciary Funds	Pension Trust Fund
	Other Post Employment Benefit (OPEB) Trust Fund

FINANCIAL ACCOUNTING STRUCTURE

Governmental Funds

These funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities is referred to as “Fund Balance”. The primary measurement focus is “flow of current financial resources”. In other words, are there more or less resources than can be spent in the near future as a result of transactions of the period? Increases in resources are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses.

Proprietary Funds

These funds are sometimes referred to as “income determination,” “non-expendable”, or “commercial type” funds and are used to account for a government’s on-going organizations and activities which are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government’s business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds. The generally accepted accounting principles are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those events and transactions that diminish the economic position are reported as expenses or losses.

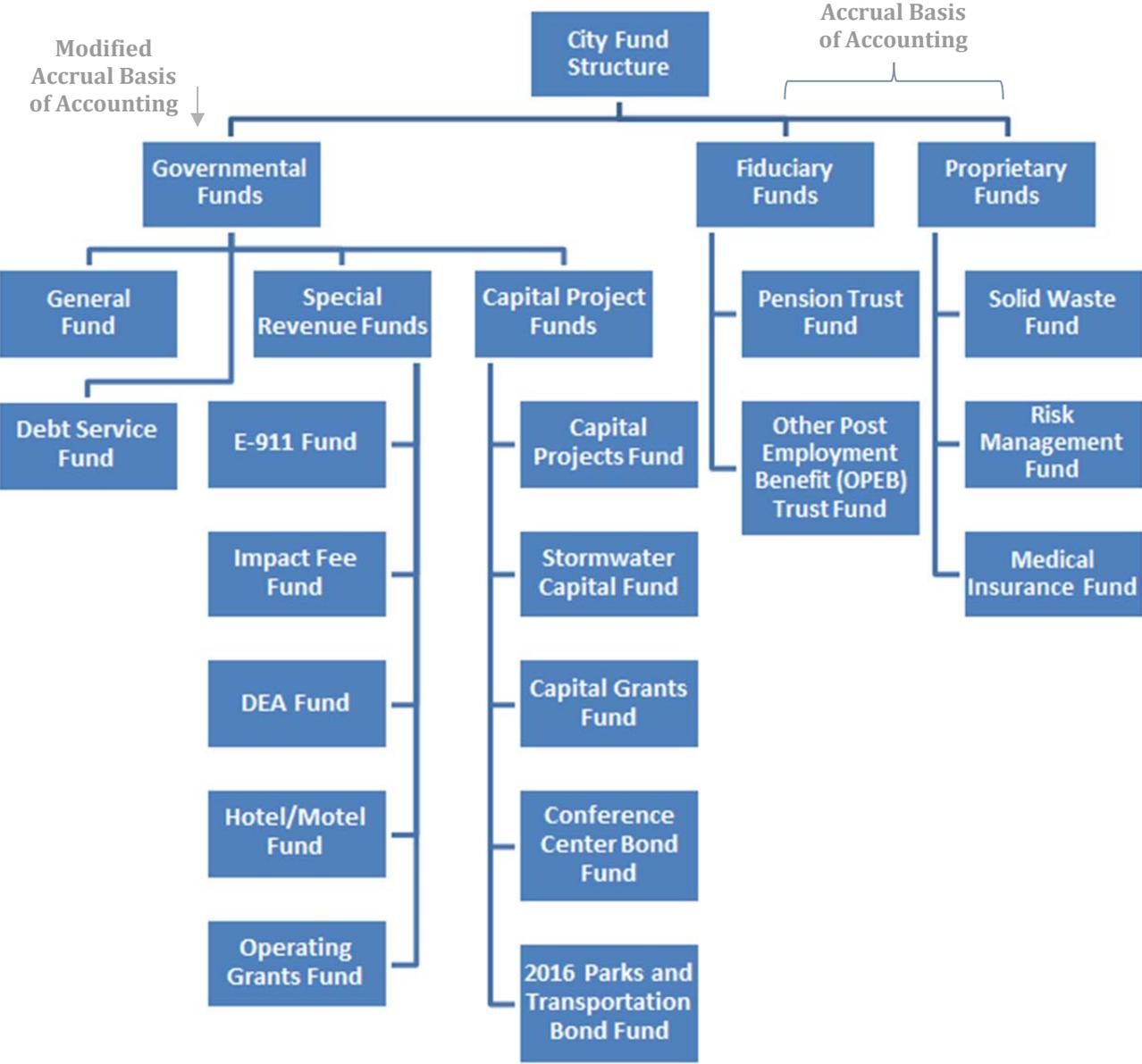
Fiduciary Funds

These funds are used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and for other funds.

FINANCIAL ACCOUNTING STRUCTURE

Fund Structure

The city uses twelve governmental funds, three proprietary funds, and two fiduciary funds as detailed below.



FINANCIAL ACCOUNTING STRUCTURE

Fund Descriptions

The following section provides a narrative on each of the city's 17 funds:

General Fund (Governmental Fund)

The General Fund is the principal operating fund of the city and includes governmental activities such as police, fire, recreation, transportation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation program fees.

The General Fund utilizes the modified accrual basis of budgeting and accounting. Under the modified accrual basis, revenues are recorded when both available and measurable. Expenditures are recognized when the liability is incurred, except for: (1) principal and interest on general long-term debt which are recognized when due; and (2) annual employee leave and claims/judgments for litigation and self-insurance which are recorded in the period due and payable.

The General Fund maintains a fund balance reservation of 21% of operating expenditures (approximately \$12.5 million as of audited fiscal-year-ending September 30, 2015). Additionally, the city maintains a budgetary contingency equal to 1% of operating expenditures aimed at mitigating budget impacts associated with minor revenue variances and unanticipated expenditures. Fund balance in excess of the reserve designation is utilized to assist in funding of the city's capital improvement plan. The FY 2017 budget includes a carryforward of excess fund balance totaling \$6 million for capital investment and other one-time initiatives.

The city understands the importance of programming appropriations in the operating budget for on-going renewal & replacement of capital initiatives. FY 2017 includes appropriations totaling \$4.5 million within the General Fund to cover recurring capital initiatives (e.g. milling & resurfacing of city streets, traffic equipment maintenance, fleet replacement, stormwater repair and maintenance, etc.). By programming the capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated. The capital funding will be transferred from the General Fund into the Capital Project Fund and Stormwater Capital Fund where the projects will be accounted for.

While debt service on voter-approved debt is funded through the Debt Service Fund, debt service on other obligations (i.e. Alpharetta Development Authority revenue bonds that are backed by the City through Intergovernmental Agreement) resides in each applicable Fund based on the identified funding source. As an example, the General Fund includes debt service for the Series 2013 Alpharetta Development Authority revenue bonds which were issued to fund a portion of the costs associated with the new Alpharetta campus of

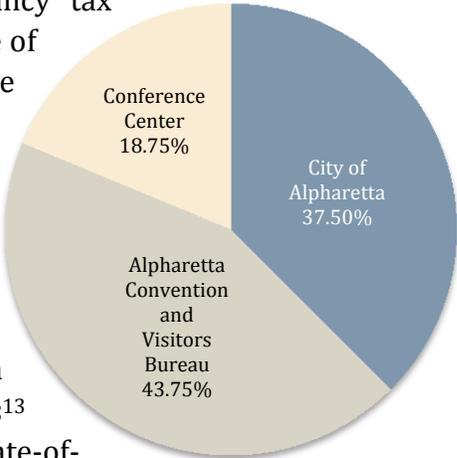
FINANCIAL ACCOUNTING STRUCTURE

Gwinnett Technical College. The Hotel/Motel Fund also includes debt service associated with Alpharetta Development Authority revenue bonds (discussed in the following section).

Special Revenue Funds (Governmental Fund)

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. All special revenue funds utilize the modified accrual basis of budgeting and accounting.

- **E-911 Fund:** This fund accounts for fees received from users, or potential users, of the city’s Emergency 911 System. The fee equals \$1.50 monthly and is paid directly from wired, wireless (including prepaid cards), and voice-over-internet-protocol telecommunication providers, with expenditures occurring to maintain and run the system within the government. The city also provides emergency dispatch services to the City of Milton through an Intergovernmental Agreement. Funding under this agreement is based on remittance of Milton’s E-911 service fees and is accounted for within the E-911 Fund. The Public Safety Department manages the E-911 Program.
- **Impact Fee Fund:** This fund accounts for fees assessed upon development activity. These fees are collected to pay for system improvements (recreation/parks, streets, and public safety) as detailed within the city’s impact fee ordinance. The Community Development Department manages the Impact Fee Program.
- **Drug Enforcement Agency (DEA) Fund:** This fund accounts for revenues received from the enforcement of drug laws and the confiscation of property from drug offenders arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department’s normal operational budget. The Public Safety Department manages the DEA Program.
- **Hotel/Motel Fund:** This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality in downtown areas. Currently, the city levies a hotel/motel occupancy tax of 8% on total rental charges. The chart to the right details the resulting revenue distribution. The Conference Center portion of the hotel/motel occupancy tax remains in the Fund to pay debt service costs associated with the Alpharetta Development Authority’s Series 2016 Revenue Bonds¹³ which were issued in 2016 to fund construction of a state-of-the-art conference center at the Avalon Development.



¹³ The City is obligated via Interlocal Agreement to fund the debt service on this obligation.

FINANCIAL ACCOUNTING STRUCTURE

- **Operating Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for operational grants only. Capital grant proceeds are recorded within the Capital Grants Fund. All operating grant funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us.

Debt Service Fund (Governmental Fund)

This fund accumulates financial resources for the repayment of the city's voter-approved debt obligations including.

- **General Obligation Bonds, Series 2012;**
- **General Obligation Refunding Bonds, Series 2014** (advanced refunded the callable portion of the Series 2006 GO Bonds);
- **General Obligation Bonds, Series 2016¹⁴;** and
- **Development Authority Revenue Refunding Bonds, Series 2009***(city is obligated via an Intergovernmental Agreement to fund 16.5% of the principal and interest associated with this obligation.)*

The Debt Service Fund utilizes the modified accrual basis of budgeting and accounting.

Capital Project Funds (Governmental Fund)

These funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. The city has five (5) capital project funds: Capital Project Fund (general capital projects); Stormwater Capital Fund (stormwater/drainage projects); Capital Grant Fund (account for capital grant proceeds); Conference Center Bond Fund (account for proceeds from the Series 2016 Development Authority Revenue Bonds – Conference Center construction); and the 2016 Parks and Transportation Bond Fund (account for proceeds from GO Bonds, Series 2016, which were issued in July 2016). All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects. As such, only new appropriations are reflected in the annual budget document. Existing appropriations are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

¹⁴ Represents the Series 2016 Alpharetta Parks and Transportation Bonds approved by voters in May 2016. These bonds were issued in July 2016.

FINANCIAL ACCOUNTING STRUCTURE

- **Capital Project Fund:** This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund:** This fund accounts for stormwater/drainage maintenance, repair, and/or improvement projects with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund:** This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grant Fund.
- **Conference Center Bond Fund:** This fund accounts for the proceeds and associated expenditures resulting from the issuance of the Alpharetta Development Authority Revenue Bonds, series 2016. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.
- **2016 Parks and Transportation Bond Fund:** This fund will account for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. Fund appropriations will be perpetual with only new appropriations recognized in the annual budget.

Proprietary Funds

The city maintains two different proprietary fund types. Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. Proprietary Funds utilize the accrual basis of budgeting and accounting.

- **Solid Waste Fund (Enterprise Fund):** This fund accounts for fees received from users of the city's solid waste program (i.e. garbage and trash collection). Services are provided on a user charge basis and managed through a contract with a private operator. The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions.

FINANCIAL ACCOUNTING STRUCTURE

- **Risk Management Fund (Internal Service Fund):** This fund is used to account for expenses related to providing and administering the general liability, automotive liability, workers' compensation and property insurance coverage for the city.
- **Medical Insurance Fund (Internal Service Fund):** This fund accounts for activity under the City's Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g. employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds.

Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City is able to reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

Fiduciary Funds

These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds utilize the accrual basis of accounting and are not appropriated in the annual budget but are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us.

- **Pension Trust Fund:** This fund accounts for assets of the city's defined benefit pension plan. The assets in this fund cannot be used to support government programs or activities.
- **Other Post Employment Benefit (OPEB) Trust Fund:** Other Post-Employment Benefits are benefits that an employee receives upon retirement. For the city, eligible retirees are offered the same health and prescription drug coverage as active employees. However, unlike active employees, retirees pay 100% of the blended premium afforded to the city. The city's only exposure is the accounting treatment of the implicit rate subsidy (the additional cost of including retired employees in the same healthcare plan used by current employees). The city has fully funded its OPEB liability as of fiscal year end June 30, 2015. The FY 2016 and 2017 Budgets contain sufficient funding to cover the annual required contributions of the OPEB liability. This fund is used to account for the OPEB assets.

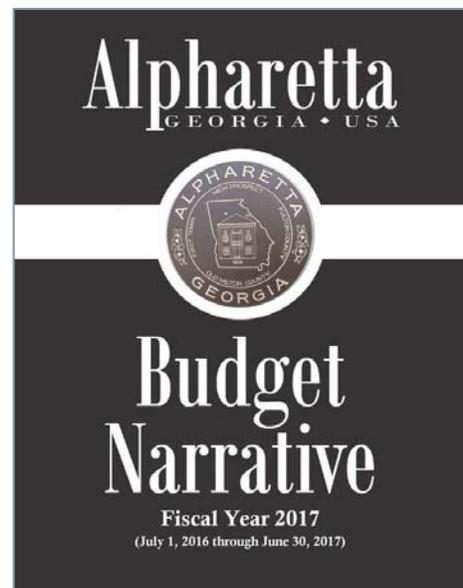
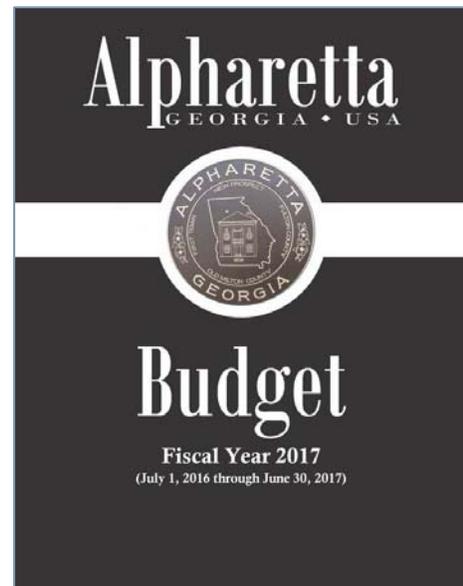
Financial Reporting

The Finance Department provides detailed financial reporting to meet the information needs of the government, authorities, regulatory agencies, and citizens/ stakeholders. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

Operating and Capital Budget Documents¹⁵ (June-August)

The city annually prepares and publishes two (2) related budget documents.

- The *Operating and Capital Budget (line-item budget detail)* is presented to the City Council as part of the budget adoption process. This document includes all specific line-item appropriations that compose the budget and aids in the financial administration of the city.
- The *Operating and Capital Budget (budget narrative)* is prepared as a companion to the line-item budget and provides our elected officials, citizenry, and stakeholders with a complete, clear, and understandable budget narrative that facilitates the transparency of our budgeting and financial processes.

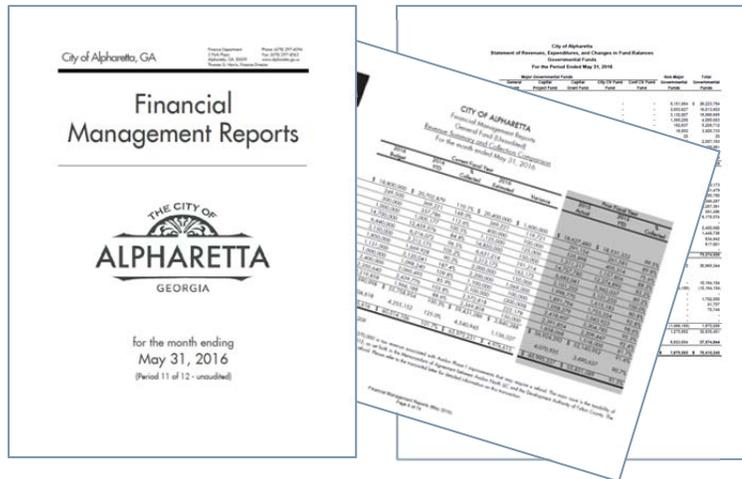


¹⁵ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL REPORTING

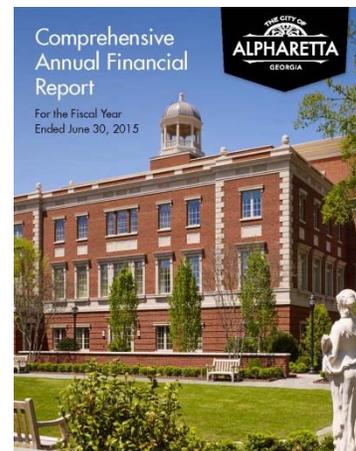
Financial Reporting to the City Council¹⁶ (monthly)

On a monthly basis, the Finance Department prepares and presents detailed revenue and expenditure statements for all city operating funds (including prior year comparisons for the General Fund). In addition, this report shall include: (1) a detailed capital project report including prior-year activity; (2) all checks issued in dollar amounts over \$5,000; (3) all purchase orders with an estimated cost of over \$5,000 but less than \$50,000; (4) status of current year bid's/RFP's.



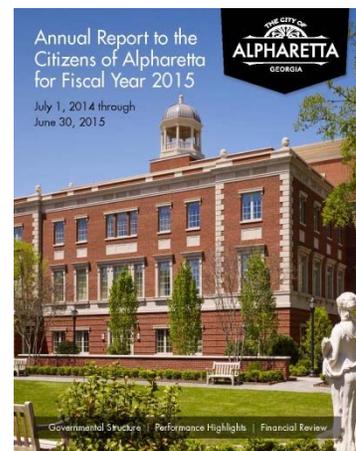
Comprehensive Annual Financial Report¹⁷ (November-December)

In conjunction with the annual independent audit, the city prepares and publishes a Comprehensive Annual Financial Report (CAFR) that effectively communicates the complete financial affairs of the city to all interested readers.



Annual Citizens Report¹⁸ (November-December)

In order to provide citizens with financial information that is easily disseminated, the Finance Department prepares and publishes an annual report to the citizen's. This report is in addition to the CAFR and provides our citizens, businesses and stakeholders with descriptive information about our organizational structure, city departments, service delivery, and financial condition. The focus is on providing information that is readily accessible and easily understandable to the general public and other interested parties.



¹⁶ Available for download from the City's website: www.alpharetta.ga.us.

¹⁷ Available for download from the City's website: www.alpharetta.ga.us.

¹⁸ Available for download from the City's website: www.alpharetta.ga.us.

Budget Process

The annual budget serves as the foundation for the city's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (i.e. revenues = expenditures) no later than the close of the fiscal year. The city's fiscal year runs from July 1st through June 30th, with the official fiscal year taken from the year ending date. For example, the FY 2017 Budget Narrative is prepared for the fiscal year commencing July 1, 2016 and ending June 30, 2017.

Annual Budget Process

Responsibility for funding recommendations contained within the annual budget rests with the Budget Review Committee ("BRC"), comprised of the Mayor, City Administrator, and Finance Director. The BRC maintains the primary responsibility of ensuring that funding requests are in alignment with the city's strategic priorities (set by Mayor and City Council) and by extension, the strategic vision for the future. Additionally, the BRC performs a detailed review of revenues and expenditures that culminates in the Mayor's recommended budget which is presented annually to the City Council for discussion and adoption during April-June.

Budget Methodology

The city's budget is created under a hybrid performance-based budgeting system. This type of budgeting system blends the traditional historical financial trend model with the performance based model of identifying a particular level of performance for each type of service/program and the resources necessary to operate it, as well as describes the structure of the departments and the programs into which they are divided.

Beginning with each department's mission statement, which sets the direction for the department's activities, goals and objectives are developed that support the department's mission and, by extension, the city's strategic priorities. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in departmental efficiency/effectiveness improvements which are then reflected in the appropriations process.

Departments, in partnership with the Finance Department, then develop a projected budget based on the previous year's budget/actual expenditure trend and amend for any new initiatives or discontinued/non-recurring initiatives.

The departmental budget is separated into the following components:

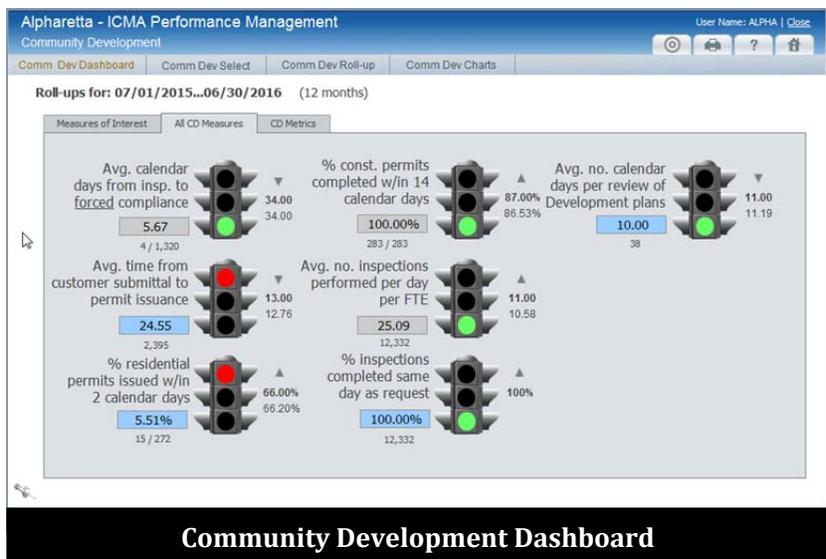
- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city's overall mission.

BUDGET PROCESS

- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART. Direct linkages are identified between the city’s strategic priorities and departmental goals & objectives.
- *Program/Expenditure Summary* – the budget for the department presented on both a department-wide and individual program basis and summarized by expenditure category:
 - Personal Services: salaries, overtime, and other compensation related expenditures.
 - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
 - Capital: departmental machinery & equipment expenses.
- *New Initiatives* – new services and/or capital investment.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

Performance Measurement

The city views its performance measurement system as a priority and is continuing to develop and refine performance data and benchmarks. The city’s performance measurement team is implementing a proprietary software application to assist in the tracking, analysis and reporting of performance measurement data and the comparison of core measures from identified benchmark cities (e.g. cities with similar characteristics). As you review the departmental sections of this document, you will notice refined measures for our Public Safety and Information Technology Departments that follow the city’s updated model.



BUDGET PROCESS

Council Retreat (January-February)

The budget preparation process commences annually in January/February with the City Council Retreat, including City Administration and key department personnel. The Retreat provides the dedicated time necessary for the City Council and executive staff to discuss the strategic issues facing the city and the associated effects on the upcoming budget. Discussion topics include any and all strengths, weaknesses, opportunities, threats, etc., facing the city and typically are categorized as follows: millage rates and property taxation; revenue generation/diversification; capital renewal/replacement and improvement; base-level service and operations; personnel compensation; service and operation improvements; bond issues in connection with capital improvement initiatives; etc. The Retreat provides the strategic framework and guiding priorities for the upcoming budget process.

Budget Preparation and Analysis (February-April)

In February, the Finance Department distributes a budget calendar and target budgets to departments for the coming year which is based on revenue forecasts and projections of current year expenditures, as well as the two prior year's actual expenditures. Included in the target budget are: line-items for salaries and benefits (e.g. pension, health insurance, etc.); the department's current year's goals and objectives; and Capital Improvement Program worksheets (i.e. current year updates to the city's capital improvement plan).

Budget information is collected in three phases. The first two phases are collected simultaneously. Phase one requests are related to employee expenses. During this phase, finance staff forecasts the personnel services funding requirements (e.g. salary and benefits) for the upcoming budget. Departments are requested to submit a forecast of personnel-driven operational expenses such as uniforms, professional development, travel, communications, etc.

Fiscal Year 2017 Update

Operating expenditures of the General Fund are up 3.8% over FY 2016. This figure includes the incremental budgetary impact for the initiatives approved during the FY 2016 Mid-Year Budget (new positions including a Building Inspector and two part-time Parking Enforcement Officers; Alpharetta Bike Share Program startup/operating costs; Court facility use agreement with the City of Milton; reservation of expanded portion of the city's share of Hotel/Motel taxes towards a debt service reserve on the Conference Center Bonds), the full impact of the capital leases for replacement of Fire Engines #4 and #6 (all fire apparatus are now under a capital leasing program and built into the city's operating budget), and the operating initiatives proposed for fiscal year 2017 (contracted marketing/public relations services within City Administration as well as funding for the lease replacement of the city's cardiac monitors). After adjusting for these new incremental budgetary impacts, the base operational budget growth totals 3.1%.

BUDGET PROCESS

The second phase includes budget requests that relate to departmental operations. During phase two, city departments are directed to review their operations and provide a forecast of appropriations required to maintain current service levels.

Phase three, the final phase of data collection, includes funding requests for improvements to current service levels as well as new programs or services and capital improvement projects.

As departments formulate their expenditure requests, the Finance Department is preparing the corresponding revenue analysis and forecast. Revenue sources across all funds are analyzed using the expert judgment of department directors and staff, trend analysis, and economic forecasts to compile revenue estimates that are both accurate and conservative. The city maintains a conservative revenue forecasting philosophy aimed at mitigating the over-appropriation of expenditures based on inflated revenue estimates. Additionally, the city's aggressive pay-as-you-go capital program is supported by the conservative revenue philosophy through a level supply of excess fund balance (i.e. fund balance in excess of the city's 21% fund balance reserve) available for one-time capital investment.

Fiscal Year 2017 Update

New service level requests were primarily limited to those involving contracted marketing/public relations services within City Administration, funding for the lease replacement of the city's cardiac monitors, and the addition of 4 full-time Communication Officers for our E-911 Center (one additional operator per shift).

Fiscal Year 2017 Update

Revenue collections are forecasted to grow by 4.6% due primarily to increases in property tax collections (millage rate to remain flat), local option sales taxes, building permit fees, etc.

Budget requests are completed by every department and submitted to the Finance Department where the data is assembled into a central repository reporting system.

Both expenditure requests and revenue projections are calculated and formatted for presentation to the Mayor and City Administrator for initial review. During these meetings, discussion is focused on appropriations necessary to maintain current service levels. Appropriation growth in excess of a reasonable CPI figure will be thoroughly analyzed to determine the primary growth factors (e.g. fuel, utilities, and other items subject to volatile price fluctuations) and brainstorm ways to mitigate the increased costs. Additionally, new programs, services, improvements to current services, and capital improvement projects are discussed in terms of how the initiatives link with departmental goals and objectives and by extension, the city's strategic priorities and vision for the future.

Upon completion of the departmental meetings, the BRC reviews base budgets within the context of the conservative revenue forecast and makes the necessary adjustments to balance the budget. Funding for new programs, services, or improvements to current services is prioritized based on a needs assessment and balanced against the goal of reducing the tax burden on our citizenry and stakeholders (e.g. millage rates). Funding for capital improvement projects is contained both within the general operational budget

BUDGET PROCESS

(recurring capital which is transferred from the General Fund into the Capital Projects Fund or Stormwater Capital Fund) as well as the companion capital project budget (one-time funding from excess fund balance). The consolidated balanced budget (i.e. operations and capital) is then prepared for presentation to the City Council.

City Council Budget Workshops (May-June)

City Council budget workshops are held in May-June. The workshops typically commence with distribution of the Mayor's proposed budget which includes the following:

- Transmittal letter that summarizes the budget including current service levels, new initiatives, strengths/weaknesses/opportunities/threats facing the organization, and how the budget addresses those issues identified during the City Council Retreat;
- Departmental performance measurement listing; and
- Departmental budget detail including a multi-year expenditure summary (current year and two prior years); project summary listing; and budget detail comparison that provides specific line-item allocations for the current and proposed budget years.

The Finance Director conducts public presentations, as needed, to summarize the budget and discuss the underlying economic growth trends. Discussion will focus on the strategic issues facing the organization for the upcoming budget year and the next several years and how this budget positions the city to respond in a prudent and proactive manner (e.g. periods of slowing economic growth, etc.). The City Council takes a lead role in analyzing the budget within the context of the city's strategic vision for the future.

Budget Adoption (June)

The budget and millage rate(s) are adopted via Ordinance through a public hearing process as provided under State law.

BUDGET PROCESS

Budget Calendar



City of Alpharetta Fiscal Year 2017 Budget Calendar

January 11-15	Budget kickoff meetings Budget target data distributed to departments <ul style="list-style-type: none">- Phase I (personnel services)- Phase II (maintenance and operations)- Phase III (capital requests and budget initiatives)- Performance Measurement ("PM") template<ul style="list-style-type: none">• FY 2015 actual vs. target (results)• FY 2016 year-to-date actual• FY 2016 target• FY 2017 target- Departmental organizational charts- Departmental goals and objectives
February 3	Due to Finance: <ul style="list-style-type: none">- Phase II and III Budget data- Updated PM data- Updated organizational charts- Updated goals and objectives
February 7-9	City Council Retreat
March-April	Mayor, City Administrator and Finance Director Budget overview meetings
April 25	City Council Meeting <ul style="list-style-type: none">- Distribute Mayor's Recommended FY 2017 Operating and Capital Budget (line-item detail)- Finance Department presentation<ul style="list-style-type: none">• FY 2017 Budget overview (operating)
May 2/16/23	City Council Meetings <ul style="list-style-type: none">- Finance Department presentation<ul style="list-style-type: none">• FY 2017 Budget overview (capital)
June 6	Public Hearing #1 City Council Meeting <ul style="list-style-type: none">1st reading of Budget Ordinance1st reading of Millage Rate OrdinanceE-911 Resolution
June 20	Public Hearing #2 City Council Meeting <ul style="list-style-type: none">2nd reading of Budget Ordinance2nd reading of Millage Rate Ordinance

BUDGET PROCESS

Budget Basis and Structure

The city's budget is developed on a modified accrual basis. State law requires that the city's budget be balanced – revenues equal expenditures.

Under the modified accrual basis, revenues are recorded when both available and measurable. Certain fines and forfeitures, however, are recorded when received, as they are not susceptible to accrual. Expenditures are recognized when the liability is incurred, except for: (1) principal and interest on general long-term debt which are recognized when due; and (2) annual employee leave and claims/judgments for litigation and self-insurance which are recorded in the period due and payable.

The legal level-of-control resides at the department level within a given fund. As such, reallocation of appropriations between line-items is acceptable within a given department with the following exceptions:

- Salary and benefit savings due to vacancies are restricted from reallocation to cover operating expenditures except in the case of funding temporary labor assistance; and
- Capital appropriations are restricted to the specific purpose set forth in the budget and cannot be reallocated except through approval by City Administration and/or the City Council.

Budget amendments that cross departments must be approved in advance by the City Council. As such, these amendments are typically brought for consideration by City Council during the mid-year budget review process.





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Citywide Budget Summaries

Overview

The *Citywide Budget Summaries* section is intended to provide readers with an overall understanding of the city's fiscal year 2017 budget. The following schedules provide readers with revenue and expenditure summaries from several different perspectives including:

- **Citywide Budget Summary by Fund**

This section provides a summary/narrative of FY 2017 budget data by fund type (e.g. General Fund, Special Revenue Funds, etc.). Please refer to the *Financial Accounting Structure* section of this document for detailed information about the city's financial structure and fund types.

- **Citywide Budget Summary by Revenue Source**

This section provides a summary/narrative of FY 2017 budget data by revenue source (i.e. Property Taxes, Other Taxes, Charges for Services, etc.). Please refer to the specific Fund Summaries section (e.g. General Fund Summary, Special Revenue Fund Summaries, etc.) of this document for more detailed information about the city's various revenue sources.

- **Citywide Budget Summary by Department Expenditures**

This section provides a summary/narrative of FY 2017 budget data by department expenditures (e.g. City Administration, Public Safety, etc.). Please refer to the *Departmental Summaries* tab of this document for more detailed information about each department's expenditures.

- **Citywide Budget Summary by Expenditure Category**

This section provides a summary/narrative of FY 2017 budget data by expenditure category (e.g. Personnel Services, Maintenance & Operations, etc.).

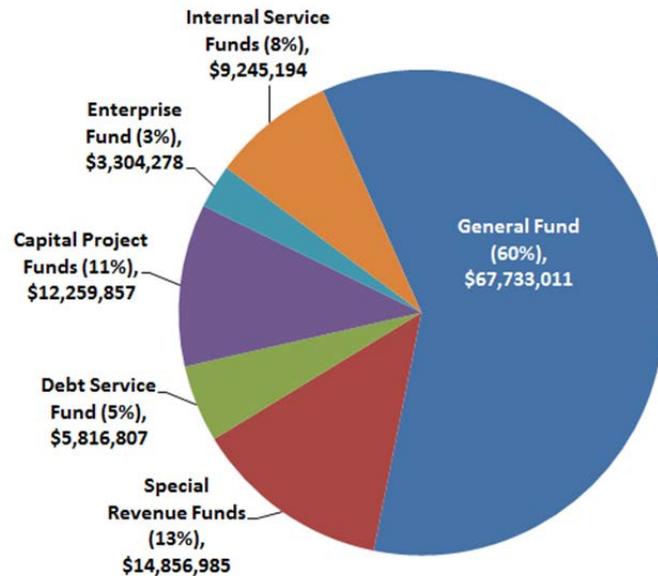
- **Citywide Statement of Revenues, Expenditures, and changes in Fund Balance**

This schedule provides citywide (all funds) revenue and expenditure data for fiscal years 2013-2017 including changes in fund balance.

CITYWIDE BUDGET SUMMARIES

Summary by Fund Type

FY 2017 Citywide Budget
totals \$113.2 Million



The Fiscal Year 2017 budget for all funds totals \$113.2 million. The city budget includes appropriations for the following fund types:

General Fund: The city's General Fund is its largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation program fees.

Special Revenue Funds: Special Revenue Funds are established to account for revenues that are restricted by statute, ordinance, or resolution for a specific purpose. The city currently utilizes the following special revenue funds: E-911 Fund; Impact Fee Fund; Drug Enforcement Agency Fund; Hotel/Motel Fund; and the Operating Grants Fund.

Debt Service Fund: The Debt Service Fund is utilized to account for debt service requirements of the city's general government debt obligations.

Capital Project Funds: Capital Project Funds are used for various citywide capital projects. Projected funding for FY 2017 is from fund balance and transfers from other funds. Unspent appropriations from fiscal year 2016 will be re-appropriated to continue previously approved projects.

Enterprise Fund: The Enterprise Fund is a self-supporting entity that derives its revenue primarily from charges levied on the users of its services, much like private enterprises. The city utilizes an enterprise fund to account for operations of its solid waste system.

Internal Service Fund: Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions. The city utilizes a Risk Management Fund (administering general liability, automotive liability, workers' compensation and property insurance coverage) and Medical Insurance Fund (account for activity under the Minimum Premium Plan in accordance with GAAP).

CITYWIDE BUDGET SUMMARIES

Summary by Fund

	Revenues	Expenditures	Balanced Budget
General Fund	\$ 67,733,011	\$ 67,733,011	√
Special Revenue Funds:			
E-911 Fund	\$ 3,670,259	\$ 3,670,259	√
Impact Fee Fund	3,068,150	3,068,150	√
Drug Enforcement Agency Fund	2,098,576	2,098,576	√
Hotel/Motel Fund	6,000,000	6,000,000	√
Operating Grants Fund	20,000	20,000	√
	\$ 14,856,985	\$ 14,856,985	√
Debt Service Fund	\$ 5,816,807	\$ 5,816,807	√
Capital Project Funds:			
Capital Projects Fund	\$ 10,584,857	\$ 10,584,857	√
Stormwater Capital Fund	1,675,000	1,675,000	√
	\$ 12,259,857	\$ 12,259,857	√
Enterprise Fund:			
Solid Waste Fund	\$ 3,304,278	\$ 3,304,278	√
Internal Service Funds:			
Risk Management Fund	\$ 1,312,200	\$ 1,312,200	√
Medical Insurance Fund	7,932,994	7,932,994	√
	\$ 9,245,194	\$ 9,245,194	√
Total	\$ 113,216,132	\$ 113,216,132	√

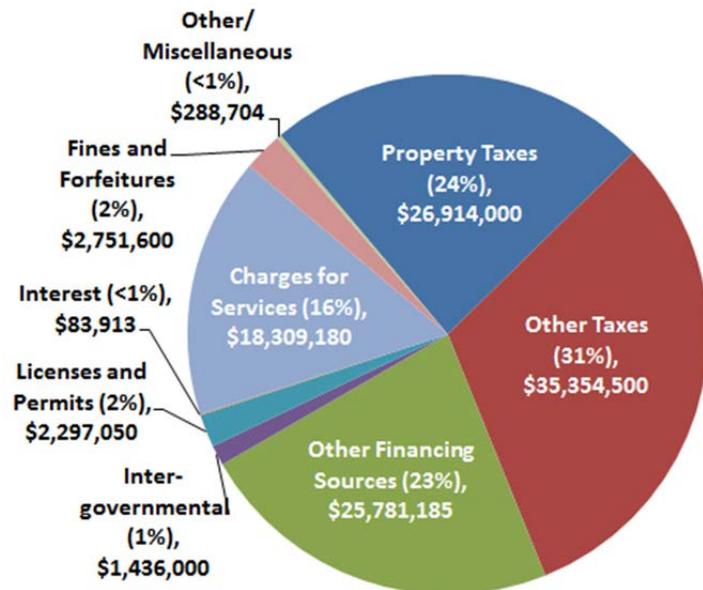


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CITYWIDE BUDGET SUMMARIES

Summary by Revenue Source

FY 2017 Citywide Budget
totals \$113.2 Million



The chart above segments the FY 2017 budget by revenue source and includes the following:

Property Taxes: Ad Valorem tax on real/personal property owned within the city. The adopted millage rate for FY 2017 totals 5.750 mills and is composed of the following: Operating Millage Rate of 4.62 mills (used to fund general city operations and the recurring capital program); and a Debt Service Millage Rate of 1.13 mills (used to fund debt service on voter approved general obligation bonds).

Other Taxes: Includes local option sales taxes (i.e. LOST), franchise fees (fees charged to utility companies operating within the city that allow for the use of public right-of-ways), hotel/motel taxes, business and occupational taxes, etc.

Licenses and Permits: Includes building permit fees, occupancy permit fees, alcohol

beverage permit fees, development permits and related fees, etc.

Intergovernmental: Includes federal, state, and local grant funding as well as revenue sharing associated with intergovernmental agreements.

Charges for Services: Includes recreation user fees, planning and development fees, fire plan review fees, special event fees, solid waste fees, employer/employee premium fees; etc.

Fines and Forfeitures: Includes municipal court fines, red light camera fines, etc.

Interest: Includes investment earnings on city funds.

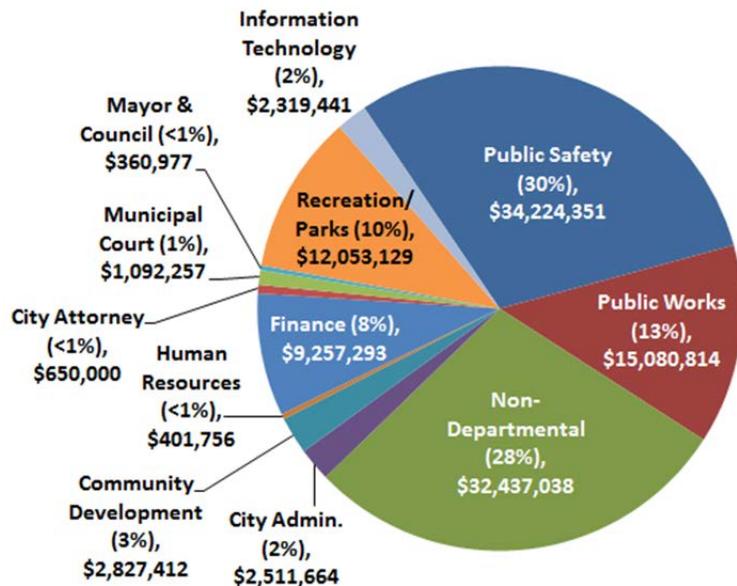
Other/Miscellaneous: Includes the sale of surplus assets, donations, and other miscellaneous revenues.

Other Financing Sources: Includes inter-fund transfers and budgeted fund balance.

CITYWIDE BUDGET SUMMARIES

Summary by Department Expenditures

FY 2017 Citywide Budget
totals \$113.2 Million



The chart above segments the FY 2017 budget by department/functional unit and includes the following:

Mayor and City Council

City Administration

Community Development

Public Works

Finance

Human Resources

Information Technology

Legal Services

Municipal Court

Public Safety

Recreation and Parks

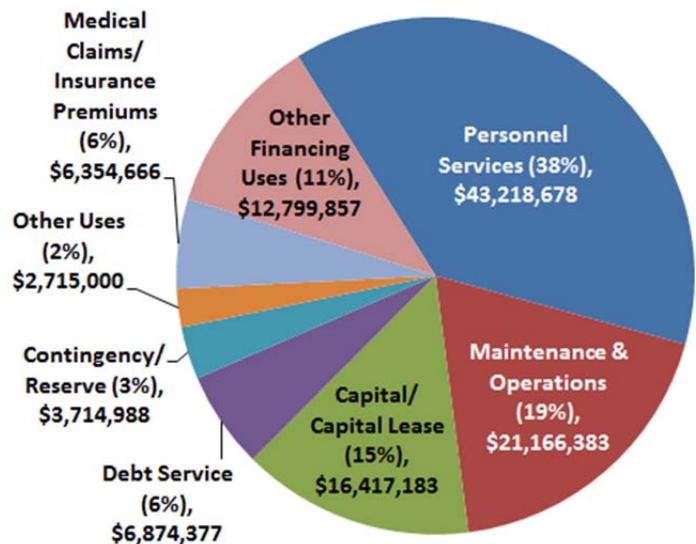
Non-Departmental (interfund transfers, contingency/reserves, Hotel/Motel Fund distributions, debt service, Medical Insurance Fund activity, etc.)

Please refer to the *Departmental Information* tab of this document for specific information on each department including mission, goals and objectives, financial summary, and performance measures.

CITYWIDE BUDGET SUMMARIES

Summary by Expenditure Category

FY 2017 Citywide Budget
totals \$113.2 Million



The chart above segments the FY 2017 budget by expenditure category and includes the following:

Personnel Services: Includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city whether on a full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contribution for health insurance, pension, social security, workers compensation, other post-employment benefits, etc.

Maintenance and Operations: Includes expenses for goods and services associated with city's provision of services. Examples include: professional fees, repair & maintenance, utilities, travel and training, etc.

Capital: Includes expenses for the acquisition of capital assets (e.g. building improvements, machinery and equipment, vehicle replacement/acquisition, etc.).

Debt Service: Includes expenses related to the repayment of the city's voter approved

debt obligations (e.g. principal and interest payments, debt service fees, etc.).

Medical Claims/Insurance Premiums: Includes medical insurance premiums (employer/employee) and associated expenditures (administration, claims, and reserves) under the city's Minimum Premium Plan. There is a grossing-up effect with the Medical Insurance Fund as the employer premium expenses are also reflected in the Operating Funds (e.g. General Fund, E911 Fund, etc.).

Other Uses: Includes Hotel/Motel Tax disbursements to the Alpharetta Convention & Visitors Bureau as well as expenses related to donations/contributions.

Contingency/Reserves: Includes General Fund contingency appropriations and reserve appropriations across multiple funds (Impact Fee Fund, Capital Projects Fund, Medical Insurance fund, etc.).

Other Financing Uses: Includes interfund transfers for items such as grant matches, capital improvements, etc.

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Department)

	Special Revenue Funds						
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Operating Grant Fund	Debt Service Fund
REVENUES:							
Property Taxes	\$21,409,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,505,000
Local Option Sales Taxes	15,100,000	-	-	-	-	-	-
Other Taxes	14,254,500	-	-	-	6,000,000	-	-
Licenses and Permits	2,297,050	-	-	-	-	-	-
Intergovernmental Revenue	511,000	925,000	-	-	-	-	-
Charges for Services	3,108,900	2,740,000	605,000	-	-	-	-
Fines and Forfeitures	2,404,000	-	-	347,600	-	-	-
Interest Earnings	60,000	5,259	3,000	976	-	-	9,000
Other/Miscellaneous	288,704	-	-	-	-	-	-
<i>subtotal</i>	\$59,433,154	\$ 3,670,259	\$ 608,000	\$ 348,576	\$ 6,000,000	\$ -	\$ 5,514,000
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Interfund Transfer from Hotel/Motel Fund	2,250,000	-	-	-	-	-	-
Budgeted Fund Balance	6,049,857	-	2,460,150	1,750,000	-	-	302,807
<i>subtotal</i>	\$ 8,299,857	\$ -	\$ 2,460,150	\$ 1,750,000	\$ -	\$ 20,000	\$ 302,807
Total Revenues	\$67,733,011	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 6,000,000	\$ 20,000	\$ 5,816,807
EXPENDITURES:							
Mayor and City Council	\$ 360,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Administration	2,011,664	-	-	-	-	-	-
Legal Services	650,000	-	-	-	-	-	-
Community Development	2,727,412	-	-	-	-	-	-
Public Works	7,887,543	-	1,150,000	-	-	-	-
Finance	3,199,142	-	-	-	-	-	-
Public Safety	26,494,393	3,670,259	300,000	2,098,576	-	-	-
Human Resources	401,756	-	-	-	-	-	-
Municipal Court	1,092,257	-	-	-	-	-	-
Recreation and Parks	8,731,629	-	1,300,000	-	-	-	-
Information Technology	1,599,441	-	-	-	-	-	-
Non-Departmental	-	-	18,150	-	-	-	5,000
Insurance Premiums (Risk Fund)	640,000	-	-	-	-	-	-
Medical Claims	-	-	-	-	-	-	-
Contingency	605,000	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	300,000	-	-	20,000	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	2,625,000	-	-
Debt Service (Principal and Interest)	286,940	-	-	-	775,630	-	5,811,807
Debt Service Reserve	450,000	-	-	-	349,370	-	-
Other	45,000	-	-	-	-	-	-
<i>subtotal</i>	\$57,183,154	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 3,750,000	\$ 20,000	\$ 5,816,807
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -
Interfund Transfer to Grant/Capital Project Fun	10,549,857	-	-	-	-	-	-
<i>subtotal</i>	\$10,549,857	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -
Total Expenditures	\$67,733,011	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 6,000,000	\$ 20,000	\$ 5,816,807

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds		Enterprise Fund	Internal Service Funds		TOTAL
	Capital Projects Fund	Stormwater Capital Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,914,000
Local Option Sales Taxes	-	-	-	-	-	15,100,000
Other Taxes	-	-	-	-	-	20,254,500
Licenses and Permits	-	-	-	-	-	2,297,050
Intergovernmental Revenue	-	-	-	-	-	1,436,000
Charges for Services	-	-	3,300,800	1,310,000	7,244,480	18,309,180
Fines and Forfeitures	-	-	-	-	-	2,751,600
Interest Earnings	-	-	3,478	2,200	-	83,913
Other/Miscellaneous	-	-	-	-	-	288,704
<i>subtotal</i>	\$ -	\$ -	\$ 3,304,278	\$ 1,312,200	\$ 7,244,480	\$ 87,434,947
Other Financing Sources						
Interfund Transfer from General Fund	\$ 8,854,857	\$ 1,675,000	\$ -	\$ -	\$ -	\$ 10,549,857
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	2,250,000
Budgeted Fund Balance	1,730,000	-	-	-	688,514	12,981,328
<i>subtotal</i>	\$ 10,584,857	\$ 1,675,000	\$ -	\$ -	\$ 688,514	\$ 25,781,185
Total Revenues	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 113,216,132
EXPENDITURES:						
Mayor and City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,977
City Administration	500,000	-	-	-	-	2,511,664
Legal Services	-	-	-	-	-	650,000
Community Development	100,000	-	-	-	-	2,827,412
Public Works	4,493,271	1,550,000	-	-	-	15,080,814
Finance	-	-	3,304,278	1,312,200	1,441,673	9,257,293
Public Safety	1,661,123	-	-	-	-	34,224,351
Human Resources	-	-	-	-	-	401,756
Municipal Court	-	-	-	-	-	1,092,257
Recreation and Parks	1,896,500	125,000	-	-	-	12,053,129
Information Technology	720,000	-	-	-	-	2,319,441
Non-Departmental	-	-	-	-	-	23,150
Insurance Premiums (Risk Fund)	-	-	-	-	-	640,000
Medical Claims	-	-	-	-	5,714,666	5,714,666
Contingency	-	-	-	-	-	605,000
Non-Allocated (Reserve)	1,213,963	-	-	-	776,655	2,310,618
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	2,625,000
Debt Service (Principal and Interest)	-	-	-	-	-	6,874,377
Debt Service Reserve	-	-	-	-	-	799,370
Other	-	-	-	-	-	45,000
<i>subtotal</i>	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 100,416,275
Other Financing Uses						
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Interfund Transfer to Grant/Capital Project Fund	-	-	-	-	-	10,549,857
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,799,857
Total Expenditures	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 113,216,132

CITYWIDE BUDGET SUMMARIES

Consolidated Summary (Revenues by Source/Expenditures by Category)

	Special Revenue Funds						
	General Fund	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Operating Grant Fund	Debt Service Fund
REVENUES:							
Property Taxes	\$ 21,409,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,505,000
Local Option Sales Taxes	15,100,000	-	-	-	-	-	-
Other Taxes	14,254,500	-	-	-	6,000,000	-	-
Licenses and Permits	2,297,050	-	-	-	-	-	-
Intergovernmental Revenue	511,000	925,000	-	-	-	-	-
Charges for Services	3,108,900	2,740,000	605,000	-	-	-	-
Fines and Forfeitures	2,404,000	-	-	347,600	-	-	-
Interest Earnings	60,000	5,259	3,000	976	-	-	9,000
Other/Miscellaneous	288,704	-	-	-	-	-	-
<i>subtotal</i>	\$ 59,433,154	\$ 3,670,259	\$ 608,000	\$ 348,576	\$ 6,000,000	\$ -	\$ 5,514,000
Other Financing Sources							
Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Interfund Transfer from Hotel/Motel Fund	2,250,000	-	-	-	-	-	-
Budgeted Fund Balance	6,049,857	-	2,460,150	1,750,000	-	-	302,807
<i>subtotal</i>	\$ 8,299,857	\$ -	\$ 2,460,150	\$ 1,750,000	\$ -	\$ 20,000	\$ 302,807
Total Revenues	\$ 67,733,011	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 6,000,000	\$ 20,000	\$ 5,816,807
EXPENDITURES:							
Personnel Services	\$ 40,392,264	\$ 2,503,117	\$ -	\$ 259,630	\$ -	\$ -	\$ -
Maintenance and Operations	13,994,607	1,114,142	18,150	40,000	-	-	5,000
Capital/Capital Lease	769,343	53,000	2,750,000	1,798,946	-	-	-
Other							
Insurance Premiums (Risk Fund)	640,000	-	-	-	-	-	-
Medical Claims	-	-	-	-	-	-	-
Contingency	605,000	-	-	-	-	-	-
Non-Allocated (Reserve)	-	-	300,000	-	-	20,000	-
Alpharetta Convention and Visitors Bureau	-	-	-	-	2,625,000	-	-
Debt Service (Principal and Interest)	286,940	-	-	-	775,630	-	5,811,807
Debt Service Reserve	450,000	-	-	-	349,370	-	-
Donations/Contributions	45,000	-	-	-	-	-	-
<i>subtotal</i>	\$ 57,183,154	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 3,750,000	\$ 20,000	\$ 5,816,807
Other Financing Uses							
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -
Interfund Transfer to Grant/Capital Project Fun	10,549,857	-	-	-	-	-	-
<i>subtotal</i>	\$ 10,549,857	\$ -	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -
Total Expenditures	\$ 67,733,011	\$ 3,670,259	\$ 3,068,150	\$ 2,098,576	\$ 6,000,000	\$ 20,000	\$ 5,816,807

CITYWIDE BUDGET SUMMARIES

	Capital Project Funds		Enterprise Fund	Internal Service Funds		TOTAL
	Capital Projects Fund	Stormwater Capital Fund	Solid Waste Fund	Risk Management Fund	Medical Insurance Fund	
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,914,000
Local Option Sales Taxes	-	-	-	-	-	15,100,000
Other Taxes	-	-	-	-	-	20,254,500
Licenses and Permits	-	-	-	-	-	2,297,050
Intergovernmental Revenue	-	-	-	-	-	1,436,000
Charges for Services	-	-	3,300,800	1,310,000	7,244,480	18,309,180
Fines and Forfeitures	-	-	-	-	-	2,751,600
Interest Earnings	-	-	3,478	2,200	-	83,913
Other/Miscellaneous	-	-	-	-	-	288,704
<i>subtotal</i>	\$ -	\$ -	\$ 3,304,278	\$ 1,312,200	\$ 7,244,480	\$ 87,434,947
Other Financing Sources						
Interfund Transfer from General Fund	\$ 8,854,857	\$ 1,675,000	\$ -	\$ -	\$ -	\$ 10,549,857
Interfund Transfer from Hotel/Motel Fund	-	-	-	-	-	2,250,000
Budgeted Fund Balance	1,730,000	-	-	-	688,514	12,981,328
<i>subtotal</i>	\$ 10,584,857	\$ 1,675,000	\$ -	\$ -	\$ 688,514	\$ 25,781,185
Total Revenues	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 113,216,132
EXPENDITURES:						
Personnel Services	\$ -	\$ -	\$ 63,667	\$ -	\$ -	\$ 43,218,678
Maintenance and Operations	-	-	3,240,611	1,312,200	1,441,673	21,166,383
Capital/Capital Lease	9,370,894	1,675,000	-	-	-	16,417,183
Other						
Insurance Premiums (Risk Fund)	-	-	-	-	-	640,000
Medical Claims	-	-	-	-	5,714,666	5,714,666
Contingency	-	-	-	-	-	605,000
Non-Allocated (Reserve)	1,213,963	-	-	-	776,655	2,310,618
Alpharetta Convention and Visitors Bureau	-	-	-	-	-	2,625,000
Debt Service (Principal and Interest)	-	-	-	-	-	6,874,377
Debt Service Reserve	-	-	-	-	-	799,370
Donations/Contributions	-	-	-	-	-	45,000
<i>subtotal</i>	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 100,416,275
Other Financing Uses						
Interfund Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Interfund Transfer to Grant/Capital Project Fun	-	-	-	-	-	10,549,857
<i>subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,799,857
Total Expenditures	\$ 10,584,857	\$ 1,675,000	\$ 3,304,278	\$ 1,312,200	\$ 7,932,994	\$ 113,216,132

CITYWIDE BUDGET SUMMARIES

Citywide Statement of Revenues, Expenditures, and changes in Fund Balances (all Funds)

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual
Beginning Fund Balance: (1)	\$ 62,813,365	\$ 63,975,925	\$ 51,547,824
Revenues:			
Property Taxes	\$ 23,127,131	\$ 23,696,658	\$ 24,274,577
Local Option Sales Taxes	12,173,275	13,575,938	14,757,780
Other Taxes	16,596,690	16,837,353	18,520,227
Licenses and Permits	1,859,213	2,400,059	2,912,433
Intergovernmental	8,104,863	2,691,949	3,570,796
Charges for Services	9,667,794	10,171,257	11,359,819
Fines and Forfeitures	3,356,903	2,865,931	3,537,448
Interest	101,873	132,238	80,771
Other Revenue	531,602	864,387	567,809
	\$ 75,519,344	\$ 73,235,770	\$ 79,581,660
Expenditures:			
Mayor and City Council	\$ 277,376	\$ 282,367	\$ 308,237
City Administration	2,289,113	2,651,745	2,718,565
Legal Services	442,650	504,045	608,630
Community Development (2)	4,340,018	4,742,837	5,127,170
Engineering and Public Works	6,773,707	6,891,550	7,084,379
Finance	7,373,605	7,604,137	10,654,264
Public Safety	25,400,133	26,723,264	31,126,492
Human Resources	316,187	351,050	380,542
Municipal Court	935,750	954,463	969,417
Recreation and Parks	6,128,106	6,248,603	6,670,048
Information Technology	1,395,703	1,389,411	1,467,121
Capital Outlay (3)	15,166,479	23,061,757	23,759,144
Non-Departmental:			
Contingency	158,909	221,353	224,249
Reserve for Future Capital	-	-	-
Debt Service	6,030,018	3,799,916	3,869,538
Insurance Premiums (Risk fund)	664,500	690,800	545,000
Medical Claims	-	-	-
Conference Center Debt Service Reserve	-	-	-
Other	4,180,741	272,363	133,058
	\$ 81,872,995	\$ 86,389,661	\$ 95,645,854
Other Financing Sources (Uses):			
Proceeds from the sale of Capital Assets	\$ 95,230	\$ 549,213	\$ 162,797
Proceeds from Bond/Capital Lease	7,420,981	17,695,000	-
Payment to Refunding Escrow	-	(17,518,423)	-
Transfers In	8,994,917	9,750,177	9,325,180
Transfers Out	(8,994,917)	(9,750,177)	(9,325,180)
	\$ 7,516,211	\$ 725,790	\$ 162,797
Ending Fund Balance: (4)	\$ 63,975,925	\$ 51,547,824	\$ 35,646,427
<i>Changes in Fund Balance (actual/est.)</i>	\$ 1,162,560	\$ (12,428,101)	\$ (15,901,397)

CITYWIDE BUDGET SUMMARIES

	FY 2016 Amended Budget	FY 2017 Adopted Budget
Beginning Fund Balance: (1)	\$ 35,646,427	\$ 29,739,527
Revenues:		
Property Taxes	\$ 23,609,500	\$ 26,914,000
Local Option Sales Taxes	14,700,000	15,100,000
Other Taxes	19,060,395	20,254,500
Licenses and Permits	2,077,050	2,297,050
Intergovernmental	1,316,923	1,436,000
Charges for Services	17,090,954	18,309,180
Fines and Forfeitures	3,227,500	2,751,600
Interest	74,363	83,913
Other Revenue	203,530	183,704
	\$ 81,360,215	\$ 87,329,947
Expenditures:		
Mayor and City Council	\$ 350,069	\$ 360,977
City Administration	2,074,055	2,011,664
Legal Services	525,000	650,000
Community Development (2)	5,189,772	5,352,412
Engineering and Public Works	7,941,386	7,887,543
Finance	9,102,360	9,257,293
Public Safety	31,236,919	32,263,228
Human Resources	395,114	401,756
Municipal Court	1,061,500	1,092,257
Recreation and Parks	8,358,832	8,731,629
Information Technology	1,523,355	1,599,441
Capital Outlay (3)	9,990,420	13,795,894
Non-Departmental:		
Contingency	642,358	605,000
Reserve for Future Capital	1,140,724	1,990,618
Debt Service	3,850,338	6,874,377
Insurance Premiums (Risk fund)	607,000	640,000
Medical Claims	4,620,000	5,714,666
Conference Center Debt Service Reserve	337,500	450,000
Other	55,413	68,150
	\$ 89,002,115	\$ 99,746,905
Other Financing Sources (Uses):		
Proceeds from the sale of Capital Assets	\$ 60,000	\$ 105,000
Proceeds from Bond/Capital Lease	-	-
Payment to Refunding Escrow	-	-
Transfers In	12,838,094	12,799,857
Transfers Out	(11,163,094)	(12,799,857)
	\$ 1,735,000	\$ 105,000
Ending Fund Balance: (4)	\$ 29,739,527	\$ 17,427,569
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ (5,906,900)</i>	<i>\$ (12,311,958)</i>

- (1) Pursuant to the city's financial management policies, fund balance in excess of the city's 21% Fund Balance Reserve can be used for one-time capital initiatives. The fund balance utilized for the FY 2016-2017 budgets represent amounts in excess of the city's 21% Fund Balance Reserve (General Fund), Impact Fee fund balance to be used for allowable initiatives (e.g. Wills Park Pool replacement, Rucker Road Corridor improvements, etc.), DEA Fund balance (Public Safety Headquarters expansion). Additionally, the budgetary presentation for FYs 2016-2017 assume all appropriations will be spent; historically, a portion of the appropriations will go unspent which will augment the fund balance (i.e. the actual reduction in fund balance will be lower than what is presented). FYs 2014-2015 Fund Balance usage was primarily related to construction costs for the City Center project (Series 2012, General Obligation Bond Issue).
- (2) This schedule includes two distinct presentations of financial data. Fiscal Years (FYs) 2013-2015 include actual financial activity for all City Funds. FY's 2016-2017 include budgeted appropriations for those city Funds that experienced new appropriations in the given year.
- (3) This schedule assigns disbursements for *Alpharetta Business Community* and *Alpharetta Convention & Visitor's Bureau* to the Community Development Department.
- (4) This schedule assigns all capital outlay for FY's 2016-2017 to the Capital Outlay account as opposed to the budgetary schedules within this document that assign said capital outlay to the responsible department (e.g. Public Safety, Public Works, etc.).

CITYWIDE BUDGET SUMMARIES



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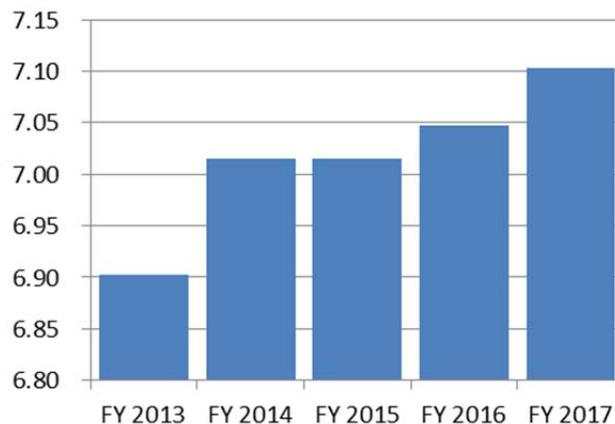
CITYWIDE BUDGET SUMMARIES

Personnel Listing by Department

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Variance
Detail by Department:						
General Fund						
Mayor & City Council	7.0	7.0	7.0	7.0	7.0	-
City Administration	14.0	14.0	14.0	11.0	10.0	(1.0)
Community Development	18.0	22.0	22.0	23.0	26.0	3.0
Public Works	58.0	55.0	55.0	55.0	52.0	(3.0)
Finance	21.5	21.5	21.5	21.5	21.5	-
Public Safety	216.5	217.5	217.5	218.5	219.0	0.5
Human Resources	2.0	2.0	2.0	2.0	2.0	-
Municipal Court	9.0	9.0	9.0	9.0	9.0	-
Recreation and Parks	48.0	48.0	48.0	51.0	51.0	-
Information Technology	11.0	11.0	11.0	11.0	11.0	-
subtotal	405.0	407.0	407.0	409.0	408.5	(0.5)
E-911 Fund (Special Revenue Fund)						
Public Safety	23.0	25.0	25.0	25.0	29.0	4.0
Information Technology	1.0	1.0	1.0	1.0	1.0	-
subtotal	24.0	26.0	26.0	26.0	30.0	4.0
DEA Fund (Special Revenue Fund)						
Public Safety	-	3.0	3.0	3.0	3.0	-
Solid Waste Fund (Enterprise Fund)						
Finance	1.0	1.0	1.0	1.0	1.0	-
Full-Time-Equivalent (FTE) Positions	430.0	437.0	437.0	439.0	442.5	3.5
City of Alpharetta Population	62,298	62,298	62,298	62,298	62,298	

Employees per 1,000 Customers

The chart to the right provides an illustration of the number of employees per 1,000 residents. During this time frame, the city has increased its service delivery capabilities and has managed to maintain the ratio through effective and efficient management practices. It should be noted that the ratio increased in: 2014 due to multiple Public Safety initiatives (Special Investigations Unit); 2016 for the addition of one Building Inspector position and two part-time Parking Enforcement Officer positions; and 2017 for the addition of 4 Emergency Communications Officers for E-911, the upgrade of the Fingerprint Technician to full-time status, and the elimination of the Grants Administrator position.



GENERAL FUND SUMMARY

General Fund Summary

Overview

The *General Fund Summary* section is intended to provide readers with an overall understanding of the city's fiscal year 2017 General Fund budget. The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **General Fund Summary**

This section provides a brief description of the General Fund as well as charts segmenting revenues by source (e.g. Property Taxes, Licenses & Permits, etc.) and expenditures by department (e.g. City Administration, Public Safety, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2016 and 2017. Revenues are presented by source and expenditures are presented by category (i.e. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2013-2017 as well as a forecast for fiscal years 2018-2019. Also included are changes in the city's fund balance. As previously noted, fund balance in excess of the city's 21% emergency reserve is used to fund non-recurring capital expenditures.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect the current economic slowdown as well as departmental expenditure mandates as provided by the City Council (e.g. spending growth in line with a reasonable CPI factor, increase in capital funding through the operating budget, etc.).

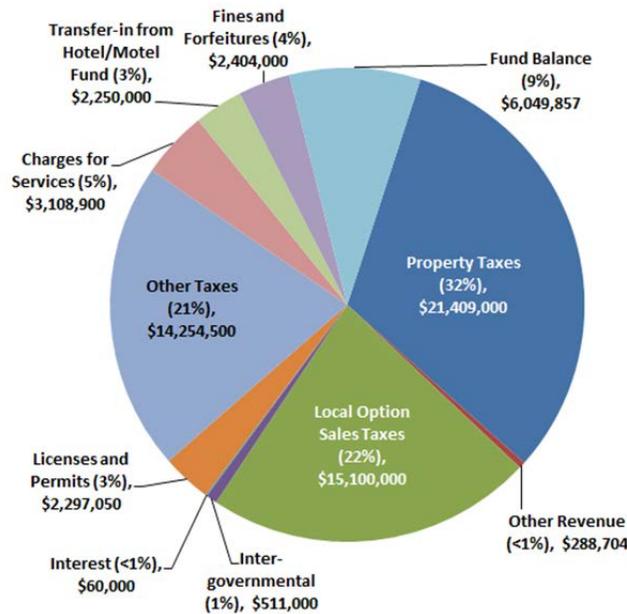
- **Budget Narrative**

This section provides a narrative of General Fund revenue and expenditure trends including historical information.

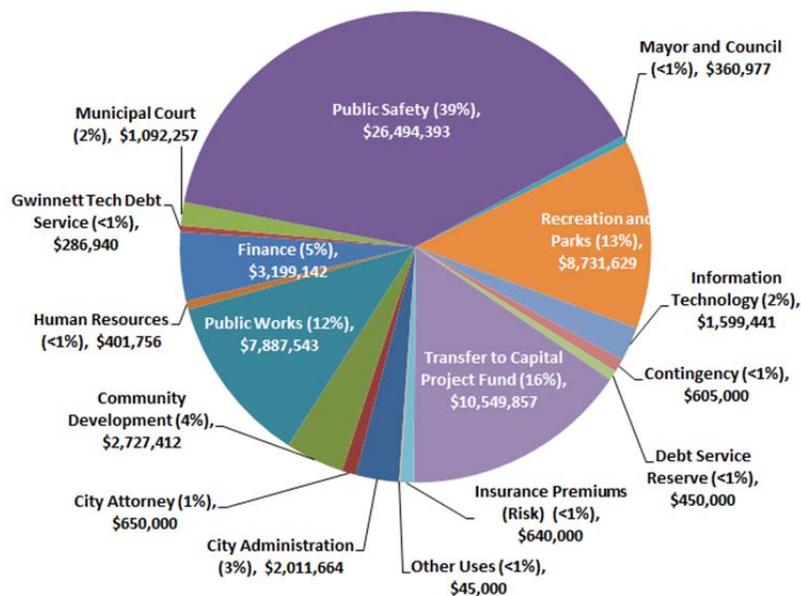
GENERAL FUND SUMMARY

The General Fund is the city's largest fund and includes governmental activities such as police, fire, recreation, and other general governmental functions that are primarily funded with property taxes, utility taxes, franchise fees, state shared revenues, and charges for services, such as recreation program fees.

Summary by Revenue Source



Summary by Department Expenditures



FY 2017 General Fund Budget
 totals \$67.7 Million

GENERAL FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$	%
Revenues:				
Property Taxes:				
Current Year	\$ 18,800,000	\$ 19,900,000	\$ 1,100,000	5.9%
Motor Vehicle	300,000	250,000	(50,000)	-16.7%
Motor Vehicle Title Tax Fee	1,000,000	1,000,000	-	0.0%
Prior Year/Delinquent	249,500	259,000	9,500	3.8%
Local Option Sales Tax	14,700,000	15,100,000	400,000	2.7%
Other Taxes:				
Franchise Fees	6,440,000	6,725,000	285,000	4.4%
Insurance Premium Tax	3,150,000	3,360,000	210,000	6.7%
Alcohol Beverage Excise Tax	1,850,000	2,015,000	165,000	8.9%
Other Taxes	1,789,500	2,154,500	365,000	20.4%
Licenses & Permits	2,077,050	2,297,050	220,000	10.6%
Intergovernmental	389,000	511,000	122,000	31.4%
Charges for Services	2,934,640	3,108,900	174,260	5.9%
Fines & Forfeitures	2,779,000	2,404,000	(375,000)	-13.5%
Interest	50,000	60,000	10,000	20.0%
Other Revenues	263,210	288,704	25,494	9.7%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,219,858	2,250,000	30,142	1.4%
Total Operating Revenues	\$ 58,991,758	\$ 61,683,154	\$ 2,691,396	4.6%
Fund Balance Carryforward	5,036,209	6,049,857		
Total Revenues	\$ 64,027,967	\$ 67,733,011		
Expenditures (by Category):				
Personnel Services:				
Salaries	\$ 25,482,092	\$ 26,160,692	\$ 678,600	2.7%
Group Insurance	7,161,526	7,573,003	411,477	5.7%
Pension (Defined Benefit)	2,276,470	2,387,665	111,195	4.9%
Pension (401A)	1,379,726	1,482,671	102,945	7.5%
Miscellaneous Benefits	2,717,600	2,788,233	70,633	2.6%
<i>subtotal</i>	\$ 39,017,414	\$ 40,392,264	\$ 1,374,850	3.5%
Maintenance and Operations:				
Professional Services	\$ 2,185,763	\$ 2,299,810	\$ 114,047	5.2%
Repair/Maintenance	1,264,115	1,384,266	120,151	9.5%
Maintenance Contracts	2,231,320	2,286,117	54,797	2.5%
Professional Services (IT)	1,312,726	1,396,932	84,206	6.4%
General Supplies	984,768	993,790	9,022	0.9%
Utilities	2,630,975	2,628,950	(2,025)	-0.1%
Fuel	768,000	641,000	(127,000)	-16.5%
Legal Services	525,000	650,000	125,000	23.8%
Miscellaneous	1,635,078	1,713,742	78,664	4.8%
<i>subtotal</i>	\$ 13,537,745	\$ 13,994,607	\$ 456,862	3.4%
Capital/Lease:				
Fire Truck/Cardiac Monitor Leases	\$ 357,676	\$ 521,773	\$ 164,097	45.9%
Tyler ERP Lease	107,701	109,263	1,562	1.5%
Work Order Software Lease	75,997	76,307	310	0.4%
Miscellaneous	66,000	62,000	(4,000)	-6.1%
<i>subtotal</i>	\$ 607,374	\$ 769,343	\$ 161,969	26.7%
Other Uses:				
Contingency	\$ 642,358	\$ 605,000	\$ (37,358)	-5.8%
Insurance Premiums (Risk Fund)	607,000	640,000	33,000	5.4%
Gwinnett Tech Contribution (Debt Svc)	290,340	286,940	(3,400)	-1.2%
Conference Ctr Debt Service Reserve	337,500	450,000	112,500	33.3%
Donations/Contributions	45,000	45,000	-	0.0%
<i>subtotal</i>	\$ 1,922,198	\$ 2,026,940	\$ 104,742	5.4%
Total Operating Expenditures	\$ 55,084,731	\$ 57,183,154	\$ 2,098,423	3.8%
Interfund Transfer:				
Capital Project/Grant Funds	8,943,236	10,549,857		
Total Expenditures	\$ 64,027,967	\$ 67,733,011		
<i>Personnel (full-time-equivalent)</i>	409.0	408.5		

GENERAL FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 21,330,297	\$ 20,951,279	\$ 20,873,496	\$ 23,586,068	\$ 18,549,859	\$ 12,500,002	\$ 12,500,002
Revenues:							
Property Taxes	\$ 18,740,931	\$ 19,892,754	\$ 20,765,849	\$ 20,349,500	\$ 21,409,000	\$ 21,837,180	\$ 22,295,761
Local Option Sales Taxes	12,173,275	13,575,938	14,757,780	14,700,000	15,100,000	15,553,000	16,050,696
Other Taxes	13,030,797	12,706,783	13,875,057	13,229,500	14,254,500	14,441,193	14,927,110
Licenses and Permits	1,859,213	2,400,059	2,912,433	2,077,050	2,297,050	2,365,962	2,436,940
Intergovernmental	385,000	376,000	386,458	389,000	511,000	511,000	521,220
Charges for Services	2,649,450	2,857,898	3,264,768	2,934,640	3,108,900	3,197,257	3,289,480
Fines and Forfeitures	2,787,875	2,360,816	2,767,465	2,779,000	2,404,000	2,450,040	2,499,041
Interest	36,642	51,065	40,334	50,000	60,000	60,000	60,000
Other Revenue	350,979	166,200	204,218	203,210	183,704	183,704	183,704
	<u>\$ 52,014,162</u>	<u>\$ 54,387,513</u>	<u>\$ 58,974,363</u>	<u>\$ 56,711,900</u>	<u>\$ 59,328,154</u>	<u>\$ 60,599,335</u>	<u>\$ 62,263,952</u>
Expenditures:							
Mayor and City Council	\$ 277,376	\$ 282,367	\$ 308,237	\$ 350,069	\$ 360,977	\$ 369,180	\$ 377,791
City Administration	2,281,112	2,651,746	2,722,528	2,074,055	2,011,664	2,054,246	2,098,042
Legal Services	442,650	504,045	608,630	525,000	650,000	663,000	676,260
Community Development	2,022,668	2,257,827	2,340,068	2,422,485	2,727,412	2,763,793	2,836,441
Engineering and Public Works	6,773,707	6,891,550	7,084,379	7,941,386	7,887,543	8,037,494	8,191,802
Finance	2,818,456	2,894,001	2,953,855	3,160,975	3,199,142	3,269,213	3,228,807
Public Safety	22,697,945	23,051,613	24,212,086	25,385,562	26,494,393	27,134,763	27,830,295
Human Resources	316,187	351,050	376,580	395,114	401,756	407,634	413,656
Municipal Court	935,750	954,463	969,417	1,061,500	1,092,257	1,114,948	1,138,317
Recreation and Parks	6,115,651	6,238,989	6,669,756	8,323,032	8,731,629	9,066,428	9,597,470
Information Technology	1,395,703	1,389,411	1,467,121	1,523,355	1,599,441	1,597,823	1,638,419
Adjustments/Reconciliations	-	-	-	-	-	-	-
Non-Departmental:							
Contingency	158,909	221,353	224,249	642,358	605,000	617,100	629,442
(1) Insurance Premiums (Risk Fund)	664,500	690,800	545,000	607,000	640,000	646,400	652,864
Gwinnett Tech Debt Service	-	153,465	288,640	290,340	286,940	286,840	286,590
Conference Ctr Debt Svc Reserve	-	-	-	337,500	450,000	459,000	468,180
Donations/Contributions	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	<u>\$ 46,945,614</u>	<u>\$ 48,577,680</u>	<u>\$ 50,815,544</u>	<u>\$ 55,084,731</u>	<u>\$ 57,183,154</u>	<u>\$ 58,532,862</u>	<u>\$ 60,109,376</u>
Other Financing Sources (Uses):							
Proceeds from the sale of Capital Asset	\$ 94,329	\$ 549,213	\$ 162,797	\$ 60,000	\$ 105,000	\$ 106,050	\$ 107,111
Interfund Transfer:							
Hotel/Motel Fund	1,544,900	1,656,674	1,858,068	2,219,858	2,250,000	2,295,000	2,340,900
Operating Grant Fund	-	-	-	-	(20,000)	-	-
Capital Project Fund	(7,086,795)	(8,093,503)	(7,467,112)	(8,943,236)	(8,854,857)	(4,467,523)	(4,602,587)
Stormwater Capital Fund	-	-	-	-	(1,675,000)	-	-
	<u>\$ (5,447,566)</u>	<u>\$ (5,887,616)</u>	<u>\$ (5,446,248)</u>	<u>\$ (6,663,378)</u>	<u>\$ (8,194,857)</u>	<u>\$ (2,066,473)</u>	<u>\$ (2,154,576)</u>
Ending Fund Balance: (2)	<u>\$ 20,951,279</u>	<u>\$ 20,873,496</u>	<u>\$ 23,586,068</u>	<u>\$ 18,549,859</u>	<u>\$ 12,500,002</u>	<u>\$ 12,500,002</u>	<u>\$ 12,500,002</u>
<i>Changes in Fund Balance (actual/est.)</i>	\$ (379,018)	\$ (77,783)	\$ 2,712,572	\$ (5,036,209)	\$ (6,049,857)	\$ 0	\$ 0
<i>Personnel (full-time-equivalent)</i>	405.0	407.0	407.0	409.0	408.5		

Notes:

- (1) Represents funding to the Risk Management Fund.
- (2) Pursuant to the City's financial management policies, fund balance in excess of the City's current 21% Fund Balance Reserve can be used for one-time capital initiatives. Additionally, the budgetary presentation for fiscal years 2016 and 2017 assumes all appropriations will be spent; historically, a portion of the appropriations will go unspent which will augment the fund balance (i.e. the actual reduction in fund balance will be lower than what is presented above).

GENERAL FUND SUMMARY

Budget Narrative

Revenues

FY 2017 General Fund operating revenues are forecasted to grow by 4.6%, or \$2.7 million, compared to Amended FY 2016.

The following table compares major revenue categories within the General Fund:

	FY 2016 AMENDED BUDGET	FY 2017 ADOPTED BUDGET	\$ Variance	% Variance
Revenues:				
Property Taxes:				
Current Year	\$ 18,800,000	\$ 19,900,000	\$ 1,100,000	5.9%
Motor Vehicle	300,000	250,000	(50,000)	-16.7%
Motor Vehicle Title Tax Fee	1,000,000	1,000,000	-	0.0%
Prior Year/Delinquent	249,500	259,000	9,500	3.8%
Local Option Sales Tax	14,700,000	15,100,000	400,000	2.7%
Other Taxes:				
Franchise Fees	6,440,000	6,725,000	285,000	4.4%
Insurance Premium Tax	3,150,000	3,360,000	210,000	6.7%
Alcohol Beverage Excise Tax	1,850,000	2,015,000	165,000	8.9%
Other Taxes	1,789,500	2,154,500	365,000	20.4%
Licenses & Permits	2,077,050	2,297,050	220,000	10.6%
Intergovernmental	389,000	511,000	122,000	31.4%
Charges for Services	2,934,640	3,108,900	174,260	5.9%
Fines & Forfeitures	2,779,000	2,404,000	(375,000)	-13.5%
Interest	50,000	60,000	10,000	20.0%
Other Revenues	263,210	288,704	25,494	9.7%
Other Financing Sources:				
Interfund Transfer (Hotel/Motel Fund)	2,219,858	2,250,000	30,142	1.4%
Total Operating Revenues	\$ 58,991,758	\$ 61,683,154	\$ 2,691,396	4.6%
Fund Balance Carryforward	5,036,209	6,049,857		
Total Revenues	\$ 64,027,967	\$ 67,733,011		

GENERAL FUND SUMMARY

Revenue Forecasting Process

The Finance Department analyzes revenues by source on a monthly basis and compares to the prior five fiscal years to determine the trend and adjust for seasonal fluctuations. A current year revenue estimate is derived from the trend data and is included in the city's monthly financial management report¹⁹. Trend data also includes non-financial data (e.g. solid waste accounts). The current year estimate, in conjunction with the trend data, is used to formulate the upcoming budget and future forecast values.

Revenue Analysis

Account Name:	Property Taxes - Current Year	Ad valorem tax consists of an assessed millage rate on real and personal property owned in the City. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, and furniture. Taxable personal property also consists of motor vehicles, trailers, campers, mobile homes, boats, airplanes, and other like items. The Fulton County Board of Assessors determines the fair market value for a given property. Property tax is then imposed upon the assessed value at 40% of its fair market value.
Account Number:	10090000-311100/100-0000-311-10-00	
Revenue Category:	Taxes	
Date:	07.28.2016	

MONTH	FY 2011 Actual	FY 2012 Actual	% Change	FY 2013 Actual	% Change	FY 2014 Actual	% Change	FY 2015 Actual	% Change	FY 2016 Actual	% Change
July	-	-	-	-	-	221.33	-	-	-100.0%	-	-
August	-	-	-	-	-	(221.33)	-	-	-100.0%	-	-
September	33,766.73	46,170.69	36.7%	3,524.93	-92.4%	13,647.84	287.2%	61,720.34	352.2%	12,109.48	-80.4%
October	2,094,808.25	2,288,741.56	9.3%	2,553,636.20	11.6%	2,485,337.70	-2.7%	2,666,046.81	7.3%	3,030,714.27	13.7%
November	11,127,769.12	9,459,009.52	-15.0%	11,902,820.98	25.8%	11,955,949.99	0.4%	11,786,700.76	-1.4%	12,485,278.46	5.9%
December	2,113,201.29	2,700,869.66	27.8%	1,908,878.23	-29.3%	2,003,101.30	4.9%	3,275,540.87	63.5%	4,248,433.99	29.7%
January	254,540.32	474,915.33	86.6%	316,894.08	-33.3%	247,859.94	-21.8%	152,400.48	-38.5%	140,021.15	-8.1%
February	223,436.16	180,404.78	-19.3%	106,713.83	-40.8%	197,033.49	84.6%	103,374.05	-47.5%	257,163.57	148.8%
March	302,145.82	66,018.22	-78.2%	301,886.66	357.3%	113,105.47	-62.5%	122,480.45	8.3%	93,902.22	-23.3%
April	72,173.49	61,011.96	-15.5%	177,121.63	190.3%	220,449.24	24.5%	272,661.13	23.7%	292,420.31	7.2%
May	35,597.97	70,202.76	97.2%	35,212.19	-49.8%	205,825.20	484.5%	90,407.71	-56.1%	142,835.05	58.0%
June	41,762.88	42,599.93	2.0%	15,822.97	-62.9%	116,877.32	638.7%	98,608.44	-15.6%	12,570.80	-87.3%
SUB-TOTAL	16,299,202.03	15,389,944.41	-5.6%	17,322,511.70	12.6%	17,559,187.49	1.4%	18,629,941.04	6.1%	20,715,449.30	11.2%
Adj. Period (July)	76,261.98	-	-100.0%	-	-	-	-	(2,460.57)	-	-	-100.0%
SUB-TOTAL	76,261.98	-	-100.0%	-	-	-	-	(2,460.57)	-	-	-100.0%
TOTAL	16,375,464.01	15,389,944.41	-6.0%	17,322,511.70	12.6%	17,559,187.49	1.4%	18,627,480.47	6.1%	20,715,449.30	11.2%
ORIGINAL BUDGET	16,500,000	15,500,000		16,555,000		17,550,000		18,100,000		18,800,000	
AMENDED BUDGET	16,500,000	15,500,000		16,555,000		17,550,000		18,100,000		18,800,000	
% OVER AMENDED BUDGET	0.00%	0.00%		0.00%		0.00%		0.00%		0.00%	
Current Period % to Actual	99.53%	100.00%		100.00%		100.00%		100.01%			
Current Period % to Budget										110.19%	
Variance: Actual to Budget	(124,536)	(110,056)		767,512		9,187		527,480		1,915,449	

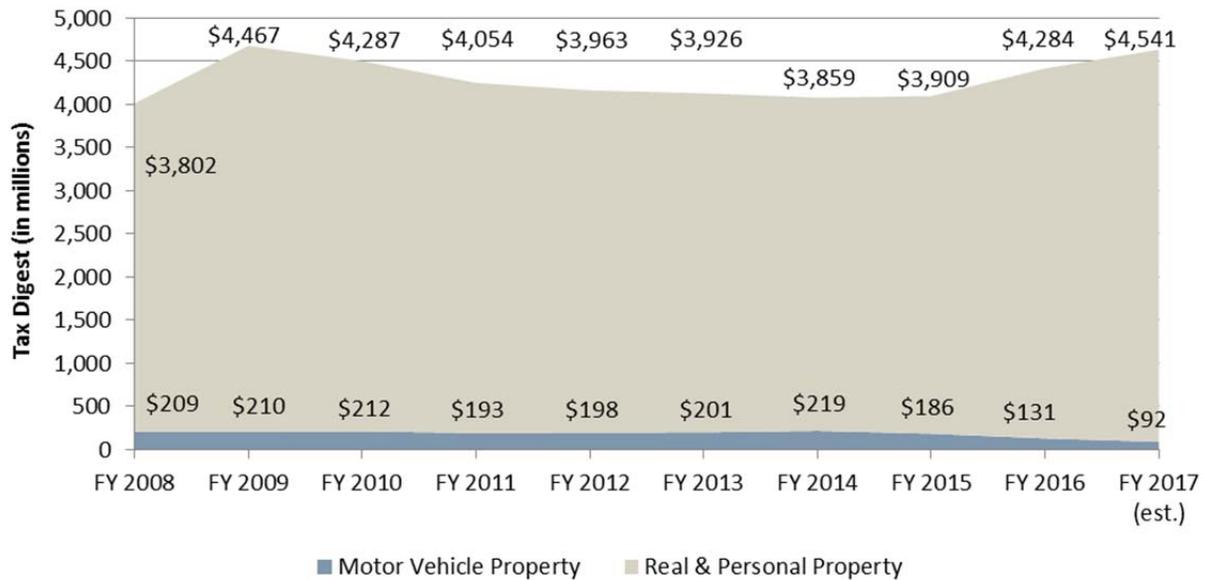
Property Taxes

Property taxes are calculated based on an assessed millage rate on real and personal property owned within the city. Real property consists of land, buildings, structures, and improvements affixed to land. Personal property includes machinery, equipment, inventory supplies, furniture, motor vehicles, boats, etc. The Fulton County Board of Assessors (the "BOA") determines the fair market value of property (i.e. tax digest) utilizing numerous analytical methods including comparative sales data.

¹⁹ Please refer to the Financial Management Policies (*Section VIII: Financial Reporting*).

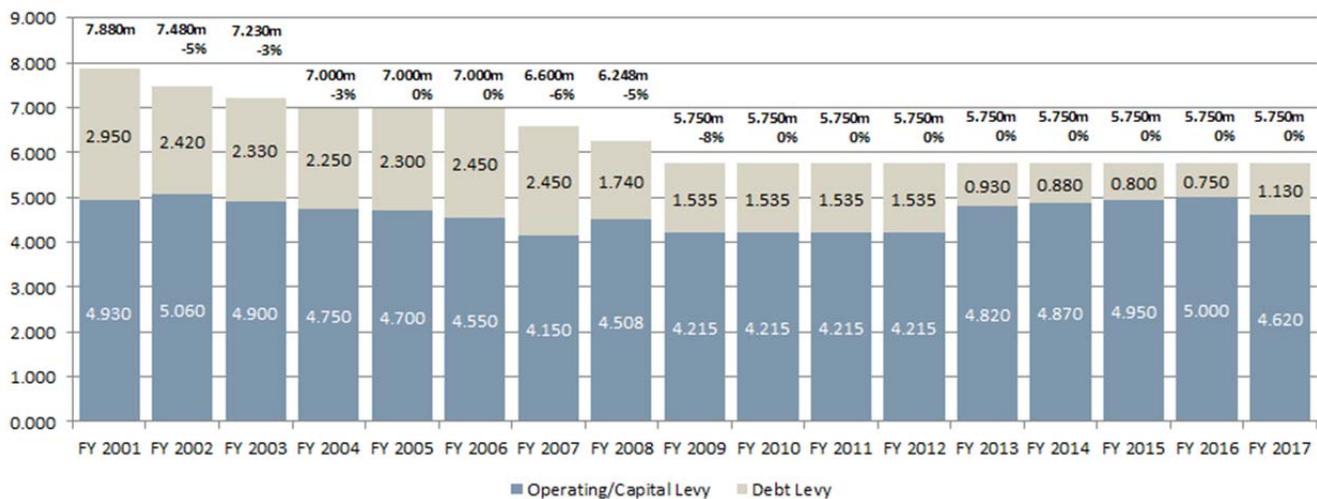
GENERAL FUND SUMMARY

The chart below illustrates the tax base growth (net of exemptions) within the city for the last 10 years including the forecast for FY 2017.



In conjunction with the annual budget process, the city adopts a millage rate to be applied to the tax digest in order to determine the taxroll value and, consequently, the property tax billings.

The city has historically acknowledged the need to provide a taxation rate commensurate with the government’s level of service. The chart below illustrates the annual millage rates levied by the city for the last 17 years.



GENERAL FUND SUMMARY

The FY 2017 Budget is based on maintenance of the city's millage rate at 5.750 mills. Property tax digest growth is estimated at 4%.

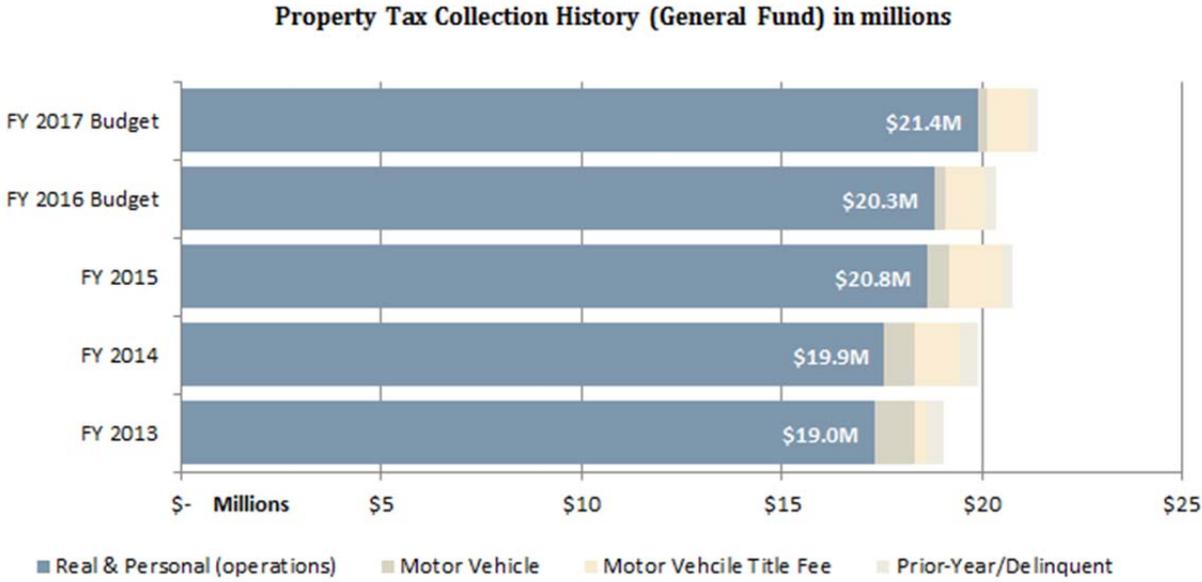
- The portion of the millage rate funding operations and recurring capital investment (General Fund) will decrease from 5.00 mills in FY 2016 to 4.62 mills in FY 2017. Property tax revenue estimates for FY 2017 total \$19.9 million (excluding motor vehicle taxes). Of this amount, \$4.5 million is included for a recurring capital program (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.). The capital funding will be transferred to the Capital Projects Fund and Stormwater Capital Fund to properly account for the capital improvement activities.
- The portion of the millage rate funding debt service (Debt Service Fund) will increase from 0.75 mills in FY 2016 to 1.13 mills in FY 2017 (0.38 mill increase). The FY 2017 Budget proposes to program the operating millage reduction into the Debt Service Fund to reserve for debt service on the Alpharetta Parks and Transportation Bonds which were approved by the voters on May 24, 2016.

The property tax revenue estimates are net of the city's \$40,000 homestead exemption which saves our homeowners \$2.4 million annually (e.g. equates to a 1.3 mill reduction for the average homeowner). The city's homestead exemption is more than double the amounts offered from our companion cities and goes great lengths in keeping Alpharetta an affordable place to live and raise a family.

Motor vehicle taxes are experiencing declines due to House Bill 386 which is phasing out motor vehicle taxes on all vehicles titled on or after March 1, 2013. The city will still receive motor vehicle taxes on vehicles titled before March 1, 2013 until the vehicle is sold/transferred. The city is forecasting motor vehicle revenues to be fully phased-out over the seven year period ending in FY 2020. HB 386 created a Motor Vehicle Title Fee that is intended to partially offset the reduction in motor vehicle taxes. The title fee is estimated at \$1 million in FY 2017 which, while flat with the FY 2016 budget, represents a decline compared to actual collections for FY 2016 which are estimated at \$1.2 million. The decline is forecasted due to the anticipated recalculation of the split between local entities and the State in accordance with the underlying law which may result in a 10% decline in local revenues under this tax.

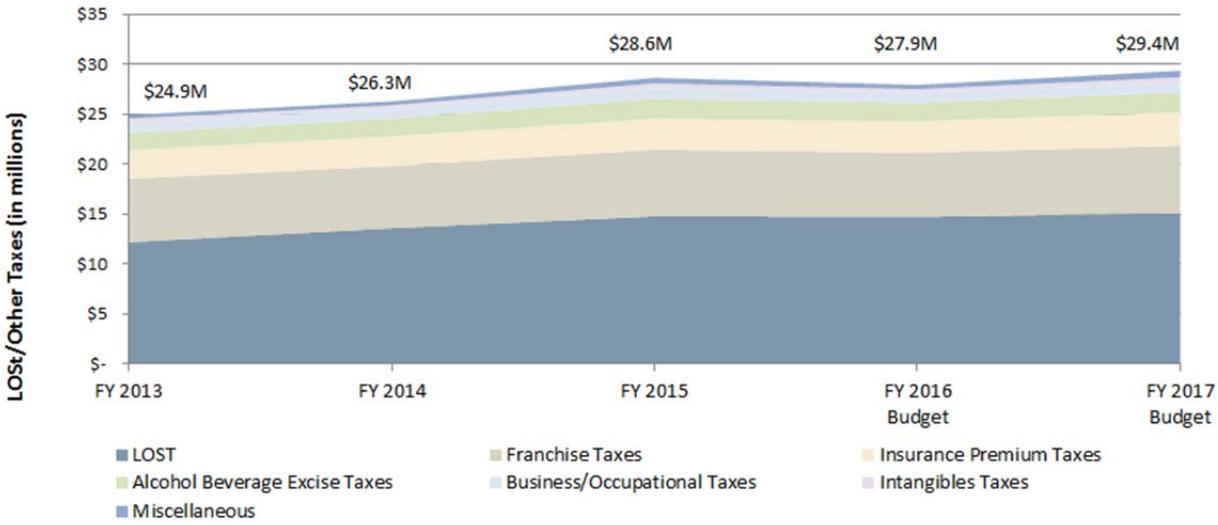
GENERAL FUND SUMMARY

General Fund property taxes are budgeted at \$21.4 million in FY 2017 and represent approximately 32% of General Fund revenues. The chart below depicts a 5-year history of General Fund property tax collections by type.



Other Taxes (including LOST)

Other taxes account for 43%, or \$29.4 million, of total General Fund revenue for FY 2017. Specifically, revenue sources within the Other Taxes category include Local Option Sales Taxes (“LOST”), Franchise Taxes, Insurance Premium Taxes, Alcohol Beverage Excise Taxes, etc. The chart below provides a 5-year history of Other Tax collections by type.



GENERAL FUND SUMMARY

- **Local Option Sales Taxes (“LOST”):** This revenue source represents the city’s portion of the 7% sales and use tax collected in Fulton County and totals \$15.1 million for FY 2017.

Sales and use tax is collected by the retailer making sales of tangible personal property in Fulton County. LOST is reported and remitted to the Georgia Department of revenue each month for the previous month’s sales. The DOR calculates the distribution and remits the revenue to the city monthly.

The LOST is distributed to municipalities within Fulton County based on population. The rate of distribution is negotiated every 10-years after the decennial U.S. Census. Due to relative population growth (including annexations), the city received an increase in its proportionate distribution in 2013 to 5.84% of the amount shared by local governments (roughly 1% of the 7% sales and use tax levy).

An increase in LOST collections of 2.7% is forecasted for FY 2016 from a budget-to-budget standpoint. However, actual collections are estimated at \$14.9 million in FY 2016 which equates to a revised growth rate of 1.7%.

- **Franchise Taxes:** All entities that provide electric, gas, cable, and/or telecommunications service within the city are required to have a franchise agreement for the use of public right-of-ways. Growth of 4.4% is forecasted for FY 2017 (budget of \$6.7 million) from a budget-to-budget standpoint. Actual collections are estimated at \$6.6 million in FY 2016 which equates to a revised growth rate of 2.4%. Franchise Fee revenue is sensitive to fluctuations in usage (e.g. cool summer significantly lessens the need for air conditioning and associated energy usage). As such, budgetary practice is to be conservative with forecasting these collections so as to insulate the operating budget from the associated short-term collection fluctuations inherent in this revenue source. Collections from GA Power, the largest contributor of this revenue source (65% of total franchise fees), totaled \$4.3 million in FY 2016 and represents a -\$88,539 decrease over the prior year (\$4.4 million was collected in FY 2015) due primarily to relatively milder seasons (e.g. cooler summer and warmer winter) that reduced air conditioning usage.

Several of the larger franchise agreements include the following: Georgia Power (electric/4% of taxable gross sales); Comcast (cable and communications/3% of gross receipts); BellSouth (communications/3% of gross receipts); etc.

- **Insurance Premium Taxes:** This revenue source represents a percentage of insurers’ gross direct premiums on life, accident, and sickness insurance policies written within the State and totals \$3.4 million in FY 2017. Growth of 6.7% is forecasted for FY 2017 from a budget-to-budget standpoint. However, actual collections during FY 2016 totaled \$3.3 million which equates to a revised growth

GENERAL FUND SUMMARY

rate of 1.4%.

Insurance premium tax is due on the first day of the calendar year and is collected directly by the city.

- **Alcohol Beverage Excise Taxes:** This revenue source represents taxes levied on dealers and wholesalers of alcoholic beverages within the city and totals \$2 million in FY 2017. Growth of 8.9% is forecasted for FY 2017 from a budget-to-budget standpoint. However, actual collections are estimated at \$2 million for FY 2016 which equates to a revised growth rate of 1%.

Licenses & Permits

Licenses & permits account for 3%, or \$2.3 million, of total General Fund revenue for FY 2017. Licenses and permit revenues include alcoholic beverage permit fees, development permit and related fees, building permit fees, occupancy permit fees, sign permit fees, etc.

An increase of 10.6% is forecasted for FY 2017 based on current collection patterns and permit activity. Actual collections are estimated at \$2.6 million in FY 2016 which is greater than the FY 2017 budget. License and Permit revenue is cyclical and sensitive to fluctuations in the market (e.g. construction market, employment market, etc.). As such, budgetary practice is to be conservative with forecasting these collections so as to insulate the operating budget from the associated short-term collection fluctuations inherent in this revenue source.

The largest revenue source is Building Permit Fees (\$1.4 million forecast for FY 2017; \$1.6 million estimated for FY 2016) which also represents the growth driver as permit issuance is outpacing recent trends. This trend is expected to continue over the next several years with multiple large scale mixed-use (retail, commercial, residential, etc.) developments either under construction (Avalon Project - phase 2) or in the planning phases. Data used in forecasting models (e.g. building permits, certificate of occupancy submissions, etc.) indicate that economic activity will sustain the current revenue forecasts with growth increasing in the short-term.

Intergovernmental

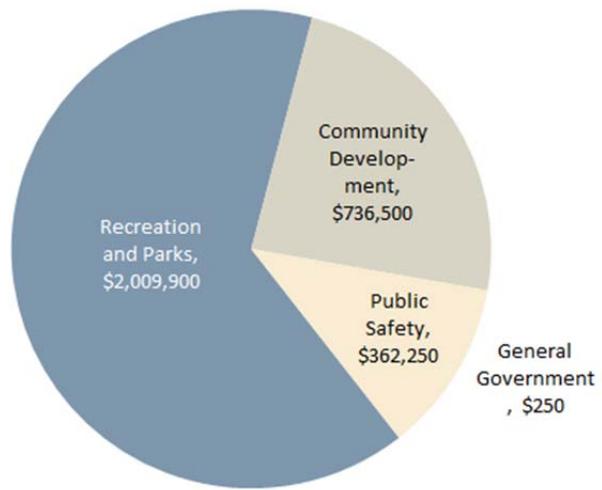
Intergovernmental sources account for 1%, or \$511,000, of total General Fund revenue for FY 2017. This revenue is generated from Intergovernmental Agreements with the City of Milton related to the sharing of public safety and recreation/parks capabilities.

GENERAL FUND SUMMARY

Charges for Services

Charges for services account for 5%, or \$3.1 million, of total General Fund revenue. Growth of 5.9% is forecasted for FY 2017 from a budget-to-budget standpoint. However, actual collections are estimated at \$3.2 million for FY 2016 which equates to a reduction of -1.6%. The reduction is based on current collection patterns and is primarily related to revised estimates of recreation and parks program fee collections. Specific revenue sources include: Equestrian Center fees (decreased -\$17,500 to \$270,000); Athletics fees (decreased -\$10,650 to \$388,000); Wills Park Recreation Center activity fees (decreased -\$16,858 to \$165,000); etc.

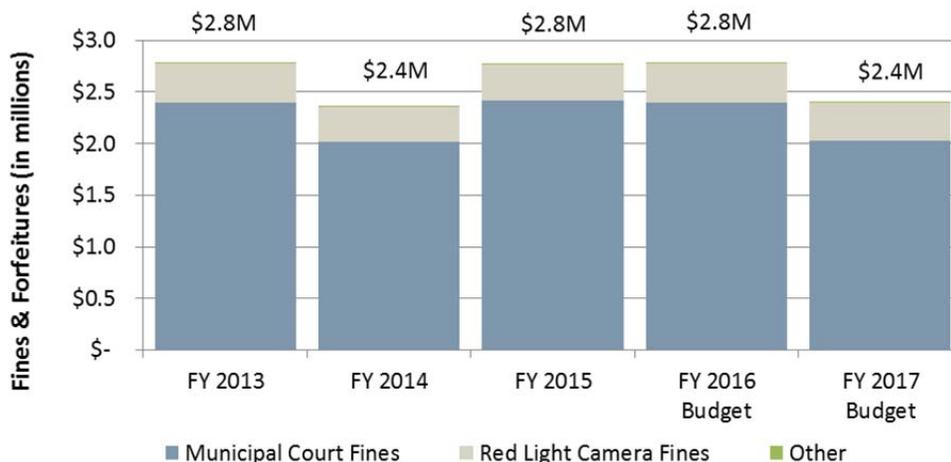
Charges for Services: \$3.1M



Charges for services include user fees for community development (plan review, planning and development fees, etc.), public safety (plan review, police reports and services, etc.), recreation and parks (program and activity fees, etc.), and special events (Taste of Alpharetta event fees, etc.).

Fines & Forfeitures

Fines & forfeitures account for 4%, or \$2.4 million, of total General Fund revenue for FY 2017. A reduction of -13.5% is forecasted for FY 2016 from a budget-to-budget standpoint. However, actual collections are estimated at \$2.4 million in FY 2016 which equates to a reduction of -1.3%. Revenue decline is being driven through an overall decline in enforcement citations.



Fines & Forfeitures include municipal court fines, code enforcement, red light camera citations, etc.

GENERAL FUND SUMMARY

Interest

Interest earnings account for <1%, or \$60,000, of total General Fund revenue for FY 2017. Increases are forecasted to more accurately reflect the earnings the city is currently receiving on its investments as governed by the city's investment management policy.

Other Financing Sources

Other Financing Sources account for 3%, or \$2.3 million, of total General Fund revenue for FY 2017 and consists of the city's share (40%) of the Hotel/Motel Tax. This revenue source is discussed in more detail within the *Special Revenue Fund Summaries* (Hotel/Motel Fund) section of this document.

Fund Balance

Carryforward fund balance accounts for 9%, or \$6 million, of total General Fund appropriations for FY 2017. Carryforward Fund Balance represents available cash in excess of the city's 21% emergency reserve. The excess fund balance is used to fund non-recurring capital expenditures as detailed in the transmittal letter as well as the *Capital and Debt* tab of this document.



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GENERAL FUND SUMMARY

Expenditures

Operating expenditures of the General Fund are up 3.8% over FY 2016. This figure includes the incremental budgetary impact for the initiatives approved during the FY 2016 Mid-Year Budget (new positions including a Building Inspector and two part-time Parking Enforcement Officers; Alpharetta Bike Share Program startup/operating costs; Court facility use agreement with the City of Milton; reservation of expanded portion of the city's share of Hotel/Motel taxes towards a debt service reserve on the Conference Center Bonds), the full impact of the capital leases for replacement of Fire Engines #4 and #6 (all fire apparatus are now under a capital leasing program and built into the city's operating budget), and the operating initiatives proposed for fiscal year 2017²⁰ (contracted marketing/public relations services within City Administration as well as funding for the lease replacement of the city's cardiac monitors). After adjusting for these new incremental budgetary impacts, the base operational budget growth totals 3.1%. The following table compares departmental appropriations within the General Fund:

	FY 2016 AMENDED BUDGET	FY 2017 ADOPTED BUDGET	\$ Variance	% Variance
Expenditures (by Department):				
Mayor and Council	\$ 350,069	\$ 360,977	\$ 10,908	3.1%
City Administration	2,074,055	2,011,664	(62,391)	-3.0%
Legal Services	525,000	650,000	125,000	23.8%
Community Development	2,422,485	2,727,412	304,927	12.6%
Public Works	7,941,386	7,887,543	(53,843)	-0.7%
Finance	3,160,975	3,199,142	38,167	1.2%
Public Safety	25,385,562	26,494,393	1,108,831	4.4%
Human Resources	395,114	401,756	6,642	1.7%
Municipal Court	1,061,500	1,092,257	30,757	2.9%
Recreation and Parks	8,323,032	8,731,629	408,597	4.9%
Information Technology	1,523,355	1,599,441	76,086	5.0%
Non-Departmental:				
Contingency	642,358	605,000	(37,358)	-5.8%
Insurance Premiums (Risk Fund)	607,000	640,000	33,000	5.4%
Gwinnett Tech Contribution (Debt Svc)	290,340	286,940	(3,400)	-1.2%
Conference Ctr Debt Service Reserve	337,500	450,000	112,500	33.3%
Donations/Contributions	45,000	45,000	-	0.0%
Total Operating Expenditures	\$ 55,084,731	\$ 57,183,154	\$ 2,098,423	3.8%
Interfund Transfer:				
Capital Project Fund	8,943,236	8,854,857		
Operating Grant Fund	-	20,000		
Stormwater Capital Fund	-	1,675,000		
Total Expenditures	\$ 64,027,967	\$ 67,733,011		

²⁰ Please refer to the Operating Initiative section of the Transmittal Letter for more information.

GENERAL FUND SUMMARY

The following table compares expenditure category appropriations within the General Fund:

	FY 2016 AMENDED BUDGET	FY 2017 ADOPTED BUDGET	\$ Variance	% Variance
Expenditures (by Category):				
Personnel Services:				
Salaries	\$ 25,482,092	\$ 26,160,692	\$ 678,600	2.7%
Group Insurance	7,161,526	7,573,003	411,477	5.7%
Pension (Defined Benefit)	2,276,470	2,387,665	111,195	4.9%
Pension (401A)	1,379,726	1,482,671	102,945	7.5%
Miscellaneous Benefits	2,717,600	2,788,233	70,633	2.6%
<i>subtotal</i>	\$ 39,017,414	\$ 40,392,264	\$ 1,374,850	3.5%
Maintenance and Operations:				
Professional Services	\$ 2,185,763	\$ 2,299,810	\$ 114,047	5.2%
Repair/Maintenance	1,264,115	1,384,266	120,151	9.5%
Maintenance Contracts	2,231,320	2,286,117	54,797	2.5%
Professional Services (IT)	1,312,726	1,396,932	84,206	6.4%
General Supplies	984,768	993,790	9,022	0.9%
Utilities	2,630,975	2,628,950	(2,025)	-0.1%
Fuel	768,000	641,000	(127,000)	-16.5%
Legal Services	525,000	650,000	125,000	23.8%
Miscellaneous	1,635,078	1,713,742	78,664	4.8%
<i>subtotal</i>	\$ 13,537,745	\$ 13,994,607	\$ 456,862	3.4%
Capital/Lease:				
Fire Truck/Cardiac Monitor Leases	\$ 357,676	\$ 521,773	\$ 164,097	45.9%
Tyler ERP Lease	107,701	109,263	1,562	1.5%
Work Order Software Lease	75,997	76,307	310	0.4%
Miscellaneous	66,000	62,000	(4,000)	-6.1%
<i>subtotal</i>	\$ 607,374	\$ 769,343	\$ 161,969	26.7%
Other Uses:				
Contingency	\$ 642,358	\$ 605,000	\$ (37,358)	-5.8%
Insurance Premiums (Risk Fund)	607,000	640,000	33,000	5.4%
Gwinnett Tech Contribution (Debt Svc)	290,340	286,940	(3,400)	-1.2%
Conference Ctr Debt Service Reserve	337,500	450,000	112,500	33.3%
Donations/Contributions	45,000	45,000	-	0.0%
<i>subtotal</i>	\$ 1,922,198	\$ 2,026,940	\$ 104,742	5.4%
Total Operating Expenditures	\$ 55,084,731	\$ 57,183,154	\$ 2,098,423	3.8%
Interfund Transfer:				
Capital Project Fund	8,943,236	8,854,857		
Operating Grant Fund	-	20,000		
Stormwater Capital Fund	-	1,675,000		
Total Expenditures	\$ 64,027,967	\$ 67,733,011		

GENERAL FUND SUMMARY

Meeting the Internal Needs of Operating Departments

Several of the major points of the FY 2017 Budget are as follows:

- Management of personnel and compensation program to align with current market environment:
 - Increase in Personnel staffing of 3.5 full-time equivalent positions (FTE) to a total staffing of 442.5 FTEs (citywide).
 - ✓ General Fund: Net reduction of -0.5 FTEs (reduction of one vacant Grants Administrator position²¹ and the increase from part-time to full-time status for the fingerprint technician in Public Safety).
 - ✓ E-911 Fund: Increase of 4.0 FTEs (addition of 4 Communication Officer positions for the Emergency 911 Center²²).
 - Continuation of a performance-based merit program of 3% on April 1, 2017, per authorized/funded position (estimated cost of \$227,000 citywide²³). This merit program is contingent upon a mid-year review of revenue trends to determine if sufficient funding is available. Research of national and local wage growth data indicates the 3% rate is a responsible average (i.e. not among the highest or the lowest).
 - Coverage of group insurance premiums (8% premium increase; \$480,669²⁴ incremental budget impact citywide). The premium growth is due to claims patterns that are trending at 90% of premiums (industry standard is 80-85%), general medical cost inflation, and costs associated with the Affordable Care Act. Unfortunately, the city has experienced large claims at twice the actuarial assumed average over the last 12 months. The claims are primarily of a non-chronic nature outside of the reach of wellness initiatives.
 - Increase in the actuarially determined defined benefit pension contribution of 4%, or \$100,000 (citywide), compared to FY 2016. This increase is due to new pronouncements and their impact on certain assumptions which offset accrued liabilities as well as adjustments recommended by our actuary.
- Targeted growth (3.4% or \$456,862) in departmental maintenance and operations budgets (General Fund) that is primarily attributable to the following:
 - Increase in professional services of \$114,047 due primarily to a combination of reductions in municipal election funding (FY 2016 was an election year)

²¹ Job duties have been absorbed by the Finance Department.

²² Please refer to the Operating Initiative section of the Transmittal Letter for more information.

²³ This represents the financial impact in FY 2017 (i.e. April-June 2017).

²⁴ The General Fund increased \$411,477 while the other operating funds (combined) increased \$69,192.

GENERAL FUND SUMMARY

which were fully offset through increases related to multiple initiatives including: (1) Municode costs for updating various codes (Unified Development Code, City Code, etc.) to reflect code changes; (2) increased bank processing fees (e.g. credit card processing fees) resulting from growth in development activity, program signups, and associated revenue collections; (3) increased Georgia Bureau of Investigation (GBI) fingerprint/background check fees due to heightened development activity and a corresponding increase in applications for alcohol pouring permits (GBI charges \$42.50 for each fingerprint/background check and the city passes through these costs, including a markup for overhead, to applicants); (4) CALEA (independent accreditation agency) on-site assessment fees for Public Safety; (5) Fiscal Year 2017 Operating Initiative²⁵ funding for contracted marketing/public relations services within City Administration; etc.

- Increase in repair/maintenance (facility, vehicle, grounds, etc.) of \$120,151 (electric, water and sewer, natural gas, etc.) due primarily to: vehicle repair/maintenance within public works and public safety (based on current maintenance trends which have increased along with the targeted mileage expectancy of vehicles); grounds repair/maintenance increases at City Center, Webb Bridge Park (roadway striping), Rock Mill Park (pavilion staining/sealing), etc.; facility repair/maintenance at the Community Center (refinish gym floor, paint multiple rooms), Adult Activity Center (paint multiple rooms), Equestrian Center (general), etc.
- Increase in maintenance contracts of \$54,797 due primarily to increases in HVAC maintenance, street sweeping services, annual support costs for pavement management software, annual support costs for the Siteimprov web governance suite software (monitors various components of the City website), moving the hosting of the city's website from local servers to the cloud which will improve site functionality and responsiveness, increased funding for RAPSTC operations and targeted maintenance, etc.
- Increase in professional services (IT) of \$84,206 due to multiple initiatives including expanded firewall/network security software, offsite data archiving costs (increased usage), Office 365 licensing, increased cellular service fees/usage (iPhone, iPad, MiFi), ProQA Priority Dispatch license and support fees, etc.

²⁵ Please refer to the Operating Initiatives section of the transmittal letter for more information.

GENERAL FUND SUMMARY

- Increase in legal service fees of \$125,000 based on historical and year-to-date usage of legal services coupled with planned initiatives requiring legal review.
- Decrease in fuel of -\$127,000 based on year-to-date expenditure trends and forecasted fuel prices.
- The departmental operating capital/lease budget primarily represents funding for the city’s capital lease obligations (fire trucks, finance software, public works and community development software, etc.). The increase of \$161,969 is due to: (1) capital lease payments for the replacement of Fire Engines #4/#6 which were approved during FY 2016 but the first payment will not occur until FY 2017; and (2) FY 2017 Operating Initiative²⁶ funding approved for the capital lease replacement of the City’s cardiac monitors. The city has now programmed all of its fire apparatus and cardiac monitors into the operating budget under capital lease obligations which will allow replacement upon expiration of the underlying leases hereby guaranteeing functional emergency equipment to serve our customers.
- The Other Uses category includes the following: contingency (approximately 1% of the operating budget); Risk Management claims funding (this allocation represents funding for insurance premiums; funding for claims and administration/brokerage fees has been allocated to departments through the personnel services category); funding of debt service on the Gwinnett Technical College contribution (Alpharetta campus); continuation of funding for the Police Athletic League (\$35,000) and Friends of the Library (\$10,000); and debt service reserve for the Conference Center Bonds²⁷.

The departmental budgets are detailed within the *Departmental Information* section of this document.

²⁶ Please refer to the Operating Initiatives section of the transmittal letter for more information.

²⁷ It is the city’s intent to reserve \$1.5 million of surplus hotel/motel taxes for a debt service reserve on the Conference Center bonds. The intent of this reserve is to be fully funded through the Conference Center portion of the tax. However, the city will contribute taxes from its expanded portion towards the reserve in the early years and recapture those funds as they become available through the Conference Center portion.

GENERAL FUND SUMMARY



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SPECIAL REVENUE FUND SUMMARIES

Special Revenue Fund Summaries

Overview

The *Special Revenue Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2017 budgets for the city's Special Revenue Funds.

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. All special revenue funds utilize the modified accrual basis of budgeting and accounting.

The following schedules are set forth by Fund and provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Licenses & Permits, etc.) and expenditures by use (e.g. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2016 and 2017. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2013-2017 as well as a forecast for fiscal years 2018-2019. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

SPECIAL REVENUE FUND SUMMARIES

2017, increases in group insurance premiums, and the addition of 4 Communication Officer positions (FY 2017 Operating Initiative²⁹).

Authorized personnel total 30.0 FTEs.

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Communications Officer	14.0	14.0	14.0	13.0	17.0	4.0
Communications Shift Supervisor	5.0	5.0	5.0	5.0	5.0	-
Communications Training Coord. (Captain)	-	1.0	1.0	1.0	1.0	-
Public Safety Administrator (Battalion Chief)	-	1.0	-	-	-	-
Division Chief - Technology	-	-	1.0	1.0	1.0	-
Sr. Communications Officer	4.0	4.0	4.0	5.0	5.0	-
IT Systems Administrator	1.0	1.0	1.0	-	-	-
	24.0	26.0	26.0	26.0	30.0	4.0

The Maintenance and Operations category increased 4.6%, or \$49,203, due primarily to the following activity:

- Increase in maintenance contracts of \$26,940 due primarily to support costs for the recently implemented SmartPrepare software which enables emergency managers to systematically understand the needs of their entire community and effectively communicate appropriate messages to defined segments within their community.
- Increase in professional services (IT) of \$29,763 due primarily to annual maintenance costs for the VOIP Dispatch solution (VIPER) implemented during FY 2016 (a.k.a. E-911 Phone System VOIP upgrade).
- Decrease in small equipment needs of -\$10,000 based on historical and year-to-date equipment needs.

Capital funding totals \$53,000 for replacement of HVAC units servicing the E911 Communications Center as well as general equipment needs.



E-911 Call Center

²⁹ Please refer to the Operating Initiatives section of the transmittal letter for more information.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Charges for Services:				
E-911 Service Fees (land lines)	\$ 1,300,000	\$ 1,310,000	\$ 10,000	0.8%
E-911 Service Fees (cell phones)	1,500,000	1,335,000	(165,000)	-11.0%
E-911 Service Fees (prepaid cell cards)	90,000	95,000	5,000	100.0%
Intergovernmental:				
City of Milton	900,000	925,000	25,000	2.8%
Interest	6,931	5,259	(1,672)	-24.1%
Other Financing Sources: (2)				
Budgeted Fund Balance ("FB")	1,455,576	-	(1,455,576)	-100.0%
Total Revenues (All Sources): (1)	\$ 5,252,507	\$ 3,670,259	\$ (1,582,248)	-30.1%
Personnel Services:				
Salaries	\$ 1,507,191	\$ 1,603,232	\$ 96,041	6.4%
Benefits	721,301	899,885	178,584	24.8%
Maintenance and Operations:				
Communications	445,000	445,000	-	0.0%
Maintenance Contracts	152,300	179,240	26,940	17.7%
Professional Services (IT)	228,095	257,858	29,763	13.0%
Utilities	52,375	52,375	-	0.0%
Miscellaneous	187,169	179,669	(7,500)	-4.0%
Capital:				
Capital (3)	1,223,294	53,000	(1,170,294)	-95.7%
North Fulton Radio System (COA)	678,062	-	(678,062)	-100.0%
Other Uses: (2)				
Non-Allocated/Reserve	57,720	-	(57,720)	-100.0%
Transfer to Capital Project Fund	-	-	-	0.0%
Total Expenditures (All Uses): (1)	\$ 5,252,507	\$ 3,670,259	\$ (1,582,248)	-30.1%

<i>Personnel (full-time-equivalent)</i>	26.0	30.0
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Notes:

(1) Includes non-operating revenue and expenditures such as Carryforward Fund Balance and Non-Allocated/Reserves. The true operational budget variance after adjusting for non-operating items approximates -3%.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget. FY 2017 Reserve is allocated to cover operating/capital initiatives.

(3) The FY 2016 budget included funding for various one-time public safety equipment (replacement/new) initiatives and funding for the North Fulton Regional Radio System.

SPECIAL REVENUE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 2,486,265	\$ 3,325,908	\$ 3,971,699	\$ 2,150,699	\$ 752,843	\$ 752,843	\$ 752,843
Revenues:							
Charges for Services	\$ 2,486,737	\$ 2,705,732	\$ 3,235,946	\$ 2,890,000	\$ 2,740,000	\$ 2,794,800	\$ 2,850,696
Interest	5,268	10,211	3,803	6,931	5,259	5,364	5,471
City of Milton Agreement	833,939	1,033,485	898,734	900,000	925,000	943,500	962,370
Other	-	-	6,912	-	-	-	-
	<u>\$ 3,325,943</u>	<u>\$ 3,749,428</u>	<u>\$ 4,145,396</u>	<u>\$ 3,796,931</u>	<u>\$ 3,670,259</u>	<u>\$ 3,743,664</u>	<u>\$ 3,818,537</u>
Expenditures:							
Public Safety	\$ 2,486,300	\$ 3,103,637	\$ 5,966,396	\$ 5,194,787	\$ 3,670,259	\$ 3,743,664	\$ 3,818,537
	<u>\$ 2,486,300</u>	<u>\$ 3,103,637</u>	<u>\$ 5,966,396</u>	<u>\$ 5,194,787</u>	<u>\$ 3,670,259</u>	<u>\$ 3,743,664</u>	<u>\$ 3,818,537</u>
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund (subsidy/other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project Fund	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Adjustments/Reconciliation:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	<u>\$3,325,908</u>	<u>\$3,971,699</u>	<u>\$2,150,699</u>	<u>\$ 752,843</u>	<u>\$ 752,843</u>	<u>\$ 752,843</u>	<u>\$ 752,843</u>
<i>Changes in Fund Balance (actual/est.) (2)</i>	\$ 839,643	\$ 645,791	\$ (1,821,000)	\$ (1,397,856)	\$ -	\$ -	\$ -
<i>Personnel (full-time-equivalent) (3)</i>	24.0	26.0	26.0	26.0	30.0		

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) FY 2015 fund balance usage was for the city's share of the North Fulton Radio System initiative. This initiative is 100% funded by the City of Alpharetta and is being tracked in a separate project (PEM01) to ensure transparency. FY 2016 fund balance usage is for multiple one-time capital initiatives including mobile radio replacements, replacement of the 911 Phone System with a state-of-the-art VOIP system, emergency communications equipment, and continued funding for the North Fulton Regional Radio System Authority.
- (3) FY 2014 includes the reorganization of two full-time positions (Public Safety Administrator and Communications Training Coordinator) from the General Fund to the E-911 Fund as their job functions represent E-911 activities.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Charges for Services:				
Impact Fees (streets/highways)	\$ 15,000	\$ 200,000	\$ 185,000	1233.33%
Impact Fees (recreation/parks)	15,000	320,000	305,000	2033.33%
Impact Fees (public safety)	15,000	85,000	70,000	466.67%
Interest	1,350	3,000	1,650	122.22%
Other Financing Sources:				
Budgeted Fund Balance	1,582,560	2,460,150	877,590	55.45%
Total Revenues (All Sources):	\$ 1,628,910	\$ 3,068,150	\$ 1,439,240	88.36%
Non-Departmental/Other Uses:				
Impact Fee Administration	1,350	18,150	16,800	1244.44%
Professional Services (Impact Fee Ordinance Update)	4,063	-	(4,063)	-100.00%
Capital (System Improvements)	298,750	2,750,000	2,451,250	820.50%
(1) Non-Allocated/Reserve	1,324,747	300,000	(1,024,747)	-77.35%
Total Expenditures (All Uses):	\$ 1,628,910	\$ 3,068,150	\$ 1,439,240	88.36%

Notes:

(1) Impact Fee monies are being reserved for future system improvements.

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated Actual	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 641,594	\$ 796,085	\$ 1,119,411	\$ 1,582,561	\$ 2,189,338	\$ 29,188	\$ 672,278
Revenues:							
Charges for Services	\$ 158,038	\$ 337,108	\$ 529,004	\$ 932,132	\$ 605,000	\$ 665,500	\$ 732,050
Interest	1,194	2,581	2,204	1,350	3,000	3,000	3,000
	\$ 159,232	\$ 339,689	\$ 531,208	\$ 933,482	\$ 608,000	\$ 668,500	\$ 735,050
Expenditures:							
Non-Departmental	\$ 4,741	\$ 16,363	\$ 68,058	\$ 27,955	\$ 18,150	\$ 25,410	\$ 35,574
Capital (System Improvements)	-	-	-	298,750	2,750,000	-	-
	\$ 4,741	\$ 16,363	\$ 68,058	\$ 326,705	\$ 2,768,150	\$ 25,410	\$ 35,574
Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 796,085	\$ 1,119,411	\$ 1,582,561	\$ 2,189,338	\$ 29,188	\$ 672,278	\$ 1,371,754
<i>Changes in Fund Balance (actual/est.)</i>	\$ 154,491	\$ 323,326	\$ 463,150	\$ 606,777	\$ (2,160,150)	\$ 643,090	\$ 699,476

Notes:

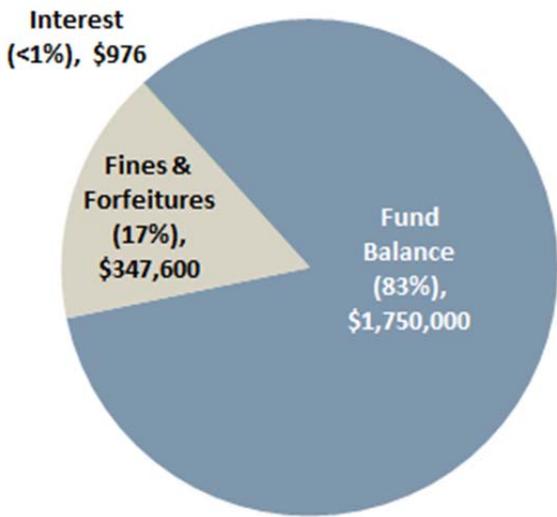
(1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve

(2) Impact Fee monies for FY's 2013-2016 are being reserved for future system improvements. FY 2017 includes the appropriation of impact fee monies toward eligible projects.

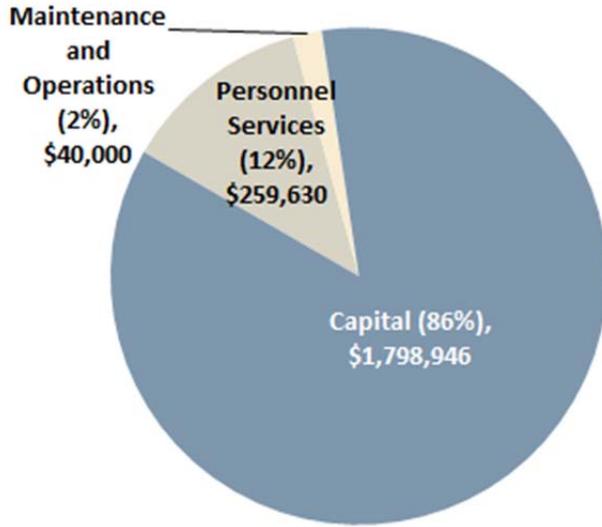
SPECIAL REVENUE FUND SUMMARIES

Drug Enforcement Agency Fund Summary

FY 2017 Budget: \$2,098,576



Revenues by Source



Expenditures by Use

The DEA Fund accounts for revenues received from the enforcement of drug laws and the confiscation of property from drug offender’s arrests that can be used by public safety to aid in drug enforcement activity. Funds cannot be used to supplant the Public Safety Department’s operational budget. The Public Safety Department manages the DEA Program.

Trends

The FY 2017 Budget for the DEA Fund totals \$2,098,576 and represents a decrease of -13.4%, or -\$324,904, compared to FY 2016. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2016³¹.

The Personnel Services category increased 5.7%, or \$14,010, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017 and increases in group insurance premiums.

³¹ Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Non-Allocated Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

SPECIAL REVENUE FUND SUMMARIES

Authorized personnel total 3 FTEs.

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Officer	-	3.0	3.0	3.0	3.0	-
	-	3.0	3.0	3.0	3.0	-

The Maintenance and Operations category decreased -74.6%, or -\$88,107, due primarily to the cessation of all operational costs except those costs necessary to support basic operations of the Special Investigations Unit. Funding for initiatives will be approved on an individual basis through the city’s established procedures.

Capital/Lease expenses include lease costs under the Taser replacement program approved during FY 2016 and planned capital investment for the expansion of Public Safety Headquarters³² (this initiative is being funded through multiple sources including fund balance from the General Fund, impact fees, and DEA monies).



K-9 Unit Demonstration

³² Please refer to the *Capital and Debt* section of this document for detailed information on the capital investment for FY 2017.

SPECIAL REVENUE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Fines and Forfeitures	\$ 448,500	\$ 347,600	\$ (100,900)	-22.50%
Interest	227	976	749	329.96%
Other Financing Sources:				
Budgeted Fund Balance	1,974,753	1,750,000	(224,753)	-11.38%
Total Revenues (All Sources): (1)	\$ 2,423,480	\$ 2,098,576	\$ (324,904)	-13.41%
Personnel Services	\$ 245,620	\$ 259,630	\$ 14,010	5.70%
Maintenance and Operations	128,107	40,000	(88,107)	-68.78%
Capital	258,000	1,798,946	1,540,946	597.27%
Other Uses:				
Non-Allocated/Reserve (2)	1,791,753	-	(1,791,753)	-100.00%
Total Expenditures (All Uses):	\$ 2,423,480	\$ 2,098,576	\$ (324,904)	-13.41%

Notes:

(1) Includes non-operating revenue and expenditures such as Budgeted Fund Balance and Non-Allocated/Reserves. The true operation budget variance after adjusting for non-operating items approximates -22%.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 1,714,846	\$ 2,116,149	\$ 2,096,209	\$ 1,974,754	\$ 1,791,754	\$ 41,754	\$ 41,754
Revenues:							
Fines and Forfeitures	\$ 569,929	\$ 505,142	\$ 769,983	\$ 448,500	\$ 347,600	\$ 417,120	\$ 500,544
Interest	3	(28)	1,276	227	976	986	996
Sale of Capital Assets	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
	\$ 569,932	\$ 505,114	\$ 771,259	\$ 448,727	\$ 348,576	\$ 418,106	\$ 501,540
Expenditures:							
Public Safety	\$ 168,629	\$ 525,054	\$ 892,714	\$ 631,727	\$ 2,098,576	\$ 418,106	\$ 501,540
	\$ 168,629	\$ 525,054	\$ 892,714	\$ 631,727	\$ 2,098,576	\$ 418,106	\$ 501,540
Ending Fund Balance: (1),(2)	\$ 2,116,149	\$ 2,096,209	\$ 1,974,754	\$ 1,791,754	\$ 41,754	\$ 41,754	\$ 41,754
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ 401,303</i>	<i>\$ (19,940)</i>	<i>\$ (121,455)</i>	<i>\$ (183,000)</i>	<i>\$ (1,750,000)</i>	<i>\$ -</i>	<i>\$ -</i>

Notes:

(1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.

FYs 2014-2016 fund balance is being used for various capital initiatives (e.g. North Fulton Radio Initiative, Jail Door Lock improvements, etc.).

(2) FY 2017 fund balance is being used for the Public Safety Headquarters expansion project. Please refer to the Capital and Debt tab for detailed information on this project.

SPECIAL REVENUE FUND SUMMARIES



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SPECIAL REVENUE FUND SUMMARIES

impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2017 budget includes funding within the Hotel/Motel Fund to cover debt service on the bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Other Taxes:				
Hotel/Motel Taxes	\$ 5,830,895	\$ 6,000,000	\$ 169,105	2.9%
Total Revenues (All Sources):	\$ 5,830,895	\$ 6,000,000	\$ 169,105	2.9%
Other Uses:				
Alpharetta Business Community	\$ 221,860	\$ -	\$ (221,860)	-100.0%
Alpharetta Convention & Visitor's Bureau	2,545,427	2,625,000	79,573	3.1%
City of Alpharetta	2,219,858	2,250,000	30,142	1.4%
Conference Center Debt Service:				
Series 2016 Bonds (Principal/Interest)	-	775,630	775,630	0.0%
Debt Service Reserve	843,750	349,370	(494,380)	-58.6%
Total Expenditures (All Uses):	\$ 5,830,895	\$ 6,000,000	\$ 169,105	2.9%

Notes:

The City of Alpharetta levies a Hotel/Motel occupancy tax of 8% on total rental charges. The resulting revenue is distributed as follows: Alpharetta Convention & Visitor's Bureau (43.75%); City of Alpharetta (37.50%); and Tourism Product Development (18.75%; e.g. Conference Center). The tax was changed from 6% to 8% effective October 1, 2015 to fund construction of a Conference Center.

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget	FY 2017 Forecast	FY 2018 Forecast
Beginning Fund Balance:	\$ 11,083	\$ 11,117	\$ 0	\$ 0	\$ 843,750	\$ 1,193,120	\$ 1,571,908
Revenues:							
Other Taxes	\$ 3,862,249	\$ 4,130,567	\$ 4,645,169	\$ 5,830,895	\$ 6,000,000	\$ 6,180,000	\$ 6,365,400
Interest	34	-	-	-	-	-	-
	\$ 3,862,284	\$ 4,130,567	\$ 4,645,169	\$ 5,830,895	\$ 6,000,000	\$ 6,180,000	\$ 6,365,400
Expenditures:							
Alpharetta Business Community	\$ 643,827	\$ 690,419	\$ 774,350	\$ 221,860	\$ -	\$ -	\$ -
Alpharetta Convention & Visitor's Bureau	1,673,523	1,794,592	2,012,752	2,545,427	2,625,000	2,703,750	2,784,863
City of Alpharetta	1,544,900	1,656,674	1,858,068	2,219,858	2,250,000	2,317,500	2,387,025
Conference Center Debt Service:							
Facility Debt Service	-	-	-	-	775,630	779,963	979,963
	\$ 3,862,249	\$ 4,141,684	\$ 4,645,170	\$ 4,987,145	\$ 5,650,630	\$ 5,801,213	\$ 6,151,850
Ending Fund Balance:	\$ 11,117	\$ 0	\$ 0	\$ 843,750	\$ 1,193,120	\$ 1,571,908	\$ 1,785,458
<i>Changes in Fund Balance (actual/est.)</i>	<i>\$ 34</i>	<i>\$ (11,117)</i>	<i>\$ (0)</i>	<i>\$ 843,750</i>	<i>\$ 349,370</i>	<i>\$ 378,788</i>	<i>\$ 213,550</i>

Notes:

Revenue is to be distributed to the participating entities based on their relative share. Funding for Tourism Product Development is used for debt service on the Series 2016 Conference Center Bonds or reserved for debt service/future eligible initiatives (fund balance within the Hotel/Motel Fund).

SPECIAL REVENUE FUND SUMMARIES



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Enterprise Fund Summary

Overview

The *Enterprise Fund Summary* section is intended to provide readers with an overall understanding of the fiscal year 2017 budget for the city's Solid Waste Fund.

Enterprise Funds are used to account for business-type activities whose operations are primarily funded by customer fees. The enterprise fund utilizes the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Solid Waste Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Interest, etc.) and expenditures by use (e.g. Personnel Services, Maintenance & Operations, Capital, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2016 and 2017. Revenues are presented by source and expenditures are presented by use.

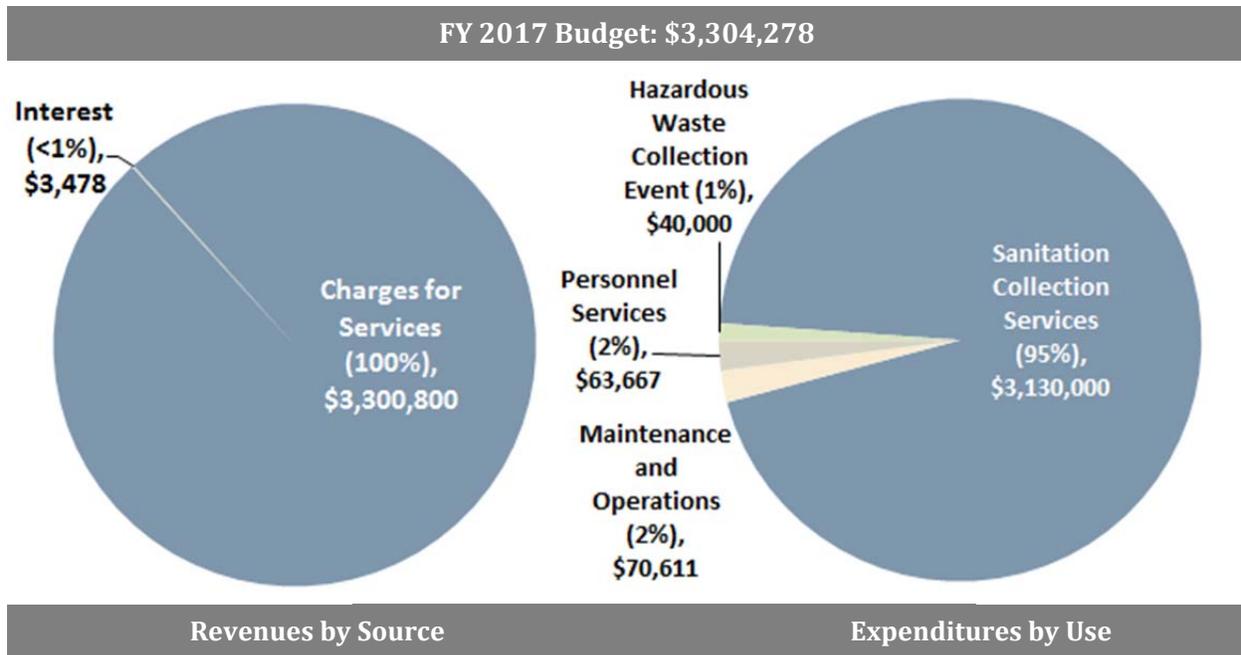
- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2013-2017 as well as a forecast for fiscal years 2018-2019. Also included are changes in fund balance.

The financial forecast utilizes revenue collection patterns (historical and current patterns; as adjusted for seasonal fluctuations) adjusted to reflect expenditure mandates as provided by the City Council.

ENTERPRISE FUND SUMMARY

Solid Waste Fund Summary



The Solid Waste Fund accounts for fees received from users of the city’s residential solid waste program (i.e. garbage, yard waste, and recycling collection). Services are provided on a user charge basis and managed through a contract with a private operator. The Finance Department manages the Solid Waste Program including billing, collection, and customer service functions.

Commercial solid waste customers are authorized to contract for commercial solid waste collection and disposal services from any contractor that has obtained a solid waste collection permit from the city.

Trends

The FY 2017 Budget for the Solid Waste Fund totals \$3,304,278 and represents a decrease of -7.5%, or -\$269,091, compared to FY 2016. The main driver of this variance is the non-allocated reserve (i.e. available fund balance) budgeted in FY 2016³⁴. After adjusting for the non-allocated reserve, the operational budget is flat with FY 2016.

The Personnel Services category decreased -2.5%, or -\$1,649, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1,

³⁴ Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

ENTERPRISE FUND SUMMARY

2017; increases in group insurance premiums; all of which is mitigated through employee turnover.

Authorized personnel total 1.0 FTE and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	1.0	-

The Maintenance & Operations category is flat with FY 2016. The main expense is our private solid waste hauling contract (growth in the service base) which will continue at the same base rates in FY 2017.



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ENTERPRISE FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Licenses and Permits:				
Solid Waste Permits (Penalties/Interest)	\$ -	\$ -	\$ -	0.00%
Charges for Services:				
Solid Waste Collection Fees	3,250,000	3,250,000	-	0.00%
Solid Waste Tag Fees	500	500	-	0.00%
Solid Waste Commercial Hauler Fees	25,000	25,000	-	0.00%
Solid Waste Fees (Penalties/Interest)	25,000	25,000	-	0.00%
Bad Check Fees	300	300	-	0.00%
Interest	4,655	3,478	(1,177)	-25.28%
Other:				
Miscellaneous Revenue	-	-	-	0.00%
Other Financing Sources:				
Budgeted Fund Balance	267,914	-	(267,914)	-100.00%
Total Revenues (All Sources): (1)	\$ 3,573,369	\$ 3,304,278	\$ (269,091)	-7.53%
Personnel Services:				
Salaries	\$ 39,339	\$ 38,393	\$ (946)	-2.40%
Benefits	25,977	25,274	(703)	-2.71%
Maintenance & Operations:				
Professional Fees	3,188,060	3,188,360	300	0.01%
Miscellaneous	52,079	52,251	172	0.33%
Capital/Other Uses:				
Non-Allocated/Reserve (2)	267,914	-	(267,914)	-100.00%
Total Expenditures (All Uses): (1)	\$ 3,573,369	\$ 3,304,278	\$ (269,091)	-7.53%
<i>Personnel (full-time-equivalent)</i>	<i>1.0</i>	<i>1.0</i>		

Notes:

(1) Includes non-operating revenue and expenditures such as Carryforward Fund Balance and Non-Allocated/Reserves. The true operational budget growth after adjusting for non-operating items approximates -0.4%.

(2) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

ENTERPRISE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 1,016,648	\$ 1,026,865	\$ 1,013,493	\$ 967,767	\$ 967,767	\$ 967,766	\$ 967,766
Revenues:							
Licenses and Permits	\$ 528	\$ 368	\$ 763	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,203,791	3,194,401	3,214,475	3,300,800	3,300,800	3,366,816	3,434,152
Interest	3,090	5,250	3,131	4,655	3,478	3,548	3,619
Miscellaneous Revenue	(1)	-	-	-	-	-	-
	\$ 3,207,408	\$ 3,200,019	\$ 3,218,369	\$ 3,305,455	\$ 3,304,278	\$ 3,370,364	\$ 3,437,771
Expenditures:							
Solid Waste Operations	\$ 3,197,191	\$ 3,213,391	\$ 3,264,095	\$ 3,305,455	\$ 3,304,278	\$ 3,370,364	\$ 3,437,771
	\$ 3,197,191	\$ 3,213,391	\$ 3,264,095	\$ 3,305,455	\$ 3,304,278	\$ 3,370,364	\$ 3,437,771
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund (subsidy/other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 1,026,865	\$ 1,013,493	\$ 967,767	\$ 967,767	\$ 967,766	\$ 967,766	\$ 967,766
<i>Changes in Fund Balance (actual/est.)</i>	\$ 10,217	\$ (13,372)	\$ (45,727)	\$ -	\$ (0)	\$ (0)	\$ (0)
<i>Personnel (full-time-equivalent)</i>	1.0	1.0	1.0	1.0	1.0		

Notes:

(1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.

The minor reductions in fund balance between FYs 2014-2015 is based on the acquisition and implementation of new billing software for sanitation (e.g. Munis billing software) and general operations.

Internal Service Fund Summaries

Overview

The *Internal Service Fund Summaries* section is intended to provide readers with an overall understanding of the respective fiscal year 2017 budgets for the city's Internal Service Funds.

Internal Service Funds are used to accumulate and allocate costs internally among the city's various functions and utilizes the accrual basis of budgeting and accounting.

The following schedules provide readers with revenue and expenditure summaries/narratives from several different perspectives including:

- **Fund Summary**

This section provides a brief description of the Fund as well as charts segmenting revenues by source (e.g. Charges for Services, Interest, etc.) and expenditures by use (e.g. Maintenance & Operations, Other, etc.).

- **Statement of Budgetary Comparisons**

This statement provides a detailed comparison of revenues and expenditures for fiscal years 2016 and 2017. Revenues are presented by source and expenditures are presented by use.

- **Statement of Revenues, Expenditures, and changes in Fund Balances**

This statement provides a historical comparison of revenues and expenditures for fiscal years 2013-2017 as well as a forecast for fiscal years 2018-2019. Also included are changes in fund balance.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Charges for Services				
Risk Fund	\$ 1,262,000	\$ 1,310,000	\$ 48,000	3.8%
Interest Earnings	2,200	2,200	-	100.0%
Other:				
Budgeted Fund Balance	367,910	-	(367,910)	-100.0%
Total Revenues (All Sources):	\$ 1,632,110	\$ 1,312,200	\$ (319,910)	-19.6%
Maintenance & Operations: (1)				
Professional Services	\$ 125,000	\$ 125,000	\$ -	0.0%
Vehicle Insurance	135,000	137,000	2,000	1.5%
Property and Equipment Insurance	55,000	88,000	33,000	60.0%
General Liability Insurance	70,000	60,000	(10,000)	-14.3%
Law Enforcement Liability Insurance	100,000	100,000	-	0.0%
Public Entity Liability Insurance	55,000	55,000	-	0.0%
Workers Comp. Excess Liability Insurance	90,000	90,000	-	0.0%
Criminal Liability Insurance	4,200	4,200	-	0.0%
Cyber Liability Insurance	-	8,000	8,000	100.0%
Umbrella Liability Insurance	60,000	60,000	-	0.0%
Medical Services (PS Custody)	40,000	40,000	-	0.0%
Claims and Judgments	551,730	545,000	(6,730)	-1.2%
Other Uses: (2),(3)				
Reserve	346,180	-	(346,180)	-100.0%
Total Expenditures (All Uses):	\$ 1,632,110	\$ 1,312,200	\$ (319,910)	-19.6%

Notes:

(1) Variances are based on current year-to-date premium expenditures.

(2) Includes non-operating revenue and expenditures such as Budgeted Fund Balance and Reserve. The true operational budget variance after adjusting for non-operating accounts approximates 4%.

(3) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2017 Forecast	FY 2018 Forecast
Beginning Fund Balance:	\$ 776,139	\$ 646,621	\$ 334,109	\$ 367,911	\$ 346,181	\$ 346,181	\$ 346,181
Revenues:							
Charges for Services	\$ 1,169,500	\$ 1,075,800	\$ 1,115,000	\$ 1,262,000	\$ 1,310,000	\$ 1,325,322	\$ 1,338,575
Interest Earnings	1,765	2,815	1,724	2,200	2,200	-	-
Other:							
Insurance Proceeds	57,176	105,618	89,298	-	-	-	-
	<u>\$ 1,228,441</u>	<u>\$ 1,184,232</u>	<u>\$ 1,206,021</u>	<u>\$ 1,264,200</u>	<u>\$ 1,312,200</u>	<u>\$ 1,325,322</u>	<u>\$ 1,338,575</u>
Expenditures:							
Maintenance & Operations:							
Workers Comp. Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	125,419	116,273	122,141	125,000	125,000	126,250	127,513
Vehicle Insurance	121,475	109,997	128,809	135,000	137,000	138,370	139,754
Property and Equipment Insurance	62,063	65,384	62,856	55,000	88,000	88,880	89,769
General Liability Insurance	80,774	71,942	52,315	70,000	60,000	60,600	61,206
Law Enforcement Liability Insurance	141,141	93,996	91,350	100,000	100,000	101,000	102,010
Public Entity Liability Insurance	33,287	55,175	48,825	55,000	55,000	55,550	56,106
Workers Comp. Excess Liability Insurance	67,998	74,829	79,485	90,000	90,000	90,900	91,809
Employee Benefits Liability Insurance	450	-	-	-	-	-	-
Criminal Liability Insurance	-	4,075	4,075	4,200	4,200	4,242	4,284
Cyber Liability Insurance	-	-	-	-	8,000	8,080	8,161
Umbrella Liability Insurance	76,316	59,393	52,115	60,000	60,000	60,600	61,206
Medical Services (PS Custody)	-	25,336	19,210	40,000	40,000	40,400	40,804
Claims and Judgments	649,036	820,343	511,038	551,730	545,000	550,450	555,955
	<u>\$ 1,357,960</u>	<u>\$ 1,496,745</u>	<u>\$ 1,172,219</u>	<u>\$ 1,285,930</u>	<u>\$ 1,312,200</u>	<u>\$ 1,325,322</u>	<u>\$ 1,338,575</u>
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance: (1)	<u>\$ 646,621</u>	<u>\$ 334,109</u>	<u>\$ 367,911</u>	<u>\$ 346,181</u>	<u>\$ 346,181</u>	<u>\$ 346,181</u>	<u>\$ 346,181</u>
<i>Changes in Fund Balance (actual/est.) (2)</i>	\$ (129,519)	\$ (312,512)	\$ 33,802	\$ (21,730)	\$ -	\$ -	\$ 0

Notes:

- (1) In order to accurately measure anticipated fund balance usage, this schedule omits the Carryforward Fund Balance and Non-Allocated/Reserve accounts.
- (2) Available Fund Balance is being used in FY 2013-2014/2016 to supplement the reserve for claims and judgments.

INTERNAL SERVICE FUND SUMMARIES

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Charges for Services:				
Medical Insurance Premiums				
Employer Contribution	\$ 5,952,922	\$ 6,520,032	\$ 567,110	9.5%
Employee Contribution	705,592	724,448	18,856	2.7%
Interest	-	-	-	0.0%
Other Financing Sources:				
Budgeted Fund Balance	-	688,514	688,514	100.0%
Total Revenues (All Sources):	\$ 6,658,514	\$ 7,932,994	\$ 1,274,480	19.1%
Maintenance and Operations				
Medical Premiums	\$ 1,350,000	\$ 1,441,673	\$ 91,673	6.8%
Other				
Medical Claims	4,620,000	5,714,666	1,094,666	23.7%
Reserve	688,514	776,655	88,141	12.8%
Total Expenditures (All Uses):	\$ 6,658,514	\$ 7,932,994	\$ 1,274,480	19.1%

Notes:

The Medical Insurance Fund accounts for activity under the City's Minimum Premium Plan (MPP) in accordance with Generally Accepted Accounting Principles.

Accounting rules dictate the creation of an Internal Service Fund to track activity under an MPP. As such, this fund does not represent new costs. Rather, it represents a flow of funds from the Operating Funds (e.g. employer/employee premiums) that does have the effect of grossing-up the totals as the appropriations are reflected in multiple Funds.

Under the MPP, the City and the medical insurer (CIGNA) agree that the City will be responsible for paying all claims up to an agreed-upon aggregate level, with the insurer responsible for the excess. The insurer will continue to process claims and administrative services. Through the MPP arrangement, the City is able to reduce premium taxes while maintaining coverage benefits. The MPP is still a fully insured medical plan.

The FY 2017 Budget totals \$7.9 million and represents premiums (employer and employee) and the associated expenditures (administration, claims, and reserves). The operating funds (e.g. General Fund, E911 Fund, DEA Fund, and Sanitation Fund) all include group insurance expenses that represent the City's costs.

INTERNAL SERVICE FUND SUMMARIES

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ 688,514	\$ 776,655	\$ 870,084
Revenues:							
Charges for Services	\$ -	\$ -	\$ -	\$ 6,658,514	\$ 7,244,480	\$ 7,679,149	\$ 8,139,898
Interest	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ 6,658,514	\$ 7,244,480	\$ 7,679,149	\$ 8,139,898
Expenditures:							
Medical Premiums	\$ -	\$ -	\$ -	\$ 1,350,000	\$ 1,441,673	\$ 1,528,173	\$ 1,619,864
Medical Claims	-	-	-	4,620,000	5,714,666	6,057,546	6,420,999
Reserve	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ 5,970,000	\$ 7,156,339	\$ 7,585,719	\$ 8,040,863
Other Financing Sources (Uses):							
Interfund Transfer:							
Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 688,514	\$ 776,655	\$ 870,084	\$ 969,120
<i>Changes in Fund Balance (actual/est.)</i>	\$ -	\$ -	\$ -	\$ 688,514	\$ 88,141	\$ 93,429	\$ 99,035

CAPITAL PROJECT FUND SUMMARIES

Capital Project Fund Summaries

Overview

Pursuant to the Governmental Accounting Standards Board's ("GASB") Codification, Section 1300.106, capital project funds are used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities.

The city's capital program has the most visible and long-term effect on the quality of life for our stakeholders. Through an aggressive capital 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. The foundation of the city's capital program is the ten-year capital project improvement plan ("CIP") which is updated annually. The CIP assists in the planning, acquisition, and financing of capital projects.



Big Creek Greenway



Wills Park

A capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of \$25,000 or more, or an improvement/ addition to an existing capital asset. Examples include building/ infrastructure construction, park improvements, streetscapes, land acquisitions, vehicles, etc. Capital projects are budgeted primarily in the city's capital project funds with the main exception

being those capital renewal & replacement projects that are funded annually in the General Fund (discussed below). Please refer to the *Financial Management Policies* section of this document for more information on the city's Capital Improvement Plan.

The city has five (5) capital project funds: Capital Projects Fund (general capital projects); Stormwater Capital Fund (drainage projects); Capital Grants Fund (account for capital grant proceeds); Conference Center Bond Fund and 2016 Parks and Transportation Bond

CAPITAL PROJECT FUND SUMMARIES

Fund (account for bond proceeds). For the purposes of this budget document, only the Capital Projects Fund and Stormwater Capital Fund are presented as new appropriation activity was approved for FY 2017. All capital project funds follow the life-to-date budgeting process whereby budget is carried forward annually to cover Council approved projects and remains in full-effect until project completion or re-allocation by City Council. As such, these appropriations are not reflected in this budget document but are reflected in the city's monthly financial management reports and can be accessed at www.alpharetta.ga.us. The capital project funds utilize the modified accrual basis of budgeting and accounting.

The following section provides a brief narrative of the city's capital project funds.

- **Capital Projects Fund**: This fund accounts for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities, with a value in excess of \$25,000. Funding for these capital improvements typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Stormwater Capital Fund**: This fund accounts for the acquisition and construction of stormwater/drainage projects with a value in excess of \$25,000. Funding for these capital projects typically come primarily from a transfer of available fund balance within the General Fund. Appropriations are perpetual with only new appropriations recognized in the annual budget.
- **Capital Grants Fund**: This fund accounts for resources received from federal, state, and local grants awarded to the city. Matching funds, which represents the city's financial investment, are also recorded within this fund. This fund accounts for capital grants only. Operating grant proceeds are recorded within the Operating Grants Fund.
- **Conference Center Bond Fund**: This fund accounts for the proceeds and associated expenditures resulting from the issuance of Development Authority of Alpharetta revenue bonds, series 2016. This bond issue funds construction of a new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties will construct a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.

CAPITAL PROJECT FUND SUMMARIES

- **2016 Parks and Transportation Bond Fund**: This fund accounts for the proceeds and associated expenditures resulting from the issuance of voter approved general obligation bonds, series 2016. This bond issue provides \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems. Fund appropriations are perpetual with only new appropriations recognized in the annual budget.

Funding Methodology

The city's preferred method for funding capital projects within the CIP shall be through current revenue when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid. Debt obligations may be issued for capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries. Funding for the CIP is provided as follows:

- **Proper Use of Fund Balance**

General Fund: Based on audited financial statements for the year ended June 30, 2015, the city's fund balance totaled \$23.6 million. Of this amount, approximately \$5 million was appropriated in the FY 2016 Budget for capital/one-time initiatives and \$12.5 million has been designated as an emergency account based on a conservative policy of 21% of total appropriations (i.e. roughly 2½ months of operating expenditures). It has been the city's policy to utilize the remaining fund balance above the emergency requirement for one-time capital expenditures. Available capital/one-time initiative funding for FY 2017 totals \$6.1 million.

- **Funding Recurring Capital from Operating Budget**

FY 2017 includes appropriations totaling \$4.5 million within the General Fund for recurring capital initiatives (e.g. milling and resurfacing of city streets; traffic equipment replacement; drainage maintenance; etc.).

By programming the recurring capital program into the operating budget, the city is announcing to its citizens and stakeholders that capital investment in our roads and infrastructure is a priority that should be funded with certainty as opposed to relying on fund balance which may or may not be accumulated.

CAPITAL PROJECT FUND SUMMARIES

- **Debt Funding:** Debt obligations are primarily reserved for large scale capital projects when it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.



Alpharetta Conference Center (conceptual design; Conference Center Bonds, Series 2016)



Alpharetta Arts Center (conceptual design, Parks and Transportation Bonds, Series 2016)

CAPITAL PROJECT FUND SUMMARIES

FY 2017 Capital Funding

The FY 2017 Budget includes funding of \$16.8 million for capital initiatives. As part of the capital planning process, departments submitted capital/one-time initiative funding requests totaling \$22.8 million. Recommended capital projects total \$15.6 million with an additional \$1.2 million set aside for future capital initiatives.

	General Fund	Impact Fee Fund	E-911 Fund	DEA Fund	Capital Projects Fund	Total
Sources:						
Available Fund Balance	\$ 6,049,857	\$ 2,355,609	\$ -	\$ 1,750,000	\$ 1,730,000	\$ 11,885,466
(1) Recurring Capital Program	2,825,000	-	-	-	-	2,825,000
Recurring Stormwater Capital Program	1,675,000	-	-	-	-	1,675,000
Pay-as-you-go Capital Investment	-	394,391	32,000	-	-	426,391
	\$10,549,857	\$ 2,750,000	\$ 32,000	\$1,750,000	\$ 1,730,000	\$ 16,811,857
Uses:						
(2) Capital/Grant-Matching	\$ 10,549,857	\$ 2,750,000	\$ 32,000	\$ 1,750,000	\$ 516,037	\$ 15,597,894
	\$10,549,857	\$ 2,750,000	\$ 32,000	\$1,750,000	\$ 516,037	\$ 15,597,894
Non-Allocated:						
Future Capital/one-time Initiatives	\$ -	\$ -	\$ -	\$ -	\$ 1,213,963	\$ 1,213,963

(1) Represents funding programmed within the General fund budget to cover recurring capital needs (e.g. milling & resurfacing of city roadways, fleet replacement, etc.).

(2) All Capital Initiative funding will be transferred and accounted for within the Capital Projects Fund, Stormwater Capital Fund, Impact Fee Fund, E-911 Fund, DEA Fund, and Operating Grants Fund.

Capital Improvement Plan

A consolidated version of the city's ten-year capital project improvement plan ("CIP") is included below. The CIP forecasts the city's new capital investment over the next ten-year period and consolidates the projects by Department. These figures do not include the city's existing capital initiatives (i.e. initiatives funded prior to FY 2017).

Investment by Department/Entity	Fiscal Years						Total
	2016 Bonds ⁽¹⁾	2017 Budget ⁽²⁾	2017 Other ⁽³⁾	2018-2020	2021-2023	2024-2026	
General Government	\$ -	\$ 520,000	\$ -	\$ 706,100	\$ 639,400	\$ 675,100	\$ 2,540,600
Information Technology	-	720,000	-	1,206,400	2,228,700	1,384,600	5,539,700
Public Safety	-	3,743,123	-	3,154,100	2,657,200	2,316,900	11,871,323
Public Works	33,350,000	7,193,271	7,872,500	17,556,920	19,443,980	20,768,820	106,185,491
Recreation and Parks	18,650,000	3,321,500	1,112,500	2,953,400	1,148,600	875,800	28,061,800
Community Development	-	100,000	-	306,000	165,600	175,600	747,200
Conference Center	25,220,000	-	-	-	-	-	25,220,000
	\$77,220,000	\$ 15,597,894	\$ 8,985,000	\$ 25,882,920	\$ 26,283,480	\$ 26,196,820	\$ 180,166,114
Reserve for Future Capital	-	1,213,963	-	1,114,027	3,516,839	5,686,063	11,530,892
Capital Plan Total	\$77,220,000	\$ 16,811,857	\$ 8,985,000	\$ 26,996,947	\$ 29,800,319	\$ 31,882,883	\$ 191,697,006
Net Impact to Operations Budget	\$ 364,369	\$ 9,450	\$ 380,010	\$ 511,920	\$ 566,500		

(1) Represents project fund deposits for the Series 2016 Parks and Transportation Bonds and the Series 2016 Conference Center Bonds.

(2) Includes \$4.5 million in capital projects funded within the Impact Fee Fund (\$2.8 million), E-911 Fund (\$32,000), and the DEA Fund (\$1.8 million).

(3) Represents project initiatives that are funded through external sources and will be appropriated once earned/received (e.g. land sales, grants, etc.).

CAPITAL PROJECT FUND SUMMARIES

FY 2017 Capital Project Listing

The following section provides both a (1) summary list of FY 2017 capital investment and (2) a detailed narrative of each capital project.

	Capital Projects Fund	Stormwater Capital Fund	E-911 Fund	DEA Fund	Impact Fee Fund	Operating Grants Fund	Total
City Administration							
Alpharetta History Room	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Downtown Beautification/Façade Imp. Grant Program	50,000	-	-	-	-	-	50,000
Economic Development Toolkit	100,000	-	-	-	-	-	100,000
Senior Citizen History Project	25,000	-	-	-	-	-	25,000
Downtown Sculpture Program	75,000	-	-	-	-	-	75,000
Subtotal	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Community Development							
Recurring Fleet Replacement (F-150; 2017 Qty: 2)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Design Services	50,000	-	-	-	-	-	50,000
Subtotal	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Information Technology							
Technology Replacement (all City departments)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Data Center Backup Storage (replacement)	220,000	-	-	-	-	-	220,000
Telephony VOIP Network Switches (replacement)	150,000	-	-	-	-	-	150,000
Application and Desktop Virtualization (Phase I)	50,000	-	-	-	-	-	50,000
Subtotal	\$ 720,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,000
Public Works							
Recurring Traffic Signal System Maintenance	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Recurring Milling and Resurfacing	2,000,000	-	-	-	-	-	2,000,000
Recurring Traffic Control Equipment	75,000	-	-	-	-	-	75,000
Recurring Traffic Striping and Signage	180,000	-	-	-	-	-	180,000
Recurring Traffic Calming/Intersection Safety Improvements	35,000	-	-	-	-	-	35,000
Recurring Bridge Maintenance	175,000	-	-	-	-	-	175,000
Recurring Tree Planting and Landscape Improvements	75,000	-	-	-	-	-	75,000
Recurring Stormwater Pipes and Structure Repair and Maintenance	-	1,250,000	-	-	-	-	1,250,000
Recurring Stormwater Drainage Maintenance (ponds, BMPs, sweeping, etc.)	-	200,000	-	-	-	-	200,000
Recurring Stormwater Inspections	-	100,000	-	-	-	-	100,000
Recurring Fleet Replacement (F-150; Qty: 2)	70,000	-	-	-	-	-	70,000
Recurring Fleet Replacement (Admin. Vehicle; Qty: 1)	35,000	-	-	-	-	-	35,000
Rubber Tire Backhoe/Loader (replacement/upgrade)	90,000	-	-	-	-	-	90,000
Northwinds Street and Pedestrian Lights	127,500	-	-	-	-	-	127,500
Pedestrian Intersection Improvements (design)	60,000	-	-	-	-	-	60,000
Old Roswell St Pedestrian Improvements	150,000	-	-	-	-	-	150,000
Webb Bridge Rd Corridor Design	100,000	-	-	-	-	-	100,000
Rucker Rd Corridor Improvements	-	-	-	-	1,150,000	-	1,150,000
Parking Garage (west side of Main Street)	1,035,771	-	-	-	-	-	1,035,771
Old City Hall Brick Wall installation in new City Hall	25,000	-	-	-	-	-	25,000
Pole Barn Extension	35,000	-	-	-	-	-	35,000
Downtown Enhancements	35,000	-	-	-	-	-	35,000
Design Services	115,000	-	-	-	-	-	115,000
Subtotal	\$ 4,493,271	\$ 1,550,000	\$ -	\$ -	\$ 1,150,000	\$ -	\$ 7,193,271

CAPITAL PROJECT FUND SUMMARIES

	Capital Projects Fund	Stormwater Capital Fund	E-911 Fund	DEA Fund	Impact Fee Fund	Operating Grants Fund	Total
Public Safety							
Fleet Replacement (2017 Qty: 8)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Public Safety Equipment (replacement)	185,500	-	-	-	-	-	185,500
PS Headquarters Improvements	68,000	-	32,000	-	-	-	100,000
PS Facilities (multiple) Roof Repair/Replacement	206,000	-	-	-	-	-	206,000
RAPSTC Repairs/Improvements (replacement)	171,623	-	-	-	-	-	171,623
Public Safety Headquarters Expansion	650,000	-	-	1,750,000	300,000	-	2,700,000
License Plate Recognition Grant Program	80,000	-	-	-	-	-	80,000
Subtotal	\$ 1,661,123	\$ -	\$ 32,000	\$ 1,750,000	\$ 300,000	\$ -	\$ 3,743,123
Recreation and Parks							
Fleet Replacement (2017 Qty: 2)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Athletic Scoreboards (maintenance/replacement)	20,000	-	-	-	-	-	20,000
Park Equipment Replacement (recurring)	42,000	-	-	-	-	-	42,000
Parks Facilities (multiple) Roof Repair/Replacement	69,000	-	-	-	-	-	69,000
Wills Park Water Quality Imp. Design (Equestrian Ctr)	-	75,000	-	-	-	-	75,000
Wills Park Drainage Imp. Design (main parking lot)	-	50,000	-	-	-	-	50,000
Park Master Plan Projects	68,000	-	-	-	-	-	68,000
Webb Bridge Park Spectator Seating	135,000	-	-	-	-	-	135,000
Wills Park Batting Pavilion	112,500	-	-	-	-	-	112,500
Historic Log Cabin relocation to Wills Park	50,000	-	-	-	-	-	50,000
Alpharetta Arts Center Development	-	-	-	-	1,300,000	-	1,300,000
Wills Park Pool Renovation	1,300,000	-	-	-	-	-	1,300,000
Design Services	50,000	-	-	-	-	-	50,000
Subtotal	\$ 1,896,500	\$ 125,000	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 3,321,500
General Government							
Grant Matches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
TOTAL	\$ 9,370,894	\$ 1,675,000	\$ 32,000	\$ 1,750,000	\$ 2,750,000	\$ 20,000	\$ 15,597,894
NON-ALLOCATED (future capital/one-time initiatives):	\$ 1,213,963						\$ 1,213,963

CAPITAL PROJECT FUND SUMMARIES

The capital projects include direct linkages with the city’s vision/strategic priorities. As previously discussed, when capital project initiatives are brought before the City Council for consideration, discussion is centered on how the initiatives link with the city’s vision for the future.

Project: Alpharetta History Room
Department: City Administration
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: The FY 2015 Alpharetta History Room capital budget included funding for the following: (1) Programming, Schematic Design and Cost Estimating; (2) Design Development and Construction Documents; and (3) Bidding and Construction Services.

This request is for construction/equipping of the History Room to achieve the following goals: presenting the collections and exhibits to the best advantage; capturing and engaging the interest of the visitor; complimenting the design of City Hall; and ensuring cost-effectiveness in maintenance.

\$ Impact on Operations: Positive increase in economic activity (e.g. foot traffic into the Downtown area).

<i>Financial Status</i>			
Funding Source:	Local:	\$	250,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	250,000

Project: Downtown Beautification/Façade Improvement Grants
Department: City Administration
Strategic Priority: Providing a business climate that attracts the top echelon companies



Scope

Description: This request is for seed funding for the Downtown Beautification grant program which is used to incentivize downtown building renovations and improvements (including façade improvements). This small city investment has resulted in numerous private renovation projects in downtown over the past 15 years.

\$ Impact on Operations: Positive increase in economic activity (e.g. business investment, property values, etc.).

<i>Financial Status</i>			
Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

CAPITAL PROJECT FUND SUMMARIES

Project: Economic Development Toolkit (City)
Department: City Administration
Strategic Priority: Providing a business climate that attracts the top echelon companies



Scope

Description: Funding in this capital account will be used for projects with the city related to business assistance for existing and future businesses, initiatives and programs that support development and re-development throughout the city and corridors of influence such as downtown Alpharetta, and business retention and expansion programs. Additionally, this funding is crucial in covering expenses that are incurred each year relating to support for the Alpharetta Technology Commission (ATC) and Innovation Center including funding for a feasibility study aimed at facilitating financial self-sustainability for operations.

An additional initiative includes funding for the Alpharetta360 video marketing series. The city embarked on the Alpharetta360 video marketing program in FY 2016 to promote Alpharetta. The videos created as part of this initiative were lifestyle videos to showcase the amenities, events and character of the city and business showcase videos to give testimonials from Alpharetta CEO's of why to locate and start your business in Alpharetta. As part of this pilot Video Marketing Program, the city has contracted for the filming of 13 videos (as of February 2016) for release every 2 weeks of the remaining fiscal year (June 30, 2016). This request will extend the contract for the addition of 26 more videos to be released in the new Fiscal year beginning July 1, 2016 through June 30, 2017. The videos can be viewed here www.Alpharetta360.com. In the first month and half, views have totaled 365 to date, with 24 subscribers to our YouTube channel, Grow Alpharetta. Economic Development staff has detailed analytics tracking views of the videos in addition to tracking subscribers to the YouTube channel. Staff will also be layering in a new tracking tool that identifies the businesses that view the videos out of state so we can develop leads for new companies to recruit to the city. Economic Development staff plans on leveraging the city's \$50,000 investment with a matched contribution from the ACVB that will bring total funding for the Alpharetta360 program to \$100,000 which includes the release of a new video every two weeks for the entire fiscal year (26 videos).

\$ Impact on Operations: Positive increase in economic activity (e.g. business investment, property values, etc.).

Financial Status

Funding Source:	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	100,000

CAPITAL PROJECT FUND SUMMARIES

Project: Senior Citizen History Project
Department: City Administration
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This project entails video recording the stories and oral history of our citizens and their memories of the Alpharetta Experience. This project will continue into the future and involve the recordings of a number of citizens each year as seniors are willing to express their emotions, memories and recollections of the Alpharetta they have known. As time progresses, the videos will be compiled so they can be used as an online story of our past and its respected citizens who have helped to shape our city. This documentation can also be used within the History Center as an oral history of Alpharetta's development over time. We are hoping to record 50 citizens within the next year.

\$ Impact on Operations: Minor bandwidth costs associated with streaming content from the website and is funded within current operating budget appropriations.

Financial Status

Funding Source:	Local:	\$	25,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	25,000

Project: Downtown Sculpture Program
Department: City Administration
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: As a means of creating additional visual interest throughout Downtown Alpharetta, promoting the district's emerging music scene, and providing for "picture moments" that can distinguish Downtown Alpharetta from other communities, it is proposed that a program of public art installations focused on music and dance be adopted by the City. The program would feature 10 "life-size" musical instruments cast in bronze and 10 "in ground" sculptures based upon dance steps of the Rhumba, Foxtrot, Tango, Waltz, Mambo, Cha Cha, Jive, Lindy Hop, Quickstep, and the Samba. Implementation of the program could be accomplished over a period of time and will leverage funding from a variety of private, public, and grant sources. Total program costs are estimated at \$300,000 (currently estimated at \$150,000 in public contributions with the remaining \$150,000 raised from other sources). The FY 2016 capital budget included funding totaling \$75,000 for this initiative. This request brings the total public contribution to \$150,000 and highlights to the community that the City is serious about moving forward with this initiative. These funds will provide a basis for leveraging funding from private/grant sources.

\$ Impact on Operations: Positive increase in economic activity (e.g. business investment, property values, etc.).

Financial Status

Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	75,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Fleet Replacement (F-150s; Qty: 2)
Department: Community Development
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the replacement of two 2004 Ford F-150s (Unit CD2112 has 82,975 miles, and Unit CD2113 has 55,255 miles) for the Inspections and Code Enforcement divisions. These vehicles warrant replacement based on age and maintenance/repair costs.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

Project: Design Services
Department: Community Development
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Comprehensive Plans, Small Area Plans, project designs such as plazas, landscape architecture, hosting a series of public input sessions, conceptual design standards, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of performance by City Staff that our citizens and business owners are accustomed to.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

CAPITAL PROJECT FUND SUMMARIES

Project: Technology Replacement (all City departments)
Department: Information Technology
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is to provide for the annual replacement of technology for all city departments. As in prior-years, funding for technology replacement is placed in one capital project account to allow for more efficient management (as opposed to being spread across multiple departments based on an estimate of replacement needs which may or may not equate to the actual need during the fiscal year). The city currently has 455 computers in operation (265 desktops; 190 laptops). The main component of the FY 2017 request includes funding for the replacement of approximately 109 PCs, 66 cellular phones, 91 iPhones, 98 iPads, and wireless access points throughout city facilities (although actual replacement will be driven by equipment condition).

The current city standards for technology replacement (based on funding availability) are as follows: servers (5-6 years); SANS – Storage (5-6 years); desktop PCs (4 years); laptop PCs (3 years); iPad tablets (2 years); iPhones (2 years); large scale multi-function printers (MFPs) (5-7 years); small scale MFPs (5 years); small printers (3-5 years); desktop UPS (electrical service backup) (3 years); Network UPS (closets) (4 years); Wireless Access Points [WAPs] (5 years); network routers/switched/firewalls (5 years); telephony gateways (5-6 years). Larger replacement initiatives are not included in this appropriation (e.g. CISCO network devices).

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	300,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	300,000

CAPITAL PROJECT FUND SUMMARIES

Project: Data Center Backup Storage (replacement)
Department: Information Technology
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for replacement of the primary data backup storage for the Public Works (PW) data center. This storage is for the local backup of data used by the Commvault System as opposed to the storage used by the VMware Hosts to run our applications and provide failover capacity or remotely archived data. This is a large scale SAN that will be sized at the time of the replacement and includes the storage drive enclosure that is secured in our existing racks as well as the drive components that are removable. The current equipment is 6-years old and is scheduled to be replaced every 5-6 years (normal maintenance life) in order to provide for both reliable and efficient service, but also to provide newer technology that has greater capability and hardware that requires less power and gives off less heat.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	220,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	220,000



Project: Telephony VOIP Network Switches (replacement)
Department: Information Technology
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the replacement of existing CISCO VOIP Network switching equipment across the city campus. System-wide telephony devices that use our CISCO Network for VOIP (major devices listed): (3) UCS C210M2 servers at the Public Works (PW) data center; CISCO 2910 telephony servers with 32 or 64 channel capacity and 24 Port VOIP Components for PW, Public Safety, City Hall, Fire Stations, Recreation and Parks facilities, Community Development, Courts, and Finance; and various other minor cost components. The current equipment is 6-years old and is scheduled to be replaced every 5-6 years (normal maintenance life). Specifically, this initiative is needed to not only refresh the equipment but also to install the latest version of Unity Connect for our entire system.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs and increased energy efficiency of replacement equipment.

Financial Status

Funding Source:	Local:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	150,000

CAPITAL PROJECT FUND SUMMARIES

Project: Application and Desktop Virtualization (Phase I)
Department: Information Technology
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: The Application and Desktop Virtualization initiative will provide greater reliability, possible reduced annual costs, and enhanced system applications security. Through the virtualization of the desktop, each user’s profile and desktop are stored centrally in the data center to be available for use from any pc or remote system given the appropriate security measures. This technology is rapidly becoming the standard deployment for organizations as they move more applications and capability to the “Cloud” and seek to provide more reliable and efficient service. This request will also lead to the deployment of virtual application technology. The ability to manage city software applications from a central platform rather than deploying the system to every desktop will save significant amounts of time needed to “touch” each desktop and/or deploy the systems individually over the network. This way, each user accesses the software they need using the latest updates and tested systems. This will provide greater reliability, reduced annual costs, and greater security with respect to the city’s software applications. This initiative should lead to decreased costs in annual desktop system replacements (reduces need for certain computer components such as a hard drive).

Pilot and Proof of Concept of Virtual Desktops was funded as part of the FY 2016 capital budget and represented costs for the development and testing (proof of concept) of virtual application and desktop technology.

Phase I (FY 2017): This phase is primarily aimed at the Public Safety Department with the primary cost driver being Mirage and Horizon software licensing. While not immediately providing relief for replacement of the primary device (laptops), the Mirage software will provide both image custom deployment management and reliability improvements and daily snapshots of the state of the laptops to provide a quick reinstatement of the laptop in case of corruption or damage. Horizon software will also provide the accessibility to applications independent of the laptop and have functionality in the cloud supported through our Data Center.

\$ Impact on Operations: Annualized equipment and support costs are estimated at \$50,000 and is estimated to be offset through reduced equipment replacement costs.

<i>Financial Status</i>			
Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Traffic Signal System Maintenance
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the continual maintenance and repair of vehicle detectors (sensors that tell the traffic signal a car is waiting) and traffic signal communications throughout the city. Vehicle detectors are required to be repaired and/or replaced in order to maintain traffic signal responsiveness. Traffic signal communications enable the intersections to work together and smooth traffic flow. The annual funding request has increased to allow for the replacement of loops removed during the milling and resurfacing projects.

\$ Impact on Operations: Routine capital - maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	75,000

Project: Recurring Milling and Resurfacing
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the on-going maintenance of milling and resurfacing of city streets. Resurfacing of city streets increases the life expectancy of the roads. Without resurfacing, roadways will deteriorate and be more costly to repair. It is anticipated that this project will be augmented through an LMIG grant (additional \$500,000 that will be appropriated upon grant submission/approval).

The city maintains a road rating database similar to that of the Georgia Department of Transportation. In using this approach, each road receives a rating from 1 to 100, with lower scores representing a greater need for maintenance. Total funding is proposed to be provided through the following sources: Recurring Capital (\$2,000,000); LMIG Grant (\$500,000) to be appropriated upon receipt.

\$ Impact on Operations: This program decreases roadway maintenance costs as the surface is less susceptible to potholes and road surface deterioration.

Financial Status

Funding Source:	Local:	\$	2,000,000
	Bond:	\$	-
	Grant:	\$	500,000
Total Appropriations:		\$	2,500,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Traffic Control Equipment
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the repair/replacement of traffic signal parts and supplies. Purchase of this necessary equipment will provide ongoing maintenance to the city's existing traffic system.

\$ Impact on Operations: Routine capital - maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	75,000



Project: Recurring Traffic Striping and Signage
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the (a) replacement and repair of traffic/Bike-lane striping and traffic control signs and the (b) restriping of city roadways after milling and resurfacing. This funding will provide ongoing maintenance to the city's existing traffic system.

\$ Impact on Operations: Routine capital - maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	180,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	180,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Traffic Calming & Intersection Safety Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the identification and implementation of safety improvements in neighborhoods and at high crash rate intersections. Additionally, funds will enable staff to implement necessary traffic calming measures within the city. Projects will consist of roadway striping, signage, channelization, and minor widening to mitigate existing safety deficiencies. Program will enhance public health and safety for users of the city's transportation system.

\$ Impact on Operations: Routine capital - maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	35,000

Project: Recurring Bridge Maintenance
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the continual performance of required repairs and maintenance measures identified by Georgia Department of Transportation (GDOT) inspectors during their biennial inspections of city owned bridges. Tasks include: the removal of corrosion and repainting of bridge supports; remediation of erosion issues; installation/extension of concrete encasements around piles; cleaning and sealing deck joints; and replacement of failed wing walls. Failure to address these items can lead to further deterioration of bridge conditions.

Work items for FY 2017 will be based on 2015 GDOT Inspections. Existing bridge maintenance funding will be leveraged to offset maintenance and repair costs for 2017.

\$ Impact on Operations: This program decreases bridge maintenance costs as it is less susceptible to surface and structure deterioration.

Financial Status

Funding Source:	Local:	\$	175,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	175,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Tree Planting and Landscape Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Description: *Scope*
 This request is for the annual tree and landscape improvements which includes, but is not limited to the removal of dead trees, stump removal, light grading, soil preparation and planting in medians, right-of-ways and city properties.

FY 2017 request is for landscape improvements within city right-of-ways including the existing roadway section of Mansell Road around the GA 400 interchange (i.e. the median area between Davis Drive and North Point Parkway). Landscape improvements will include trees, shrubs and groundcovers. Tree bank funds will be used for tree planting and root barrier within the project.

\$ Impact on Operations: \$4,000 annually for routine maintenance including landscape maintenance (e.g. fertilizing, pruning, etc.) and irrigation - added to operating budget.

<i>Financial Status</i>			
Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	75,000

Project: Recurring Stormwater Pipes and Structure Repair and Maintenance
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Description: *Scope*
 This request is for stormwater pipe and structure maintenance, repair, and replacement. This category includes unclogging pipes and structures filled with sediment and debris, repairing pipes by relining, contractual repairs to stormwater structures, and pipe replacement projects. The contractual pipe unclogging and structure repair will be throughout the city based on inspection results.

The following project locations have been identified for pipe repair or replacement: (1) North Hickory Trace; and (2) Lynne Circle.

The following subdivisions will have pipe lining projects: (1) Lantern Ridge; (2) Andover North; (3) Surrey Place; and (4) Providence Square.

\$ Impact on Operations: This program decreases maintenance costs as flooding and erosion will be reduced.

<i>Financial Status</i>			
Funding Source:	Local:	\$	1,250,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	1,250,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Stormwater Drainage Maintenance (ponds, BMPs, sweeping, etc.)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the continual maintenance and small drainage maintenance work within the city including: (1) small repairs such as grouting, paved inverts, and replacing tops; (2) annual maintenance of the city’s stormceptor units, oil/water separators, and city-owned detention ponds (as required by the Georgia Environmental Protection Division); (3) Water Quality lab testing (as required by the Georgia Environmental Protection Division); and (4) Street sweeping.

\$ Impact on Operations: This program decreases maintenance costs as flooding and erosion will be reduced.

Financial Status

Funding Source:	Local:	\$	200,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	200,000

Project: Recurring Stormwater Inspections
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The National Pollutant Discharge Elimination System (NPDES) Stormwater Permit requires Alpharetta to complete a number of inspections to protect our stormwater system. These inspections include site visits to private industrial facilities, private carwash and auto body repair shops, city ponds and stormwater management facilities, private ponds and stormwater management facilities, and city maintained storm structures and pipes. These inspections help us identify maintenance repair work, help us prioritize our crews and CIP lists, and help us recognize private violations of the stormwater ordinance. This project would include hiring a private consultant to complete the inspections so that city staff can focus their efforts toward planning, maintenance, and enforcement activities.

\$ Impact on Operations: This program decreases maintenance costs as flooding and erosion will be reduced.

Financial Status

Funding Source:	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	100,000

CAPITAL PROJECT FUND SUMMARIES

Project: Recurring Fleet Replacement (F-150; Qty: 2)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the recurring replacement of F-150 trucks within the Public Works fleet. These replacements are based on age and maintenance/repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles.

FY 2017 request is for the replacement of one 2000 F-250 (unit #124; 108,000 miles) and one 2003 F-150 extended cab (unit #329; 109,000 miles). Unit #124 has impending transmission issues (slippage and loose linkage) and unit #329 has normal wear for its age. The F-250 is being replaced with an F-150 which is a more appropriate combination of size/power for the required function.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	70,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	70,000

Project: Recurring Fleet Replacement (Administrative; Qty: 1)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the recurring replacement of administrative vehicles within the Public Works fleet. These replacements are based on age and maintenance/repair costs. These vehicles are expected to last in excess of 10 years and/or 130,000 miles.

FY 2017 request is for the replacement of one 2002 Ford Crown Victoria (unit #295; 95,000 miles). Unit #295 needs suspension/undercarriage work that is not considered critical at this time (worn bushings that cause noise). However, this unit has recently had almost \$4,000 worth of suspension work done in the last several years to make it safe, and it's uncertain whether it's worth investing another \$2,500 - \$3,000 into it for the undercarriage/suspension work described above (mostly labor costs) due to its age.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	35,000

CAPITAL PROJECT FUND SUMMARIES

Project: Rubber Tire Backhoe/Loader (replacement/upgrade)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the purchase of a Rubber Tire Backhoe/Loader to replace a 1994 Ford 555D backhoe/loader (unit #130) that is becoming more costly to maintain and repair due to its age (20 years). This piece of equipment enables staff to dig holes, haul dirt, move materials, lift heavy objects, clean debris from roads and on job sites, and load materials into dump trucks. This will allow the splitting of crews as necessary to ensure prompt and efficient service.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	90,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	90,000

Project: Northwinds Street and Pedestrian Lights
Department: Public Works
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for installing Street Lights along Northwinds from Old Milton Parkway to the start of the Weiland Residential Development. The City is funding \$127,500 towards the purchase and installation of an estimated 11 streetlights along the entrance/area fronting Gwinnett Technical College and providing electrical stubbing for the installation of pedestrian lighting in the future.

The area fronting the Parkway 400 development is estimated to include a combination of alternating streetlights and pedestrian lights (estimated quantity of 6 of each type or 12 light poles in total) of which the developer would fund (currently estimated at \$82,500). The design of alternating street lights with pedestrian lights will also be incorporated within the Weiland Development.

\$ Impact on Operations: \$2,000 (FY 2017; partial year) to \$4,000 (future years) annually for energy and relamping.

Financial Status

Funding Source:	Local:	\$	127,500
	Bond:	\$	-
	Developer Contributions:	\$	82,500
Total Appropriations:		\$	210,000

CAPITAL PROJECT FUND SUMMARIES

Project: Pedestrian Intersection Improvements (design)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for design of pedestrian improvements at intersections to improve the walkability of downtown. The purpose of doing so is to:

- Encourage more walking.
- Reduce the number of pedestrian/motor vehicle crashes and injuries.
- Better accommodate those who use walking as their primary mode of transportation.

The intersections include:

- Old Milton Parkway @ Main Street;
- Old Milton Parkway @ Haynes Bridge Road; and
- Marietta Street @ SR9.

Construction costs are unknown at this time.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	60,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	60,000

Project: Old Roswell Street Pedestrian Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is to install a raised crosswalk at the intersection of Roswell Street and Old Roswell Street to assist pedestrians from the parking lot off Roswell Street to the restaurants, shops, and offices within Downtown. The raised intersection will also have lighting installed to bring attention to the motoring public. The raised intersection will also act as a traffic calming measure to help maintain traffic along this corridor at the posted 25mph.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	150,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	150,000

CAPITAL PROJECT FUND SUMMARIES

Project: Webb Bridge Road Corridor Design
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is to fund conceptual designs based off public outreach and input sessions that will be led by City staff. In addition, these funds will go towards various traffic studies to determine the most efficient operational improvements that can be implemented to improve traffic flow along this corridor. Once an overall concept has been developed, then cost estimates for design and construction will be developed.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	100,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	100,000

Project: Rucker Road Corridor Improvements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for roadway and streetscape improvements along the Rucker Road Corridor from Wills Road west to the City Limits. The project is designed to improve safety and traffic flow while reducing vehicle travel speeds and providing pedestrian enhancements. This will be accomplished through narrowing travel lanes, providing sidewalks along both sides of the roadway, and adding aesthetic features such as trees, planted medians, and pedestrian lighting. Safety and operational improvements will be made at key intersections.

\$ Impact on Operations: \$14,000 annually for maintenance (e.g. landscaping) beginning in FY 2018.

Financial Status

Funding Source:	Local (Impact Fees):	\$	1,150,000
	Bond:	\$	14,850,000
	Grant:	\$	-
Total Appropriations:		\$	16,000,000

CAPITAL PROJECT FUND SUMMARIES

Project: Parking Garage (west side of Main Street)
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: As identified in the Downtown Master Plan, this project would enhance parking opportunities on the west side of Main Street and provide opportunities for new development and redevelopment within the City’s Downtown area. The proposed parking garage would accommodate in excess of 325 spaces for nearby restaurants, shops, and offices.

\$ Impact on Operations: \$40,000 annually for maintenance beginning in FY 2018/2019.

Financial Status

Funding Source:	Local:	\$	1,035,771
	Land Sales:	\$	5,474,229
	Downtown Parking Fund:	\$	120,000
	Developer Contributions:	\$	570,000
Total Appropriations:		\$	7,200,000

Project: Old City Hall Brick Wall installation in new City Hall
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for costs related to the construction of a brick wall outside the Multi-Purpose Room in the new City Hall utilizing bricks obtained from the old City Hall building. The cost estimate referenced herein is subject to change in accordance with findings from a structural engineer that is assessing various installation possibilities given the structural load capacity of the new City Hall.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	25,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	25,000

CAPITAL PROJECT FUND SUMMARIES

Project: Pole Barn Extension
Department: Public Works
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for an extension to the existing Pole Barn (an open-sided shed with a roof) at the Public Works facility which will replace four (4) 16'x10' storage buildings. The existing storage buildings intended to be replaced are aging and beginning to deteriorate.

- The proposed extension of the Pole Barn will consist of two parts:
- Enclosed 16'x40' metal building, 10' high in the front and 8' high in the rear with three 4'-wide doors on the front and four windows.
 - 16'x20' three-sided enclosure (also 10' high in front and 8' high in rear) with an open front.

Storing equipment and supplies under cover, out of the weather, will extend their useful life. The Pole Barn, via its storage capabilities, will provide for better utilization of the Department's warehouse. The return on investment will be the added useful life of both equipment and supplies.

\$ Impact on Operations: This facility improvement will extend the useful life of equipment/vehicles by providing cover from the weather when not in use.

Financial Status

Funding Source:	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	35,000

Project: Downtown Enhancements
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for the design, installation, and repair of streetscape/aesthetic enhancements on city property throughout the downtown area. Improvements consist of new trash receptacles, kiosks, benches, arbors, and landscape enhancements to city owned property.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	35,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	35,000

CAPITAL PROJECT FUND SUMMARIES

Project: Design Services
Department: Public Works
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for various design services associated with minor projects unable to be completed by city staff. Such services include structural designs and or evaluations, sub-surface geotechnical investigations, miscellaneous right-of-way/easement research. Utilizing experts in various fields enables city staff to make the appropriate decisions related to resolving construction issues. Additionally, the information gathered by the design professionals allows staff to properly design or address issues in the field.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	115,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	115,000

Project: Public Safety Equipment (replacement)
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is primarily for scheduled replacement of equipment that is essential for the safety of firefighters and police officers which has expired, failed inspection, is uneconomical to repair or otherwise must be taken out of service.

The FY 2017 request includes the following for the Fire Division: two thermal imaging cameras (\$48,000); eight airpacks (\$48,000); replacement furniture/bedding for two stations (\$16,000); fire hose/small equipment (\$6,000); and 15 sets of tactical body armor (\$67,500).

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	185,500
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	185,500

CAPITAL PROJECT FUND SUMMARIES

Project: Fleet Replacement (Qty: 8)
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the forecasted annual replacement of police and fire sedans, light trucks and motorcycles. The replacement need is driven by the mileage and mechanical condition of the vehicles. Emergency response vehicles are expected to last at least 110,000 miles; administrative vehicles are generally run somewhat longer.

The forecast need based on a mileage threshold of 110,000 miles is 15 vehicles annually. The city purchased seven pursuit related Impalas in 2016 (at a significant savings over 2017 model year alternatives discussed below) to be placed into service in 2017 which lowers the need in 2017 to eight vehicles. Vehicles to be purchased in FY 2017 include five sedans, one SUV, one motorcycle, and one van (for inmate transport). The van is an addition to the fleet and is necessitated through changes to the Jail Intergovernmental Agreement between the city and the Fulton County Sheriff's Office relating to inmate transport to the city's municipal court. The city will be performing this function under the revised agreement (the County had previously performed this function).

Historically, the standard pursuit vehicle has been the Impala police sedan which ended production with the 2016 model year. The new standard pursuit vehicle is the Ford Taurus (sedan)/Explorer (SUV) Interceptor which provides better visibility, interior space, and reliability than alternatives such as the Dodge Charger. The Interceptors, fully equipped, approximates \$34,000-36,000 (sedan/SUV).

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

		Financial Status	
Funding Source:	Local:	\$	300,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	300,000

CAPITAL PROJECT FUND SUMMARIES

Project: Public Safety Headquarters Improvements
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: Public Safety Headquarters is approximately sixteen years old and has the original carpet/flooring and HVAC units. Replacement of the carpet, flooring, and approximately 8 HVAC units was funded as part of the FY 2016 capital budget. All the HVAC units have reached the end of their expected life and are candidates for replacement.

Replacement costs for the Public Safety Headquarters HVAC units, including installation of a centralized temperature control system, totals \$200,000 and includes 24 units: 12 roof-top units; 9 split-system units; 2 mini split-system units; and a smaller stand-alone unit. The new units will be significantly more energy efficient and, coupled with the centralized thermostat control technology, will save the City over 20% annually on its energy consumption.

The FY 2016 capital budget has residual funding of \$100,000 for HVAC leaving \$100,000 to be requested as part of the FY 2017 capital budget. Funding is split between the General Fund (\$68,000) and the E-911 Fund (\$32,000; HVAC units servicing the E-911 call center).

\$ Impact on Operations: This program decreases facility maintenance and utilities costs (increased energy efficiency).

Financial Status

Funding Source:	Local:	\$	68,000
	E-911 Fund:	\$	32,000
	Grant:	\$	-
Total Appropriations:		\$	100,000

CAPITAL PROJECT FUND SUMMARIES

Project: Public Safety Facility Roof Repair/Replacement
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: Roof repair and wall restoration to the clock tower (\$6,000) and replacement of the Jail roof segment (\$200,000).

Jail Re-Roof
 In 2014, a nuclear scan was conducted on this roof revealing several large sections of wet insulation due to multiple punctures in the roofing membrane. While good long-term roofing practice would dictate a complete tear out and replacement of these roof areas, the funding was not available to do this at that time. An intermediate action was taken instead: A re-skin with new membrane was installed over the top of wet areas only. This was done in order to buy a couple years' time before a proper re-roof project could be funded. At this time, it is becoming increasingly more difficult to chase down the leaks on this roof. Since that 2014, there have been six separate leaks in the roof areas that were found to be dry by the infrared scan in 2014. This means that insulation in formerly dry areas is now saturated as well. If left alone, the wet insulation within this roof system will corrode the metal deck, decreasing its structural load abilities, as well as increasing future costs for metal deck replacement. A re-roof with a 30-year high performance roof system is strongly recommended.

Clock Tower Repair and Wall Restoration:
 The EIFS clock tower walls show obvious signs of moisture infiltration, and there have been a few leak calls under this area in the building. Moisture is likely entering the walls through the metal roof above it, as well as failing control joints and cracks in the EIFS wall itself.

\$ Impact on Operations: This program decreases facility maintenance and utilities costs (increased energy efficiency).

		<i>Financial Status</i>	
Funding Source:	Local:	\$	206,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	206,000

CAPITAL PROJECT FUND SUMMARIES

Project: RAPSTC Repairs/Improvements
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: The Roswell/Alpharetta Public Safety Training Center (RAPSTC) is a joint venture between the City of Alpharetta and the City of Roswell that is dedicated to providing Public Safety Professionals with the most comprehensive educational and training curriculum available. RAPSTC provides training for both State and Local Public Safety personnel. This includes Police, Fire, and Emergency Medical professionals. This training prepares our first responders to meet the dynamic demands placed on the public safety community so that they can provide exemplary emergency services to their communities. RAPSTC terms are set forth in an IGA with associated costs allocated based on the relative facility use. The most recent measurement period indicated Alpharetta used the facility 53% of the time and would be responsible for 53% of all allocated costs.

One component of the RAPSTC facility is the burn building which provides sustained, high temperature, live burn simulations for flame and smoke evolution to train our firefighters for actual fire situations. The burn building is classified as a “non-combustible” Class B burn building, which means the system burns propane gas only (as opposed to combustible materials). This provides a training environment that is monitored and controlled through a computer system that regulates the amount of propane released to create a fire, and the amount of water that is used to extinguish the fire. The system is over ten years out-of-date and is no longer supported by the industry. The computer, sensors, operating system and technical support all need to be up-dated so that we can maintain a safe and effective training facility. A comprehensive renovation of the burn building is estimated to cost \$313,566. Alpharetta’s share totals \$166,190 (53%). Additional improvements are needed for the bathroom facility which is estimated to cost \$10,250. Alpharetta’s share totals \$5,433 (53%).

\$ Impact on Operations: Facility maintenance costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	171,623
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	171,623

CAPITAL PROJECT FUND SUMMARIES

Project: Public Safety Headquarters Expansion
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for an expansion of the current Headquarters building, which is needed for several reasons. First and foremost is the need to better serve the public. There has been tremendous growth in the number of lobby visits for services such as filing and obtaining reports, applying for permits, getting fingerprinted for various reasons, and meeting with personnel. The building lobby as currently configured is unable to meet the need in an efficient and professional manner. Related to this is the need to expand the physical size of the Records Unit, which has outgrown the space allocated to it nearly fifteen years ago. Also, there is a need to provide for public meeting/function space in a way that preserves the privacy of public safety-related visits. Finally, there is a need for additional workspace for personnel, particularly specialized functions such as Intelligence and Special Investigations. Both of these functions improve efficiency in law enforcement operations, but require dedicated, confidential space for personnel and equipment. Design was funded as part of the FY 2016 mid-year budget process. This request is for construction of the improvements.

\$ Impact on Operations: \$25,000 annually for additional energy, maintenance, and janitorial expenses.

<i>Financial Status</i>			
Funding Source:	Local:	\$	650,000
	DEA Forfeitures:	\$	1,750,000
	Impact Fees:	\$	300,000
Total Appropriations:		\$	2,700,000

CAPITAL PROJECT FUND SUMMARIES

Project: License Plate Recognition Grant Program
Department: Public Safety
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: License Plate Recognition delivers the ability to read vehicle license plates and check them against an installed database for rapid identity verification. The license plate recognition system can be used for multiple purposes including locating stolen or wanted vehicles. This rapidly deployable, scalable solution uses rugged mobile cameras that connect to leading-edge optical character recognition (OCR) technology software, allowing you to conduct surveillance under varied lighting and weather conditions. Captured information is immediately processed, and you are alerted only when a "hit" occurs. Currently, there are no license plate reader systems in place commercially or otherwise within Alpharetta. This request is for the implementation of a pilot project involving grant funding to three privately owned residential complexes to assist them in offsetting startup costs associated with their implementation of a license plate reader system. Funding would be used to offset hardware, software, and installation costs.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	80,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	80,000

Project: Fleet Replacement (Qty: 2)
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the replacement of two 2003 F-250s (mileage totals are 73,000 and 85,000 respectively and repairs are coming closer and closer together). These vehicles warrant replacement based on age and repair costs. Repair costs for these vehicles are escalating and replacement parts can be difficult to locate.

Replacement criteria is as follows: 1) when the department director determines it is no longer cost effective to retain the vehicle; 2) when either mileage or age reaches or exceeds 10-years of service or 125,000 miles; and 3) motorized equipment damaged in accidents shall be inspected by the Safety/Risk Administrator to determine feasibility of repairs as compared to replacement cost.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

CAPITAL PROJECT FUND SUMMARIES

Project: Athletic Scoreboards (maintenance/replacement)
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: The city owns and maintains thirty-one athletic and equestrian scoreboards.

Staff has developed a plan for systematic replacement of scoreboards. The replacement cost is estimated at \$20,000 for a wireless scoreboard (includes shipping, installation, and stamped engineering drawings). Maintenance/ refurbishment of scoreboards is estimated at an additional \$1,000 to \$2,000 annually.

FY 2017 request is for the replacement of Wills Park Baseball Field A. Scoreboard replacement may vary from what's included herein if it is in the Director's opinion that a higher priority replacement is needed (e.g. due to mechanical malfunction) or if additional funds are available

Staff will seek to partner with pertinent sports associations to offset scoreboard replacement costs where possible. Also, there is a scoreboard sponsorship program in place to generate revenue for the city to offset expenses associated with maintaining and/or replacing scoreboards. This program is dependent upon the success of youth athletic associations in selling advertising space.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	20,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	20,000

Project: Park Equipment Replacement
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the replacement of one 1991 Kubota Tractor for Wills and Webb Bridge Parks that warrants replacement based on age and repair history.

\$ Impact on Operations: Routine replacement capital - operating costs to decrease due to decline in repairs.

Financial Status

Funding Source:	Local:	\$	42,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	42,000

CAPITAL PROJECT FUND SUMMARIES

Project: Parks Facilities (multiple) Roof Repair/Replacement
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the roof repair/rehab/replacement at multiple Parks and Recreation facilities. Wall restoration and window/door resealing for the Crabapple Government Center (\$25,000); Roof replacement and wall restoration at the North Park Concession/Restroom buildings and pavilion at fields 1-4 (\$21,000); wall restoration of the Restroom building at Cogburn Road Park (\$8,000); maintenance including siding/trim/soffits/roof repairs to Equestrian Lower Show office (\$15,000).

Crabapple Government Center

Wall Restoration and Window / Door Joint Re-sealing: The exterior walls at Crabapple Government Center have been deteriorating since the initial survey by our roofing contractor in 2014. These cracks have been getting worse over the last two years and may eventually begin to allow moisture infiltration. There are also several large gaps found around exterior wall penetrations that are direct entryway into to wall cavity. These need to be sealed and could contribute to future wall deterioration. The windows and doors found around the building have highly deteriorated joints leaving large cracks or gaps up to 1” width. These gaps will easily allow air and moisture into the facility. The wall and joint restoration project will not only solve the aforementioned problems, but also will protect and beautify these walls for years to come. Detail: 5,000 sq. ft.; 10-year warranty.

North Park Concession/Restroom Bldgs & Pavilion At Fields 1-4:

Roof Replacement And Wall Restoration: These shingle roofs are heavily faded and show a large percentage of granule loss, leaving only the exposed asphalt to provide weather protection. After our roofing contractor reviewed all shingle roofs owned by the city, these are currently in the worst condition and should be replaced as they are nearing the end of their useful life. The wooden walls at the Concession/Restroom Bldg. are in poor condition from an aesthetic viewpoint and have problems from a waterproofing perspective as well. The walls are dirty, window gaskets are loose or broken, joints around windows are open, and the wooden serving platforms under the serving windows are splintering and damaged. A wall restoration project would solve these issues as well as protect and beautify this building for many years. Roofing Detail: 5,000 sq. ft.; 30-year warranty. Wall Detail: 4,000 sq. ft.; 10-year warranty.

CAPITAL PROJECT FUND SUMMARIES

Project: Parks Facilities (multiple) Roof Repair/Replacement
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Continued

Cogburn Rd. Park
Wall Restoration: The masonry walls at Cogburn Road park have many linear feet of obvious grout re-pointing repairs over the years due to questionable initial installation. However, many openings in the grout joints remain and are up to 1/2" inch width. Also the wood columns found along the front of this facility have delaminating, cracking paint. A wall restoration is recommended as it will fill all of these wall voids as well as protect and beautify these walls for many years. Wall Detail: 2,500 sq. ft.; 10-year warranty.

Equestrian Lower Show Office
Comprehensive Exterior Rehabilitation: Wall Siding, Trim, and Soffits are all in very poor condition. Splintering, Cracks, Mildew and other damages are common. The Roof could use a basic maintenance and repair scope. Wall Detail: 2,500 sq. ft.; 10-year warranty.

\$ Impact on Operations: This program decreases facility maintenance and utilities costs (increased energy efficiency).

<i>Financial Status</i>			
Funding Source:	Local:	\$	69,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	69,000

CAPITAL PROJECT FUND SUMMARIES

Project: Wills Park Drainage/Water Quality Improvements (Design; Equestrian Center)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This request is for Wills Park drainage and water quality improvements. Wills Park is bisected by a tributary to Foe Killer Creek. This stream has been tested to show elevated levels of fecal bacteria. Foe Killer Creek is included on Georgia Environmental Protection Division's regulated list for not meeting the maximum allowable levels of fecal bacteria. The city regularly tests our stream waters for this parameter. The FY 2015 capital budget included funding for a study that identified projects to reduce impurities in the stormwater runoff from the park. Additionally, the streams through the park show evidence of severe erosion that has impacted the trails and the Frisbee golf course.

This project includes a combination of improvements that will aid in addressing some of the causes of the degradations in the stream next to the equestrian center. The first task is the installation of cisterns at the covered horse arena to capture rainwater runoff for reuse in watering the fields and providing dust control to the rings. Removing some of the volume of water going to the stream should help reduce the high velocity erosion in this section of the channel. The second task will include the installation of a proper waste receptacle (including tie in to the sanitary sewer system) for use especially during horse and dog shows (in an effort to reduce the runoff of fecal bacteria into the stream). The current system is to use a temporary container with no overflow protection. The final task is the installation of a bioswale or bioretention that will treat water runoff before it enters the stream.

FY 2017 request includes funding for design costs. Construction costs are estimated at \$425,000 and will be requested as part of a future capital budget.

\$ Impact on Operations: This project decreases maintenance costs as flooding and erosion will be reduced and lessens the environmental impact on surrounding streams.

<i>Financial Status</i>			
Funding Source:	Local:	\$	75,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	75,000

CAPITAL PROJECT FUND SUMMARIES

Project: Wills Park Drainage Improvements (Design; Main Parking Lot)
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: This project is located in a forested area between the main parking lot for Wills Park and a stream that runs east to west through the park. Currently the area receives runoff from the parking lot and part of a baseball field with no detention. High volume and high velocity storm flows have carved a large gully, 6-8 feet deep, through the wooded area which is causing mature trees to fall over and a dangerous hazard for Frisbee golfers. The project will involve the construction of a 30'x20'x8' stormwater vault at the outlet of the parking lot which will reduce velocities by releasing the water through multiple orifices. The gully below the vault will be re-shaped into step-pool structures with bank stabilization and stone weirs to cascade the water gently downslope into the stream. Several large trees will need to be removed to accommodate this feature, but the area will be left as wooded as possible, and the design will accommodate Frisbee golf and provide a safe crossing for golfers and hikers.

FY 2017 request includes funding for design costs. Construction costs are estimated at \$330,000 and will be requested as part of a future capital budget.

\$ Impact on Operations: This project decreases maintenance costs as flooding and erosion will be reduced.

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

Project: Park Master Plan Projects
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is for the development of master plans and studies as recommended in the Recreation and Parks Master Plan 2025. Specific Master Plans to be conducted with this funding include Union Hill Park and the Windward Soccer Complex.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	68,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	68,000

CAPITAL PROJECT FUND SUMMARIES

Project: Webb Bridge Park Spectator Seating
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: Funds are requested to add spectator seating (estimated seating to accommodate 80 spectators) at the Webb Bridge Park lower multi-purpose field. Currently, spectators have to bring chairs and sit on a sloped hill. Spectators for opposing teams are co-mingled and this has created conflict and confrontations when games get heated. The project includes site clearing and demolition, concrete, rails, benches, electrical, erosion control and landscaping. Design, surveying, and geotechnical services are also included.

\$ Impact on Operations: Maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	135,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	135,000

Project: Wills Park Batting Pavilion
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: FY 2017 funds are requested to construct a batting pavilion at Wills Park. The pavilion will house 5 large batting cages, 1 pitching lane, and a soft toss area. This pavilion will be on a concrete slab with a roof but no walls. It will be enclosed in a black vinyl link fence and lighted for night time usage. The size of the pavilion is approximately 7,000 sf. It will be constructed near fields 1-4. Design costs were funded as part of the FY 2016 capital budget. The total project is estimated at \$225,000 with the Alpharetta Youth Baseball Association (AYBA) contributing 50%, or \$112,500, and the city funding the remaining \$112,500.

\$ Impact on Operations: Maintenance is negligible and included in base operating budget.

Financial Status

Funding Source:	Local:	\$	112,500
	Bond:	\$	-
	AYBA Contribution:	\$	112,500
Total Appropriations:		\$	225,000

CAPITAL PROJECT FUND SUMMARIES

Project: Historic Log Cabin relocation to Wills Park
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description:

The City of Alpharetta has been notified by Fulton County Schools ("FCS") that the historic log cabin located on the Milton Center property (86 School Drive) will not be a part of their re-development plan for that location. FCS officials have approached City officials regarding our interest in acquiring the log cabin, which was built in the 1930's. FCS officials have advised the City of their desire to have the cabin relocated by Fall 2016. City officials have met with several civic groups including the Alpharetta Historical Society and the Alpharetta Garden Club to understand their interest in preserving the cabin. Both groups are supportive of the idea and have suggested suitable locations at Wills Park for the cabin to be relocated provided funding is available to do so.

One of the suggested Wills Park locations is behind Waggy World Paw Park facing west on Old Milton Parkway in close proximity to the park trail. This area is close to other amenities such as parking and restrooms, making this a desirable location to some groups. The Alpharetta Recreation Commission discussed the proposal at their meeting on March 10, 2016. Members of the Commission are generally supportive of the idea of the City taking possession of the log cabin and having the cabin placed on park property provided the cabin is structurally sound and is placed in a location that does not disturb any trees.

In addition to the City's funding allocation of \$50,000, the ACVB (\$15,000) and the Alpharetta Historical Society (\$50,000) are in process of identifying/raising funds for this project.

\$ Impact on Operations: Maintenance costs are underminalable at this time.

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

CAPITAL PROJECT FUND SUMMARIES

Project: Alharetta Arts Center Development
Department: Recreation and Parks
Strategic Priority: Offering the highest quality of environment for our residents and businesses



Scope

Description: The extensive renovation of the building and land located at the northwest corner of Mayfield Road and Canton Street for the purpose of creating a new Alharetta Arts Center. The property was formerly the location of the Alharetta branch of the Fulton County Library. The project would result in improved and more centrally located facilities for cultural arts classes, programs, exhibits, and performances.

\$ Impact on Operations: Expanded service offerings are conservatively forecast to generate an additional \$59,000 in program revenue and \$159,000 in additional operating expenses (staffing, operations, facility maintenance, etc.) on an annual basis beginning in FY 2018/2019.

Financial Status

Funding Source:	Local (Impact Fees):	\$	1,300,000
	Bond:	\$	1,500,000
	Grant:	\$	-
Total Appropriations:		\$	2,800,000

Project: Wills Park Pool Renovation
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: Renovation of public pool facilities at Wills Park, which has not been updated since it was constructed in 1987. The project includes the construction of one new competition pool, one new leisure pool, three pavilions, and other amenities. Also included is a complete renovation of the Bathhouse and showers. Interior renovations will include up-to-date registration/circulation as well as training rooms for lifeguard staff.

\$ Impact on Operations: This project decreases maintenance costs through updated technology and filtration systems.

Financial Status

Funding Source:	Local (Impact Fees):	\$	1,300,000
	Bond:	\$	2,700,000
	Grant:	\$	-
Total Appropriations:		\$	4,000,000

CAPITAL PROJECT FUND SUMMARIES

Project: Design Services
Department: Recreation and Parks
Strategic Priority: Fostering strong sense of community including safety and security



Scope

Description: This request is to provide funding for various studies and professional services that arise each year from Council and/or Department initiatives. Such services may include revisions to Recreation Master Plans, construction plans for recreation amenities including pavilions, gazebos, etc. These types of studies and professional services are essential and will assist in forecasting the current market environment, recommend standards that will assist in policy decisions, improve project completion timelines and functionality to maintain the high level of services our customers are accustomed to.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	50,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	50,000

Project: Grant Matches
Department: General Government
Strategic Priority: Providing a business climate that attracts the top echelon companies



Scope

Description: This request is to provide available funding to serve as matching funds for grant opportunities as they arise throughout the year. Operating grants, such as the Bulletproof Vest Partnership Program, typically require matching funds in order to carry out the required grant activities. This funding will allow the City of Alpharetta to pursue a multitude of grant opportunities.

\$ Impact on Operations: N/A

Financial Status

Funding Source:	Local:	\$	20,000
	Bond:	\$	-
	Grant:	\$	-
Total Appropriations:		\$	20,000



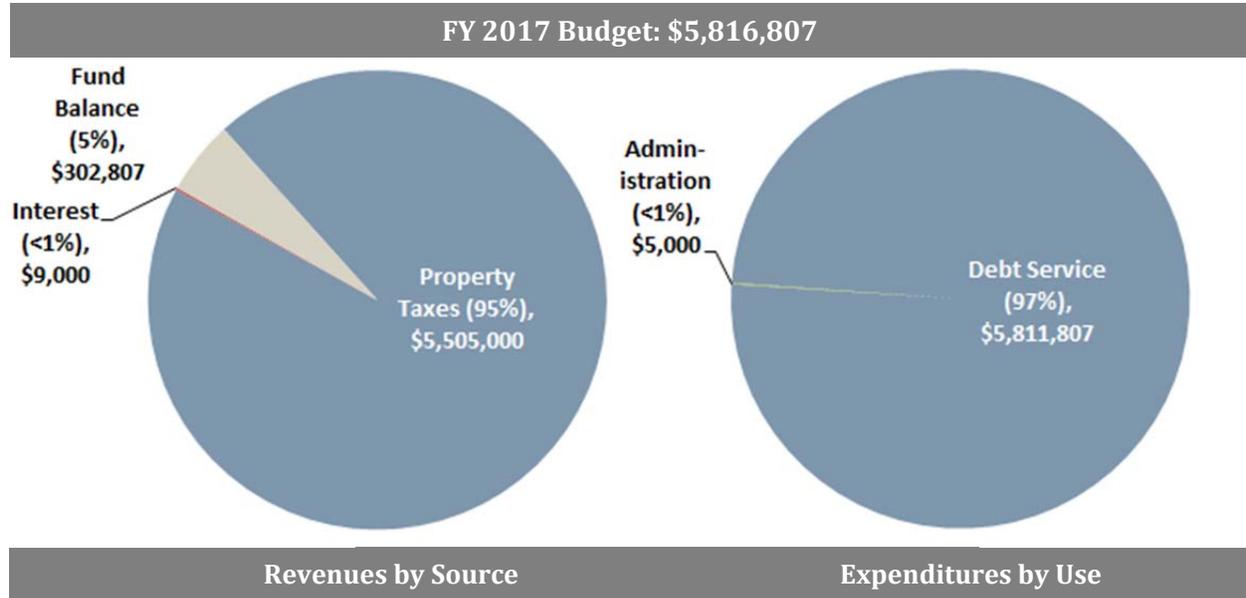
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DEBT SERVICE FUND SUMMARY

Debt Service Fund Summary

Overview

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.107, debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term debt.



The city has one debt service fund that accounts for debt service on the following obligations (except where noted) along with the principal amounts outstanding as of July 31, 2016.

GENERAL OBLIGATION (GO) BONDS	\$
GO Bonds, Series 2012	\$ 26,530,000
GO Refunding Bonds, Series 2014	16,945,000
GO Bonds, Series 2016	50,855,000
Total GO Debt	\$ 94,330,000
DEVELOPMENT AUTHORITY	\$
Revenue Refunding Bonds, Series 2009 ³⁶	\$ 348,150
Revenue Bonds, Series 2013 ³⁷	3,735,000
Revenue Bonds, Series 2016 ³⁷	24,720,000
Total Development Authority Debt	\$ 28,803,150

³⁶ The City is obligated via an Intergovernmental Agreement to fund 16.5% of the principal and interest associated with this obligation. The amount shown represents the City's portion.

³⁷ This obligation is funded out of the General Fund (Series 2013) and Hotel/Motel Fund (Series 2016) and shown herein for the purposes of providing a comprehensive overview of all bond debt obligations.

DEBT SERVICE FUND SUMMARY

Debt Issuance Methodology

The city's preferred method for funding the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities shall be through current revenue when available (i.e. pay-as-you-go) or from outside funding sources such as grant funding and related aid.

General obligation bonds have been issued to fund numerous large scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live.

The city issues general obligation bonds to provide capital improvement funding when the project(s) are of sufficiently large scale and it is appropriate to achieve a fair allocation of costs between current and future beneficiaries.

Debt Issuance Activity

GO Bonds, Series 2016: In May 2016, the voters of the City of Alpharetta approved the issuance of General Obligation Bonds (the "2016 Alpharetta Parks and Transportation Bonds") to fund \$52 million in improvements aimed at alleviating traffic congestion, expanding sidewalk connectivity, improving park amenities, extending the Big Creek Greenway north to connect with Forsyth County's Greenway, and securing parkland for future passive and active park systems.

The 2016 Alpharetta Parks and Transportation Bonds were issued in July 2016 in a par amount of \$52 million (including premium) with a 25-year term and a true-interest cost of 2.83%.

Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue is to fund a new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties will construct a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that will include the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The FY 2017 budget includes funding within the Hotel/Motel Fund to cover debt service associated with bonds issued to fund construction of the Center. The debt service is fully funded through the hotel/motel tax.

The Series 2016 Development Authority Revenue Bonds were issued in May 2016 in a par amount of \$25.9 million (including premium) with a 25-year term and a true-interest cost of 2.88%.

DEBT SERVICE FUND SUMMARY

GO Bonds, Series 2012: In November 2011, the voters of the City of Alpharetta approved the issuance of \$29 million in General Obligation Bonds to fund the redevelopment of 22-acres in the heart of Downtown Alpharetta (the “City Center” project). The city’s vision is of a vibrant environment of parks and civic spaces that serve as a gathering place for citizens and attract business and investment to this important area of our community.

The first phase of the development is complete and includes:

- New Fulton County Library (funded separately through Fulton County);
- 5-acre Public Park;
- Town Square;
- New Alpharetta City Hall; and
- 450+/- space Public Parking Garage.

These components create a place and an atmosphere where

people naturally want to be; drawing residents and visitors to the heart of our community to read a good book, enjoy a family picnic, attend a community event, and enjoy the company of friends and neighbors. While there many will also patronize the unique shops and restaurants that call Downtown Alpharetta home.

The environment created through these civic elements is attracting private investment that will drive the second phase of the development. Contained within the City’s vision are four future development sites that will be sold or ground leased to private-sector developers.

The City Center bonds were issued in March 2012 (“General Obligation Bonds, Series 2012”) in a par amount of \$29 million with a 20-year term and a true-interest cost of 2.98%.



City Hall Ribbon Cutting



Bond Ratings

Alpharetta is one of only 214 (Moody’s)/336 (S&P) cities in the United States to earn an AAA bond rating. Additionally, Alpharetta is one of only two cities in Georgia to earn an AAA rating from both Moody’s and S&P. The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and

DEBT SERVICE FUND SUMMARY

stakeholders through reduced borrowing costs. S&P recently raised the city’s Financial Management Assessment score from “good” to “strong” based on the city’s formalized long-term financial projections (operations and capital) as part of the Series 2016 Development Authority Revenue Bonds review.

The AAA rating represents the highest rating available to municipalities and translates to significant savings to our citizens and stakeholders through reduced borrowing costs. This rating demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers and reflects the city’s current sound financial position as well as strong financial management practices guiding our ongoing decision making. These practices are supported by formal policies to guide budget and procurement practices, capital investment, and debt management. Other positive factors include a relatively strong economic base, moderate debt burden, and manageable capital needs. The FY 2017 Budget is mindful of these factors and the importance of maintaining the highest rating, not only for our citizens but also our bondholders.

Bond Smoothing

The city’s primary method of funding large scale capital projects is through the issuance of bonds (e.g. general obligation bonds, Development Authority bonds, etc.). General obligation bonds have been issued to fund numerous large scale projects including public safety facilities, parks and recreation facilities, and transportation improvements that continue to define Alpharetta as a desirable community to work and live. Principal and interest payments for fiscal year 2017 are budgeted at \$6,874,377 with the following forecast: 2018 - 2041: \$7,152,000

Fiscal Year	Operating Millage Levy	Debt Service Millage Levy	Total Millage Levy	% Increase (Decrease)
2017	4.620	1.130	5.750	0.0%
2016	5.000	0.750	5.750	0.0%
2015	4.950	0.800	5.750	0.0%
2014	4.870	0.880	5.750	0.0%
2013	4.820	0.930	5.750	0.0%
2012	4.215	1.535	5.750	0.0%
2011	4.215	1.535	5.750	0.0%
2010	4.215	1.535	5.750	0.0%
2009	4.215	1.535	5.750	-8.0%
2008	4.508	1.740	6.248	-5.3%
2007	4.150	2.450	6.600	-5.7%
2006	4.550	2.450	7.000	0.0%
2005	4.700	2.300	7.000	0.0%
2004	4.750	2.250	7.000	-3.2%
2003	4.900	2.330	7.230	-3.3%
2002	5.060	2.420	7.480	-5.1%
2001	4.930	2.950	7.880	0.0%
2000	5.170	2.710	7.880	

(annual average). These figures include debt service associated with both the 2016 Conference Center bonds and the 2016 Parks/Transportation bonds (issued in FY 2017).

The table above provides a historical snapshot of millage rate levies.

DEBT SERVICE FUND SUMMARY

General Obligation Bond Debt

General Obligation (“GO”) bonds are direct obligations and pledge the full faith and credit of the city. Original issue GO bonds are generally issued as 20/25-year serial bonds. Refunding GO bonds are issued in a maturity not exceeding the maturity of the refunded bonds. The following schedule provides a detailed listing of total debt service requirements of the city’s GO bonds through maturity.

General Obligation Bonds (All Series)

	Principal	Interest	Total Debt Service
FY 2017	2,595,000.00	2,417,626.85	\$ 5,012,626.85
FY 2018	2,640,000.00	2,710,164.50	\$ 5,350,164.50
FY 2019	2,710,000.00	2,633,359.50	\$ 5,343,359.50
FY 2020	2,785,000.00	2,561,085.50	\$ 5,346,085.50
FY 2021	2,855,000.00	2,476,992.50	\$ 5,331,992.50
FY 2022	2,930,000.00	2,405,080.50	\$ 5,335,080.50
FY 2023	3,015,000.00	2,331,266.50	\$ 5,346,266.50
FY 2024	3,100,000.00	2,253,283.50	\$ 5,353,283.50
FY 2025	3,190,000.00	2,173,006.50	\$ 5,363,006.50
FY 2026	3,280,000.00	2,090,327.50	\$ 5,370,327.50
FY 2027	3,455,000.00	1,998,637.50	\$ 5,453,637.50
FY 2028	3,575,000.00	1,900,687.50	\$ 5,475,687.50
FY 2029	3,725,000.00	1,799,287.50	\$ 5,524,287.50
FY 2030	3,875,000.00	1,693,737.50	\$ 5,568,737.50
FY 2031	4,020,000.00	1,558,987.50	\$ 5,578,987.50
FY 2032	4,185,000.00	1,418,287.50	\$ 5,603,287.50
FY 2033	4,340,000.00	1,271,850.00	\$ 5,611,850.00
FY 2034	4,470,000.00	1,141,650.00	\$ 5,611,650.00
FY 2035	4,600,000.00	1,007,550.00	\$ 5,607,550.00
FY 2036	4,740,000.00	869,550.00	\$ 5,609,550.00
FY 2037	4,870,000.00	727,350.00	\$ 5,597,350.00
FY 2038	5,020,000.00	581,250.00	\$ 5,601,250.00
FY 2039	4,675,000.00	430,650.00	\$ 5,105,650.00
FY 2040	4,770,000.00	290,400.00	\$ 5,060,400.00
FY 2041	4,910,000.00	147,300.00	\$ 5,057,300.00
	\$ 94,330,000.00	\$ 40,889,368.35	\$ 135,219,368.35

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bond Debt

Development Authority Revenue Bonds, Series 2009: During fiscal year 1999, the Development Authority of Alpharetta entered into an agreement with Georgia State University Foundation to construct an educational facility. As a result, 20-year revenue bonds were issued by the Authority in the original amount of \$10,600,000 and refunded during 2009 through the issuance of Development Authority Revenue Refunding Bonds, Series 2009. The city has a contract with the Development Authority in which it is obligated to pay 16.5% of the total principal and interest payments on the bonds. In conjunction with this agreement, the Foundation entered into a direct financing lease in which the Foundation's lease payments cover the remaining 83.5% of the total principal and interest payments on the bonds. The bonds are payable on May 1st and November 1st, serially to fiscal year 2019.

Development Authority Revenue Bonds, Series 2013: The purpose of this bond issue was to fund a portion of the development, equipping, and construction of Gwinnett Technical College's Alpharetta campus. The Series 2013 Development Authority Revenue Bonds were issued in June 2013 in a par amount of \$4.1 million with a 20-year term and a true-interest cost of 3.13%. The City is obligated to pay 100% of the total principal and interest payments on the bonds. This obligation is funded from the General Fund.

Development Authority Revenue Bonds, Series 2016: The purpose of this bond issue is to fund a new state-of-the-art 44,000 square foot Conference Center through a public-private partnership with North American Properties (developer of Avalon). Along with the Conference Center, North American Properties will construct a 330-room Marriott Autograph hotel abutting the Center. North American Properties is operating the Conference Center that will include the largest meeting room in the north Fulton market. Economic impact studies have indicated that a conference center could bring in almost \$23.5 million in visitor spending, generating 545 jobs with more than \$15.7 million in earnings and over \$51.3 million in total economic output annually. The Series 2016 Development Authority Revenue Bonds were issued in May 2016 in a par amount of \$25.9 million (including premium) with a 25-year term and a true-interest cost of 2.88%. The debt service is fully funded through the hotel/motel tax

DEBT SERVICE FUND SUMMARY

Development Authority Revenue Bonds (City Portion)

	Principal	Interest	Total Debt Service
FY 2017	280,550.00	907,213.13	\$ 1,187,763.13
FY 2018	290,500.00	900,795.00	\$ 1,191,295.00
FY 2019	502,100.00	889,605.00	\$ 1,391,705.00
FY 2020	390,000.00	877,152.50	\$ 1,267,152.50
FY 2021	735,000.00	867,452.50	\$ 1,602,452.50
FY 2022	795,000.00	834,602.50	\$ 1,629,602.50
FY 2023	855,000.00	798,852.50	\$ 1,653,852.50
FY 2024	920,000.00	760,202.50	\$ 1,680,202.50
FY 2025	985,000.00	719,190.00	\$ 1,704,190.00
FY 2026	1,065,000.00	674,777.50	\$ 1,739,777.50
FY 2027	1,140,000.00	626,027.50	\$ 1,766,027.50
FY 2028	1,195,000.00	600,640.00	\$ 1,795,640.00
FY 2029	1,255,000.00	573,802.50	\$ 1,828,802.50
FY 2030	1,310,000.00	544,377.50	\$ 1,854,377.50
FY 2031	1,375,000.00	510,765.00	\$ 1,885,765.00
FY 2032	1,445,000.00	474,050.00	\$ 1,919,050.00
FY 2033	1,525,000.00	429,350.00	\$ 1,954,350.00
FY 2034	1,315,000.00	382,200.00	\$ 1,697,200.00
FY 2035	1,390,000.00	342,750.00	\$ 1,732,750.00
FY 2036	1,465,000.00	301,050.00	\$ 1,766,050.00
FY 2037	1,545,000.00	257,100.00	\$ 1,802,100.00
FY 2038	1,625,000.00	210,750.00	\$ 1,835,750.00
FY 2039	1,710,000.00	162,000.00	\$ 1,872,000.00
FY 2040	1,800,000.00	110,700.00	\$ 1,910,700.00
FY 2041	1,890,000.00	56,700.00	\$ 1,946,700.00
	\$ 28,803,150.00	\$ 13,812,105.63	\$ 42,615,255.63

DEBT SERVICE FUND SUMMARY

Legal Debt Margin

The legal debt limit for the city is equal to 10% of the assessed value of the tax digest. For fiscal year 2016, the debt limit is estimated at \$506 million with currently outstanding general obligation debt representing 18% of capacity.

City Of Alpharetta Legal Debt Margin (last five fiscal years)

	2016*	2015	2014	2013	2012	2011
Debt limit	\$ 505,512,049	\$ 462,485,482	\$ 460,476,790	\$ 465,989,704	\$ 470,312,783	479,413,845
Total net debt applicable to limit	93,475,398	45,562,966	47,655,000	48,007,538	48,952,453	21,271,623
Legal Debt Margin	\$ 412,036,651	\$ 416,922,516	\$ 412,821,790	\$ 417,982,166	\$ 421,360,330	458,142,222

Total net debt applicable to the limit as a percentage of debt limit

18% 10% 10% 10% 10% 4%

Legal Debt Margin Calculation for Fiscal Year 2016

Taxable Assessed Value	\$ 4,415,025,641
Add back: Exemptions	640,094,844
<i>Total assessed value</i>	<i>5,055,120,485</i>
Debt limit (10% of total assessed value)	\$ 505,512,049
Debt applicable to limit:	
General obligation bonds	94,330,000
Less: Amount set aside for repayment of general obligation debt	(854,602)
<i>Total net debt applicable to limit</i>	<i>\$ 93,475,398</i>
Legal Debt Margin	\$ 412,036,651

Variance due to the issuance of General Obligation Bonds, Series 2016.

Variance due to the issuance of General Obligation Bonds, Series 2012.

Source: City of Alpharetta Finance Department

*FY 2016 data represents estimates.

DEBT SERVICE FUND SUMMARY

Statement of Budgetary Comparisons

	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Variance	% Variance
Property Taxes: (1)				
Property Taxes	\$ 3,168,000	\$ 5,426,000	\$ 2,258,000	71.3%
Delinquent	20,000	20,000	-	100.0%
Motor Vehicle Taxes	72,000	59,000	(13,000)	-18.1%
Interest	9,000	9,000	-	0.0%
Other Financing Sources:				
Transfer-In from Impact Fee Fund	-	-	-	0.0%
Budgeted Fund Balance (2)	852,087	302,807	(549,280)	0.0%
Total Revenues (All Sources)	\$ 4,121,087	\$ 5,816,807	\$ 1,695,720	41.1%
Maintenance & Operations:				
Professional Services	\$ 5,000	\$ 5,000	\$ -	0.0%
Debt Service (Principal and Interest):				
City of Alpharetta				
GO Bonds, Series 2006	1,289,600	-	(1,289,600)	-100.0%
GO Bonds, Series 2012	1,497,900	1,500,100	2,200	100.0%
GO Bonds, Series 2014 (refunding)	647,246	1,936,513	1,289,267	100.0%
GO Bonds, Series 2016	-	2,250,000	2,250,000	100.0%
Development Authority of Alpharetta				
Revenue Refunding Bonds, Series 2009	125,252	125,194	(58)	0.0%
Other Uses:				
Debt Service Reserve (3)	556,089	-	(556,089)	100.0%
Total Expenditures (All Uses)	\$ 4,121,087	\$ 5,816,807	\$ 1,695,720	41.1%

Notes:

(1) The increase in property taxes is a result of the millage rate shift from the General Fund to the Debt Service Fund to cover debt service on the 2016 Parks and Transportation Bond (Series 2016 GO Bonds).

(2) FYs 2016-2017 utilize available fund balance to offset a portion of the debt service requirements.

(3) Annually after the year-end accrual period (i.e. September), the city carries-forward available fund balance and places in a Reserve account. The purpose is to provide elected officials, city staff, citizens, and stakeholders with a transparent view of the funding available for future initiatives. The carry-forward for FY 2017 will occur subsequent to adoption of the budget.

DEBT SERVICE FUND SUMMARY

Statement of Revenues, Expenditures, and changes in Fund Balance

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated Actual	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
Beginning Fund Balance:	\$ 327,547	\$ 745,672	\$ 913,166	\$ 845,510	\$ 854,602	\$ 551,795	\$ 696,238
Revenues:							
Property Taxes (incl. Motor Vehicle)	\$ 4,092,596	\$ 3,803,904	\$ 3,508,728	\$ 3,560,510	\$ 5,505,000	\$ 5,615,100	\$ 5,727,402
Interest	8,505	4,463	4,513	8,578	9,000	9,000	9,000
Other	-	-	-	-	-	-	-
Refunding Bond Proceeds	-	17,695,000	-	-	-	-	-
	\$ 4,101,101	\$ 21,503,368	\$ 3,513,241	\$ 3,569,089	\$ 5,514,000	\$ 5,624,100	\$ 5,736,402
Expenditures:							
Professional Services	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Non-Departmental:							
Debt Service	3,681,976	3,646,451	3,580,898	3,559,997	5,811,807	5,474,657	5,468,512
Debt Service Reserve	-	-	-	-	-	-	-
Refunding Bonds (Pmt to Escrow)	-	17,518,423	-	-	-	-	-
Refunding Bonds (Issue Costs)	-	170,000	-	-	-	-	-
	\$ 3,682,976	\$ 21,335,874	\$ 3,580,898	\$ 3,559,997	\$ 5,816,807	\$ 5,479,657	\$ 5,473,512
Other Financing Sources (Uses):							
Interfund Transfer:							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1) Capital Project Fund	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance: (1)	\$ 745,672	\$ 913,166	\$ 845,510	\$ 854,602	\$ 551,795	\$ 696,238	\$ 959,128
<i>Changes in Fund Balance (actual/est.)</i>	\$ 418,126	\$ 167,494	\$ (67,657)	\$ 9,092	\$ (302,807)	\$ 144,443	\$ 262,890

Notes:

(1) FYs 2015/2017 utilize available fund balance to offset a portion of the debt service requirements.

DEPARTMENT SUMMARIES

Department Summaries

Overview

The *Department Summaries* section is intended to provide detailed financial and non-financial information of the departmental operations funded within the General Fund.

This section segments departmental budgets into the following components:

- *Mission Statement* – the statement must identify the particular purpose for the department and how it relates to the city’s overall mission.
- *Goals & Objectives* – a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals stretch and challenge the department, but they must also be SMART (Specific, Measurable, Achievable, Relevant, and Timed).

Direct linkages are identified between the city’s vision/strategic priorities and departmental goals & objectives.

- *Revenue/Expenditure Summary* – the budget for the department summarized by expenditure category:
 - Personal Services: salaries, overtime, and other compensation related expenditures.
 - Maintenance & Operations: professional fees, repair & maintenance, general supplies, communications, and other operational related expenditures.
 - Capital: departmental machinery & equipment expenses.
- *New Initiatives* – new services and/or capital investment.
- *Statement of Service and Performance Measures* – multi-year summary of departmental performance measurements.

The city views its performance measurement system as a priority and is continuing to develop and refine performance data and benchmarks. The city’s performance measurement team is implementing a proprietary software application to assist in the tracking, analysis and reporting of performance measurement data. As you review the departmental sections of this document, you will notice refined measures for our Public Safety and Information Technology departments that follow the city’s updated model.

DEPARTMENT SUMMARIES

Mayor and City Council

DONALD MITCHELL
CITY COUNCIL (POST 1)



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MIKE KENNEDY
CITY COUNCIL (POST 2)



MKennedy@alpharetta.ga.us

CHRIS OWENS
CITY COUNCIL (POST 3)

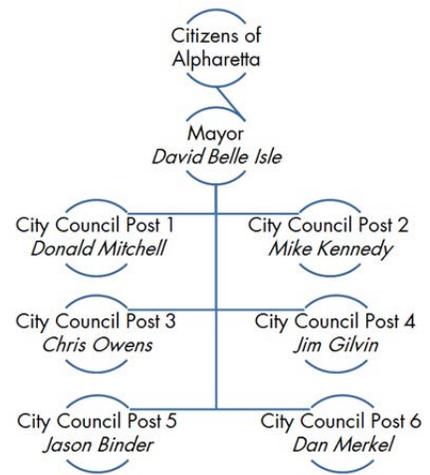


COwens@alpharetta.ga.us

DAVID BELLE ISLE
MAYOR



DBelleIsle@alpharetta.ga.us



JIM GILVIN
CITY COUNCIL (POST 4)



JGilvin@alpharetta.ga.us

JASON BINDER
CITY COUNCIL (POST 5)



JBinder@alpharetta.ga.us

DAN MERKEL
CITY COUNCIL (POST 6)



DMerkel@alpharetta.ga.us

DEPARTMENT SUMMARIES

Mayor and City Council

Mission Statement

To make a positive difference in the community by efficiently managing public resources and providing effective services and leadership that exceed the expectations of our citizens.

Core Values

Excellence: We believe that expectations are the starting point; not the destination. Every member of the City of Alpharetta Team shall be dedicated to the pursuit of continuous improvement in our results and how they are achieved.

Stewardship: The citizens of Alpharetta have entrusted to us public resources and empowered us to protect, invest, and leverage them for the good and betterment of the community. We shall do so in a manner that reflects the highest ethics, exacting standards, and unwavering principles.

Integrity: The trust of the public is the foundation of our ability to conduct the business of local government and realize the City's mission. Every member of the City of Alpharetta Team shall maintain her or his reputation for honesty, straightforwardness, fair dealing, and a sincere desire to serve in the best interest of the community and citizens of Alpharetta

Service: The City of Alpharetta is committed to efficient, effective, and responsive service delivery that makes a positive difference in the community and the lives of those we serve. We shall proactively address issues and pursue opportunities, act with humility, and deliver more than what is expected.

Loyalty: Through our every word and action we shall serve, protect, and promote the community and citizens of Alpharetta; advance the City's mission; and support and work in unity with those with whom we serve.

Community Vision

Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security;



Providing a business climate that attracts the top echelon companies.

DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Mayor and City Council General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Group Insurance	106,176	109,574	130,296	152,477	162,813	170,954	179,501
FICA	7,499	7,358	6,977	9,455	9,455	9,455	9,455
Pension (Defined Benefit)	2,051	1,683	1,735	1,845	-	-	-
Pension (401A Contribution/Match)	10,758	13,500	13,516	14,100	16,200	16,200	16,200
Workers Compensation	2,660	1,933	2,772	3,112	3,107	3,169	3,233
OPEB Contribution	-	397	407	397	388	388	388
Miscellaneous	5,558	3,600	3,763	3,600	3,846	3,846	3,846
<i>subtotal</i>	\$ 254,702	\$ 258,045	\$ 279,466	\$ 304,986	\$ 315,809	\$ 324,012	\$ 332,623
Maintenance & Operations:							
* Mayor	\$ 5,995	\$ 10,540	\$ 9,593	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
* City Council Post 1	4,205	3,486	2,835	5,000	5,000	5,000	5,000
* City Council Post 2	2,344	1,224	2,086	5,000	5,000	5,000	5,000
* City Council Post 3	1,684	1,918	4,992	5,000	5,000	5,000	5,000
* City Council Post 4	2,494	3,388	3,894	5,000	5,000	5,000	5,000
* City Council Post 5	3,770	3,503	2,205	5,000	5,000	5,000	5,000
* City Council Post 6	824	232	475	5,000	5,000	5,000	5,000
Miscellaneous	1,359	32	2,692	6,083	6,168	6,168	6,168
<i>subtotal</i>	\$ 22,674	\$ 24,322	\$ 28,770	\$ 45,083	\$ 45,168	\$ 45,168	\$ 45,168
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 277,376	\$ 282,367	\$ 308,237	\$ 350,069	\$ 360,977	\$ 369,180	\$ 377,791
PERSONNEL							
Mayor	1.0	1.0	1.0	1.0	1.0		
City Council	6.0	6.0	6.0	6.0	6.0		
TOTAL	7.0	7.0	7.0	7.0	7.0		

* Financial activity is tied to the Post and not the necessarily the current incumbent.

DEPARTMENT SUMMARIES

Budget Narrative

The Fiscal Year 2017 Budget for Mayor and City Council totals \$360,977 and represents an increase of 3.1%, or \$10,908, compared to the FY 2016 budget, and primarily represents increased group insurance premiums.

Base level personnel totals 7.0 full-time-equivalents (“FTE”) and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Mayor	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 1	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 2	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 3	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 4	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 5	1.0	1.0	1.0	1.0	1.0	-
Councilperson Post 6	1.0	1.0	1.0	1.0	1.0	-
	7.0	7.0	7.0	7.0	7.0	-

The Maintenance and Operations category was flat at 0.2%, or \$85, due to a minor increase in IT Professional Services (allocation of technology costs across all benefitting units of government). The annual discretionary expense appropriation will remain at \$5,000 for Council Members and \$9,000 for the Mayor.



The City of Alpharetta is one of the first communities in the region to qualify for the Green Community Certification by the Atlanta Regional Commission. Certification is earned by implementing environmental sustainability practices and policies in 10 categories, ranging from energy efficiency and green building to transportation and water efficiency.

The City Council adopted the Alpharetta Green City Program in early 2009 as a comprehensive document for all the city’s sustainable policies and practices. A variety of measures are incorporated in the Green City Program, including LEED or EnergyStar certification for all new local government buildings, a green fleet policy, “green” purchasing policies and more. The city received points for its water conservation requirement for new construction, which mandates that any project within the city limits demonstrate how the project will reduce water consumption by at least 10 percent to receive a permit. Other measures implemented by the City of Alpharetta are community incentives for green building and WaterSense homes, a commercial recycling requirement, installation of LED bulbs in all traffic signals and a no-idling policy for government.

DEPARTMENT SUMMARIES

City Administration

BOB REGUS
CITY ADMINISTRATOR

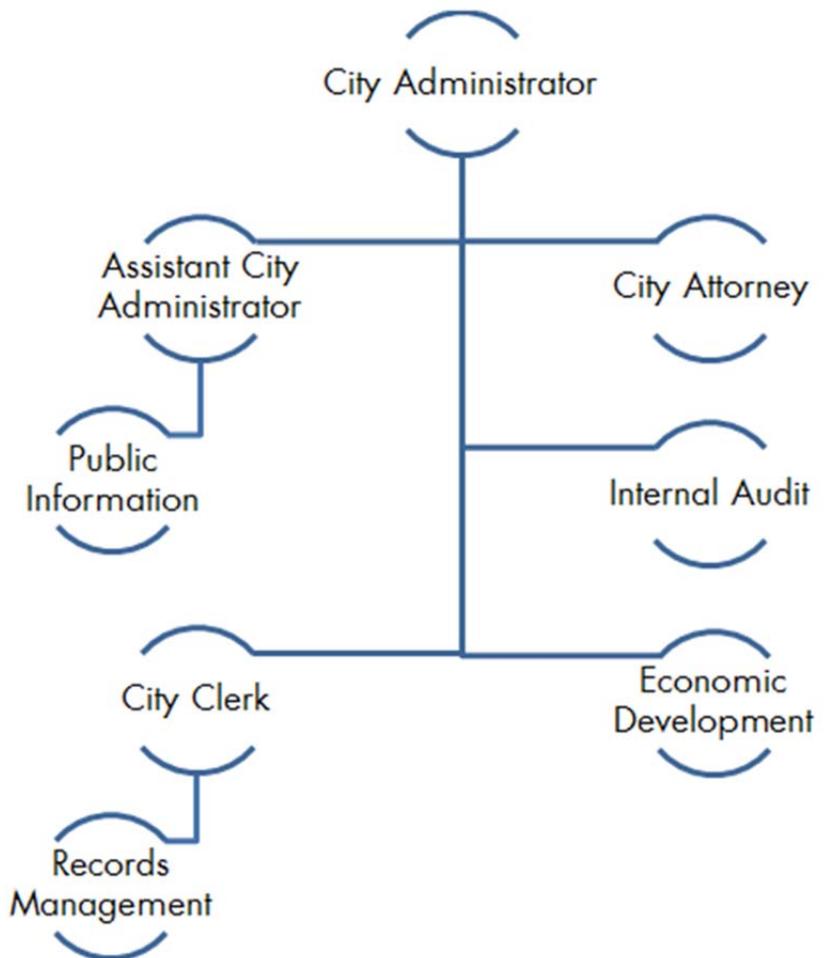


BRegus@alpharetta.ga.us

JAMES DRINKARD
ASSISTANT CITY
ADMINISTRATOR



JDrinkard@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

DEPARTMENT SUMMARIES

City Administration

Administration, Internal Audit, City Attorney, City Clerk, Public Information, and Economic Development

Mission Statement

The mission of the City Administrator's Office is to carry out the policies and implement the goals established by the City Council in providing services to the citizens in the most effective and economical manner while promoting awareness and understanding of services, policies, information, programs, and priorities that results in an informed and participative community.



Goals and Objectives

-    ✓ To improve quality of service to citizens of the City of Alpharetta;
-  ✓ To improve morale and promote teamwork among all employees;
-  ✓ To improve coordination and administration of interdepartmental activities;
-    ✓ To promote better communication between all levels of government and the citizens;
-    ✓ To use technology to improve processes for citizen input into facets of governance;
-    ✓ To expand funding opportunities through grant resources;
-   ✓ To increase the public/government interaction through the City's web site; and
-  ✓ Oversee the Economic Development efforts for the City.

DEPARTMENT SUMMARIES

Key Issues

- ✓ Continue the development of a “customer-driven” organizational culture among the staff;
- ✓ Strengthen the relationship between the City Council and staff - building bridges in communication to facilitate the relationship;
- ✓ Continue the informative, cooperative endeavor of providing the best available information for the City Council to remain effective and successful in their offices;
- ✓ Meet the service provision and service level demand of the citizens while ensuring the most cost effective delivery of those services;
- ✓ Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs;
- ✓ Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens;
- ✓ Anticipate the future population and area growth of the City as a result of continued development and annexations, ensuring staff meets the expectations of existing and new residents; and
- ✓ Continue efforts toward enhancing the compensation and benefits package to attract and retain the very best employees.



The City of Alpharetta has been awarded the *Certified City of Ethics* designation from the Georgia Municipal Association (“GMA”). This program was created to recognize cities that have adopted principles and procedures that offer guidance on ethical issues, along with a mechanism to resolve complaints at the local level.

The city has also been awarded the *City of Excellence* designation from the GMA in conjunction with Georgia Trend Magazine. This program was created to recognize Georgia’s best managed and most livable cities.



DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

City Administration General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Licenses and Permits:							
Alcohol Beverage Permits	\$ 2,227	\$ 7,400	\$ 8,450	\$ -	\$ -	\$ -	\$ -
Charges for Services:							
Taste of Alpharetta	151,755	151,829	159,961	-	-	-	-
Other (Events)	60,888	82,193	93,826	-	-	-	-
Other Revenue:							
Property Leases	27,467	-	-	-	-	-	-
Other	10,803	14,057	12,595	15,000	16,250	16,250	16,250
TOTAL	\$ 253,139	\$ 255,478	\$ 274,832	\$ 15,000	\$ 16,250	\$ 16,250	\$ 16,250
EXPENDITURES							
(1) Personnel Services:							
Salaries	\$ 1,061,652	\$ 1,139,579	\$ 1,177,880	\$ 1,059,598	\$ 1,003,968	\$ 1,029,067	\$ 1,054,794
Overtime	39,281	67,069	91,692	-	-	-	-
Group Insurance	161,223	198,126	213,683	188,519	180,317	189,333	198,799
FICA	73,757	83,709	87,136	81,610	77,354	79,288	81,270
Pension (Defined Benefit)	100,455	89,226	95,207	90,396	87,485	87,485	87,485
Pension (401A Contribution/Matcl)	55,133	75,077	80,635	77,029	72,854	74,675	76,542
Workers Compensation	20,714	17,522	25,577	26,104	24,582	25,074	25,575
OPEB Contribution	-	3,643	3,841	3,390	3,160	3,223	3,288
Miscellaneous	7,605	7,852	7,363	7,445	7,690	7,690	7,690
<i>subtotal</i>	\$ 1,519,820	\$ 1,681,803	\$ 1,783,015	\$ 1,534,091	\$ 1,457,410	\$ 1,495,835	\$ 1,535,443
Maintenance & Operations:							
Professional Services	\$ 328,722	\$ 427,602	\$ 376,566	\$ 154,673	\$ 152,800	\$ 153,946	\$ 155,101
Rental Equipment	70,092	95,780	107,774	1,000	750	756	761
Advertising	66,719	65,618	71,473	102,750	145,450	146,541	147,640
Printing	28,546	26,166	28,680	6,000	5,700	5,743	5,786
Employee Training	19,325	28,789	32,647	30,650	29,100	29,318	29,538
Employee Travel	20,793	40,544	30,243	29,350	30,150	30,376	30,604
General Supplies	102,468	137,855	152,386	90,647	49,025	49,393	49,763
Maintenance Contracts/IT Services	88,983	101,916	111,028	122,416	139,879	140,928	141,985
Utilities	25,507	25,773	19,816	-	-	-	-
Miscellaneous	10,137	19,900	8,900	2,478	1,400	1,411	1,421
<i>subtotal</i>	\$ 761,292	\$ 969,943	\$ 939,513	\$ 539,964	\$ 554,254	\$ 558,411	\$ 562,599
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,281,112	\$ 2,651,746	\$ 2,722,528	\$ 2,074,055	\$ 2,011,664	\$ 2,054,246	\$ 2,098,042
Authorized Personnel (1)	14.0	14.0	14.0	11.0	10.0		

(1) Starting in FY 2016, the Special Events Division (3 FTE personnel) was reallocated to the Recreation and Parks Department.

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for City Administration totals \$2,011,664 and represents a decrease of -3%, or -\$62,391, compared to FY 2016.

The Personnel Services category decreased -5%, or -\$76,681, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017; increases in group insurance premiums; which are fully offset through the elimination of the vacant Grants Administrator position (job duties absorbed by the Finance Department).

Base level personnel total 10 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Assistant City Administrator	1.0	1.0	1.0	1.0	1.0	-
Assistant City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Administrator	1.0	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
Economic Development Director	1.0	1.0	1.0	1.0	1.0	-
Economic Development Manager	1.0	1.0	1.0	1.0	1.0	-
Executive Office Coordinator	1.0	1.0	1.0	1.0	1.0	-
Grants Administrator	1.0	1.0	1.0	1.0	-	(1.0)
Internal Auditor	1.0	1.0	1.0	1.0	1.0	-
Records Manager	1.0	1.0	1.0	1.0	1.0	-
Special Events Coordinator (1FT;2PT)*	2.0	2.0	2.0	-	-	-
Special Events Manager*	1.0	1.0	1.0	-	-	-
Web Administrator	1.0	1.0	1.0	1.0	1.0	-
	14.0	14.0	14.0	11.0	10.0	(1.0)

* The Special Events Division was transferred to the Recreation and Parks Department in FY 2016.

The Maintenance & Operations category increased 2.6%, or \$14,290, due primarily to the following activity:

- Increase in maintenance contracts of \$8,811 due primarily to annual maintenance expenses associated with Siteimprov web governance suite software (monitors various components of the City website) and moving the hosting of the city's website from local servers to the cloud which will improve site functionality and responsiveness.
- Increase in professional services (IT) of \$8,652 due primarily to multiple initiatives including expanded firewall/network security software, enterprise Adobe software licensing, Office 365 licensing, etc.
- Decrease in professional services of -\$1,873 due primarily to the elimination of municipal election related funding (FY 2016 was an election year) which is offset

DEPARTMENT SUMMARIES

through the addition of FY 2017 Operating Initiative³⁸ funding totaling \$100,000 for contracted marketing/public relations services.

Statement of Revenues, Expenditures, and changes in Personnel

Legal Services

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Maintenance & Operations:							
Professional Fees	\$ 442,650	\$ 504,045	\$ 608,630	\$ 525,000	\$ 650,000	\$ 663,000	\$ 676,260
Miscellaneous	-	-	-	-	-	-	-
Adjustments/Reconciliation	-	-	-	-	-	-	-
TOTAL	\$ 442,650	\$ 504,045	\$ 608,630	\$ 525,000	\$ 650,000	\$ 663,000	\$ 676,260
PERSONNEL*	-	-	-	-	-	-	-

* City Attorney services are provided through a contractual arrangement with a private law firm.

Performance Measurement

The following section provides detailed information on City Administration programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

³⁸ Please refer to the Operating Initiatives section of the transmittal letter for more information.

DEPARTMENT SUMMARIES

- **City Administration**

Statement of Service: Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced and is responsible for public relations activities. Through the grants administrator, the City's Administrator's office identifies revenue sources for the city via grant funding.

City Administration Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2016) FY 2016	Target FY 2016	Target FY 2017
City Administration Department annual turnover percentage	0.0%	0.0%	0.0%	11.0%	0.0%	0.0%
Number of website hits	607,818	610,588	616,693	211,210	622,799	422,420
Website Unique Visitors	400,843	403,015	407,045	141,428	411,075	282,856
Website Page Views	1,678,051	1,672,422	1,680,784	603,454	1,689,146	1,206,908
% of Website New Visits	63%	63%	64%	62%	64%	62%
Personnel Assigned:	9.0 FTE	9.0 FTE	9.0 FTE	9.0 FTE	9.0 FTE	8.0 FTE
City Administrator	City Administrator	City Administrator	City Administrator	City Administrator	City Administrator	City Administrator
Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin	Asst City Admin
Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.	Executive Office Coord.
Grants Administrator	Grants Administrator	Grants Administrator	Grants Administrator	Grants Administrator	Grants Administrator	
Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator	Web Administrator
City Clerk	City Clerk	City Clerk	City Clerk	City Clerk	City Clerk	City Clerk
Administrative Assistant	Administrative Assistant	Assistant City Clerk				
Records Manager	Records Manager	Records Manager	Records Manager	Records Manager	Records Manager	Records Manager
Internal Auditor	Internal Auditor	Internal Auditor	Internal Auditor	Internal Auditor	Internal Auditor	Internal Auditor

- **Economic Development**

Statement of Service: To promote the economic growth of Alpharetta.

City Administration - Economic Development						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015)	Target FY 2016	Target FY 2017
# of Existing business contacts	240	335	400	445	450	475
# of New projects	18	16	5	6	5	5
# of Major business prospects recruited	7	3	2	2	2	3
Personnel Assigned:	2.0 FTE					
Economic Dev Director	Economic Dev Director	Economic Dev Director	Economic Dev Director	Economic Dev Director	Economic Dev Director	Economic Dev Director
Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager	Economic Dev Manager

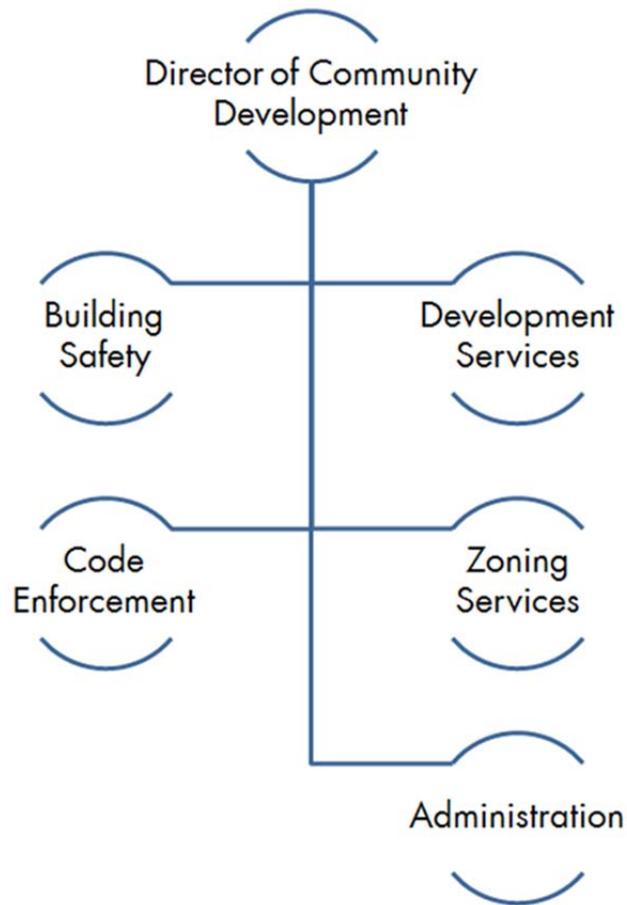
DEPARTMENT SUMMARIES

Community Development

KATHI COOK
DIRECTOR



KCook@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

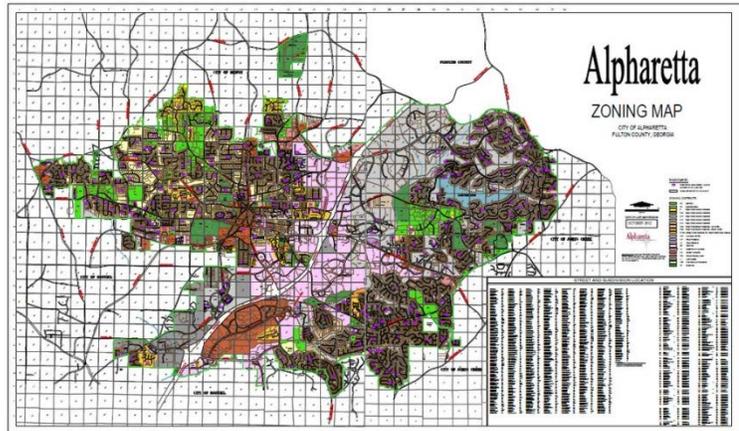
DEPARTMENT SUMMARIES

Community Development

Administration, Building Safety, Development Services, Zoning, and Code Enforcement

Mission Statement

To protect and enhance the lives of Alpharetta citizens by guiding the city's growth and safeguarding the built environment.



Goals and Objectives

-  ✓ Enforce the standard building code and zoning code;
-  ✓ Provide building inspections within 48 hours of request;
-  ✓ Provide efficient plans processing and permitting;
-  ✓ Provide quality support to boards and commissions staffed by Community Development;
-  ✓ Provide the highest quality of customer service;
-  ✓ Maintain and update demographic, statistical and other data, maps and materials;
-  ✓ Process all public hearings in the most efficient manner possible;
-  ✓ Maintain and process business licenses for the City; and
-  ✓ Collaborate with the Economic Development Division (City Administration) to fulfill the vision of the City of Alpharetta as the preeminent place to live, work, learn and play.

DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Community Development General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Business Taxes:							
Occupational License Fees	\$ 970,598	\$ 989,387	\$ 1,069,534	\$ 1,002,500	\$ 952,500	\$ 981,075	\$ 1,010,507
Licenses & Permits:							
Development Permits/Fees	179,301	281,083	162,387	180,000	200,000	206,000	212,180
Building Permit Fees	999,290	1,339,090	1,891,794	1,131,000	1,350,000	1,390,500	1,432,215
Occupancy Permit Fees	110,526	130,080	155,641	145,000	150,000	154,500	159,135
Tree Removal Permit	-	27,952	14,887	5,000	10,000		
Soil Erosion Permit	-	56,739	21,148	20,000	20,000		
Other	26,556	36,717	37,449	36,050	26,050	26,832	27,636
Charges for Services:							
Planning and Development Fees	128,137	147,864	160,036	130,000	175,000	180,250	185,658
Plan Review Fees	330,402	447,105	640,479	475,000	550,000	566,500	583,495
Other	6,222	10,379	16,025	1,750	11,500	11,845	12,200
Fines & Forfeitures							
	-	2,755	-	2,000	2,000	2,000	2,000
TOTAL	\$ 2,751,032	\$ 3,469,152	\$ 4,169,380	\$ 3,128,300	\$ 3,447,050	\$ 3,519,502	\$ 3,625,027
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,123,332	\$ 1,271,909	\$ 1,351,843	\$ 1,414,106	\$ 1,577,322	\$ 1,616,755	\$ 1,657,174
Overtime	3,727	229	-	-	-	-	-
Group Insurance	244,780	263,956	299,898	363,286	437,405	459,275	482,239
FICA	81,360	93,229	98,274	108,730	120,521	123,534	126,622
Pension (Defined Benefit)	138,936	103,651	99,322	104,315	114,773	114,773	114,773
Pension (401A Contribution/Matc)	54,170	84,743	92,837	106,314	124,571	127,685	130,877
Workers Compensation	25,177	21,589	32,154	36,078	40,407	41,215	42,039
OPEB Contribution	-	4,348	4,628	4,508	4,946	5,045	5,146
Miscellaneous	237	571	326	408	979	979	979
<i>subtotal</i>	\$ 1,671,719	\$ 1,844,224	\$ 1,979,282	\$ 2,137,745	\$ 2,420,924	\$ 2,489,262	\$ 2,559,850
Maintenance & Operations:							
Professional Services	\$ 23,470	\$ 28,435	\$ 36,737	\$ 28,250	\$ 39,000	\$ 39,293	\$ 39,587
Board Member Fees	12,275	11,975	11,575	13,000	13,000	13,098	13,196
Fuel/Repair & Maintenance	15,179	20,363	16,241	20,000	18,500	18,639	18,779
Building Lease	111,350	118,469	65,935	-	-	-	-
Advertising	13,580	16,113	16,498	15,000	17,000	17,128	17,256
Employee Training	8,250	8,840	10,627	14,000	16,500		
Employee Travel	4,924	6,515	7,696	16,500	17,500		
Printing	2,701	2,270	2,579	3,100	3,100	3,123	3,147
Maintenance Contracts/IT Svcs.	97,355	138,223	135,524	135,590	140,461	141,514	142,576
General Supplies	24,887	26,312	35,200	29,150	30,350	30,578	30,807
Utilities	21,067	28,469	15,681	-	-	-	-
Miscellaneous	6,787	7,619	6,494	10,150	11,077	11,160	11,244
<i>subtotal</i>	\$ 341,824	\$ 413,603	\$ 360,786	\$ 284,740	\$ 306,488	\$ 274,532	\$ 276,591
Capital/Other							
	\$ 9,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,022,668	\$ 2,257,827	\$ 2,340,068	\$ 2,422,485	\$ 2,727,412	\$ 2,763,793	\$ 2,836,441
Authorized Personnel	18.0	22.0	22.0	23.0	26.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Community Development totals \$2,727,412 and represents an increase of 12.6%, or \$304,927 compared to FY 2016.

The Personnel Services category increased 13.2%, or \$283,179, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017; increases in group insurance premiums; the annualized impact of one additional Building Inspector position added during the 2016 Mid-Year Budget process; and the reorganization of three Inspector positions from the Public Works Department in FY 2017 to improve service and availability to our permit customers.

Base level personnel total 26.0 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Administrative Assistant II	3.0	2.0	1.0	1.0	1.0	-
Arborist	-	1.0	1.0	1.0	1.0	-
Boards Administrator	1.0	-	-	-	-	-
Boards Assistant	-	1.0	1.0	1.0	1.0	-
Building Inspector*	3.0	4.0	4.0	5.0	5.0	-
Building Official	1.0	1.0	1.0	1.0	1.0	-
Building Plans Examiner	2.0	2.0	2.0	2.0	2.0	-
Code Enforcement Manager**	-	-	-	-	1.0	1.0
Code Enforcement Officer	4.0	4.0	4.0	3.0	3.0	-
Director of Community Development	1.0	1.0	1.0	1.0	1.0	-
Deputy Director of Community Development	-	1.0	1.0	-	-	-
Development Services Engineer (Stormwater)	-	1.0	1.0	1.0	1.0	-
Inspectors***	-	-	-	-	3.0	3.0
Planner/GIS Specialist	1.0	1.0	1.0	1.0	1.0	-
Permit Technician	-	-	1.0	1.0	1.0	-
Project Administrator**	-	-	-	-	1.0	1.0
Zoning Administrator	1.0	1.0	1.0	1.0	1.0	-
Zoning Enforcement Officer**	-	-	-	1.0	-	(1.0)
Senior Engineer (Transportation)	-	1.0	1.0	1.0	1.0	-
Senior Planner	-	-	-	1.0	1.0	-
Specialized Assistant - Permits Plus**	1.0	1.0	1.0	1.0	-	(1.0)
	18.0	22.0	22.0	23.0	26.0	3.0

* Building Inspector position added during the FY 2016 Mid Year Budget process.

** Position reclassification occurred during FY 2016.

*** Includes 3.0 FTE transferred from the Public Works Department as part of a reorganization aimed at continuing to improve availability and service to our customers.

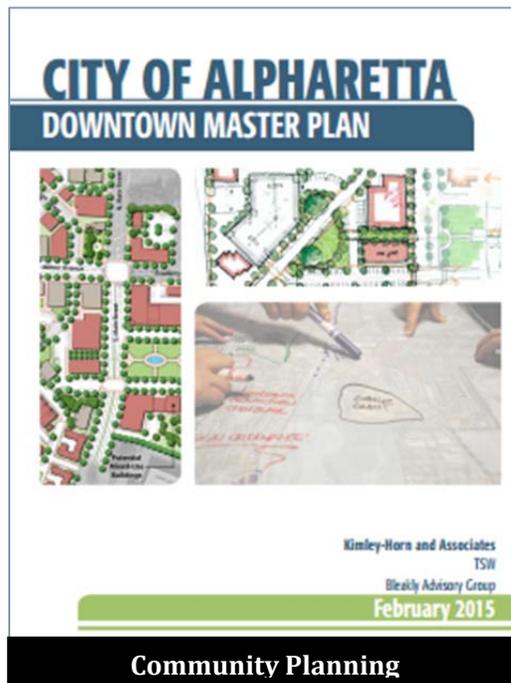
The Maintenance and Operations category increased 7.6%, or \$21,748, due primarily to the following activity:

- Increase in professional services of \$10,750 due primarily to Municode costs for updating various codes (Unified Development Code, City Code, etc.) to reflect code

DEPARTMENT SUMMARIES

changes, increased bank processing fees (e.g. credit card processing fees) resulting from growth in development activity and associated revenue collections, etc.

- Increase in advertising of \$2,000 due to growth in development activity and associated notice requirements.
- Increase in travel and training (combined) of \$3,500 due to a continued focus on training and certification for both the existing staff as well as the Building Inspector position added during the FY 2016 Mid-Year Budget and the three Inspector positions reorganized from the Public Works Department.
- Increase in maintenance contracts of \$2,236 due primarily to a reallocation in software maintenance funding for the SeeClickFix application due to relative usage between participating departments (Community Development, Public Works, Recreation and Parks).
- Increase in non-recurring expenses of \$3,427 due to the recommended buyout of the existing Xerox CQ9303 copier at the end of its lease term in February 2017. This original copier was replaced mid-way through the lease term with the existing unit due to mechanical issues. As such, the copier subject to the buyout is much newer and still has many years of useful life remaining. As the buyout is based on the original leased unit, the city is receiving significant savings by opting to buyout the existing unit as opposed to entering into a new lease.



DEPARTMENT SUMMARIES

Performance Measurement

The following section provides detailed information on Community Development programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

Statement of Service: The purpose of Community Development Administration is to provide effective, efficient and responsive services to account for the resources allocated to the Planning & Zoning and Code Enforcement division of the department.

Community Development - Administration						
Performance Measurements	Actual FY 2013	Actual FY 2014*	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Special projects managed	4	10	13	15	15	10
Personnel Assigned:	6.0 FTE	4.0 FTE	4.0 FTE		4.0 FTE	4.0 FTE
Director of Comm Development	Director of Comm Development	Director of Comm Development	Director of Comm Development		Director of Comm Development	Director of Comm Development
Admin Asst. II (2)	Admin Asst. II	Admin Asst. II	Admin Asst. II		Admin Asst. II	Admin Asst. II
GIS Specialist						
Boards Administrator						
	Deputy Director of Comm Development	Deputy Director of Comm Development	Deputy Director of Comm Development		Senior Planner	Senior Planner
	Specialized Assistant (Permits Plus)	Specialized Assistant (Permits Plus)	Specialized Assistant (Permits Plus)		Specialized Assistant (Permits Plus)	
Planning & Zoning Administrator						Project Administrator

* Department completed a reorganization in FY 2013 that segmented operations by Administration, Building Safety, Development Services, Code Enforcement, and Zoning. Position reallocations are reflected starting in FY 2014.

DEPARTMENT SUMMARIES

- **Zoning/Development/Building Safety Services**

Statement of Service: These Divisions are tasked with guiding the growth and development of the city in a manner that enhances the quality of life and recognizes the city's historic and natural features.

Community Development - Zoning						
Performance Measurements	Actual FY 2013	Actual FY 2014*	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of New public hearings filed	129	175	137	100	130	140
Total # of public hearings processed	157	161	130	79	127	135
# of parcels annexed	0	0	0	0	0	0
Personnel Assigned:	4.0 FTE		4.0 FTE		3.0 FTE	
	Zoning Administrator	Zoning Administrator		Zoning Administrator	Zoning Administrator	
		GIS Specialist		GIS Specialist/Planner	GIS Specialist/Planner	
		Boards Assistant		Boards Assistant	Boards Assistant	
		Code Enforcement Officer		Code Enforcement Officer	Zoning Enforcement Officer	

* Department completed a reorganization in FY 2013 that segmented operations by Administration, Building Safety, Development Services, Code Enforcement, and Zoning. Position reallocations are reflected starting in FY 2014.

Community Development - Development Services						
Performance Measurements	Actual FY 2013	Actual FY 2014*	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017**
Private development plans reviewed	90	86	121	73	146	130
Tree permits issued	793	969	974	445	950	925
Personnel Assigned:	3.0 FTE		3.0 FTE		6.0 FTE	
	Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation		Development Services Senior Engineer - Transportation	Development Services Senior Engineer - Transportation	
		Services Engineer - Stormwater		Development Services Engineer - Stormwater	Development Services Engineer - Stormwater	
		Arborist		Arborist	Arborist	Inspectors (3) Arborist

Division activity was previously recorded within the Public Works Department (figures sourced from FileMaker ICMA by Fiscal Year).

Development Services (Community Development) is tracking activity effective January 2013.

* Department completed a reorganization in FY 2013 that segmented operations by Administration, Building Safety, Development Services, Code Enforcement, and Zoning. Position reallocations are reflected starting in FY 2014.

** Department completed a reorganization of three Inspector positions from the Public Works Department in FY 2017 to improve service and availability to our permit customers.

DEPARTMENT SUMMARIES

Community Development - Building Safety						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of New building permits issued	3,118	3,660	4,812	2,295	4,850	4,850
# of Building inspections completed	11,576	14,362	23,323	12,332	23,500	23,500
Personnel Assigned:	12.0 FTE	8.0 FTE	8.0 FTE		9.0 FTE	9.0 FTE
Building Official		Building Official	Building Official		Building Official	Building Official
Admin Asst. II		Admin Asst. II				
			Permit Technician		Permit Technician	Permit Technician
Specialized Assistant (Permits Plus)						
Building Plans Examiner (2)		Building Plans Examiner (2)	Building Plans Examiner (2)		Building Plans Examiner (2)	Building Plans Examiner (2)
Building Inspector (3)		Building Inspector (4)	Building Inspector (4)		Building Inspector (5)	Building Inspector (5)
Code Enforcement Officer (4)						

* Department completed a reorganization in FY 2013 that segmented operations by Administration, Building Safety, Development Services, Code Enforcement, and Zoning. Position reallocations are reflected starting in FY 2014.

- **Code Enforcement Services**

Statement of Service: To protect the public health, safety, and welfare by ensuring compliance with city building and land-use codes and ordinances.

Community Development - Code Enforcement						
Performance Measurements	Actual FY 2013	Actual FY 2014*	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Code enforcement inspections completed	2,508	2,534	3,322	1,410	2,500	2,500
Personnel Assigned:		3.0 FTE	3.0 FTE		3.0 FTE	4.0 FTE
						Code Enforcement Manager
		Code Enforcement Officer (3)	Code Enforcement Officer (3)		Code Enforcement Officer (3)	Code Enforcement Officer (3)

* Department completed a reorganization in FY 2013 that segmented operations by Administration, Building Safety, Development Services, Code Enforcement, and Zoning. Position reallocations are reflected starting in FY 2014.

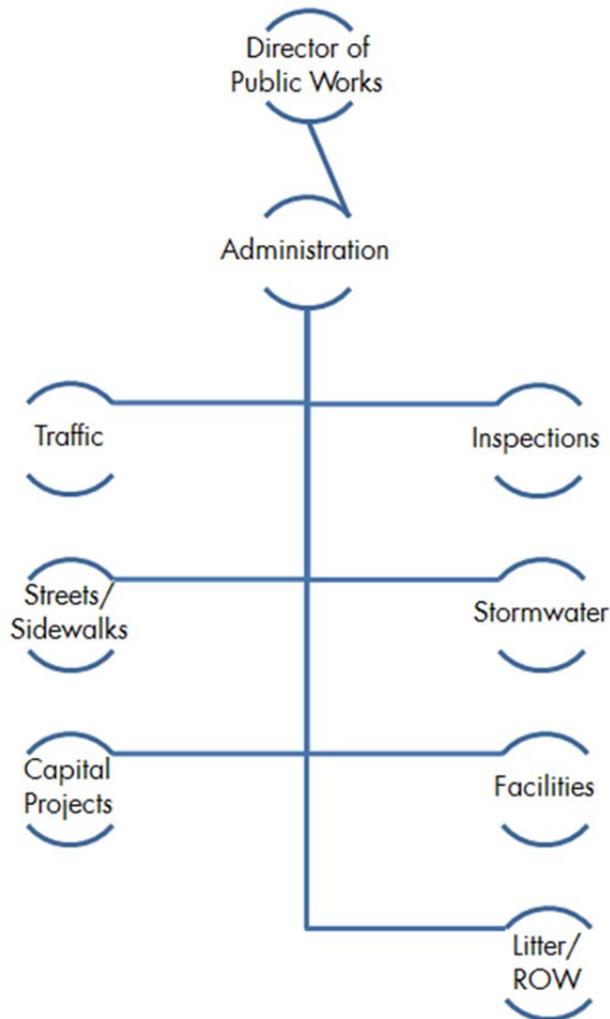
DEPARTMENT SUMMARIES

Public Works

PETE SEWCZWICZ
DIRECTOR



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DEPARTMENT SUMMARIES

Public Works

Administration, Engineering, Public Works, and Conservation

Mission Statement

The Department of Public Works is committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism which protects, preserves and improves the City of Alpharetta's infrastructure. Our focus shall include traffic, streets, stormwater, and environmental conservation.

Goals and Objectives

-  ✓ Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life;
-  ✓ Provide engineering professionalism to ensure growth and progress for the City of Alpharetta;
-  ✓ Provide consistent Public Works functions and operations that afford future excellence in growth and expansion for the City of Alpharetta;
-  ✓ Improve intergovernmental relations;
-  ✓ Provide more efficient support and response for the citizens of Alpharetta;
-  ✓ Develop strategic, long-range plans for the future; and
-  ✓ Ensure timely completion of repairs on work projects so the disruption of service to the customer is minimal.



DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Public Works General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Licenses and Permits:							
(1) Tree Removal Permit	\$ 10,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1) Soil Erosion Permit	25,748	-	30,226	-	-	-	-
Miscellaneous	-	-	2,500	-	-	-	-
Other Revenue:							
CID (GA400 Interchange Maint.)	-	32,143	57,200	70,000	70,000	69,800	48,600
Miscellaneous	1,040	-	-	-	-	-	-
TOTAL	\$ 37,309	\$ 32,143	\$ 89,926	\$ 70,000	\$ 70,000	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 2,753,277	\$ 2,666,011	\$ 2,628,270	\$ 2,862,645	\$ 2,812,253	\$ 2,882,559	\$ 2,954,623
Overtime	18,632	36,790	28,562	40,000	35,000	35,000	35,000
Group Insurance	746,286	741,285	680,084	864,572	850,944	893,491	938,166
FICA	201,452	195,326	192,235	221,316	216,994	222,419	227,979
Pension (Defined Benefit)	302,863	228,142	240,395	236,254	248,435	248,435	248,435
Pension (401A Cont./Match)	145,336	142,009	152,285	177,356	171,944	176,243	180,649
Workers Compensation	62,315	42,558	63,499	73,214	71,778	73,214	74,678
OPEB Contribution	-	8,734	9,252	9,286	8,909	9,087	9,269
Miscellaneous	1,103	1,630	1,793	1,306	2,286	2,286	2,286
<i>subtotal</i>	<i>\$ 4,231,264</i>	<i>\$ 4,062,485</i>	<i>\$ 3,996,374</i>	<i>\$ 4,485,949</i>	<i>\$ 4,418,543</i>	<i>\$ 4,542,734</i>	<i>\$ 4,671,085</i>
Maintenance & Operations:							
Professional Services	\$ 35,842	\$ 47,849	\$ 37,773	\$ 37,500	\$ 37,000	\$ 37,278	\$ 37,557
Fuel/Repair & Maint. (Vehicles)	138,996	137,315	121,874	167,000	165,000	166,238	167,484
Repair & Maint. (Facilities)	152,237	185,863	131,818	209,000	205,000	206,538	208,087
Maint. Contracts/IT Services	545,531	602,765	890,963	905,780	936,698	943,723	950,801
General Supplies	145,765	147,648	156,119	176,000	168,250	169,512	170,783
Utilities	1,324,513	1,553,484	1,564,727	1,790,000	1,770,800	1,784,081	1,797,462
Miscellaneous	121,597	82,415	109,040	94,160	109,945	110,770	111,600
<i>subtotal</i>	<i>\$ 2,464,481</i>	<i>\$ 2,757,338</i>	<i>\$ 3,012,314</i>	<i>\$ 3,379,440</i>	<i>\$ 3,392,693</i>	<i>\$ 3,418,138</i>	<i>\$ 3,443,774</i>
Capital/Lease/Other							
Enterprise Software Lease	\$ 73,012	\$ 71,727	\$ 75,691	\$ 75,997	\$ 76,307	\$ 76,622	\$ 76,943
Miscellaneous	4,950	-	-	-	-	-	-
<i>subtotal</i>	<i>\$ 77,962</i>	<i>\$ 71,727</i>	<i>\$ 75,691</i>	<i>\$ 75,997</i>	<i>\$ 76,307</i>	<i>\$ 76,622</i>	<i>\$ 76,943</i>
TOTAL	\$ 6,773,707	\$ 6,891,550	\$ 7,084,379	\$ 7,941,386	\$ 7,887,543	\$ 8,037,494	\$ 8,191,802
Authorized Personnel	58.0	55.0	55.0	55.0	52.0		

(1) Starting in FY 2014, all permitting functions were moved to the Community Development Department (3.0 FTE).

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Public Works totals \$7,887,543 and represents a decrease of -0.7%, or -\$53,843, compared to FY 2016.

The Personnel Services category decreased -1.5%, or -\$67,406, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017, increases in group insurance premiums, all of which were offset due to the reorganization of three Inspector positions to the Community Development Department in FY 2017 to improve service and availability to our permit customers.

Base level personnel total 52.0 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Administrative Assistant II	2.0	2.0	2.0	2.0	2.0	-
Arborist	1.0	-	-	-	-	-
Civil Engineer	3.0	2.0	1.0	2.0	2.0	-
Construction Manager	1.0	1.0	1.0	1.0	1.0	-
Deputy Director of Public Works	-	-	1.0	1.0	1.0	-
Director of Public Works	1.0	1.0	1.0	1.0	1.0	-
Engineering Technician	7.0	7.0	7.0	4.0	4.0	-
Environmental Program Coordinator	1.0	1.0	1.0	1.0	1.0	-
Fleet Coordinator	1.0	1.0	1.0	1.0	1.0	-
Inspector**	4.0	4.0	3.0	3.0	-	(3.0)
Senior Inspector	-	-	1.0	1.0	1.0	-
Project Administrator	1.0	1.0	1.0	1.0	1.0	-
Public Works Crew Leader*	7.0	7.0	7.0	7.0	8.0	1.0
Public Works Supervisor	3.0	3.0	3.0	3.0	3.0	-
Public Works Technician	4.0	4.0	-	-	-	-
Public Works Technician I	7.0	7.0	11.0	11.0	11.0	-
Public Works Technician II*	9.0	9.0	9.0	8.0	7.0	(1.0)
Senior Engineer	3.0	2.0	3.0	2.0	2.0	-
Senior Operations Manager	1.0	1.0	-	-	-	-
Senior Engineering Technician	1.0	1.0	1.0	1.0	1.0	-
Water Resources Technician	1.0	1.0	-	-	-	-
Senior Water Resources Analyst	-	-	1.0	1.0	1.0	-
Traffic Operations Manager	-	-	-	1.0	1.0	-
Traffic Signal Engineer	-	-	-	1.0	1.0	-
Urban Forestry Program Manager	-	-	-	1.0	1.0	-
Utility Locator	-	-	-	1.0	1.0	-
	58.0	55.0	55.0	55.0	52.0	(3.0)

* Position reclassifications occurred during FY 2016.

** Includes 3.0 FTE transferred to the Community Development Department as part of a reorganization aimed at continuing to improve availability and service to our customers.

DEPARTMENT SUMMARIES

The Maintenance and Operations category increased 0.4%, or \$13,253, due primarily to the following activity:

- Increase in equipment and vehicle repair/maintenance (combined) of \$19,050 based on year-to-date expenditure trends.
- Increase in maintenance contracts of \$26,515 due primarily to increases in HVAC maintenance, street sweeping services, a reallocation in software maintenance funding for the SeeClickFix application due to relative usage between participating departments (Community Development, Public Works, Recreation and Parks), and annual support costs for pavement management software.
- Decrease in utility costs (electricity, gas, water, etc.) of -\$19,200 based on year-to-date expenditure trends including revision of budget amounts for City Hall, Parking Garage, and Park/Town Green.
- Decrease in fuel costs of -\$10,000 based on year-to-date expenditure trends and forecasted fuel prices.

The Capital/Lease category includes funding for the CityWorks work-order management software lease.

Performance Measurement

The following section provides detailed information on Engineering and Public Works programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Conservation**

Statement of Service: Conservation provides education and community activism strategies to address environmental and aesthetic issues in the City of Alpharetta, through clean-up campaigns, seminars, literature, and other beautification efforts.

Public Works Conservation						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Events coordinated	26	27	21	14	25	25
# of Students reached	725	330	292	147	500	500
# of Volunteers	1040	634	996	367	1,000	1,000
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE		1.0 FTE	1.0 FTE
	Environmental Program Coord.	Environmental Program Coord.	Environmental Program Coord.		Environmental Program Coord.	Environmental Program Coord.

DEPARTMENT SUMMARIES

- Engineering**

Statement of Service: Engineering administration provides for the administration and technical review of public and private improvements in the City of Alpharetta by managing all projects skillfully, efficiently and professionally.

Public Works Engineering						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Water quality samples analyzed	327	322	415	257	300	300
# of Land disturbance inspections	6191	6066	9467	6100	7500	7500
<i>* Capital contracts include traffic, stormwater, sidewalks, infrastructure, community development, and facilities projects.</i>						
Personnel Assigned:	28.0 FTE	25.0 FTE**	25.0 FTE	25.0 FTE	25.0 FTE	22.0 FTE***
Director of PW	Director of PW	Director of PW	Director of PW	Director of PW	Director of PW	Director of PW
Deputy Director *	Deputy Director *	Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director
Senior Operations Manager	Senior Operations Manager	Senior Operations Manager*	Senior Operations Manager*	Senior Operations Manager*	Senior Operations Manager*	Senior Operations Manager*
Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator	Project Administrator
Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)	Admin Asst. II (2)
Fleet Coordinator Arborist	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator	Fleet Coordinator
Civil Engineer (3)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)	Civil Engineer (2)
Sr. Engineer (3)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)	Sr. Engineer (2)
Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.	Construction Mgr.
Inspector (4)	Inspector (4)	Inspector (4)	Inspector (4)	Inspector (3)/ Senior Inspector (1)	Inspector (3)/ Senior Inspector (1)	Senior Inspector (1)
Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician	Sr. Engineering Technician
Engineering Technician (7)	Engineering Technician (7)	Engineering Technician (7)	Engineering Technician (7)	Engineering Technician (4)	Engineering Technician (4)	Engineering Technician (4)
				Traffic Operations Manager	Traffic Operations Manager	Traffic Operations Manager
				Traffic Signal Engineer	Traffic Signal Engineer	Traffic Signal Engineer
				Urban Forestry Program Manager	Urban Forestry Program Manager	Urban Forestry Program Manager
Water Resources Technician	Water Resources Technician	Water Resources Technician	Water Resources Technician	Senior Water Resources Analyst	Senior Water Resources Analyst	Senior Water Resources Analyst

* Positions are not funded in the Budget.

**Three positions were reorganized into the Community Development Department in FY 2013 to improve service and availability to our permit customers (one Senior Engineer (Transportation), one Engineer (Stormwater), and one Arborist).

***Three additional positions were reorganized into the Community Development Department in FY 2017 to improve service and availability to our permit customers (three Inspectors).

DEPARTMENT SUMMARIES

- **Public Works**

Statement of Service: Public works coordinates and performs maintenance on streets, sidewalks, traffic signals, traffic signs, and city facilities. Public Works also provides construction services in support of the engineering division and other city departments.

Public Works						
Public Works Operations						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Average # of days to complete sidewalk work order	5.5	8.7	4.8	7.6	6.0	6.0
Average # of days to complete pothole work order	1.0	1.0	1.0	1.0	1.0	1.0
Average # of days to complete curb and gutter work order	4.6	2.3	2.7	4.0	4.0	4.0
Average # of days to complete ROW, mowing, limb work order	1.1	1.9	1.1	1.1	1.5	1.5
Average # of days to complete sink hole work order	4.8	9.2	2.6	1.9	3.5	3.5
Average # of days to complete sign replacement/upgrade work order	3.3	1.9	1.8	2.5	2.5	2.5
Average # of days to complete signal light maintenance work order	1.4	2.4	2.0	2.0	2.0	2.0
Average # of days to complete striping work order	1.7	1.5	2.3	1.1	2.0	2.0
Average # of days to complete catch basin work order	3.0	1.9	8.8	1.7	2.0	2.0
Average # of days to complete storm drain work order	4.3	4.4	9.2	7.5	5.0	5.0
Average # of days to complete facilities work order	1.8	2.0	1.3	1.3	2.0	2.0
Personnel Assigned:	30.0 FTE	30.0 FTE	30.0 FTE	30.0 FTE	30.0 FTE	30.0 FTE
	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)	PW Supervisor (3)
	PW Crew Leader (7)	PW Crew Leader (7)	PW Crew Leader (8)			
	PW Tech II (9)	PW Tech II (9)	PW Tech II (9)	PW Tech II (8)	PW Tech II (8)	PW Tech II (7)
	PW Tech I (7)	PW Tech I (7)	PW Tech I (11)	PW Tech I (11)	PW Tech I (11)	PW Tech I (11)
	PW Tech (4)	PW Tech (4)		Utility Locator	Utility Locator	Utility Locator

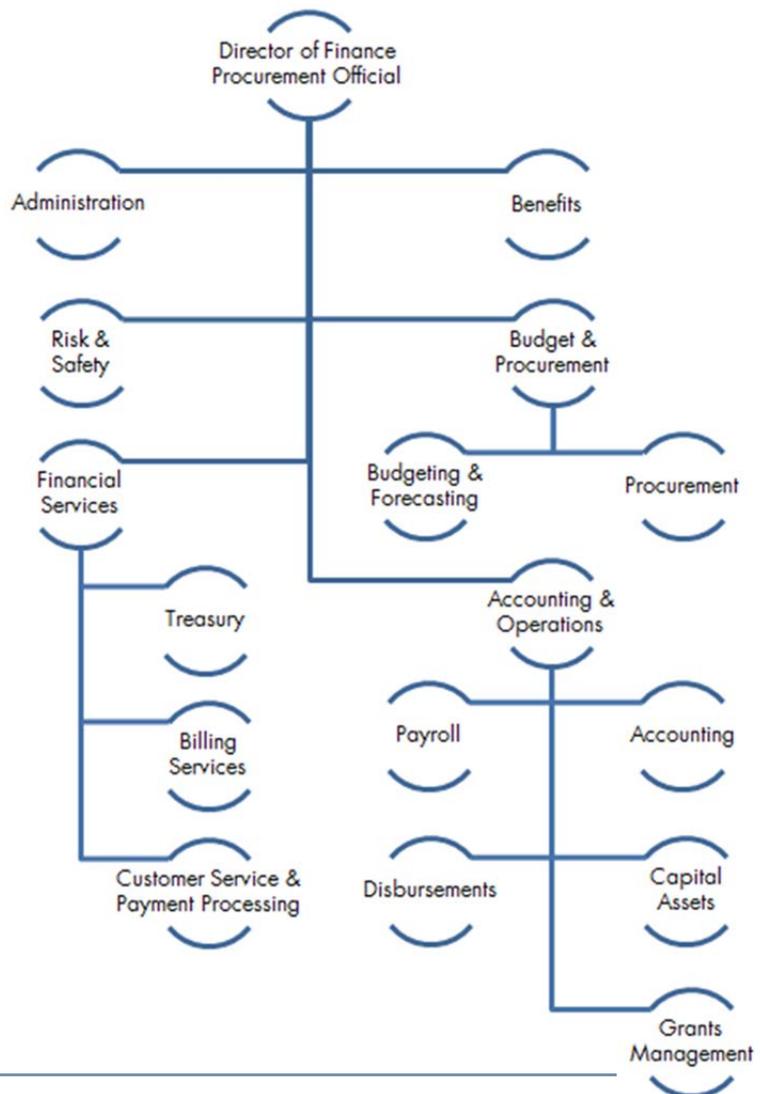
DEPARTMENT SUMMARIES

Finance

THOMAS G. HARRIS
DIRECTOR



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Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

DEPARTMENT SUMMARIES

Finance

Administration, Accounting, Budgeting, Employee Benefits and Compensation, Procurement, Grants Management, Risk Management, Treasury, Internal and External Service

Mission Statement

The mission of the Finance Department is to plan, receive, monitor, safeguard, invest, account, and expend the financial resources of the City of Alpharetta in the highest legal, ethical, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

Goals and Objectives



- ✓ Implementation of a finance/human resources system that utilizes current technology and provides heightened data analysis functionality and increases overall staff efficiencies;



- ✓ Process and procedure documentation program – conduct a comprehensive review of team processes, procedures, and practices;



- ✓ Expansion of the financial planning process – continue the development of a comprehensive long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on the city's long-range financial position;



- ✓ Update to Financial Management Program (e.g. policy revisions); and



- ✓ Design and administer innovative and cost-effective benefit programs (e.g. Health Savings Accounts and enhanced Wellness Program) that meet the needs of today's diverse workforce and enhance the city's ability to attract, retain and reward employees.



DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Finance General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,384,233	\$ 1,430,266	\$ 1,428,374	\$ 1,519,559	\$ 1,526,400	\$ 1,564,560	\$ 1,603,674
Overtime	289	1,730	47	-	-	-	-
Group Insurance	316,496	320,127	321,656	361,699	369,177	387,636	407,018
FICA	97,796	99,791	100,483	115,953	116,553	119,467	122,453
Pension (Defined Benefit)	185,749	150,813	158,893	168,915	165,952	165,952	165,952
Pension (401A Cont./Match)	59,681	70,185	73,098	78,430	86,921	89,094	91,321
Workers Compensation	30,688	22,776	33,394	38,862	39,019	39,799	40,595
OPEB Contribution	-	4,510	4,722	4,778	4,698	4,792	4,888
Miscellaneous	402	1,141	163	815	979	979	979
<i>subtotal</i>	\$ 2,075,334	\$ 2,101,340	\$ 2,120,829	\$ 2,289,011	\$ 2,309,699	\$ 2,372,279	\$ 2,436,881
Maintenance & Operations:							
Professional Services	\$ 177,843	\$ 221,024	\$ 233,728	\$ 247,555	\$ 258,955	\$ 260,897	\$ 262,854
Printing	22,893	22,454	23,367	25,450	25,450	25,641	25,833
Employee Travel	13,008	11,485	5,803	18,530	18,530	18,669	18,809
Employee Training	14,650	14,001	16,164	24,570	24,610	24,795	24,981
Maint. Contracts/IT Services	212,910	200,799	197,106	197,838	203,715	205,243	206,782
General Supplies	45,498	39,159	44,616	51,020	50,420	50,798	51,179
Wellness Programs	112,863	161,065	167,461	176,800	185,000	186,388	187,785
Miscellaneous	20,981	21,245	26,301	21,500	13,500	13,601	13,703
<i>subtotal</i>	\$ 620,645	\$ 691,232	\$ 714,546	\$ 763,263	\$ 780,180	\$ 786,031	\$ 791,927
Capital/Lease/Other:							
Capital	\$ 4,600	\$ -	\$ 8,120	\$ -	\$ -	\$ -	\$ -
Enterprise Software Lease	117,877	101,430	106,186	107,701	109,263	110,903	-
Interest on Property Tax Refunds	-	-	4,174	1,000	-	-	-
<i>subtotal</i>	\$ 122,477	\$ 101,430	\$ 118,480	\$ 108,701	\$ 109,263	\$ 110,903	\$ -
TOTAL	\$ 2,818,456	\$ 2,894,001	\$ 2,953,855	\$ 3,160,975	\$ 3,199,142	\$ 3,269,213	\$ 3,228,807
Authorized Personnel	21.5	21.5	21.5	21.5	21.5		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Finance totals \$3,199,142 and represents an increase of 1.2%, or \$38,167, compared to FY 2016.

The Personnel Services category increased 0.9%, or \$20,688, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017; increases in group insurance premiums; which is partially offset through employee turnover.

Base level personnel total 21.5 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Accountant (3FT; 1PT)	3.5	3.5	3.5	3.5	3.5	-
Accounting & Operations Manager	1.0	1.0	1.0	1.0	1.0	-
Accounts Payable Technician	1.0	1.0	1.0	1.0	1.0	-
Billing/Collections Rep.	-	-	-	1.0	1.0	-
Benefits Manager	1.0	1.0	1.0	1.0	1.0	-
Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	-
Billing Coordinator	1.0	1.0	1.0	1.0	1.0	-
Budget & Procurement Manager	1.0	1.0	1.0	1.0	1.0	-
Cash Management Officer	1.0	1.0	1.0	-	-	-
Cash Management Coordinator	-	-	-	1.0	1.0	-
Chief Accountant	1.0	1.0	1.0	1.0	1.0	-
Customer Account Coordinator	1.0	1.0	1.0	-	-	-
Customer Account Representative	1.0	1.0	1.0	1.0	1.0	-
Director of Finance	1.0	1.0	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Payroll Coordinator	1.0	1.0	1.0	1.0	1.0	-
Safety/Risk Administrator	1.0	1.0	1.0	1.0	1.0	-
Senior Budget & Procurement Analyst	3.0	3.0	3.0	3.0	3.0	-
Treasury Services Manager	1.0	1.0	1.0	1.0	1.0	-
	21.5	21.5	21.5	21.5	21.5	-

The Maintenance and Operations category increased 2.2%, or \$16,917, due primarily to the following activity:

- Net increase in professional fees, small equipment, and employee wellness program expenses (combined) of \$11,600 due primarily to additional funding for Employee Assistance Program fees (professional fees), surplus equipment auction fees (professional fees), and health screenings/flu shots (employee wellness program), coupled with the effects (2016 vs 2017 budgets) of a one-time reallocation of funding in FY 2016 to cover unanticipated small equipment needs (i.e. 10 tables for the City Hall multipurpose room for the use of staff as well as stakeholders; purchase of a spare laptop to provide staff coverage in case of existing computer failures or outside presentation needs, etc.).

DEPARTMENT SUMMARIES

- Increase in maintenance contracts of \$3,200 due primarily to additional software licensing costs for E-Bid Systems (contact management module) and DocuSign (electronic signature) software.
- Increase in professional services (IT) of \$2,677 due primarily to multiple initiatives including offsite data archiving costs (increased usage), enterprise Adobe software licensing, server upgrade services in connection with the Munis ERP software upgrade to version 11.2, etc.

The Capital/Lease category includes funding for the ERP system (Munis software) lease.

Performance Measurement

The following section provides detailed information on Finance programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

Statement of Service: The purpose of the administrative arm of the Department of Finance is to facilitate the success of the operating divisions of the department through the provision of oversight, staff support, and internal and public advocacy. Finance administration provides fiduciary oversight and support to the various departments of the city and communicates the financial health of the city to the Mayor, City Council, and stakeholders. Administration is also responsible for cash and debt management.

Finance Admin Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	Target FY 2016	Target FY 2017
# of New GAAP/GASB financial requirements implemented	1	1	2	2	2
Bond rating maintained or upgraded	Maintain Aaa - AAA				
Cash management program maximizing interest returns (all funds)	\$99,123	\$132,212	\$80,767	\$74,363	\$82,301
Personnel Assigned:	Finance Admin 2.0 FTE				
	Director of Finance Office Manager				
	Risk Mgmt 1.0 FTE				
	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator	Safety/Risk Administrator

DEPARTMENT SUMMARIES

- **Internal Services**

Statement of Service: The internal services arm of the Department of Finance includes Accounting & Operations along with Budgeting & Procurement Services, each further defined as:

- *Budget & Procurement:* The purpose of the budget/procurement division is to facilitate the financial planning process. This is accomplished through the budgeting and expenditure monitoring process in order to effectively distribute available resources consistent with city objectives and priorities. Responsibilities also include supporting all city departments with financial information, activities, transactions, and administration of their annual financial plan.
- *Accounting & Operations:* Accounting services records the city's financial transactions. Responsibilities include financial reporting and disbursement activities. The accounting function also provides financial data for the purpose of compiling management and public reports which reflect the financial condition of the city in accordance with Generally Accepted Accounting Principles.

Accounting, Budget, Procurement Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	Target FY 2016	Target FY 2017
Audited CAFR to be published w ithin 180 days of fiscal year end	12/16/2013	11/21/2014	12/15/2015	11/1/2016	11/1/2017
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
Percentage of departments w ithin appropriated salary & benefit budget	100%	100%	100%	100%	100%
Percentage of departments w ithin appropriated maintenance & operating budget	100%	91%	91%	100%	100%
% of Budgeted employees participating in direct deposit	96%	96%	97%	98%	98%
Average # of vendor responses to Bids/Requests for Proposals	9	6	4	6	6
	Accounting Services 7.5 FTE				
	Accounting & Op. Mgr				
	Chief Accountant				
	Accountant (3.5)				
	Payroll Coordinator				
	Accounts Payable Technician				
	Budget/Procurement 4 FTE				
	Budget & Procurement Mgr.				
	Sr. Budget & Procurement Analyst (3)				
Total Personnel Assigned Internal Services:	11.5 FTE				

DEPARTMENT SUMMARIES

- **External Services**

Statement of Service: The purpose of the external services team is to provide accurate and efficient services to City of Alpharetta residents, businesses, and stakeholders through timely and accurate billing and collections processes and outstanding customer service.

Financial Services Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	Target FY 2016	Target FY 2017
% of bills generated on time	99%	99%	99%	99%	99%
% of bills collected on time	95%	95%	95%	95%	95%
# of Real estate tax bills generated	19,200	19,268	19,292	19,673	19,700
# of Personal property tax bills	2,600	2,860	2,829	2,989	3,025
# of Liens processed	230	166	124	150	150
# of Sanitation customers	14,850	15,026	15,042	15,135	15,200
% of Delinquent sanitation Accts	<10%	<10%	<10%	<10%	<10%
Personnel Assigned:	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager	Treasury Services Manager
	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator	Billing Coordinator
	Customer Account Coordinator	Customer Account Coordinator	Customer Account Coordinator		
	Cash Management Officer	Cash Management Officer	Cash Management Officer	Cash Management Coordinator	Cash Management Coordinator
				Billing/Collections Representative	Billing/Collections Representative
	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative	Customer Account Representative

- **Benefits and Compensation**

Statement of Service: The benefits and compensation function provides for a competitive pay and benefits package to help attract and retain the best employees.

Benefits & Compensation Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	Target FY 2016	Target FY 2017
% of Employees enrolled in group insurance	91%	93%	90%	91%	91%
% of Employees enrolled in deferred compensation	75%	75%	78%	81%	82%
Personnel Assigned:	2.0 FTE				
	Benefits Manager				
	Benefits Coordinator				

DEPARTMENT SUMMARIES

Human Resources

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ASSISTANT CITY
ADMINISTRATOR



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Fostering strong sense of community including safety and security; and



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DEPARTMENT SUMMARIES

Human Resources

Administration, Employee Recruitment and Retention

Mission Statement

It is the mission of the Human Resources Team to recruit, retain, and develop an efficient, creative, and professional workforce capable of meeting the current and future needs and expectations of the City of Alpharetta and the citizens and customers whom we exist to serve.

Synopsis

To successfully carryout our core mission, the Human Resources Team shall:

- ✓ Ensure that employees are provided the same concern, respect, and caring attitude within the organization that they are expected to share with every customer, both external and internal;
- ✓ Act as a catalyst enabling all employees to contribute at optimum levels towards the success of the community and the City of Alpharetta;
- ✓ Establish, administer, and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws, organizational directives, and the vision and values of the City of Alpharetta;
- ✓ Consult with senior management and supervisory personnel on human resources matters regarding staffing, organizational effectiveness, training and development, motivation and discipline, compliance, and related matters; and
- ✓ Work in support of the Benefits Team (Finance Department) to develop and provide a competitive salary and benefit package that supports our employees and meets the needs and goals of the City of Alpharetta.

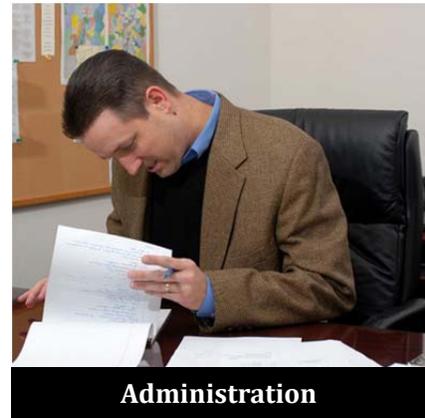
Goals and Objectives



- ✓ Develop and maintain appropriate personnel policies and procedures that provide flexibility in the management of personnel while maintaining compliance with current employment law and practice so as to effectively protect the City;



- ✓ Develop and deliver effective training programs to all employees so as to constantly improve customer service delivery, efficiency of operations, and the overall effectiveness and professionalism of the organization;



DEPARTMENT SUMMARIES

- 


 ✓ Identify and develop internal talent;
- 
 ✓ Develop and maintain a Strategic Human Resources Plan to ensure continuity of operations, effective succession planning in key positions, appropriate staffing to meet City goals and customer service expectations, and anticipate fiscal needs and impacts;
- 
 ✓ Improve operational efficiency and reduce costs by elevating the overall health of our employees; and
- 
 ✓ Elevate and maintain morale by improving communications with employees and fostering an information rich environment.

Statement of Revenues, Expenditures, and changes in Personnel

Human Resources General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 115,952	\$ 123,111	\$ 129,346	\$ 132,091	\$ 137,415	\$ 140,850	\$ 144,372
Overtime	105	204	78	-	-	-	-
Group Insurance	9,422	11,792	9,725	14,103	14,542	15,269	16,033
FICA	9,048	9,374	13,012	10,105	10,409	10,669	10,936
Pension (Defined Benefit)	15,838	13,281	14,557	16,064	17,372	17,372	17,372
Pension (401A Cont./Match)	5,800	5,705	7,311	6,605	6,803	6,973	7,147
Workers Compensation	2,568	1,907	2,907	3,386	3,483	3,553	3,624
OPEB Contribution	-	385	419	424	427	436	444
Citywide Educational Programs	39,691	40,833	52,654	50,000	50,000	50,000	50,000
Miscellaneous	1,546	-	-	-	326	326	326
<i>subtotal</i>	\$ 199,970	\$ 206,592	\$ 230,010	\$ 232,778	\$ 240,777	\$ 245,448	\$ 250,254
Maintenance & Operations:							
Professional Services	\$ 24,409	\$ 48,605	\$ 54,035	\$ 54,765	\$ 53,850	\$ 54,254	\$ 54,661
Advertising	615	257	2,451	1,500	1,500	1,511	1,523
Employee Travel	-	1,580	841	2,300	2,300	2,317	2,335
Employee Training	2,175	2,917	3,914	4,250	4,250	4,282	4,314
Maintenance Contracts/IT Svcs.	7,697	7,625	6,155	8,096	8,154	8,215	8,277
General Supplies	5,542	3,766	5,155	11,125	10,625	10,705	10,785
Employee Recognition	72,420	75,229	68,593	77,500	77,500	78,081	78,667
Miscellaneous	3,360	4,480	5,426	2,800	2,800	2,821	2,842
<i>subtotal</i>	\$ 116,218	\$ 144,459	\$ 146,570	\$ 162,336	\$ 160,979	\$ 162,186	\$ 163,403
TOTAL	\$ 316,187	\$ 351,050	\$ 376,580	\$ 395,114	\$ 401,756	\$ 407,634	\$ 413,656
Authorized Personnel	2.0	2.0	2.0	2.0	2.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Human Resources totals \$401,756 and represents an increase of 1.7%, or \$6,642, compared to FY 2016.

The Personnel Services category increased 3.4%, or \$7,999, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017; increases in group insurance premiums; and an increase in the actuarially determined defined benefit pension contribution

Base level personnel total 2.0 FTEs and represent the following:

	FTEs					
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Variance
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Human Resources Manager	1.0	1.0	1.0	1.0	1.0	-
	2.0	2.0	2.0	2.0	2.0	-

The Maintenance and Operations category decreased -0.8%, or -\$1,357, due to minor reductions primarily to the following activity:

- Decrease in professional services of -\$915 reflecting the elimination of a one-time funding in FY 2016 for a legal review of the Employee Handbook which is partially offset through additional funding for occupational medicine and psychological evaluation services.
- Decrease in general supplies of -\$500 based on historical and year-to-date expenditure trends.

Performance Measurement

The following section provides detailed information on Human Resources programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

DEPARTMENT SUMMARIES

- **Administration**

Statement of Service: The administrative function monitors legal compliance and employee relations in order to effectively administer sound policies, and practices that will treat all employees equally while maintaining compliance with employment and labor laws.

Administration Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Human Resources annual turnover percentage	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
City-wide turnover percentage	5.45%	6.65%	6.22%	3.34%	6.50%	7.00%
Total # full-time equivalents (full-time, part-time, seasonal, and elected)	529	542	535	480	530	535
HR staff to total full-time equivalent employee ratio	1 to 264.5	1 to 271	1 to 268	1 to 240	1 to 265	1 to 268
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE		1.0 FTE	1.0 FTE
	Admin Assistant II	Admin Assistant II	Admin Assistant II		Admin Assistant II	Admin Assistant II

*The Human Resources Department is

- **Recruitment and Retention**

Statement of Service: The recruitment and retention function facilitates programs to continually increase the quality of the workforce through placing, training, and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Employment & Retention Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Average cost per hire - Permanent	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Average cost per hire - Seasonal	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
# of Resumes reviewed & logged	652	539	781	469	700	800
# of Qualified applications processed	72	134	117	70	105	120
# of New hires - Permanent	28	37	19	19	25	30
# of New hires - Seasonal	55	50	51	0	55	55
# of Internal promotions	10	16	16	7	12	15
# of separations	73	80	86	27	82	85
% of Employees rated "Exceeds" on annual merit review	6.3%	5.9%	7.7%	0.0%	8.5%	9.0%
% of Employees rated "Meets" on annual merit review	93.7%	93.9%	92.3%	0.0%	91.5%	91.0%
% of Employees underperforming on annual performance review	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%
% of Employees on "Performance Improvement Plan"	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%
Total # of employees enrolled in Education Programs						
Doctorate Degree	1	2	0	0	0	0
Master's Degree	7	6	8	2	4	5
Bachelor's Degree	12	11	18	10	20	18
Associate's Degree	5	2	3	1	3	3
Certificate Programs	1	1	1	0	3	3
Total # of employees receiving tuition	21	20	30	13	30	29
Total dollar amount of reimbursement	\$47,384	\$42,937	\$54,458	\$8,974	\$50,000	\$50,000

* Employee review percentage not 100% due to the impact of new hires, vacancies, turnover, and leaves of absence.

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Employment/ Recruitment Manager	Human Resources Manager	Human Resources Manager	Human Resources Manager	Human Resources Manager

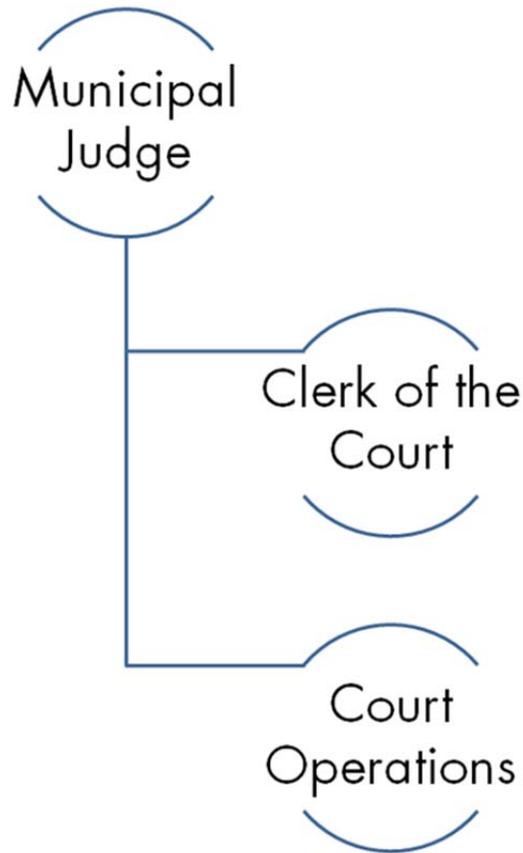
DEPARTMENT SUMMARIES

Municipal Court

ELIZABETH SAHLIN
DIRECTOR



ESahlin@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

DEPARTMENT SUMMARIES

Municipal Court

Administration, Employee Recruitment and Retention

Mission Statement

To grow and maintain sufficient staffing, infrastructure and general court services for the City of Alpharetta; to educate and inform persons who attend court; to ensure the citizens' rights are observed and protected; to achieve justice and fundamental fairness in all matters including cases that go to trial and those that are settled pre-trial; and to efficiently and responsibly serve all citizens living in the community.

Goals and Objectives

-   ✓ Provide professional, quality service;
-   ✓ Monitor court sessions and continue to improve efficiency;
-   ✓ Develop operations guide to use internally;
-   ✓ Enhance the GBS court Software system;
-   ✓ Develop activity reports;
-   ✓ Enhance reporting to state and city departments;
-   ✓ Review and enhance current reports/forms;
-   ✓ Enhance the current data that is shared between Court/Police;
-   ✓ Review, improve, and update day to day operations;
-   ✓ Provide proper training to insure compliance with all State laws and regulations; and
-   ✓ Continue to cross-train employees.

DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Municipal Court General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Recommen ed Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Intergovernmental							
City of Milton (lease of Court space)	\$ -	\$ -	\$ -	\$ 9,000	\$ 36,000	\$ 36,000	\$ 36,000
TOTAL	\$ -	\$ -	\$ -	\$ 9,000	\$ 36,000	\$ 36,000	\$ 36,000
EXPENDITURES							
Personnel Services:							
Salaries	\$ 409,739	\$ 419,179	\$ 424,987	\$ 453,653	\$ 455,332	\$ 466,715	\$ 478,383
Seasonal	2,484	-	-	-	-	-	-
Group Insurance	83,262	91,076	98,874	114,177	130,173	136,682	143,516
FICA	29,545	30,194	30,108	34,456	34,627	35,493	36,380
Pension (Defined Benefit)	48,897	40,772	38,692	35,925	38,824	38,824	38,824
Pension (401A Cont./Match)	19,034	22,871	26,945	29,297	30,241	30,997	31,772
Workers Compensation	9,411	6,937	10,166	11,550	11,595	11,827	12,063
OPEB Contribution	-	1,359	1,424	1,446	1,422	1,450	1,479
Miscellaneous	3,000	408	-	490	1,061	1,061	1,061
<i>subtotal</i>	\$ 605,372	\$ 612,796	\$ 631,195	\$ 680,994	\$ 703,275	\$ 723,049	\$ 743,479
Maintenance & Operations:							
Professional Services	\$ 223,398	\$ 216,244	\$ 222,182	\$ 241,100	\$ 239,500	\$ 241,296	\$ 243,106
Printing	18,908	17,152	21,375	19,600	20,300	20,452	20,606
Maintenance Contracts/IT Svcs.	46,227	46,367	40,232	57,831	61,582	62,044	62,509
General Supplies	13,613	11,847	13,257	13,200	13,200	13,299	13,399
Utilities	21,471	28,163	26,691	33,125	45,600	45,942	46,287
Miscellaneous	6,759	21,895	3,654	15,650	8,800	8,866	8,932
<i>subtotal</i>	\$ 330,378	\$ 341,667	\$ 327,391	\$ 380,506	\$ 388,982	\$ 391,899	\$ 394,839
Capital	\$ -	\$ -	\$ 10,830	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 935,750	\$ 954,463	\$ 969,417	\$ 1,061,500	\$ 1,092,257	\$ 1,114,948	\$ 1,138,317
Authorized Personnel	9.0	9.0	9.0	9.0	9.0		

(1) Please note: departmental operations often impact numerous revenue sources that are accounted elsewhere within the City's budget. For example, the Municipal Court is instrumental in the collection of Municipal Court Fine revenues. These revenues are accounted for in the Public Safety Department but are reliant, in part, on the work of the Municipal Court.

Budget Narrative

The FY 2017 Budget for Municipal Court totals \$1,092,257 and represents an increase of 2.9%, or \$30,757, compared to FY 2016.

The Personnel Services category increased 3.3%, or \$22,281, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1,

DEPARTMENT SUMMARIES

2017; increases in group insurance premiums (and coverage elections); which is partially offset through employee turnover.

Base level personnel total 9.0 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Court Clerk/Director of Court Services	1.0	1.0	1.0	1.0	1.0	-
Deputy Clerk I	1.0	1.0	1.0	1.0	1.0	-
Deputy Clerk II	5.0	5.0	5.0	5.0	5.0	-
Deputy Clerk III	1.0	1.0	1.0	1.0	1.0	-
Judge	1.0	1.0	1.0	1.0	1.0	-
	9.0	9.0	9.0	9.0	9.0	-

The Maintenance and Operations category increased 2.2%, or \$8,476, due primarily to the following activity:

- Increase in multiple accounts (facility repair/maintenance and all utility accounts) of \$12,975 due primarily to the IGA with Milton for use of Alpharetta Court Facilities. Revenue from Milton under the IGA is \$36,000 annually. Additional IGA related expenditures relate to increased utility and repair/maintenance costs of \$14,925 annually.
- Increase in maintenance contracts of \$4,400 due primarily to funding for document scanning/records management initiatives within the goal being a reduction in offsite records storage costs.
- Decrease in small equipment purchases of -\$7,300 due primarily to the elimination of one-time funding in FY 2016 for equipment and minor improvements associated with the Milton IGA for use of Alpharetta Court Facilities.

DEPARTMENT SUMMARIES

Performance Measurement

The following section provides detailed information on Municipal Court programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Violations Bureau**

Statement of Service: The purpose of the Municipal Court is to process all alleged violations of city Ordinances and certain state laws in a fair, impartial, expeditious, accurate, and fiscally responsible manner. The Violations Bureau holds traffic and state court, monitors and handles all cash bonds and manages all Court records.

Municipal Court Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	Target FY 2016	Target 2017
# of Citations received to process	14,802	15,889	14,028	15,000	15,000
Total # of cases disposed	17,496	13,791	15,444	14,500	14,500
# of Court sessions	232	234	232	230	230
Annual deposits (Court Fines)	\$2,393,482	\$2,012,517	\$2,418,607	\$2,050,000	\$2,025,000
Personnel Assigned:	9.0 FTE				
	Municipal Judge				
	Court Clerk /				
	Director of Court Services				
	Deputy Clerk III				
	Deputy Clerk II (5)				
	Deputy Clerk I				

DEPARTMENT SUMMARIES

Public Safety

GARY GEORGE
DIRECTOR



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DEPARTMENT SUMMARIES

Public Safety

Administration, Police, Fire, and Emergency
911

Mission Statement

Public Safety: Expand joint efforts between Police and Fire, particularly in the area of training, emergency management, and community outreach.

Police Services strives to ensure the highest quality of life for its citizens through developing and maintaining

partnerships with the community. We take pride in the fact that all contacts with the public are professional and at all times personify the highest levels of honor, integrity, ethics and justice, entrusted to us by those we are sworn to serve.

Fire and Emergency Services is a proactive, customer oriented emergency services provider. Our objective is to provide the best possible fire and emergency medical services. Our goal is to maximize the saving of lives, minimize the loss of property and avoid loss whenever possible through prevention and education.

Goals and Objectives

Police Services



✓ Crime Prevention – Partner with the community through the Police Athletic League (PAL), Alpharetta Community of Excellence (ACE) program, Crime-Free Multifamily Housing, and Business Watch programs, building partnerships and mitigating problems through education and enforcement;



✓ Uniform Patrol - Increase visible presence in the community with an emphasis on residential neighborhoods;



✓ Criminal Investigation - Maintain a case clearance rate above national averages through strong local investigative efforts and appropriate partnerships with other federal, state and local law enforcement agencies; and



✓ Traffic Safety - Identify and address traffic concerns through engineering, education, and enforcement. Build the effectiveness of specialty teams including DUI enforcement, bicycle and commercial vehicle inspection.



Director of Public Safety

DEPARTMENT SUMMARIES

Fire Services

-  ✓ Maintain a minimum on-duty staffing level of not less than 25 Firefighter/EMT or Paramedics at all times;
-  ✓ Assure all firefighters are certified at the National Professional Qualifications Firefighter II Level;
-  ✓ Maintain a minimum of 240 hours of annual training and career development for each career firefighter;
-  ✓ Place the first fire apparatus on the scene of an emergency within five minutes of dispatch at least 90% of the time;
-  ✓ Place a minimum of 15 firefighters on the scene of a structure fire within seven minutes of dispatch at least 90% of the time;
-  ✓ Place an advance life support paramedic on the scene of a medical emergency within five minutes of dispatch at least 90% of the time;
-  ✓ Present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City; and
-  ✓ Conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy annually.



DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Public Safety General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Licenses and Permits							
Alcohol Beverage	\$ 494,840	\$ 507,967	\$ 567,359	\$ 552,000	\$ 531,000	\$ 541,620	\$ 552,452
Other	10,205	13,031	20,592	8,000	10,000	10,200	10,404
Intergovernmental:							
City of Milton	60,000	60,000	60,000	60,000	60,000	61,200	62,424
Charges for Services:							
Reports	43,152	32,453	26,376	30,000	30,000	30,600	31,212
Services	177,684	179,365	217,865	185,000	220,000	224,400	228,888
False Alarms	23,147	25,708	43,601	20,000	30,000	30,600	31,212
Plan Review	38,324	61,433	78,776	50,000	70,000	71,400	72,828
Other	16,774	13,805	15,934	12,250	12,250	12,495	12,745
Fines & Forfeitures:							
Municipal Court Fines	2,393,482	2,012,517	2,418,607	2,400,000	2,025,000	2,065,500	2,106,810
Red Light Camera Fines	383,492	345,544	348,858	375,000	375,000	382,500	390,150
Other	901	747	3,604	2,000	2,000	2,040	2,081
Other Revenue	43,726	42,450	44,224	40,000	40,000	-	-
TOTAL	\$ 3,685,728	\$ 3,295,019	\$ 3,845,797	\$ 3,734,250	\$ 3,405,250	\$ 3,432,555	\$ 3,501,206
EXPENDITURES							
Personnel Services:							
Salaries	\$ 12,051,340	\$ 12,403,441	\$ 12,770,877	\$ 13,224,405	\$ 13,580,730	\$ 13,920,248	\$ 14,268,254
Overtime	763,469	825,478	990,635	839,999	915,000	915,000	915,000
Group Insurance	3,377,498	3,489,924	3,638,685	4,142,560	4,372,174	4,590,783	4,820,322
FICA	925,308	952,030	987,359	1,073,458	1,105,974	1,133,623	1,161,964
Pension (Defined Benefit)	1,447,416	1,219,002	1,241,498	1,310,225	1,393,999	1,393,999	1,393,999
Pension (401A Cont./Match)	576,466	651,984	731,415	694,117	753,041	771,867	791,164
Workers Compensation	254,059	193,170	285,442	328,369	337,076	343,818	350,694
OPEB Contribution	-	42,433	44,725	44,665	44,917	45,815	46,732
Miscellaneous	9,918	5,542	7,091	9,626	10,065	10,065	10,065
<i>subtotal</i>	\$ 19,405,474	\$ 19,783,004	\$ 20,697,727	\$ 21,667,424	\$ 22,512,976	\$ 23,125,218	\$ 23,758,193
Maintenance & Operations:							
Professional Services	\$ 325,905	\$ 215,439	\$ 267,775	\$ 194,740	\$ 260,700	\$ 262,655	\$ 264,625
Fuel/Repair & Maint. (Vehicles)	826,157	907,424	877,785	985,000	884,226	890,858	897,539
Employee Travel	53,554	59,705	84,212	74,600	87,600	88,257	88,919
Employee Training	73,091	62,592	89,271	74,015	91,515	92,201	92,893
Maint. Contracts/IT Services	997,663	994,492	1,072,511	1,208,426	1,280,203	1,289,805	1,299,478
General Supplies	217,745	219,588	272,499	242,281	274,150	276,206	278,278
Uniforms	132,737	208,601	206,083	208,400	219,400	221,046	222,703
Utilities	177,603	188,432	182,270	205,700	196,900	198,377	199,865
Miscellaneous	166,187	137,122	158,586	167,300	164,950	166,187	167,434
<i>subtotal</i>	\$ 2,970,642	\$ 2,993,396	\$ 3,210,992	\$ 3,360,462	\$ 3,459,644	\$ 3,485,591	\$ 3,511,733
Capital/Leases:							
Capital/Other	\$ -	\$ -	\$ 7,440	\$ -	\$ -	\$ -	\$ -
Software/Fire Truck Lease(s)	321,829	275,213	295,926	357,676	521,773	523,953	523,953
<i>subtotal</i>	\$ 321,829	\$ 275,213	\$ 303,366	\$ 357,676	\$ 521,773	\$ 523,953	\$ 560,368
TOTAL	\$ 22,697,945	\$ 23,051,613	\$ 24,212,086	\$ 25,385,562	\$ 26,494,393	\$ 27,134,763	\$ 27,830,295
Authorized Personnel	216.5	217.5	217.5	218.5	219.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Public Safety totals \$26,494,393 and represents an increase of 4.2%, or \$1,058,831, compared to FY 2016.

The Personnel Services category increased 3.9%, or \$845,552, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017 and increases in group insurance premiums³⁹.

Base level personnel total 219 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Sworn Police Officers						
Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Captain	8.0	8.0	6.0	7.0	7.0	-
Lieutenant*	14.0	16.0	16.0	16.0	15.0	(1.0)
Division Chief - Administrative Services	-	-	1.0	-	-	-
Field Training Officer	10.0	10.0	10.0	10.0	10.0	-
Officer*	71.0	69.0	69.0	69.0	70.0	1.0
Public Information Officer	1.0	1.0	1.0	1.0	1.0	-
Public Safety Budget/Finance Administrator	-	-	1.0	1.0	1.0	-
	105.0	105.0	105.0	105.0	105.0	-
Certified Firefighters						
Deputy Director of Public Safety	1.0	1.0	1.0	1.0	1.0	-
Battalion Chief	4.0	4.0	3.0	3.0	3.0	-
Division Chief - Training	-	-	1.0	1.0	1.0	-
Communications Training Coord. (Captain)	1.0	-	-	-	-	-
Public Safety Administrator (Battalion Chief)	1.0	-	-	-	-	-
Captain	24.0	24.0	24.0	23.0	23.0	-
Fire Training/Emer. Mgmt Coord. (Captain)	1.0	-	-	-	-	-
Accreditation/Emer. Mgmt Coord. (Captain)	-	1.0	1.0	1.0	1.0	-
Training/Emergency Medical Svcs Coord.	-	-	1.0	1.0	1.0	-
Fire Apparatus Engineer	23.0	23.0	22.0	22.0	22.0	-
Firefighter/Paramedic	17.0	20.0	20.0	20.0	20.0	-
Firefighter II	19.0	19.0	19.0	21.0	21.0	-
Fire Logistics Officer	1.0	1.0	1.0	1.0	1.0	-
Fire Marshal (Battalion Chief)	1.0	1.0	1.0	1.0	1.0	-
Deputy Fire Marshal	-	1.0	1.0	1.0	1.0	-
Assistant Fire Marshal (2FT; 1PT)	3.0	2.5	2.5	2.5	2.5	-
	96.0	97.5	97.5	98.5	98.5	-

** Position reclassifications occurred during FY 2016.

³⁹ The FY 2017 Operating Initiative reclassification for the Fingerprint Technician from part-time to full-time is being absorbed in the base budget request (no additional budget allocation is being requested).

DEPARTMENT SUMMARIES

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Civilian Positions						
Accreditation Manager	1.0	-	-	-	-	-
Administrative Assistant II	2.5	2.0	2.0	2.0	2.0	-
Criminal Intelligence Analyst	1.0	1.0	1.0	1.0	1.0	-
Data Entry Clerk (1PT)	0.5	0.5	0.5	0.5	0.5	-
Evidence Technician	1.0	1.0	1.0	-	-	-
Evidence Custodian	-	-	-	1.0	1.0	-
Fingerprint Technician	0.5	0.5	0.5	0.5	1.0	0.5
Parking Enforcement Officers (2PT)	-	-	-	1.0	1.0	-
Public Safety Volunteer Manager	1.0	1.0	1.0	-	-	-
Records Clerk	3.0	4.0	4.0	4.0	4.0	-
Records Supervisor	1.0	1.0	1.0	1.0	1.0	-
School Crossing Guard (8PT)	4.0	4.0	4.0	4.0	4.0	-
	15.5	15.0	15.0	15.0	15.5	0.5
	216.5	217.5	217.5	218.5	219.0	0.5

** Position reclassifications occurred during FY 2016.

The Maintenance and Operations category increased 3.0%, or \$99,182, due primarily to the following activity:

- Increase in professional services of \$65,960 due to heightened development activity and a corresponding increase in applications for alcohol pouring permits and the associated Georgia Bureau of Investigation (GBI) fingerprint/background check fees. GBI charges \$42.50 for each fingerprint/background check. The City passes through these costs (including a markup for overhead) to applicants. The FY 2017 Budget forecasts a continuation of background checks/fingerprinting activity. Additional costs include \$15,000 for CALEA (independent accreditation agency) on-site assessment fees.
- Increase in vehicle repair and maintenance of \$14,226 based on current maintenance trends which have increased along with the targeted mileage expectancy of patrol vehicles. Raising the mileage expectancy saves capital costs (i.e. vehicle purchases) in the short-term through increasing the life of the fleet but also results in an increase in repair costs as higher mileage vehicles are maintained in the fleet.
- Increase in travel/training of \$30,500 due to a continued focus on training and certification.
- Increase in professional services (IT) of \$49,162 due primarily to multiple initiatives including expanded firewall/network security software, offsite data archiving costs (increased usage), Office 365 licensing, increased cellular service fees/usage (iPhone, iPad, MiFi), data center equipment maintenance extension fees, etc.

DEPARTMENT SUMMARIES

- Increase in general supplies of \$31,869 due primarily to increased funding for ammunition, evidence supplies, K-9 supplies, and adjustments based on year-to-date expenditure trends.
- Decrease in fuel costs of -\$110,000 based on year-to-date expenditure trends and forecasted fuel prices.

The Capital/Lease category includes funding for fire truck leases and increased \$164,097 compared to FY 2016 due primarily to: (1) the capital lease replacement of Fire Engines #4 and #6 as part of the 2016 Mid-Year Budget; and (2) FY 2017 Operating Initiative⁴⁰ funding for the lease replacement of the city's cardiac monitors. All Fire Apparatus (6 fire engines, 1 fire ladder truck, and 1 air/light truck) and cardiac monitors (9 units) are now built into the annual operating budget under a capital lease program.

Performance Measurement

The following section provides detailed information on Public Safety programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

Statement of Service: Public Safety Administration ensures effective, efficient and responsive services by planning and administering the resources allocated to the various divisions of the department, ensuring activities are managed in a manner which produces a safe and secure city.



⁴⁰ Please refer to the Operating Initiatives section of the transmittal letter for more information.

DEPARTMENT SUMMARIES

- Police Services**

Statement of Service: Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Department Target	Results
Uniform Crime Reports - Part 1							
Reported							
No.	1,762	1,517	1,316	1,339	1,229	N/A	N/A
No. reported per 1,000 population	30.64	26.26	22.31	22.28	19.50	< 39.29	A
Arrests							
No. (total)	503.00	415.00	328.00	302.00	252.00	N/A	N/A
% arrested of Part 1 Crimes	34.24%	27.36%	24.92%	22.55%	20.50%	N/A	N/A
No. (juvenile only)	166	105	63	49	57	N/A	N/A
% juvenile arrests per total UCR Part 1 arrests	19.00%	25.30%	19.21%	16.23%	22.62%	< 20.02%	B
No. arrests per 1,000 population	8.75	7.19%	5.56%	5.03%	4.00%	< 9.72	A
No. arrests per sworn FTE	4.79	3.99	3.15	2.80	2.29	< 5.16	A
Assigned							
No.	491	603	591	423	525	N/A	N/A
% assigned	24.25%	39.75%	44.91%	31.59%	43.72%	N/A	N/A
Cleared							
No.	384	346	278	158	200	N/A	N/A
% assigned	78.20%	22.81%	21.12%	37.35%	38.10%	N/A	N/A
No. cleared per sworn FTE	3.66	3.33	2.66	1.46	1.82	N/A	N/A
Uniform Crime Reports - Part 2							
No. drug arrests	230	130	214	254	244	N/A	N/A
No. drug arrests per 1,000 population	4.00	2.25	3.63	4.23	3.87	< 5.88	A
No. juvenile drug arrests	25	12	18	17	22	N/A	N/A
% juvenile drug arrests	10.87%	9.23%	8.41%	6.69%	9.02%	< 13%	A
Arrests - General							
No. total arrests	1,469	1,246	1,206	1,368	1,050	N/A	N/A
No. total arrests per 1,000 population	25.55	21.57	20.44	22.76	16.66	< 68.52	A
No. DUI arrests	439	369	277	347	244	N/A	N/A
No. DUI arrests per 1,000 population	7.63	6.39	4.70	5.77	3.87	> 6.96	B
Traffic Accidents							
No. fatal traffic accidents	3	2	2	0	2	N/A	N/A
No. fatal traffic accidents per 1,000 population	0.05	0.03	0.03	0.00	0.03	N/A	N/A
911 Calls							
No. incoming calls	42,026	39,097	39,857	45,019	44,087	N/A	N/A
Avg. ring time in seconds	0.75	5.00	5.45	6.05	<5.0	< 5.00	A

LEGEND

A = met or exceeded target

B = within 15% of target

C = missed target by more than 15%

DEPARTMENT SUMMARIES

- **Fire Services**

Statement of Service: Alpharetta's Police Services include criminal investigations, uniform patrol, traffic patrol, and training activities.

	2011	2012	2013	2014	2015
	Incidents	Incidents	Incidents	Incidents	Incidents
FIRES					
Structure Fires	65	64	55	62	62
Vehicle Fires	24	22	19	23	25
Other Fires	84	64	54	60	56
Total Fires	173	150	128	145	143
Pressure Ruptures, Explosion, Overheat	6	7	5	4	6
RESCUE CALLS					
Emergency Medical Treatment	3,270	3,314	3,201	3,434	3,475
All Others	72	58	66	71	78
Total Rescue Calls	3,342	3,372	3,267	3,505	3,553
Hazardous Condition Calls	123	110	132	176	155
Service Calls	667	660	645	846	703
Good Intent Calls	793	912	978	1,150	1,272
Severe Weather or Natural Disaster Calls	9	10	8	12	2
Special Incident Calls	12	12	8	20	7
Unknown Incident Type	0	0	0	0	0
FALSE CALLS					
Malicious Calls	18	15	24	20	11
Other False Calls	625	534	607	621	648
Total False Calls	643	549	631	641	659
TOTAL CALLS	5,768	5,782	5,802	6,499	6,500

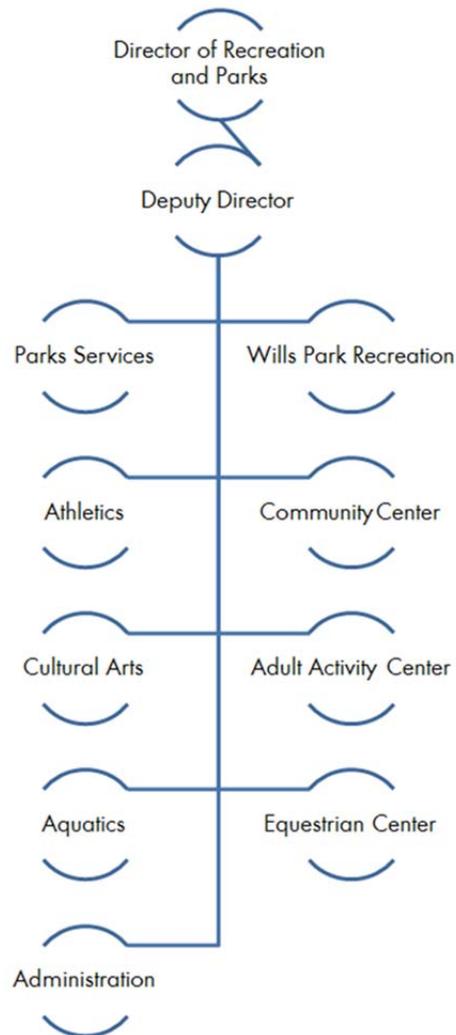
DEPARTMENT SUMMARIES

Recreation and Parks

MIKE PERRY
DIRECTOR



MPerry@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

DEPARTMENT SUMMARIES

Recreation and Parks

Administration, Adult Activity Center, Aquatics, Athletics, Community Center, Cultural Arts, Equestrian Center, Wills Park Recreation Center, Special Events, and Parks Maintenance

Mission Statement

The Alpharetta Recreation and Parks Department strives to promote the highest quality recreation programs and park facilities to our citizens consistent with our core values of Excellence, Stewardship, Integrity, Service and Loyalty.

Goals and Objectives



Youth Athletics

-   ✓ Implement Recreation and Parks Master Plan 2025 as funded and prioritized by City Officials;
-   ✓ Maintain NRPA/CAPRA accreditation;
-   ✓ Develop a short/long term facility maintenance plan for all department facilities;
-   ✓ Implement new programs where there is a need to serve residents;
-   ✓ Complete conceptual design plans for City Pool;
-   ✓ Finalize preferred route for northern Greenway extension;
-   ✓ Complete drainage improvement project between Webb Bridge Road and Marconi Drive (LWCF project);
-   ✓ Utilize City work order management system; and
-   ✓ Increase revenues through increased participation and sponsorships.

DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Recreation and Parks General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
Intergovernmental	\$ 325,000	\$ 316,000	\$ 326,458	\$ 320,000	\$ 415,000	\$ -	\$ -
Charges for Services:							
Aquatics Activity Fees	113,437	110,122	115,114	115,000	105,000	108,150	111,395
Athletics Activity Fees	389,644	403,695	407,231	413,000	388,000	399,640	411,629
Fulton County Arts	45,874	44,674	50,511	42,000	50,000	51,500	53,045
Community Center Activity Fees	404,194	420,537	476,120	438,000	480,000	494,400	509,232
Senior Center Activity Fees	61,566	31,424	48,481	72,500	62,500	64,375	66,306
Equestrian Center Activity Fees	267,420	330,973	274,666	322,500	270,000	278,100	286,443
Wills Park Rec. Ctr Activity Fees	182,466	190,778	185,877	180,000	165,000	169,950	175,049
Non-Resident Fees	208,349	169,317	250,082	223,640	250,000	257,500	265,225
Taste of Alpharetta	-	-	-	150,000	160,000	164,800	169,744
Alpharetta Arts Streetfest	-	-	-	20,000	20,000	20,600	21,218
Other Special Events	-	-	-	12,000	12,000	12,360	12,731
Other	14	4,053	3,528	42,000	46,400	47,792	49,226
Other Revenue	14,149	13,435	32,738	10,640	-	-	-
TOTAL	\$ 2,012,114	\$ 2,035,007	\$ 2,170,806	\$ 2,361,280	\$ 2,423,900	\$ 2,069,167	\$ 2,131,242
EXPENDITURES							
Personnel Services:							
Salaries	\$ 1,989,582	\$ 2,037,326	\$ 2,048,688	\$ 2,334,846	\$ 2,418,534	\$ 2,478,997	\$ 2,540,972
Seasonal	381,831	366,469	364,534	434,000	494,000	494,000	494,000
Overtime	6,074	7,088	7,641	95,000	95,000	95,000	95,000
Group Insurance	538,146	581,987	613,565	782,104	858,631	901,563	946,641
FICA	173,592	176,066	174,647	218,748	229,603	235,343	241,227
Pension (Defined Benefit)	252,680	199,818	199,192	216,369	216,217	216,217	216,217
Pension (401A Cont./Match)	91,217	105,554	117,032	135,242	156,209	160,114	164,117
Workers Compensation	55,637	40,418	58,962	71,065	74,633	76,126	77,648
OPEB Contribution	-	6,739	7,054	7,611	7,665	7,818	7,975
Miscellaneous	1,663	978	1,223	1,633	2,693	2,693	2,693
<i>subtotal</i>	\$ 3,490,420	\$ 3,522,442	\$ 3,592,537	\$ 4,296,618	\$ 4,553,185	\$ 4,667,871	\$ 4,786,490
Maintenance & Operations:							
Professional Services	\$ 678,432	\$ 627,994	\$ 734,911	\$ 1,211,680	\$ 1,239,505	\$ 1,248,801	\$ 1,258,167
Fuel/Repair & Maint. (Vehicles)	71,819	76,239	53,435	66,000	65,500	65,991	66,486
Repair & Maintenance (Grounds)	280,175	301,763	379,409	316,165	369,000	371,768	374,556
Repair & Maintenance (Facilities)	87,168	118,141	166,443	98,450	127,240	128,194	129,156
Equipment Rental	34,559	42,684	51,972	182,740	189,240	379,899	762,648
Maintenance Contracts/IT Svcs.	481,213	555,355	606,747	856,249	856,914	863,341	869,816
General Supplies	264,872	262,556	291,509	348,045	374,670	377,480	380,311
Uniforms	14,075	17,382	13,022	21,725	22,225	22,392	22,560
Utilities	513,685	564,656	573,483	602,150	615,650	620,267	624,919
Miscellaneous	168,395	132,470	190,094	258,210	256,500	258,424	260,362
<i>subtotal</i>	\$ 2,594,394	\$ 2,699,240	\$ 3,061,025	\$ 3,961,414	\$ 4,116,444	\$ 4,336,557	\$ 4,748,981
Capital/Other	\$ 30,837	\$ 17,307	\$ 16,194	\$ 65,000	\$ 62,000	\$ 62,000	\$ 62,000
TOTAL	\$ 6,115,651	\$ 6,238,989	\$ 6,669,756	\$ 8,323,032	\$ 8,731,629	\$ 9,066,428	\$ 9,597,470
Authorized Personnel*	48.0	48.0	48.0	51.0	51.0		

* Special Events Division (3 FTE personnel) was reallocated from City Administration to the Recreation and Parks Department in FY 2016.

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Recreation and Parks totals \$8,731,629 and represents an increase of 4.9%, or \$408,597, compared to FY 2016.

The Personnel Services category increased 6%, or \$256,567, due primarily to: wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017; increases in seasonal part-time hourly wages to reflect market rates; increases in group insurance premiums; etc.

Authorized personnel total 51.0 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Administrative Assistant I	3.0	3.0	2.0	2.0	2.0	-
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	-
Athletic Coordinator	2.0	2.0	-	-	-	-
Arts Coordinator	1.0	1.0	1.0	1.0	1.0	-
Customer Service Representative	3.0	3.0	3.0	3.0	3.0	-
Deputy Director of Recreation/Parks	1.0	1.0	1.0	1.0	1.0	-
Director of Recreation/Parks	1.0	1.0	1.0	1.0	1.0	-
Equestrian Center Manager	1.0	1.0	1.0	1.0	1.0	-
Facility Technician	4.0	4.0	4.0	4.0	4.0	-
Marketing/Accreditation Coordinator	-	-	1.0	1.0	1.0	-
Office Manager	1.0	1.0	1.0	1.0	1.0	-
Park Services Manager	1.0	1.0	1.0	1.0	1.0	-
Parks Maintenance Technician	8.0	8.0	8.0	-	-	-
Parks Maintenance Technician I	5.0	5.0	5.0	13.0	13.0	-
Parks Maintenance Technician II	5.0	5.0	5.0	5.0	5.0	-
Parks Supervisor II	4.0	4.0	4.0	4.0	4.0	-
Program Coordinator	4.0	4.0	-	-	-	-
Recreation Coordinator	-	-	5.0	5.0	5.0	-
Recreation Supervisor II	3.0	3.0	4.0	4.0	4.0	-
Special Events Coordinator (1FT;2PT)	-	-	-	2.0	2.0	-
Special Events Manager	-	-	-	1.0	1.0	-
	48.0	48.0	48.0	51.0	51.0	-

The Maintenance and Operations category increased 3.9%, or \$155,030, due primarily to the following activity:

- Increase in grounds repair and maintenance of \$52,835 due primarily to anticipated increases in grounds maintenance at City Center, Webb Bridge Park (roadway striping), Rock Mill Park (pavilion staining/sealing), etc.
- Increase in facility repair and maintenance of \$28,790 due to maintenance at the Community Center (refinish gym floor, paint multiple rooms), Adult Activity Center (paint multiple rooms), Equestrian Center (general), etc.
- Increase in travel and training of \$6,625 due to additional training requirements for Special Events staff. Also, there was a reallocation of travel funding in FY 2016

DEPARTMENT SUMMARIES

based on one-time prioritized needs (e.g. YMCA market study) that created the variance with the FY 2017 budget.

- Increase in professional services (IT) of \$14,245 due to multiple initiatives including expanded firewall/network security software, enterprise Adobe software licensing, Office 365 licensing, increased Activenet registration costs/transactions, etc.
- Increase in general supplies of \$26,625 based on year-to-date expenditure trends and program needs (reflective of program signup trends).
- Increase in utilities of \$13,500 (combined) based on current usage and expenditure trends.

The Capital/Lease category includes funding for: replacement of batting cage at Field 7 and trash receptacles at North Park; replacement of trash receptacles at Rock Mill Park; and increased funding for general equipment needs (e.g. playground parts).



DEPARTMENT SUMMARIES

Performance Measurement

The following section provides detailed information on Recreation and Parks programs including performance measures and personnel. Please refer to the *Budget Process* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Administration**

Statement of Service: The administrative arm of the Recreation & Parks Department provides short & long term capital projects planning, oversees the effective distribution of the department's resources, and provides professional guidance to each division.

Recreation & Parks - Rec Admin						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Recreation & Parks turnover percentage	5.70%	10.00%	4%	4%	6%	4%
Maintain CAPRA accreditation *	yes	yes	yes	yes	yes	yes
Semi-Annual Leisure Guide distribution (per season)	2,500	2,500	2,500	2,500	2,500	2,500
Annual Activity Enrollments as in RecWare and ActiveNet	30,525	29,485	14,877	9,668	28,500	28,500
# of Part-time hours used	45,370.00	43,394.25				
# of purchase orders managed	178	195	190	87	100	100
<i>* CAPRA = Commission for</i>						
Personnel Assigned:	4.0 FTE	4.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks	Director - Rec/Parks
Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director	Deputy Director
Office Manager	Office Manager	Office Manager	Office Manager	Office Manager	Office Manager	Office Manager
Customer Service Rep (1)	Customer Service Rep (1)	Customer Service Rep (1)	Customer Service Rep (1)	Customer Service Rep (1)	Customer Service Rep (1)	Customer Service Rep (1)
			Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator	Mkt/Accreditation Coordinator

DEPARTMENT SUMMARIES

- **Adult Activity Center**

Statement of Service: To meet the needs of Alpharetta's adult and senior citizens through facilitating convenient, affordable, and accessible recreation activities and services.

Recreation & Parks - Adult Activity						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Total # of Participants per year* (Res / Non-Res)	12,954 2541/10413	17,989 4072/13917	22,703 6462/16241	13,028 5483/7545	24,000 8000/16000	27,000 9000/18000
Total # of Building rentals	50	65	65	29	70	70
Total # of Day trips taken	145	105	107	47	125	125
Total # of Overnight trips taken using City buses	2	4	0	1	4	4
Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE		4.0 FTE	4.0 FTE
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II		Recreation Supervisor II	Recreation Supervisor II
	Program Coord. Admin Asst. I	Program Coord. Admin Asst. I	Recreation Coord. Admin Asst. I		Recreation Coord. Admin Asst. I	Recreation Coord. Admin Asst. I
	Facility Technician	Facility Technician	Facility Technician		Facility Technician	Facility Technician

- **Aquatics**

Statement of Service: Aquatics provides accessible and safe recreation opportunities through water-related training, events, and facilities.

Recreation & Parks - Aquatics						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015)	Target FY 2016	Target FY 2017
% of Days pool facilities were open during pool season (93 days)	98%	99%	98%	NA	98%	98%
Average daily attendance at City pool	250	300	257	NA	260	260
Hours of lifeguard training per person	20	20	20	NA	20	20
# of Swim lessons held	118	110	122	NA	102	102
# of Swim lessons participants	572	696	765	NA	675	666
(resident / non-resident)	381/191	469/227	494/271	NA		433/233
Swim teams participants	265	272	234	NA	250	250
(resident / non-resident)	164/101	177/95	147/87	NA	160/90	160/90
C.O.A.S.T. participants	60	67	55	NA	60	60
(resident / non-resident)	29/31	36/31	30/25	NA	32/28	32/28
# of Non-competitive special events held	3	2	2	NA	2	2
# of Swim competitions hosted at City pool	2	3	3	NA	6	7
Total attendance at non-competitive special events	368	400	431	NA	500	500
# of Pool passes sold	118	110	90	NA	100	100
(resident / non-resident)	79/39	81/29	67/23	NA	80/20	80/20
<i>* Pool season spans two fiscal years</i>						
Personnel Assigned:	Employees are hired seasonally. Aquatics is overseen by Recreation Supervisor II at the Community Center. YTD figures are not available as the					

DEPARTMENT SUMMARIES

- **Athletics**

Statement of Service: Athletics provides accessible and safe recreation opportunities through athletic-related training and events.

Recreation & Parks - Athletics						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Participants - Adult Basketball						
2 Seasons-25 teams	270	201	189 (Spring 2015)	170	360	360
(resident / non-resident)	113/157	69/132	67/122	60/110	126/234	126/234
# of Participants - Adult Softball						
3 Seasons-170 teams	2205	2069	434 (Spring 2015)	1277	1800	2000
(resident / non-resident)	582/1623	751/1317	142/292	512/765	720/180	800/1200
# of Participants - Teen Basketball						
2 Season-12 teams	333	249	231	109	245	250
(resident / non-resident)	130/205	94/155	128/103	59/50	150/95	150/50
# of Participants - Youth Basketball						
75 Teams	575	652	707	623	700	720
(resident / non-resident)	409/166	413/239	428/279	387/236	426/274	438/282
# of Participants - Youth Lacrosse						
8 Teams	142	145	189	67	200	250
(resident / non-resident)	81/61	125/20	146/43	58/9	150/50	200/50
# of Participants - Youth Soccer						
70 Teams	788	847	870	493	875	875
(resident / non-resident)	645/143	694/153	634/236	396/57	650/225	650/225
# of Participants - Youth Travel Soccer						
40 Teams (2 seasons)	874	787	853	542	850	850
(resident / non-resident)	544/330	549/238	467/386	259/283	450/400	475/375
Personnel Assigned:	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II		Recreation Supervisor II	Recreation Supervisor II
	Facility Technician	Facility Technician	Facility Technician		Facility Technician	Facility Technician
	Admin Asst. I	Admin Asst. I	Admin Asst. I		Admin Asst. I	Admin Asst. I
	Athletic Coord (2)	Athletic Coord (2)	Recreation Coord (2)		Recreation Coord (2)	Recreation Coord (2)

DEPARTMENT SUMMARIES

- **Community Center**

Statement of Service: The Alpharetta Community Center provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Recreation & Parks - Community Center						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Participants in dance (resident / non-resident)	457 329/128	459 310/149	562 350/212	327 207/120	520 327/193	542 336/206
# of Participants in gymnastics (resident / non-resident)	2047 1528/519	2234 1438/796	2885 1637/1248	1360 791/569	2720 1578/1142	2800 1700/1100
# of Participants in instructional sports, including camps (resident / non-resident)	1057 728/329	921 589/332	1,044 627/417	665 416/249	1,000 620/380	1,050 650/400
# of Participants in Tree Climbing (resident / non-resident)		96 22/74	78 44/34	23 19/4	80 45/35	80 45/35
# of Participants in Babysitting Classes (resident / non-resident)		72 47/25	192 115/77	74 35/39	173 90/83	192 100/92
# of Special events	3	3	3	3	4	5
Total attendance at special events	500	536	796	532	833	1,250
# of Part-time hours used	3,720	3,720	3,720	1,860	3,720	3,720
Personnel Assigned:	6.0 FTE	6.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
	Recreation Supervisor II					
	Program Coord (2)	Program Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)	Recreation Coord (2)
	Customer Service Representative					
	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
	Administrative Assistant I	Administrative Assistant I				

- **Cultural Arts**

Statement of Service: Cultural Arts facilitates programs that educate and expose citizens and visitors to a rich and diverse range of cultural expressions, through both education and special events.

Recreation & Parks - Cultural Arts						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Participants in youth art classes (resident / non-resident)	136 74/62	152 71/81	174 104/70	36 18/18	163 98/65	191 124/67
# of Participants in adult art classes (resident / non-resident)	143 69/74	228 99/129	396 180/216	211 114/97	369 228/141	441 288/153
# of Participants in summer camp (resident / non-resident)	156 104/52	166 107/59	186 111/75	148 93/55	176 106/70	204 133/71
# of Cultural arts special events	3	4	6	5	10	12
Total attendance at special events	45	36	45	112	200	240
Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator

DEPARTMENT SUMMARIES

- **Equestrian Center**

Statement of Service: The equestrian center provides an accessible and safe venue for hosting local and national equestrian events as well as other outdoor events.

Recreation & Parks - Equestrian Center						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Total # of Equestrian event dates	96	96	94	54	95	100
Total # dog show events	23	27	26	11	23	25
Total # other event dates hosted at equestrian center	23	23	19	6	15	20
Total attendance at events	90,000	100,000	115,000	55,000	125,000	130,000
# of Arenas/rings maintained	6	5	5	5	5	5
Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE
	Equestrian Mgr	Equestrian Mgr	Equestrian Mgr	Equestrian Mgr	Equestrian Mgr	Equestrian Mgr
	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II			
	Parks Maintenance Tech I	Parks Maintenance Tech I	Parks Maintenance Tech I	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)	Parks Maintenance Tech I (2)
	Parks Maintenance Tech	Parks Maintenance Tech	Parks Maintenance Tech			



DEPARTMENT SUMMARIES

- **Wills Park Recreation Center**

Statement of Service: Wills Park provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Recreation & Parks - Wills Park						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Participants in aerobics	316	295	342	95	175	175
(resident / non-resident)	232/84	253/42	303/39	83/12	150/25	150/25
*Drop-Ins - aerobics			n/a	88	75	160
(resident/non-resident)			n/a	79/9	65/10	140/20
# of Participants in summer camp	1082	1181	1213	605	1200	1200
(resident / non-resident)	942/140	1075/106	1106/107		109/105	1100/100
# of Participants in tennis	377	471	377	214	450	450
(resident / non-resident)	316/61	422/49	334/43	207/7	420/30	420/30
# of Participants in karate	193	278	298	31	67	65
(resident / non-resident)	133/60	214/64	258/40	24/7	54/13	55/10
*Drop-Ins - karate			na/	178	350	375
(resident/non-resident)			n/a	151/27	290/60	325/50
# of Wills Park special events	5	1	8	5	8	10
Estimated attendance at July 4th	30,000	12,000	40,000	40,000	35,000	35,000
Total attendance at special events	6,500	6,500	5,500	5,175	5,500	5,500
Personnel Assigned:	3.0 FTE					
Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician	Facility Technician
Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative



DEPARTMENT SUMMARIES

- **City Special Events**

Statement of Service: To enhance the quality of life and reputation of the city by providing special event opportunities for citizens and visitors of Alpharetta.

Recreation & Parks - City Special Events	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
Performance Measurements						
# of Total approved events:						
Exclusive City Events	51	51	48	28	48	46
City Partnered Events	47	47	37	27	37	39
Other Events	49	50	42	30	42	45
Approximate attendance for:						
Taste of Alpharetta	59,500	60,000	60,000	n/a	60,000	60,000
Mayor's Challenge	500	1,000	1,250	1,000	1,500	1,750
Old Soldier's Day Parade	8,000	6,000	8,000	6,000	8,000	8,000
Annual Tree Lighting	9,500	10,000	10,000	10,000	10,000	10,000
Alpharetta Arts Street Fest Spring	17,000	19,000	17,000	n/a	10,000	15,000
Scarecrow Harvest	5,500	6,000	6,000	6,000	6,000	6,000
Lazy Log Cabin Days	600	600	0	600	0	0
Wire & Wood	N/A	6,000	2,000	6,000	4,000	7,000
Alpharetta Food Truck Alley	N/A	28,000	26,000	17,000	26,000	26,000
Restless In Resthaven	N/A	400	400	400	400	400
Chili Cook-Off & Football	N/A	1,000	0	1,000	N/A	N/A
Grilling & Gridiron	N/A	1,500	1,250	1,500	1,250	1,250
# of Special events applications processed	3,342	3,638	3,690	2,500	3,690	3,690
# of Volunteers recruited	1,128	1,216	1,250	810	1,250	1,250
# of Special event sponsors	61	96	120	65	120	120
# of Event vendors managed	793	986	1,015	650	1,015	1,015
Personnel Assigned:					3.0 FTE	3.0 FTE
					Special Events Manager	Special Events Manager
					Special Events Coord. (1 FT; 2 PT)	Special Events Coord. (1 FT; 2 PT)

Effective July 1, 2015, the City's Special Event Division is being transferred from the City Administration Department to the Recreation & Parks Department. The Special Events Division includes 3 full-time-equivalent positions (2 full time; 2 part-time). Division performance data is being shown herein for comparison purposes.

DEPARTMENT SUMMARIES

- **Parks Maintenance**

Statement of Service: Parks maintenance provides for the development and maintenance of the city's parks, greenway space, recreation facility grounds, athletic fields, and other city owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible and safe open space for leisure time activities.

Recreation & Parks - Parks Maintenance						
Performance Measurements	Actual FY 2013	Actual FY 2014	Actual FY 2015	YTD (Dec. 2015) FY 2016	Target FY 2016	Target FY 2017
# of Athletic fields maintained*	31	33	32	32	32	32
# of Park acres maintained	320	320	320	320	320	320
# of Greenway acres maintained	250	250	252	252	252	252
# of Playground inspections	96	96	96	96	96	96
# of Park/playground injuries	0	0	1	0	0	0
# of Athletic field preparations	5,720	6,030	8,925	4,462	8,925	8,925
# of Park mowings	40	40	40	20	40	40
# of Athletic field mowings	80	80	80	40	80	80
# of Buildings maintained	36	37	38	38	38	38
# of Restrooms maintained	52	50	54	54	54	54
# of Pavilions maintained	15	15	15	15	15	15
# of Hours utilized for trash	9,425	9,425	9,855	4,927	9,500	9,500
# of Part-time hours used	6,600	4,895	6,147	3,152	7,000	7,000
# of Vehicles maintained	15	15	15	15	15	15
# of Vehicle-related accidents	2	2	1	0	0	0
# of Work days missed due to accidents	0	1	0	0	0	0
Personnel Assigned:	21.0 FTE					
Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager
Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (4)	Park Supervisor II (4)
Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)	Park Maintenance Tech II (4)
Park Maintenance Tech I (4)	Park Maintenance Tech I (4)	Park Maintenance Tech I (4)	Park Maintenance Tech I (4)	Park Maintenance Tech I (11)	Park Maintenance Tech I (11)	Park Maintenance Tech I (11)
Park Maintenance Tech (7)	Park Maintenance Tech (7)	Park Maintenance Tech (7)	Park Maintenance Tech (7)			
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II

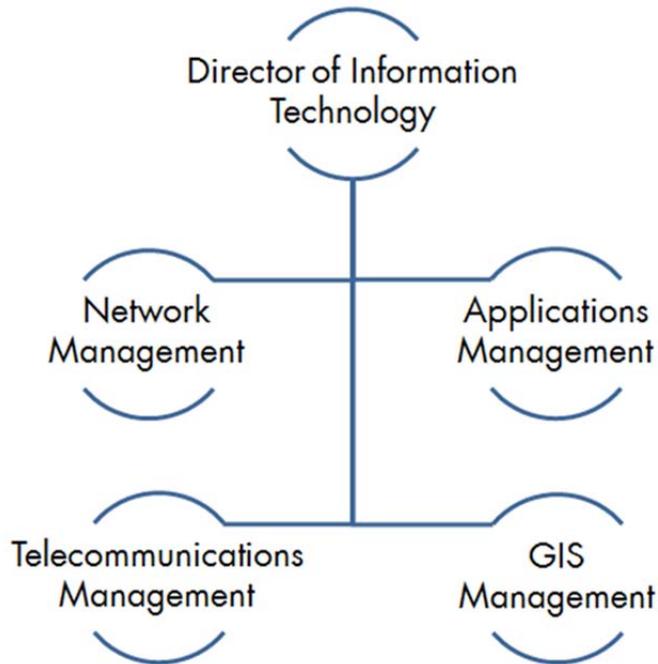
DEPARTMENT SUMMARIES

Information Technology

RANDY BUNDY
DIRECTOR



RBundy@alpharetta.ga.us



Our Community Vision is to advance Alpharetta as a signature City by:



Offering the highest quality of environment for our residents and businesses;



Fostering strong sense of community including safety and security; and



Providing a business climate that attracts the top echelon companies.

Our Community Vision serves as the guiding principles for the planning and operation of our city government and each department structures its mission, goals and objectives to facilitate achievement of our mission. The icons set forth above are used throughout the Budget Narrative to identify the link between the city's Community Vision and the goals and objectives of our various departmental divisions/projects.

DEPARTMENT SUMMARIES

Information Technology

Administration, Network, and Systems

Mission Statement

Information Technology's mission is to provide high quality technology products, services and human resources to City departments that enable them to accomplish their goals and objectives. The Information Technology Department strives to continuously improve the delivery of services and minimize costs while accommodating future City growth.

Goals and Objectives

As we accomplish our mission, the City of Alpharetta Information Technology Department will be known to provide high quality services by:

-   ✓ Being recognized by City departments as having a high level of skill and knowledge;
-   ✓ Providing excellent services to all City departments as measured by the City's performance standards;
-    ✓ Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated; and
-   ✓ Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services.



DEPARTMENT SUMMARIES

Statement of Revenues, Expenditures, and changes in Personnel

Information Technology General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Amended Budget	FY 2017 Adopted Budget	FY 2018 Forecast	FY 2019 Forecast
REVENUES							
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Personnel Services:							
Salaries	\$ 864,020	\$ 892,218	\$ 930,554	\$ 952,190	\$ 989,738	\$ 1,014,481	\$ 1,039,843
Group Insurance	151,125	148,099	152,317	178,029	196,826	206,667	217,001
FICA	63,669	65,808	68,453	72,748	75,618	77,508	79,446
Pension (Defined Benefit)	92,142	67,082	87,163	96,162	104,608	104,608	104,608
Pension (401A Cont./Match)	44,097	55,424	59,669	61,236	63,887	65,484	67,121
Workers Compensation	17,241	13,889	20,876	24,401	25,314	25,820	26,337
OPEB Contribution	-	2,799	3,009	3,052	3,104	3,166	3,229
Miscellaneous	158	408	815	-	571	571	571
<i>subtotal</i>	\$ 1,232,451	\$ 1,245,726	\$ 1,322,856	\$ 1,387,818	\$ 1,459,666	\$ 1,498,307	\$ 1,538,157
Maintenance & Operations:							
Professional Services	\$ 11,135	\$ 11,191	\$ 12,096	\$ 15,500	\$ 18,500	\$ 18,639	\$ 18,779
Employee Travel	10,538	14,815	17,010	14,000	14,000		
Employee Training	18,710	14,023	25,187	27,000	27,000		
Maintenance Contracts/IT Svcs.	68,967	62,448	43,190	49,737	53,275	53,675	54,077
General Supplies	15,573	12,220	18,130	19,300	19,100	19,243	19,388
Utilities	17,489	21,858	18,744	-	-		
Small Equipment	598	1,990	4,727	6,300	5,300	5,340	5,380
Miscellaneous	11,117	5,142	5,183	3,700	2,600	2,620	2,639
<i>subtotal</i>	\$ 154,127	\$ 143,685	\$ 144,266	\$ 135,537	\$ 139,775	\$ 99,516	\$ 100,262
Capital/Other	\$ 9,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,395,703	\$ 1,389,411	\$ 1,467,121	\$ 1,523,355	\$ 1,599,441	\$ 1,597,823	\$ 1,638,419
Authorized Personnel	11.0	11.0	11.0	11.0	11.0		

DEPARTMENT SUMMARIES

Budget Narrative

The FY 2017 Budget for Information Technology totals \$1,599,441 and represents an increase of 5.0%, or \$76,086, compared to FY 2017.

The Personnel Services category increased 5.2%, or \$71,848, due primarily to wage increases associated with the 3% performance-based merit program scheduled for April 1, 2017 and increases in group insurance premiums.

Authorized personnel total 11.0 FTEs and represent the following:

	FTEs					Variance
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Director	1.0	1.0	1.0	1.0	1.0	-
Database Administrator*	-	-	1.0	1.0	-	(1.0)
GIS Coordinator	1.0	1.0	-	-	-	-
GIS Manager	1.0	1.0	1.0	1.0	1.0	-
IT Manager*	-	-	-	2.0	3.0	1.0
IT Systems Administrator	1.0	1.0	1.0	-	-	-
Network Administrator	-	-	-	2.0	2.0	-
Network Analyst I	1.0	1.0	1.0	1.0	1.0	-
Network Analyst II	1.0	1.0	1.0	-	-	-
Network Manager	1.0	1.0	1.0	-	-	-
Systems Analyst II	2.0	2.0	2.0	2.0	2.0	-
Systems Manager	1.0	1.0	1.0	-	-	-
Telecommunications Manager	1.0	1.0	1.0	1.0	1.0	-
	11.0	11.0	11.0	11.0	11.0	-

* Position reclassifications occurred during FY 2016.

The Maintenance & Operations category increased 3.1%, or \$4,238, due primarily to the following activity:

- Increase in professional services of \$3,000 due primarily to an increase in funding for contract labor (temporary positions).
- Increase in professional services (IT) of \$2,838 due to multiple initiatives including expanded firewall/network security software, enterprise Adobe software licensing, Office 365 licensing, expanded SQL monitoring tools, etc.
- Decrease in small equipment needs based on historical and year-to-date expenditure trends.

DEPARTMENT SUMMARIES

Performance Measurement

The following section provides detailed information on Information Technology programs including performance measures and personnel. Please refer to the *About Alpharetta* section of this document for information on the city's Performance Measurement System as well as an update on the city's move towards benchmarking and dashboard reporting.

- **Information Technology**

Statement of Service: Information Technology provides hardware, software and support services to all departments in technology related areas.

LEGEND
A = met or exceeded target
B = within 15% of target
C = missed target by more than 15%

(Calendar Year Stats)	Actual CYear 2012	Actual CYear 2013	Actual CYear 2014	Actual CYear 2015	Department Target	Results
Telephone						
Repairs						
Number	90	70	79	74		-
Number resolved w/in 24 hours	55	59	64	58		-
% resolved w/in 24 hours	61.11%	84.29%	81.01%	78.38%	60.00%	A
Service Requests						
Number	188	149	175	165		-
Number resolved on time	168	139	157	150		-
% resolved on time	89.36%	93.29%	89.71%	90.91%	90.00%	A
Network						
Repairs						
Number	210	227	245	221		-
Number resolved w/in 24 hours	178	199	218	199		-
% resolved w/in 24 hours	84.76%	87.67%	88.98%	90.05%	80.00%	A
Service Requests						
Number	256	298	276	242		-
Number resolved on time	244	275	259	222		-
% resolved on time	95.31%	92.28%	93.84%	91.74%	90.00%	A
Outages						
Number (including maintenance)	25	30	25	35		-
Avg. duration in hours	1.24	1.65	1.13	0.98		-
Applications						
Repairs						
Number	544	603	576	713		-
Number resolved w/in 24 hours	388	463	431	475		-
% resolved w/in 24 hours	71.32%	76.78%	74.83%	66.62%	70.00%	B
Desktop						
Repairs						
Number	1,448	1,643	1,262	1,184		-
Number resolved w/in 24 hours	881	989	799	758		-
% resolved w/in 24 hours	60.84%	60.19%	63.31%	64.02%	60.00%	A
Service Requests						
Number	688	745	818	848		-
Number resolved on time	634	658	758	798		-
% resolved on time	92.15%	88.32%	92.67%	94.10%	90.00%	A
Helpdesk						
Number total calls	4,189	4,745	3,584	4,245		-
Number resolved w/in 4 hours	1,501	1,753	1,215	1,444		-
Number resolved w/in 8 hours	225	297	387	481		-
% resolved w/in 8 hours	41.20%	43.20%	44.70%	45.35%	40.00%	A
GIS						
Number total cases	333	365	299	313		-
Number resolved on time	289	303	265	271		-
% resolved on time	86.79%	83.01%	88.63%	86.58%	80.00%	A
Emails						
Number	4,287,745	6,752,409	439,876	584,321		-
SPAM blocked	3,471,248	5,942,119	188,543	213,423		-
Viruses blocked	81,068	137,900	145,219	158,777		-
% SPAM	80.96%	88.00%	42.86%	36.52%		-
% viruses	1.89%	2.04%	33.01%	27.17%		-
Servers						
Avg. number	89	142	124	118		-
% availability (including maintenanc	99.92%	99.89%	99.85%	99.80%	99.00%	A



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Financial Management Policies

The *Financial Management Policies* section is intended to provide readers with a sampling of the city's financial management policy program. Due to size constraints, several of the city's larger policies have been excluded. First and foremost is the city's procurement policy which guides the purchasing of goods/services of the highest quality at the most reasonable cost through ensuring fair and open competition. Details of the city's procurement policy as well as any of the policies contained within our financial management policy program can be obtained from the city's Finance Department⁴¹.

Section I: General Budget Policies

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the city's financial health and stability. Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia's local governments. The information below provides an outline of the city's application of those laws.

The city's goal is to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this city must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

A. Scope

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Alpharetta and its Department of Finance.

B. Financing Current Costs

Current costs shall be financed with current revenues, including the use of authorized fund balances. The city shall avoid balancing current expenditures through the obligation of future year's resources. The city shall strive to avoid short-term borrowing to meet cash flow requirements. However, the city may enter into short-term borrowing should a critical need arise.

⁴¹ City of Alpharetta – Finance Department: 2 Park Plaza, Alpharetta, Georgia 30009. Phone (678) 297-6094. Fax (678) 297-6063.

FINANCIAL MANAGEMENT POLICIES

C. Budget Objective by Fund Type

The following budget objectives are established for the different funds the city uses:

- General Fund – The annual budget for the General Fund shall provide for general government operations of the city and maintain working capital necessary for the city’s financial health and stability;
- Special Revenue Fund(s) – The city adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.);
- Capital Project Fund(s) – The city adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council;
- Debt Service Fund(s) – The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements; and
- Proprietary Fund(s) - Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the city to adopt budgets for enterprise funds, the city does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The city uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. Also, the city adopts annual budgets for its Internal Service Funds.

Additionally, the city classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the city. The General Fund will always be an operating fund. Other examples of operating funds are the Emergency 911 Fund and the Solid Waste Fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the city. Examples of non-operating funds are the Hotel/Motel Fund, Impact Fee Fund, and the Drug Enforcement Agency Fund.

FINANCIAL MANAGEMENT POLICIES

Section II: Operating Budget Policies

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds and the Fiduciary Fund). Prior year budget appropriations and prior year actual expenditures will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the city shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

A. Departmental Appropriations

The budget shall be developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

B. Performance Budget

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the departments’ goals and objectives to be accomplished in the upcoming budget year. Goals and objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Timed. Ultimately, the goals and objectives should result in efficiency/effectiveness improvements.

A performance budget also utilizes “Service Efforts and Accomplishments” which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

C. Budget Preparation Categories

Each department shall submit budget requests separately for:

- Current services - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year

FINANCIAL MANAGEMENT POLICIES

that is currently being provided. The current services budget will include replacement capital equipment; and

- Expanded services - An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

D. Balanced Budget

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) designated as a budget-funding source shall equal total estimated expenditures for each fund.

E. Basis of Budgeting

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; the city adopts budgets in conformity with GAAP for all budgeted funds. All governmental funds use the modified accrual basis of accounting and proprietary fund budgets use the accrual basis of accounting.

F. Level of Budget Adoption and Control

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

G. Budget Stabilization Resources

The city shall establish a fund balance reserve in all operating funds (defined in Section I of this policy) for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (2) months of operating and debt expenditures⁴².

H. Utilization of Prior Year's Fund Balance

If necessary, the city may use fund balance in excess of the reserve for working capital (see operating budget policy G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (2) months of operating and debt

⁴² This equates to approximately 16%. In keeping with the strong financial management practices that allowed Alpharetta to become one of the few cities in the country with a AAA credit rating (highest available), the city currently maintains a Fund Balance Designation of 21%.

FINANCIAL MANAGEMENT POLICIES

expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

I. Appropriation Lapses at Year End

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

J. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

K. Authorization of Budget Adjustments and Amendments

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line item to another, other than those prohibited above, and obtain approval by the Director of Finance and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

L. Contingency

The city shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the city's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-

FINANCIAL MANAGEMENT POLICIES

operating funds (defined in Section I of this policy) shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Administrator is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget.

M. Maintenance and Replacement of Capital Equipment

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

N. Contributions

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. The Finance Director is authorized via the annual budget ordinance to amend the budget to reflect donation and/or contribution revenues and expenditures upon documented approval by the director of the benefitting department and the actual receipt of the donation and/or contribution.

O. Administrative Service Fee/Cost Allocation

Whenever possible, the city may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

Section III: Cash-flow Budget Policies

For analysis and internal management purposes, the city shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

A. Budget Allotments

Budget allocations (i.e., budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to

FINANCIAL MANAGEMENT POLICIES

fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

Section IV: Capital Project Improvement Plan Policies

The city will prepare a ten-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles.

Major capital projects will be budgeted in the Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

A. Project Length Budget

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

B. Budget Preparation

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the city. Every effort will be made to identify those projects committed by the City Council through legislative action.

The graphic above depicts the CIP form that is submitted annually to city departments during the budget process and serves as the foundation in updating the city's 10-Year CIP.

FINANCIAL MANAGEMENT POLICIES

C. Budget Control Reports

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

CITY OF ALPHARETTA
Financial Management Reports
Capital Project Funds
General Capital Project Fund Detail (Fund 301) - (Includes for active projects)
As of June 30, 2016

Account #	Project	Project Snapshot		FY 2016		FY 2016		Encumbrances	Funds Available
		Total Project Authorization	Prior Year Expenditures	Budget	Appropriations	Total Budget	Expenditures		
301133054400	C1130 Downtown Facade Grant Program	\$ 144,543	\$ 83,570	\$ 11,043	\$ 50,000	\$ 61,043	\$ 30,019	\$ -	\$ 31,024
301133054400	C1222 Records Management	5,000	-	-	5,000	5,000	-	-	5,000
301133054400	C1300 Economic Development Initiatives	41,139	34,437	4,374	4,400	8,774	7,738	-	785
301133054400	C1318 Downtown Revenues	13,000	12,181	2,839	-	2,839	-	-	2,839
301133054400	C1404 Wireless Upgrade	130,000	132,851	200	-	200	-	-	200
301133054400	C1500 Downtown Seasonal Improvements City-Clt	25,000	24,484	500	-	500	-	-	500
301133054400	C1501 Atlanta-History River-Design Devs City-Clt	25,500	25,500	-	-	25,500	9,500	45,500	350
301133054400	C1502 Structural Initiatives for Downtown	7,501	4,887	2,644	-	2,644	-	-	2,644
301133054400	C1527 Veterans Memorial	104,270	46,277	48,825	9,140	57,965	29,508	-	28,457
301133054400	C1538 Art Center Accessibility Study	20,000	22,788	27,212	-	27,212	18,000	1,773	7,435
301133054400	C1600 Downtown Sculpture	90,000	-	15,000	75,000	90,000	-	-	90,000
301133054400	C1601 Economic Development Toolkit	75,000	-	75,000	75,000	75,000	75,000	-	-
301133054400	C1814 Senior Citizen History Project	25,000	-	-	25,000	25,000	25,000	-	-
301133054400	C1818 Convention Center Ground	492,467	-	-	493,154	493,154	493,154	-	0
301133054400	C1819 Convention Center Ground	38,500	38,271	-	38,500	38,500	38,500	-	0
301133054400	C1825 Economic Development Public Meeting	45,000	-	-	45,000	45,000	45,000	-	-
	total	\$ 1,347,775	\$ 450,874	\$ 186,121	\$ 981,580	\$ 1,147,701	\$ 993,024	\$ 45,272	\$ 104,423
301133054400	C1901 Archive Filing & Scanning	\$ 30,000	\$ 14,191	\$ 3,800	\$ -	\$ 3,800	\$ -	\$ -	\$ 3,800
301133054400	C1902 Archive Software Improvement	84,972	87,732	37,237	-	37,237	8,906	8,888	21,873
301133054400	C1903 Video Web System	600,000	548,971	58,239	-	58,239	2,613	53,100	48,613
	total	\$ 919,972	\$ 647,894	\$ 102,375	\$ -	\$ 102,375	\$ 15,519	\$ 18,756	\$ 79,126
3011740054400	C0900 Core Data Network	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 137,034	\$ -	\$ 162,966
3011740054400	C0901 Data Center Tier 2 Facility - S Software	112,881	112,282	99	-	99	-	-	99
3011740054400	C1000 GIS Asset Mapping	50,001	19,128	30,873	-	30,873	2,916	-	27,957
3011740054400	C1103 Network and WiFi	491,481	411,648	193	-	193	-	-	193
3011740054400	C1105 Fiber Connectivity Phase 1	45,031	37,477	7,554	-	7,554	6,724	-	830
3011740054400	C1312 Network Security Management	200,000	200,000	-	-	200,000	176,560	128,452	21,548
3011740054400	C1313 Network Equipment Replacement	1,043,544	654,151	388,213	300,000	688,213	289,733	159,213	18,977
3011740054400	C1400 Pro Data Center Server Replacement	210,001	197,808	12,193	-	12,193	4,248	8,287	2,498
3011740054400	C1518 Pro Data Center Generator/UPS Conditioner	150,000	149,320	679	-	679	12,448	245	2,499
3011740054400	C1519 Wireless Access Point Deployment	30,000	28,292	1,708	-	1,708	-	-	1,708

Financial Management Reports (June 2016)
Page 22 of 14

The graphic to the right depicts the city's monthly CIP financial management report. Project information is segmented by department and provides life-to-date financial information.

D. Authorization of Budget Adjustments and Amendments

Department heads must submit budget amendment requests, transferring appropriations from one line item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and budget and funding is no longer necessary.

E. Appropriations at Year End

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

F. Contingency

The city shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in

FINANCIAL MANAGEMENT POLICIES

accordance with the city's Change Order Policy. Any contingency budgets shall be subject to annual appropriation.

Section V: Revenue Administration Policies

The city levies, collects, and records certain taxes, license and permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance, and administration of revenues the city receives.

A. Diversification and Stability

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a city's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The city shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The city will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

B. Conservative Revenue Estimates

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The city will estimate revenues of a volatile nature conservatively.

C. User Based Fees and Charges (Exchange Revenue)

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The city will strive to keep the revenue system simple that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The city will avoid nuisance taxes, fees, or charges as revenue sources.

The city's revenue system will strive to maintain equity in its structure. That is, the city will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy

FINANCIAL MANAGEMENT POLICIES

decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. The Finance Department shall forward any proposed changes to the City Council for approval.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

D. Alternative Revenue Sources

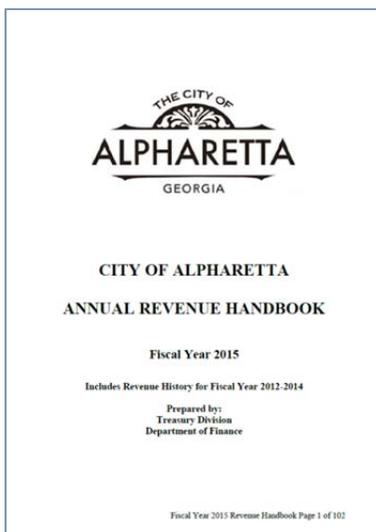
The city shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

E. Revenue Collection

The city will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking city licenses, and providing for the transferring and assignment of tax executions.

F. Rates and Charges

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the city, in accordance with the Code of Ordinances.



G. Revenue Handbook

The revenue handbook is updated annually as part of the budget process. This information contained therein is utilized to adjust fees and user charges. The handbook includes (at a minimum) the following information:

- Revenue Source
- Legal Authorization
- Method of Collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

Section VI: Capital Asset Policies

A. Introduction

The Capital Asset Policy is designed to provide a comprehensive description of the capital asset and property systems of the City of Alpharetta. The primary purpose of the policies are to provide for consistent and uniform accounting of capital asset transactions throughout the city; guidelines for physical control and accountability of capital assets; and guidelines for disposal and depreciation of capital assets.

B. Definitions

- **Asset Acquisition:** There are various methods by which the city acquires assets. These methods include, but are not limited to: purchase, donation, lease/purchase, trade-in, forfeiture, condemnation, internal/external construction, transfers from other governments, or any other method which transfers title of any property to the city.
 - *Leased Assets:* The city capitalizes assets, acquired under capital lease, provided they meet the capitalization threshold and a buy-out option is included in the lease agreement. The capital lease must meet accounting standards for capitalization purposes. For capital leases, where the title of the asset will ultimately be transferred to the city, the asset will be capitalized at the net present value of future minimum lease payments. The city does not capitalize assets they acquired under operating leases.
 - *Gifts/Donations:* The city capitalizes all equipment acquired through donations at fair market value on the date of the transaction, provided such gift or donation meets the capitalization threshold of this policy. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.
- **Property:** Property is divided into several classes including:
 - *Real property:* Land and whatever is attached to the land that cannot be readily removed, such as buildings and permanent improvements to the land. Infrastructure is included within this classification.
 - *Personal property:* Property that is movable and further classified as tangible and intangible.

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- *Tangible personal property*: Property that is moveable such as furniture, machinery, automobiles, or works of art.
- *Intangible personal property*: The right of ownership in property such as bonds, notes, contracts, computer software, programs, and proprietary assets that are created or purchased and owned by the city.
- **Capital Asset**: Any real or personal property acquired by the city which has an estimated useful life of three (3) or more years with an acquisition value of \$5,000 or more. This includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in the operations of the government.
- **Asset Capitalization Amount**: The city will capitalize purchased assets at acquisition cost plus costs incurred in preparing the asset for use. The city will recognize acquisition costs based on individual unit prices.
- **Generally Accepted Accounting Principles (GAAP) Reporting**: All assets capitalized under this policy shall be included in the financial statements issued by the city and in the annual external audit.
- **Gifts/Donations**: Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels.

B. Classification Categories

- **Land**: The city will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) ancillary charges; (3) the assumption of any liens or mortgages on the property; and (4) improvements made to the land that are permanent in nature. Examples of ancillary charges to be included in the capitalization costs are: legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, site preparation fees, demolition costs, architect and accounting fees, insurance premiums during construction phase, and transportation charges.
- **Land Improvements**: The city classifies improvements to land with limited lives, such as fences, parking lots, and walkways as land improvements.
- **Buildings**: If the city purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including

FINANCIAL MANAGEMENT POLICIES

costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

- **Building Improvements:** The city capitalizes costs of improvements to a building if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., meet the capitalization threshold of this policy.

Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.

Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The city considers ordinary repairs as operating costs.

- **Construction in Progress:** Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction account in progress will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).
- **Moveable Equipment:** Expenditures for individual items or pieces of equipment meeting the capitalization threshold shall be capitalized, consistent with the designations of personal property, both tangible and intangible outlined above.
- **Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets shall be capitalized based on the capitalization threshold requirement of this policy. Examples of infrastructure include roads, bridges, drainage systems, sidewalks, etc.

C. Annual Inventory

Annually, an asset listing is sent to each department for their verification of the existence of their department's capital assets. The department should identify any assets they have which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of

FINANCIAL MANAGEMENT POLICIES

the department, may make an annual physical inventory to verify the accuracy of inventory records.

D. Transfer or Disposal of Assets

All capital assets are the property of the city. They may not be donated, discarded or transferred to another owner without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services.

The disposition of capital assets the city purchased with Federal grant must follow Federal Guidelines. The guidelines of the specific grant, or Federal general guidelines, will dictate the duration of time that the asset must remain property of the city. The guidelines also will indicate the disposition of the proceeds of from the sale of the asset.

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a brief description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale. Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

E. Depreciation

The city records depreciation for its capital assets monthly. Depreciation is calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the city uses the invoice date as the in service date.

F. Estimated Useful Life

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the city's experience.

FINANCIAL MANAGEMENT POLICIES

G. Asset and Inventory Control Responsibility

It is the responsibility of the Finance Department to establish and maintain an accurate accounting of capital assets, and to design and implement operating procedures for activities required as a result of this policy. It shall be the responsibility of all city departments to cooperate in the capitalization process and to perform the annual inventory.

Section VII: Non-Capital Operating Inventory Policies

The primary purpose of the Non-Capital Inventory Policy is to provide:

- Consistent and uniform tracking of assets which are not capitalized under the Capital Asset policy;
- Guidelines for physical control and accountability of items which should be inventoried and tracked based upon purpose; and
- Guidelines for disposal and yearly reporting of inventoried, non-capital assets.

A. Acquisition

Operating Inventory Acquisition: There are various methods by which the city acquires operating inventories. The acquisition means may require different methods to identify inventories. The city acquires inventories in the following ways:

- New Purchases
- Donations
- Transfer from Other Departments
- City Surplus
- Lease Purchase
- Internal/External Construction

B. Inventory

Operating Inventory Criteria: The city will track inventories when one of the following criteria is met:

- Goods or supplies are purchased with use scheduled for a future date. Examples of this type of inventory include water meters purchased for future installation or bulk paper purchased with the intent to distribute to departments when previous stock has been depleted; or
- The operating inventory is such that for non-financial related reasons, the

FINANCIAL MANAGEMENT POLICIES

tracking of the item(s) is beneficial to the safekeeping of governmental property. Examples of this type of inventory include firearms or official uniforms. Further, specialized tools and equipment may be determined applicable to this policy.

C. Classification Categories

All inventories shall be classified and reported in compliance with Generally Accepted Accounting Principles (GAAP). Classifications and categories shall be compliant with the Georgia Department of Community Affairs chart of accounts.

D. Annual Inventory

Annually, an inventory listing shall be sent from all departments to the Department of Finance for verification of the existence of their department's non-capitalized assets. The department should identify any inventories that their department has that are not included on the capitalized asset listing. Also, the department should identify any missing items from inventory. The Department of Finance will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Department of Finance, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

E. Transfer or Disposal of Assets

All inventory assets are the property of the city. They may not be donated, discarded, transferred, or consumed to/by another department without the Finance Department's notification. Departments should notify Finance for assistance in the disposal of all surplus inventories. Disposal of inventories to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

All sales by the city of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction, to the highest bidder. Notice of the sale must be published once in the official newspaper of the city or in a newspaper of general circulation in the city. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The city may reject any and all bids or cancel a proposed sale.

FINANCIAL MANAGEMENT POLICIES

Property with an estimated value of less than \$500 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The city has the power to estimate the value of the property being sold.

Section VIII: Accounting, Auditing and Financial Reporting Policies

Section I: Accounting

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide city officials with the necessary resources in order to make sound financial decisions.

A. Scope

This policy applies to all accounting records that are the responsibility and under the management of the city's Department of Finance

B. Generally Accepted Accounting Principles (GAAP)

The city will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The city will also follow the Financial Accounting Standards Board's pronouncements, as applicable.

C. Fund Structure

The city will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The city will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

D. Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the city to implement and utilize the account classifications as the chart of accounts prescribes.

FINANCIAL MANAGEMENT POLICIES

Section II: Auditing

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the city. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the city shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding consistent with the 1996 (and any future) amendments to the Single Audit Act.

A. Scope

This policy applies to all funds that are the responsibility and under the management of the City of Alpharetta and its Department of Finance.

B. Auditor Qualifications

A properly licensed Georgia independent public accounting firm shall conduct the audit.

C. Choosing the Audit Firm

Every three to five years, the city will issue a request for proposal to choose an audit firm for a period of three years with two one year options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

D. Auditing Agreement

The agreement between the independent auditor and the city shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

E. Internal Audit

The city shall develop and maintain a strong internal audit function whereby applying financial practices and policies to transactions. The city shall develop accounting practices and procedures which will be documented for use in internal control evaluation.

FINANCIAL MANAGEMENT POLICIES

F. Malfeasance and Embezzlement

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

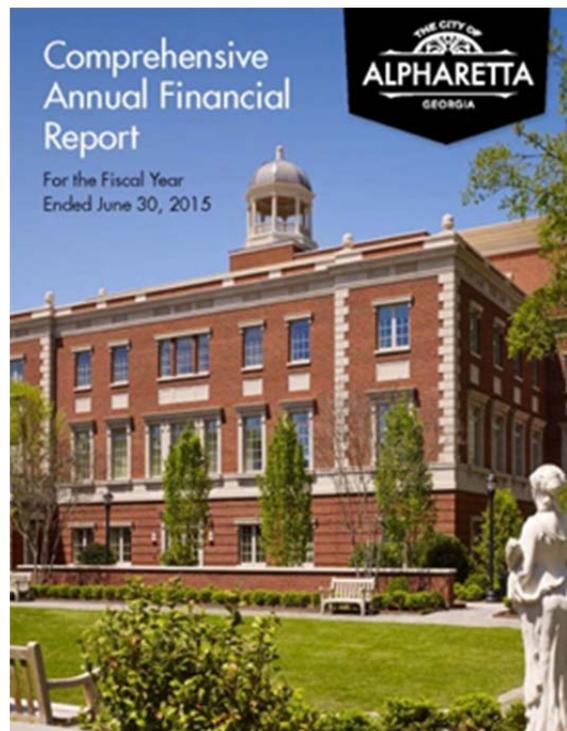
Section III: Financial Reporting Policies

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Administrator, Mayor, Council, Department Heads, and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

A. Comprehensive Annual Financial Report (CAFR)⁴³

In conjunction with the annual independent audit, the city shall prepare and publish a Comprehensive Annual Financial Report (CAFR). The city shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The city will submit its annual CAFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting*." The city shall make this report available to the elected officials, bond rating agencies, creditors, and citizens.

All financial statements and schedules contained within the CAFR shall be audited with the purpose to effectively communicate the complete financial affairs of the city to all interested readers.

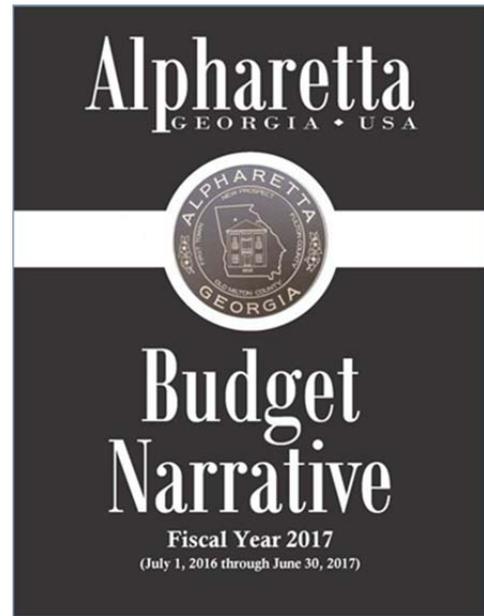
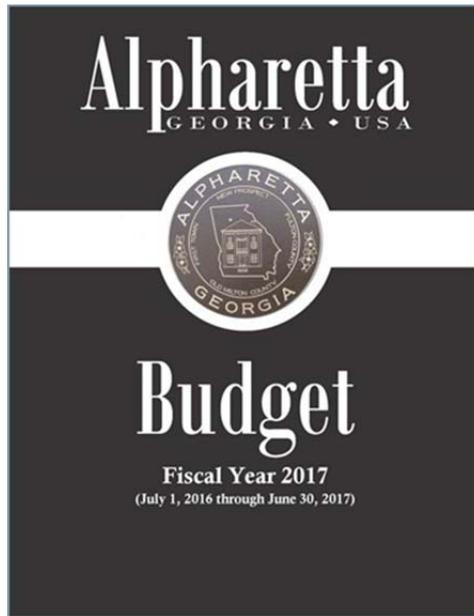


⁴³ Available for download from the City's website: www.alpharetta.ga.us.

FINANCIAL MANAGEMENT POLICIES

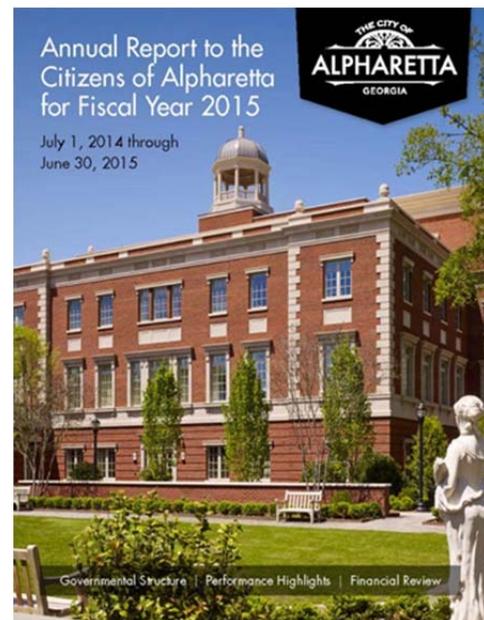
B. Annual Budget Documents⁴⁴

The city shall prepare and publish an annual budget document. This budget shall measure the annual funding and forecast the financial position of the city for the two subsequent fiscal years.



C. Annual Citizens Report¹⁰

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report). This report is in addition to the CAFR. This report shall be in conformance with GAAP and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The city shall submit the Annual Citizen's Report to the PAFR program to determine if it is eligible to receive the award.



⁴⁴ Available for download from the City's website: www.alpharetta.ga.us.

Section IX: Debt Management Reporting

The goal of the city's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the city's goal to maintain and improve its credit rating through strong financial administration. The city acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the city to meet its continuing operational needs. Issuing debt commits the city's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the city issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating. Credit ratings are the rating agencies' assessment of the city's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Implementing debt management practices will be viewed positively by the rating agencies and could influence the city's credit rating and ultimately lower borrowing costs.

A. Conditions for Issuing Long-term Debt

Debt financing for capital improvements and equipment will be generally used when at least one of the following conditions exist:

- When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
- When the city determines that future users will receive a benefit from the capital improvement that the debt financed;
- When the project is necessary to provide basic services to the city residents;
- When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
- Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

B. Sound Financing of Debt

When the city utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

- Analysis of the financial impact, both short-term and long-term, of issuing the debt;

FINANCIAL MANAGEMENT POLICIES

- Conservatively projecting the revenue sources that the city will use to repay the debt;
- Insuring that the term of any long-term debt the city incurs shall not exceed the expected useful life of the asset the debt financed;
- Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

C. Debt Retirement

Generally, borrowings by the city should be of a duration that does not exceed the economic life of the capital improvement that it finances and, where feasible, should be shorter than the projected economic life. To the extent possible, the city should design the repayment of debt to recapture rapidly its credit capacity for future use.

D. Disclosure

The city shall follow a policy of full disclosure in financial reporting and in the preparation of a bond prospectus.

E. Legal Compliance

When issuing debt, the city shall comply with all legal and regulatory requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state, and federal legislation as well as bond covenants. More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the city's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure compliance that all covenants. The city will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations which are subject to the Rule. As required, the city will submit annual financial information to all nationally recognized municipal securities repositories.

F. Credit Ratings

The Director of Finance is responsible for maintaining relationships with the rating agencies that assign ratings to the city's various debt obligations. This effort includes providing periodic updates on the city's general financial condition along

FINANCIAL MANAGEMENT POLICIES

with coordinating meetings and presentations in conjunction with a new debt issuance.

G. Other Policies

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance. Annual budget appropriations shall include debt payments (interest and principal) and reserve requirements for all debt outstanding. Long-term borrowing shall be incorporated into the city's capital improvement plan.

Section X: Grant Management Policies

This policy provides direction in the application, acceptance and administration of funds awarded through grants to the city from other local governments, the state or federal government, non-profit agencies, philanthropic organizations, and the private sector.

A. Grant Applications

The city's Grants Administrator is responsible for the submission of all grant applications on behalf of the City of Alpharetta. Departments who wish to submit grant applications must work in conjunction with the Grants Administrator. Once a grant opportunity has been identified, the Grants Administrator documents the application, the financial reporting requirements, and any required matching funds or other city resources needed to meet the grant requirements. Prior to the acceptance of the grant, the Finance Department, in cooperation with the submitting/receiving department shall complete an analysis of financial requirements to ensure the city can meet the grant program's financial requirements and the city can fulfill the applicable obligations required by the grant. All grant revenues and expenditures, including matching requirements, must be appropriated, either in the current budget or included for appropriation in the subsequent budget. The Mayor and City Council shall approve grant applications and submissions by adopting an official resolution, certified by the City Clerk that will allow both the submission of the grant application and the acceptance of the grant award.

B. Grant Administration

The Grants Administrator is responsible for fulfilling the financial reporting and accountability requirements of each grant the city accepts. The Grants Administrator and receiving departments are responsible for adhering to the grant program requirements and tracking all applicable expenditures for reporting purposes. The Department of Finance is responsible for accounting for grant

FINANCIAL MANAGEMENT POLICIES

transactions according to the Accounting, Auditing, and Financial Reporting Policy and in compliance with Generally Accepted Accounting Principles (GAAP).

The Grants Administrator is responsible for maintaining the following records for each grant award.

- Copy of Grant Application;
- Resolutions authorizing application and acceptance;
- Notification of Grant Award;
- Financial reporting and accounting requirements
- Schedule of funding needs

C. Auditing

The Finance Department shall comply with all local, state, and federal requirements with respect to the auditing of information as they pertain to the acceptance of grant funds. This includes the Single Audit Act with any future revisions or additional that may be applicable to city grant projects.

COMMUNITY PROFILE

Community Profile

OUR COMMUNITY



Population (nighttime) **62,298**

Population (daytime) **100,000**

Square Miles **27**

Bond Rating **AAA**

Highest credit rating available. Alpharetta is one of only 214 cities nationwide to earn an AAA bond rating from Moody's Investors Service.

INFRASTRUCTURE

ADVANTAGES

Our story goes like this: During the late-90s dot-com boom, the City of Alpharetta started to grow from the ground up—literally. Hundreds of miles of fiber optic cables were buried throughout the city, and the state's largest electricity provider, Georgia Power, took it a step further by establishing a series of redundant electric networks throughout the city.

600+
Tech Companies

60%
D/L Speeds
Above U.S. Average

19.6M
Total Sq. Ft.
Office Space

ACCESSIBILITY

Because Alpharetta is just a quick drive from Atlanta, businesses are conveniently positioned right by the world's busiest airport. And if that's not enticing enough, there are plenty of other ways to get around whether you prefer to drive by car or ride public transit, Alpharetta makes sure businesses and their workers get to where they need to go.

26.6 Miles from Alpharetta to Downtown Atlanta

4 Major Highways

4 MARTA Routes to Atlanta

COMMUNITY PROFILE

BUSINESS CLIMATE

LOCAL COMPANIES

There's a reason why more than 600 technology-based businesses have made their home in Alpharetta, and it's not just the nice houses and great weather. Our fiber-optic network is the most extensive and redundant in the Southeast, and we work closely with state and local economic development agencies to provide tax credits and incentives to complement any brand of business. Some of the biggest and most recognized names in the tech industry are thriving here in Alpharetta.

We could talk about Alpharetta's exceptional business climate all day long, but nothing speaks to our success quite like our track record. Here are just a few names we're proud to work with.



TOP 10 EMPLOYERS

Providing a strong economic foundation for our community, the City of Alpharetta is pleased to recognize the top 10 Employers (based on the number of employees, effective December 2015).

<i>Employer</i>	<i>No. of Employees</i>
ADP, INC.	2,012
MCKESSON INFORMATION SOLUTIONS	1,676
VERIZON BUSINESS NETWORK SERVICES	1,457
HEWLETT-PACKARD COMPANY	1,106
LEXIS NEXIS RISK SOLUTIONS	1,070
UPS SUPPLY CHAIN SOLUTIONS GENERAL SERVICES	1,005
EQUIFAX INFORMATION SERVICES	974
GE CONSUMER FINANCE – AMERICA	865
RYDER TRUCK RENTAL, INC.	804
E*TRADE FINANCIAL CORPORATION	775

Source: City of Alpharetta Economic Development

COMMUNITY PROFILE

WORKFORCE

COMPETITIVE EDGE

Every business on the planet, from Mom & Pop stores to Fortune 500 companies, is only as good as its employees. And in Alpharetta, we're proud to be home to some of the smartest minds in the world of tech.

62.7 percent of Alpharetta's residents own a bachelor's degree or higher, which is nearly 35 percent above the national average for young adults. And there are plenty of them, too. With a **daytime population over 100,000**, Alpharetta boasts 3,500 workers per square mile; that's more than major metropolitan areas like Denver, Houston, Charlotte, Nashville, Austin, and even Atlanta.

EDUCATION

When it comes to college degrees, our workforce has credentials that are hard to compete with. No matter what heights our businesses desire to reach, our workers come equipped with the invaluable knowledge it takes to get there.



PROFESSIONS

Need more proof that Alpharetta is a rising hub in the business world? Consider that 77% of Alpharetta residents are employed in professional, managerial, technical, sales and administrative positions. Our citizens don't just have degrees—they've got the experience and working knowledge needed to take any business to the next level.



PERSONNEL

Alpharetta's consistent population nearly doubles during the day. That means that employees are coming from throughout the region to work for Alpharetta's rising tech companies. With great accessibility and a superior quality of life, it's no wonder we're the 6th fastest-growing city in the nation, and it's getting better every day.



**Top City in the Nation
For Health IT**



**Over 1/4 of Metro Atlanta's
Top 25 Technology Employers**



COMMUNITY PROFILE

QUALITY OF LIFE

ALPHARETTA LIVING

Alpharetta's more than just one of the friendliest cities in America. We've got excellent housing options featuring contemporary architecture, thriving school systems with high graduation rates and impressive ACT scores, and an entertainment scene that stretches to sprawling shopping concourses and large theaters to food trucks and craft breweries.

Most cities will claim they offer "something for everyone." But ever since Forbes named us the "#1 Place to Relocate in America," well, we like to think we're pretty convincing.

<p>Top 25 Best Places To Move</p> <p>Forbes</p>	<p>Sixth Fastest Growing City in the U.S.</p> <p>United States[™] Census Bureau</p>
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HOUSING

Our many workspaces and office buildings are state-of-the-art, but we admit that they'd make a lousy home. Thankfully, Alpharetta has plenty of great housing options to choose from.

More than 90 percent of our houses were built in 1980 or later, which explains why 83 percent of our houses are worth \$200,000 or more, with nearly a third of our homes offer 9 or more rooms.



SCHOOLS

Alpharetta's workforce is highly educated, but we wouldn't be doing our jobs if we didn't expect great things from our students as well. Our high schools boast a combined graduation rate of 95.5 percent, and with an average ACT score of 23.8 and 65 percent of students participating in AP courses, the future of our city is in great hands.



COMMUNITY PROFILE

RECOGNITION

 <p>Certificate of Achievement for Excellence in Financial Reporting for fiscal year 2014 from the Government Finance Officers Association (GFOA).</p>	 <p>Achievement of Excellence in Procurement Award for 2015 from the National Procurement Institute, Inc.</p>	 <p>Distinguished Budget Presentation Award for fiscal year 2015 from GFOA.</p>
 <p>Tree City USA from the National Arbor Day Foundation for the 25th consecutive year.</p>	 <p>Special Needs Certified Community from the Special Needs Certified Organization. Recognizing communities that are better able to understand, engage, and serve people with special needs.</p>	 <p>Outstanding Planning Document Award from the Georgia Planning Association Recognizing local communities and regional commissions for their work to make Georgia a better place to live.</p>
 <p>Insurance Services Office (ISO) Class 1 Rating This certification, representing superior property fire protection capabilities, is based primarily on an evaluation of the city's water supply and distribution, fire department equipment, manpower, and fire alarm facilities. Alpharetta is one of only 102 agencies nationwide to receive an ISO Class 1 rating, the highest available.</p>	 <p>Georgia's 2015 Agency of the Year from the Federal Bureau of Investigation's National Academy Associates (F.B.I.N.A.A.). Awarded based on efforts that lend strength, dignity and credit to the law enforcement profession, as well as the positive impacts involving agency programs and services made in the community.</p>	

RANKINGS

<p>BEST SMALL CITY TO START BUSINESS</p> <p>Entrepreneur</p>	<p>BEST ATLANTA SUBURB</p> <p>MOVOTO</p>	<p>7TH FRIENDLIEST CITY</p> <p>Forbes</p>
<p>BEST CITY FOR WOMEN ENTREPRENEURS</p> <p>GoodCall Better information, smarter decisions</p>	<p>BEST PLACE TO START A BUSINESS IN GEORGIA</p> <p>nerdwallet</p>	<p>BEST SMALL CITY IN GEORGIA</p> <p>WalletHub™</p>

COMMUNITY PROFILE

WEB DIRECTORY



www.Alpharetta.ga.us

The City of Alpharetta's website is your source for information about city policies, services and events, available 24 hours per day, seven days a week. Log onto www.alpharetta.ga.us and find information about public meetings, press releases, employment opportunities, community events and much more. In addition to being a great source of valuable information about our city, residents can also take advantage of many online services through our website. Online services include:

- Business License Renewals
- Municipal Code Online
- Permit Manager Online
- Procurement (Bid) Opportunities
- Property Tax Accounts
- Public Hearing Notices
- Recreation Registration
- Report a Crime Tip Online
- TicketViewer – Red Light Cameras
- Traffic Ticket Payments
- Trash Service Payments
- Vendor Registration

GENERAL CONTACTS

City of Alpharetta
678-297-6000
www.alpharetta.ga.us

Alpharetta Athletic Programs
678-297-6172
www.arpdathletics.org

Alpharetta City Band
770-475-9684
www.alpharettaband.com

Alpharetta Convention & Visitors Bureau
678-297-2811
www.awesomealpharetta.com

Alpharetta Police Athletic League
678-323-5205
www.alphapal.org

Alpharetta Public Safety Foundation
770-833-4340
www.apsfoundation.org

Alpharetta Youth Baseball Association
www.alpharettayouthbaseball.org

Alpharetta Youth Football Association
www.alpharettayouthfootball.com

Alpharetta Youth Softball Association
www.alpharettasoftball.com

Fulton County Tax Assessor
404-612-6440
www.fultonassessor.org

North Metro Miracle League
770-777-7044
<http://www.nmml.net>

SOCIAL MEDIA

Alpharetta on Twitter
<https://twitter.com/alpharettagov> 

Alpharetta Really Simple Syndication
(RSS) Feeds
<http://www.alpharetta-ga.gov/index.php?p=407> 

Alpharetta on YouTube
<http://www.youtube.com/user/Alpharettagov> 

E-subscriptions
<http://www.alpharetta-ga.gov/index.php?m=subs&logIn=1>

Like us on:
City of Alpharetta Main Facebook Page 
<https://www.facebook.com/CityofAlpharetta>

Alpharetta Natural Resources Commissions
Facebook Page
<https://www.facebook.com/AlpharettaNaturalResources>

Alpharetta Public Safety Facebook Page
<https://www.facebook.com/AlpharettaPublicSafety>

Alpharetta Recreation and Parks Facebook Page
<https://www.facebook.com/AlpharettaRecreation>

GLOSSARY OF TERMS

Glossary of Terms

The Glossary section is included to assist readers with understanding the many terms used in city government (general) as well as the city's budget process (specific). Please refer to the *Acronyms/Abbreviations* section for a complete listing of the acronyms used throughout this document.

Account Number:	A system of numbering used to categorize a “group” of accounting transactions into common areas, such as salaries, utilities, etc. Account numbers are the numerical equivalent of descriptive terms (e.g. 511.01 represents the account number for salaries and wages).
Accounting Period:	A period at the end of which financial statements, budgets, and other reports are prepared. Typically an annual period within governmental finance. The city's fiscal year reporting period begins on July 1 st and ends of June 30 th .
Accounting Procedures:	All processes that identify, record, classify and summarize financial information to produce financial reports.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Acronyms:	Please see the section entitled <i>Acronyms/Abbreviations</i> for a complete listing of the acronyms used throughout this document.
Adopted Budget:	The funds appropriated by the City Council at the beginning of the year.
Ad Valorem Tax:	Property taxes computed as a percentage of the value of real or personal property expressed in mills (1/100 th of a dollar or \$1.00 per \$1,000 of taxable property value).

GLOSSARY OF TERMS

Amortization:	The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.
Appropriation:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation:	The Fulton County Board of Assessor's estimation of the fair market value of real and personal property.
Balanced Budget:	A budget in which planned revenues available equals planned expenditures.
Basis of Accounting:	A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred.
Basis of Budgeting:	A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.
Bond:	A written promise to pay a designated sum of money (i.e. principal) at a specified date in the future, together with periodic interest payments at a specified rate. In the budget, these payments are identified as debt service. Bonds are typically used to obtain long-term financing for major capital improvements.
Bond Rating:	A rating provided by an independent professional credit rating agency indicating the credit worthiness of the entity.
Budget:	A statement of financial position of an entity for a definite period of time based on estimates of expenditures during the period and proposals for financing them. The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

GLOSSARY OF TERMS

Budget Amendment:	The transfer of funds from one appropriation account to another (within a department within a fund), requiring approval of City Administrator, Finance Director, and Department Director. Amendments between departments and between funds require City Council approval.
Budget Calendar:	The schedule of key dates or milestones which the city follows in the preparation, adoption, and administration of the budget.
Budget Officer:	The local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
Budget Ordinance:	“Ordinance” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
Budget Period:	Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
Budget Transfer:	A procedure utilized by city departments to revise budget appropriations within the departmental operating budget accounts. They transfer monies from one account to another account and does not increase or decrease the overall budget appropriation for the department.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

GLOSSARY OF TERMS

CAFR:	The Comprehensive Annual Financial Report summarizes financial data for the previous fiscal year in a standardized format.
Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets for the City of Alpharetta have a purchase cost of \$5,000 or more, and a useful life of three years or longer.
Capital Budget:	A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based in a capital improvement plan ("CIP").
Capital Outlay:	An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$5,000 are not considered capital outlay.
Capital Projects:	Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.
Capital Projects Fund:	A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.
Cash Basis of Accounting:	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Chart of Accounts:	A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Alpharetta utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs ("DCA").

GLOSSARY OF TERMS

Consumer Price Index (“CPI”)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. inflation).
Contingency:	A budgetary reserve set aside for emergency, revenue shortfalls, and unanticipated expenditures. The City Council must approve all contingency expenditures.
Debt:	An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts. Examples include: General Obligation Bonds and Revenue Bonds.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.
Debt Service Fund:	A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.
Deficit:	The excess of an entity’s liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.
Department:	A major administrative division of the city with indicated overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	(1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a particular period. In accounting, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of said asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

GLOSSARY OF TERMS

Effectiveness:	Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.
Efficiency:	Reflects the relationship between work performed and the resources required performing it. Compares outputs to inputs.
Encumbrance:	A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.
Enterprise Fund:	A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.
Expenditures:	The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.
Fiduciary Fund:	A fund used to account for assets held by the city in a trustee capacity or as an agent for other governmental units and/or other funds.
Fiscal Year:	The time period designated by the city signifying the beginning and ending period for recording financial transactions. The city has specified July 1 st to June 30 th as its fiscal year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

GLOSSARY OF TERMS

Fund Balance	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.
GASB:	Governmental Accounting Standards Board - The body that sets accounting standards, specifically for governmental entities at the state and local levels.
General Fund:	The government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state & federal distributions, grants, and other intergovernmental revenue.
GAAP:	Generally Accepted Accounting Principles - Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).
General Obligation ("GO") Bonds:	Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source of revenue is especially appropriate when the life of project or an improvement is expected to exceed 20 years, and is citywide in nature or benefit.
Georgia Municipal Association:	Organization representing municipal governments in Georgia.
GFOA:	Government Finance Officers Association - Professional association of state/ provincial and local finance officers in the United States and Canada, dedicated to the sound management of government financial resources.

GLOSSARY OF TERMS

Goals:	A measurable statement of desired conditions to be maintained or achieved.
Governing Authority:	Governing authority means that official or group of officials responsible for governance of the unit of local government.
Grants:	A financial gifts, donation, or award that is made from a funding source, usually a governmental entity, to the city for the acquisition of goods, services, or land. The grant award agreement defines the city's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.
Infrastructure:	The basic installation and facilities on which the continuance and growth of the city depends, such as roads, schools, and water and sewer systems.
Inter-fund Transfer:	Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.
Investments:	Securities and real estate held for the production of revenue in the form of interest, dividend, rental or lease payments. The term does not include fixed assets used in governmental operations.
Legal Level of Control:	Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required.
Levy:	(Verb) To impose taxes, special assessments or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

GLOSSARY OF TERMS

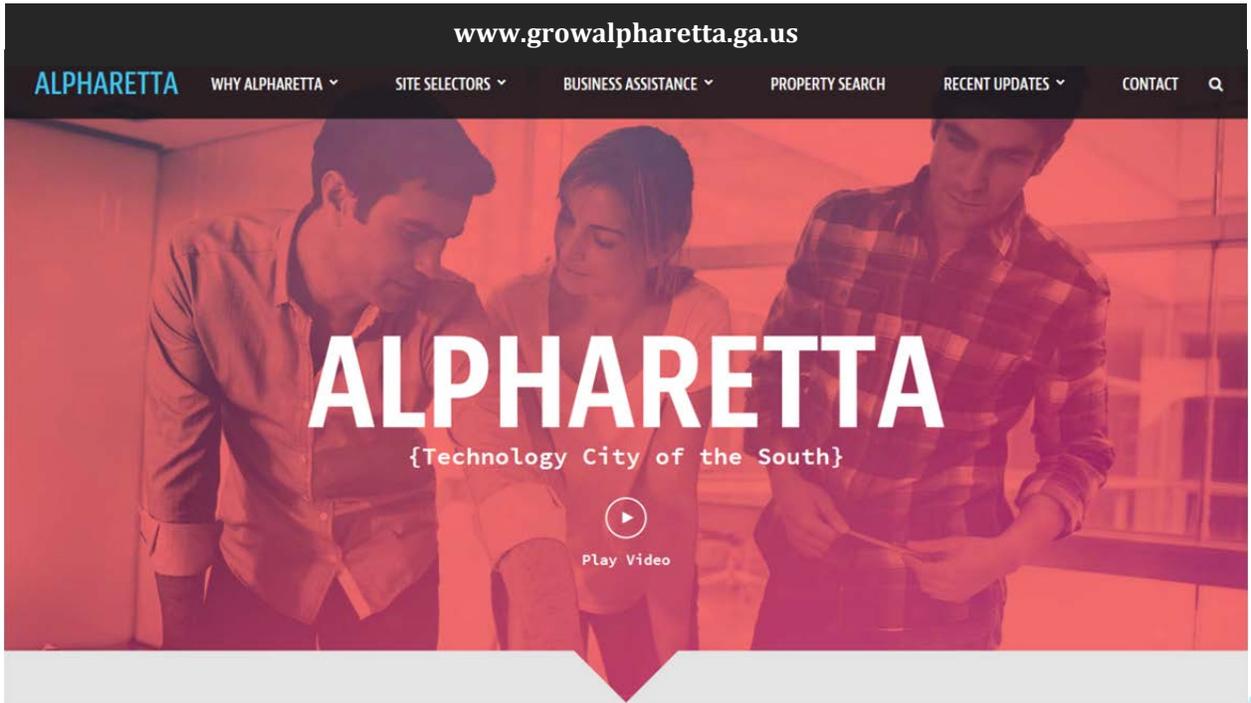
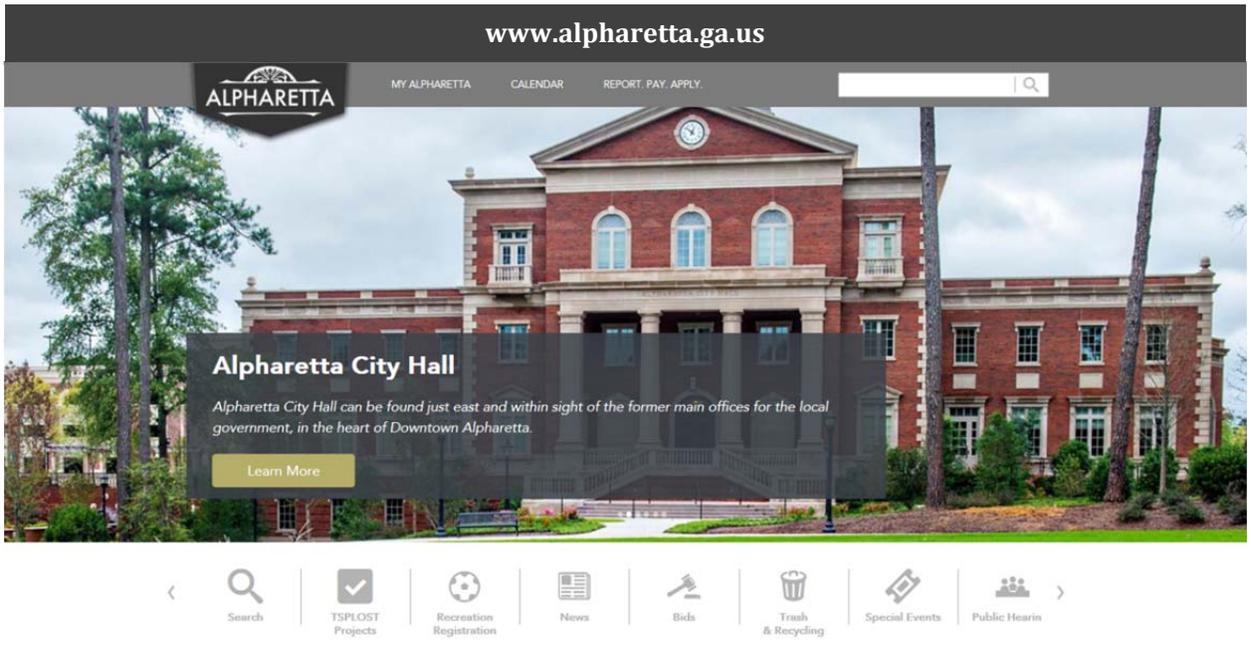
Liability:	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Liquidity (of investments):	The ability to convert an investment to cash promptly with a minimum of risk to principal and accrued interest.
Millage Rate:	The amount of property tax stated in terms of a unit of the tax base; for example each mill generates \$1.00 of tax for every \$1000 of taxable assessed valuation on real or personal property. The millage rate is the total number of mills assessed against this value.
Mission:	The reason or purpose for the organizational unit's existence.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.
Objectives:	Unambiguous statements of performance intentions expressed in measurable terms.
Operating Budget:	The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
Proprietary Fund:	These funds are sometimes referred to as "income determination," "non-expendable" or "commercial type" funds and are used to account for a government's on-going organizations and activities which are similar to those often found in the private sector.

GLOSSARY OF TERMS

Retained Earnings:	A fund equity account that reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
Reserve:	An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
Revenue:	Additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities or decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
Rolled-Back Millage Rate:	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes for new growth.
Sinking Fund:	A reserve fund accumulated over a period of time for retirement of a debt.
Special Revenue Fund:	A fund in which the revenues are designated for use for specific purposes or activities.
Tax Digest:	Official list of all property owners, the assessed value, and the tax due on their property.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.
User Fee:	Charges for specific services rendered only to those people paying such charges as, for example, sewer service charges.

GLOSSARY OF TERMS

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